Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2012 to June 30, 2013	July 1, 2013 to June 30, 2014
Service cost	N/A	$1,020,290,422
Interest on total pension liability	N/A	$4,819,493,653
Effect of plan changes	N/A	($2,423,635,830)
Administrative expenses	N/A	$31,247,350
Member contributions	N/A	($15,319,270)
Expected investment return net of investment expenses	N/A	($4,419,399,233)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	N/A	$0
Recognition of assumption changes or inputs	N/A	$0
Recognition of investment (gains) or losses	N/A	($1,093,460,281)
Pension Expense	N/A	(2,080,783,189)

As of June 30, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$0	$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	4,373,841,125	0
Total	4,373,841,125	0

Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2014 Expense	Balance of Deferred Inflows 06/30/2014	Balance of Deferred Outflows 06/30/2014	Amount Recognized in 06/30/2015 Expense	Amount Recognized in 06/30/2016 Expense	Amount Recognized in 06/30/2017 Expense	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	($5,467,301,406)	2013-2014	5	(1,093,460,281)	4,373,841,125	0	(1,093,460,281)	(1,093,460,281)	(1,093,460,281)	(1,093,460,282)	0	0
Economic/demographic (gains) or losses	$0	2013-2014	5.6	0	0	0	0	0	0	0	0	0
Assumption changes or inputs	$0	2013-2014	5.6	0	0	0	0	0	0	0	0	0

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

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	23.72796136%	23.72796136%	1,210,872,631	(537,845,185)
2000	Lake County	0.04639831%	0.04639831%	2,367,774	(1,051,717)
2001	Clackamas County	1.87225159%	1.87225159%	95,543,742	(42,438,602)
2002	Curry County	0.09453471%	0.09453471%	4,824,245	(2,142,832)
2003	Douglas County	0.69302259%	0.69302259%	35,365,958	(15,708,845)
2004	Harney County	0.04562247%	0.04562247%	2,328,181	(1,034,131)
2005	Jackson County	0.64729583%	0.64729583%	33,032,455	(14,672,350)
2006	Jefferson County	0.06944483%	0.06944483%	3,543,871	(1,574,116)
2007	Klamath County	0.02218690%	0.02218690%	1,132,230	(502,914)
2008	Lane County	1.10305675%	1.10305675%	56,290,602	(25,003,149)
2009	Marion County	0.78885591%	0.78885591%	40,256,473	(17,881,113)
2011	Washington County	1.79762875%	1.79762875%	91,735,629	(40,747,115)
2012	Grant County	0.00344736%	0.00344736%	175,924	(78,142)
2013	Umatilla County	0.13520769%	0.13520769%	6,899,847	(3,064,773)
2014	Linn County	0.54192562%	0.54192562%	27,655,258	(12,283,908)
2015	Yamhill County	0.20067701%	0.20067701%	10,240,842	(4,548,775)
2016	Sherman County	0.03337766%	0.03337766%	1,703,311	(756,576)
2017	Columbia County	0.09418482%	0.09418482%	4,806,389	(2,134,901)
2018	Coos County	0.21189386%	0.21189386%	10,813,254	(4,803,029)
2020	Wasco County	0.09664647%	0.09664647%	4,932,011	(2,190,700)
2021	Baker County	0.06563174%	0.06563174%	3,349,284	(1,487,684)
2022	Gilliam County	0.02693824%	0.02693824%	1,374,698	(610,613)
2023	Morrow County Rural School District Board	0.00001131%	0.00001131%	577	(256)
2027	Deschutes County	0.61383741%	0.61383741%	31,325,022	(13,913,943)
2033	Harney County Hospital	0.00045250%	0.00045250%	23,092	(10,257)
2035	Hood River County	0.04055912%	0.04055912%	2,069,791	(919,360)
2036	Clatsop County	0.13076724%	0.13076724%	6,673,244	(2,964,120)
2037	Polk County	0.22053790%	0.22053790%	11,254,372	(4,998,965)
2038	Multnomah County	3.41790604%	3.41790604%	174,420,753	(77,474,178)
2039	Malheur County	0.07839934%	0.07839934%	4,000,833	(1,777,089)
2040	Benton County	0.22694033%	0.22694033%	11,581,098	(5,144,090)
2042	Josephine County	0.22210365%	0.22210365%	11,334,275	(5,034,456)
2043	Lincoln County	0.03956045%	0.03956045%	2,018,828	(896,723)
2044	Crook County	0.01411437%	0.01411437%	720,277	(319,932)
2050	Wallowa County	0.00024142%	0.00024142%	12,320	(5,472)
2052	Tillamook County	0.00012680%	0.00012680%	6,471	(2,874)
2099	State Judiciary	0.19802590%	0.19802590%	10,105,552	(4,488,682)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2100	City of Roseburg	0.16626276%	0.16626276%	8,484,632	(3,768,702)
2101	City of Salem	1.02590270%	1.02590270%	52,353,318	(23,254,287)
2102	City of Medford	0.39784064%	0.39784064%	20,302,391	(9,017,912)
2103	City of Albany	0.37054571%	0.37054571%	18,909,490	(8,399,214)
2104	City of Ashland	0.24258093%	0.24258093%	12,379,260	(5,498,618)
2105	City of Astoria	0.08573594%	0.08573594%	4,375,231	(1,943,389)
2106	City of Beaverton	0.48475418%	0.48475418%	24,737,716	(10,987,994)
2107	City of Bend	0.37690343%	0.37690343%	19,233,934	(8,543,325)
2109	City of Canby	0.07026762%	0.07026762%	3,585,860	(1,592,766)
2110	City of Coquille	0.02024327%	0.02024327%	1,033,044	(458,857)
2111	City of Eugene	1.34576853%	1.34576853%	68,676,540	(30,504,733)
2112	City Of Forest Grove	0.00009876%	0.00009876%	5,040	(2,239)
2113	City of Grants Pass	0.21279790%	0.21279790%	10,859,389	(4,823,521)
2114	City of Gresham	0.45640345%	0.45640345%	23,290,937	(10,345,364)
2115	City of Hillsboro	0.63648301%	0.63648301%	32,480,660	(14,427,254)
2117	City of McMinnville	0.25134575%	0.25134575%	12,826,542	(5,697,291)
2118	City of Ontario	0.08950110%	0.08950110%	4,567,372	(2,028,735)
2119	City of Oregon City	0.13057792%	0.13057792%	6,663,583	(2,959,829)
2120	City of Lake Oswego	0.40721951%	0.40721951%	20,781,008	(9,230,504)
2121	City of Portland	3.62934176%	3.62934176%	185,210,627	(82,266,823)
2122	City of Redmond	0.10319088%	0.10319088%	5,265,982	(2,339,043)
2123	City of St Helens	0.06608160%	0.06608160%	3,372,241	(1,497,881)
2125	City of Vernonia	0.00730656%	0.00730656%	372,864	(165,619)
2126	City of West Linn	0.12328639%	0.12328639%	6,291,485	(2,794,551)
2127	City of Cottage Grove	0.05426189%	0.05426189%	2,769,064	(1,229,962)
2128	City of Tillamook	0.02199188%	0.02199188%	1,122,278	(498,493)
2129	City of Sweet Home	0.00000000%	0.00000000%	-	-
2131	City of Drain	0.00648214%	0.00648214%	330,793	(146,932)
2132	Eugene Water & Electric Board	0.86138989%	0.86138989%	43,957,988	(19,525,251)
2138	City of Hood River	0.05825443%	0.05825443%	2,972,809	(1,320,462)
2139	City of Reedsport	0.00563799%	0.00563799%	287,715	(127,797)
2140	City of Lebanon	0.06443958%	0.06443958%	3,288,446	(1,460,661)
2142	City of Sherwood	0.08260155%	0.08260155%	4,215,278	(1,872,341)
2143	City of Oakland	0.00279710%	0.00279710%	142,740	(63,402)
2145	City of Vale	0.00552095%	0.00552095%	281,742	(125,144)
2146	City of Prineville	0.05038942%	0.05038942%	2,571,446	(1,142,184)
2147	City of Wheeler	0.00176335%	0.00176335%	89,986	(39,970)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2148	City of Klamath Falls	0.07740436%	0.07740436%	3,950,058	(1,754,536)
2149	City of Canyonville	0.00560468%	0.00560468%	286,015	(127,042)
2150	City of Bandon	0.03130510%	0.03130510%	1,597,545	(709,597)
2152	City of Coos Bay	0.09512484%	0.09512484%	4,854,360	(2,156,209)
2154	City of Pendleton	0.10082423%	0.10082423%	5,145,208	(2,285,398)
2155	City of Corvallis	0.33027485%	0.33027485%	16,854,409	(7,486,389)
2157	City of Monmouth	0.03782742%	0.03782742%	1,930,389	(857,440)
2158	City of Milton-Freewater	0.06234782%	0.06234782%	3,181,701	(1,413,247)
2159	City of Baker City	0.05671163%	0.05671163%	2,894,078	(1,285,491)
2160	City of Hermiston	0.07543283%	0.07543283%	3,849,448	(1,709,847)
2161	City of Pilot Rock	0.00569476%	0.00569476%	290,612	(129,084)
2162	City of Clatskanie	0.01319995%	0.01319995%	673,613	(299,205)
2163	City of Milwaukie	0.10109889%	0.10109889%	5,159,224	(2,291,623)
2165	City of Cornelius	0.02828721%	0.02828721%	1,443,538	(641,190)
2166	City of Nyssa	0.01041583%	0.01041583%	531,535	(236,097)
2167	City of Athena	0.00148290%	0.00148290%	75,675	(33,613)
2168	City of Oakridge	0.01503867%	0.01503867%	767,445	(340,884)
2170	City of Madras	0.02674091%	0.02674091%	1,364,628	(606,140)
2172	City of Sandy	0.04860486%	0.04860486%	2,480,377	(1,101,733)
2174	City of Mt Angel	0.00653103%	0.00653103%	333,288	(148,040)
2175	City of Umatilla	0.01064620%	0.01064620%	543,291	(241,319)
2176	City of Scappoose	0.03476529%	0.03476529%	1,774,124	(788,030)
2177	City of Condon	0.00413454%	0.00413454%	210,992	(93,718)
2178	City of Boardman	0.02095429%	0.02095429%	1,069,328	(474,974)
2179	City of Estacada	0.01066465%	0.01066465%	544,233	(241,737)
2180	City of Enterprise	0.01273087%	0.01273087%	649,675	(288,572)
2181	City of Central Point	0.05829042%	0.05829042%	2,974,646	(1,321,278)
2182	City of Cascade Locks	0.01017141%	0.01017141%	519,062	(230,557)
2183	City of Myrtle Point	0.00869233%	0.00869233%	443,582	(197,030)
2184	City of Port Orford	0.00614135%	0.00614135%	313,402	(139,207)
2185	City of Wood Village	0.01056940%	0.01056940%	539,372	(239,578)
2186	City of Chiloquin	0.00072426%	0.00072426%	36,960	(16,417)
2187	City of Philomath	0.01790900%	0.01790900%	913,923	(405,946)
2188	City of Talent	0.01080582%	0.01080582%	551,437	(244,937)
2189	City of Willamina	0.00000000%	0.00000000%	-	-
2191	City of Huntington	0.00119030%	0.00119030%	60,743	(26,981)
2192	City of North Plains	0.00760603%	0.00760603%	388,147	(172,407)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2193	City of Heppner	0.00000000%	0.00000000%	-	-
2194	City of Cave Junction	0.00628906%	0.00628906%	320,940	(142,555)
2195	City of Metolius	0.00000000%	0.00000000%	-	-
2196	City of Hubbard	0.01299760%	0.01299760%	663,287	(294,619)
2197	City of Myrtle Creek	0.01166352%	0.01166352%	595,207	(264,379)
2198	City of Carlton	0.00175147%	0.00175147%	89,380	(39,701)
2199	City of Junction City	0.03547177%	0.03547177%	1,810,176	(804,044)
2200	City of Wallowa	0.00102867%	0.00102867%	52,495	(23,317)
2201	City of Coburg	0.00517355%	0.00517355%	264,014	(117,270)
2202	City of Dallas	0.06455806%	0.06455806%	3,294,492	(1,463,347)
2203	City of Rockaway Beach	0.00734632%	0.00734632%	374,893	(166,520)
2204	City of Burns	0.00691384%	0.00691384%	352,823	(156,717)
2206	City of Weston	0.00149729%	0.00149729%	76,409	(33,939)
2207	City of Mill City	0.00342254%	0.00342254%	174,657	(77,579)
2208	City of Fairview	0.03304161%	0.03304161%	1,686,162	(748,959)
2209	City of Monroe	0.00000000%	0.00000000%	-	-
2210	City of Helix	0.00021283%	0.00021283%	10,861	(4,824)
2212	Town of Lakeview	0.00812214%	0.00812214%	414,485	(184,106)
2213	City of Stanfield	0.00000000%	0.00000000%	-	-
2214	City of Yamhill	0.00445346%	0.00445346%	227,267	(100,947)
2215	City of Powers	0.00000000%	0.00000000%	-	-
2216	City of Brookings	0.03790856%	0.03790856%	1,934,529	(859,279)
2217	City of Sutherlin	0.01700708%	0.01700708%	867,896	(385,502)
2218	City of Prairie City	0.00081225%	0.00081225%	41,450	(18,411)
2219	City of Sheridan	0.00904564%	0.00904564%	461,612	(205,039)
2220	City of Garibaldi	0.00309563%	0.00309563%	157,975	(70,169)
2221	City of Sisters	0.00863735%	0.00863735%	440,777	(195,784)
2222	City of Jacksonville	0.01134574%	0.01134574%	578,990	(257,176)
2223	City of Cannon Beach	0.02011880%	0.02011880%	1,026,692	(456,036)
2224	City of Falls City	0.00197191%	0.00197191%	100,629	(44,698)
2225	City of Echo	0.00238246%	0.00238246%	121,580	(54,004)
2226	City of Hines	0.00474792%	0.00474792%	242,293	(107,622)
2228	City of Turner	0.00518178%	0.00518178%	264,434	(117,456)
2229	City of John Day	0.00767280%	0.00767280%	391,554	(173,920)
2231	City of Banks	0.00146179%	0.00146179%	74,597	(33,135)
2232	City of Joseph	0.00228182%	0.00228182%	116,445	(51,722)
2233	City of Lafayette	0.00518184%	0.00518184%	264,437	(117,458)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2234	City of Aumsville	0.00894304%	0.00894304%	456,376	(202,713)
2235	City of Amity	0.00439396%	0.00439396%	224,230	(99,599)
2236	City of Creswell	0.00876907%	0.00876907%	447,498	(198,770)
2237	City of Troutdale	0.05403246%	0.05403246%	2,757,356	(1,224,762)
2238	City of Warrenton	0.03043630%	0.03043630%	1,553,209	(689,904)
2240	City of Wilsonville	0.11398347%	0.11398347%	5,816,743	(2,583,680)
2241	City of Bay City	0.00335525%	0.00335525%	171,223	(76,054)
2243	City Of Brownsville	0.00751735%	0.00751735%	383,621	(170,397)
2244	City of Lakeside	0.00096887%	0.00096887%	49,443	(21,962)
2245	City of Dundee	0.00688919%	0.00688919%	351,565	(156,158)
2246	City of Merrill	0.00003865%	0.00003865%	1,972	(876)
2247	City of Malin	0.00188479%	0.00188479%	96,184	(42,723)
2248	City of Fossil	0.00099520%	0.00099520%	50,787	(22,558)
2249	City of Phoenix	0.00797391%	0.00797391%	406,920	(180,746)
2250	City of Gold Beach	0.00701402%	0.00701402%	357,936	(158,988)
2251	City of Rogue River	0.01076112%	0.01076112%	549,156	(243,924)
2252	City of Dayton	0.00142788%	0.00142788%	72,867	(32,366)
2253	Town of Butte Falls	0.00044831%	0.00044831%	22,878	(10,162)
2254	City of Shady Cove	0.00079552%	0.00079552%	40,597	(18,032)
2255	Town of Canyon City	0.00197814%	0.00197814%	100,947	(44,839)
2256	City of Jordan Valley	0.00000000%	0.00000000%	-	-
2257	City of Culver	0.00174466%	0.00174466%	89,033	(39,546)
2258	City of Adair Village	0.00395830%	0.00395830%	201,998	(89,723)
2260	City of Riddle	0.00332184%	0.00332184%	169,518	(75,297)
2261	City of Waldport	0.00335815%	0.00335815%	171,371	(76,120)
2262	City of Dufur	0.00145623%	0.00145623%	74,314	(33,009)
2263	City of La Grande	0.02846254%	0.02846254%	1,452,485	(645,165)
2264	City of Gervais	0.00587575%	0.00587575%	299,848	(133,186)
2265	City of Westfir	0.00021708%	0.00021708%	11,078	(4,921)
2266	City of Irrigon	0.00533428%	0.00533428%	272,216	(120,913)
2267	City of Independence	0.02677427%	0.02677427%	1,366,330	(606,896)
2268	City of Harrisburg	0.00955061%	0.00955061%	487,382	(216,485)
2269	City of Durham	0.00119020%	0.00119020%	60,738	(26,978)
2270	City of Lyons	0.00139714%	0.00139714%	71,298	(31,669)
2271	City of Columbia City	0.00698729%	0.00698729%	356,572	(158,382)
2272	City of Aurora	0.00206139%	0.00206139%	105,196	(46,726)
2273	City of Silverton	0.03608146%	0.03608146%	1,841,290	(817,864)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2274	City of Gold Hill	0.00120003%	0.00120003%	61,239	(27,201)
2275	City of Toledo	0.01688662%	0.01688662%	861,749	(382,771)
2276	City of Newport	0.02500643%	0.02500643%	1,276,115	(566,824)
2278	City of Springfield	0.28013070%	0.28013070%	14,295,480	(6,349,764)
2279	City of Keizer	0.05820617%	0.05820617%	2,970,346	(1,319,368)
2280	City of Winston	0.00974349%	0.00974349%	497,225	(220,857)
2281	City of Manzanita	0.00814678%	0.00814678%	415,742	(184,664)
2282	City of Eagle Point	0.01146021%	0.01146021%	584,831	(259,770)
2283	City of Maupin	0.00155922%	0.00155922%	79,569	(35,343)
2284	City of Halsey	0.00179450%	0.00179450%	91,576	(40,676)
2285	City of Veneta	0.00862998%	0.00862998%	440,401	(195,617)
2286	City of Millersburg	0.00266861%	0.00266861%	136,183	(60,490)
2287	City of King City	0.00404743%	0.00404743%	206,546	(91,744)
2288	City of Tualatin	0.15665389%	0.15665389%	7,994,278	(3,550,897)
2290	City of Molalla	0.01495015%	0.01495015%	762,928	(338,877)
2291	City of Florence	0.02378761%	0.02378761%	1,213,917	(539,197)
2292	City of North Bend	0.05099691%	0.05099691%	2,602,447	(1,155,954)
2293	City of Lowell	0.00252592%	0.00252592%	128,901	(57,255)
2294	City of Depoe Bay	0.00905221%	0.00905221%	461,948	(205,188)
2295	City of Tigard	0.07402207%	0.07402207%	3,777,455	(1,677,869)
2296	City of Happy Valley	0.02631811%	0.02631811%	1,343,052	(596,556)
2297	City of Rainier	0.01004825%	0.01004825%	512,777	(227,765)
2298	City of Lincoln City	0.07669903%	0.07669903%	3,914,064	(1,738,548)
2299	City of Dunes City	0.00050340%	0.00050340%	25,689	(11,411)
2300	City of Yachats	0.00601478%	0.00601478%	306,943	(136,338)
2301	City of Moro	0.00063256%	0.00063256%	32,280	(14,338)
2302	City of Mt. Vernon	0.00115620%	0.00115620%	59,003	(26,208)
2303	City of Woodburn	0.11448842%	0.11448842%	5,842,512	(2,595,126)
2304	City of Gladstone	0.03075728%	0.03075728%	1,569,589	(697,180)
2305	City of Elkton	0.00085116%	0.00085116%	43,436	(19,293)
2307	City of Yoncalla	0.00175909%	0.00175909%	89,769	(39,874)
2308	City of North Powder	0.00061942%	0.00061942%	31,610	(14,040)
2309	City of Gearhart	0.00558717%	0.00558717%	285,121	(126,645)
2501	Port of The Dalles	0.00008001%	0.00008001%	4,083	(1,814)
2504	Oak Lodge Water District	0.01512767%	0.01512767%	771,987	(342,901)
2507	Port of Astoria	0.01230561%	0.01230561%	627,973	(278,933)
2508	Multnomah Drainage	0.01185428%	0.01185428%	604,941	(268,703)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2510	Horsefly Irrigation District	0.00069017%	0.00069017%	35,220	(15,644)
2511	Grants Pass Irrigation District	0.00679498%	0.00679498%	346,758	(154,023)
2512	Port of Portland	0.63602200%	0.63602200%	32,457,134	(14,416,804)
2513	Port of Coos Bay	0.01724498%	0.01724498%	880,037	(390,894)
2515	Klamath County Fire District #1	0.12202628%	0.12202628%	6,227,180	(2,765,988)
2518	Clackamas County Housing Authority	0.02879496%	0.02879496%	1,469,449	(652,700)
2519	Portland Housing Authority	0.16124152%	0.16124152%	8,228,391	(3,654,885)
2521	League of Oregon Cities	0.06710927%	0.06710927%	3,424,684	(1,521,176)
2522	Lane Council of Governments	0.12681025%	0.12681025%	6,471,313	(2,874,427)
2524	Oak Lodge Sanitary District	0.02411444%	0.02411444%	1,230,595	(546,606)
2526	Clatskanie PUD	0.04943420%	0.04943420%	2,522,700	(1,120,532)
2527	Deschutes Valley Water District	0.02800109%	0.02800109%	1,428,937	(634,705)
2528	Columbia River Fire & Rescue	0.04542110%	0.04542110%	2,317,905	(1,029,567)
2529	East Fork Irrigation District	0.00144364%	0.00144364%	73,671	(32,723)
2530	River Road Water District	0.00472631%	0.00472631%	241,191	(107,132)
2531	Oregon School Boards Association	0.03687190%	0.03687190%	1,881,627	(835,781)
2533	Owyhee Irrigation District	0.02788834%	0.02788834%	1,423,183	(632,149)
2536	Valley View Cemetery	0.00000000%	0.00000000%	-	-
2538	Clackamas Vector Control	0.00415568%	0.00415568%	212,070	(94,197)
2540	West Extension Irrigation District	0.00316649%	0.00316649%	161,591	(71,775)
2541	Jackson County Vector Control District	0.00175231%	0.00175231%	89,423	(39,720)
2542	Rainbow Water District	0.00678934%	0.00678934%	346,470	(153,895)
2544	Santa Clara Rural Fire Protection District	0.00198670%	0.00198670%	101,384	(45,033)
2545	Council of Governments	0.07545286%	0.07545286%	3,850,470	(1,710,301)
2549	Rogue River Fire District	0.00883263%	0.00883263%	450,742	(200,211)
2550	Nyssa Road Assessment District #2	0.00562195%	0.00562195%	286,896	(127,434)
2551	Sandy Fire Department	0.01643568%	0.01643568%	838,737	(372,550)
2552	Winston-Dillard Fire District	0.01659112%	0.01659112%	846,669	(376,073)
2553	Tangent Rural Fire Protection District	0.00255921%	0.00255921%	130,600	(58,010)
2555	Monroe Fire Department	0.00060217%	0.00060217%	30,730	(13,649)
2556	Jackson County Fire District #5	0.04615906%	0.04615906%	2,355,564	(1,046,294)
2557	Estacada Fire Department	0.00097600%	0.00097600%	49,807	(22,123)
2558	Boring Fire Department	0.02278459%	0.02278459%	1,162,731	(516,462)
2559	Keizer Fire Department	0.02654721%	0.02654721%	1,354,743	(601,750)
2561	Jefferson Rural Fire Protection District	0.00271765%	0.00271765%	138,686	(61,601)
2562	Odell Rural Fire Protection District	0.00176523%	0.00176523%	90,082	(40,013)
2563	Central Oregon Irrigation District	0.02040045%	0.02040045%	1,041,065	(462,420)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	100.0000%	5,103,146,502	(2,266,714,673)

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2564	Illinois Valley Fire District	0.00033206%	0.00033206%	16,946	(7,527)
2565	Lane Rural Fire and Rescue	0.02242399%	0.02242399%	1,144,329	(508,288)
2567	Charleston Rural Fire Protection District	0.00253004%	0.00253004%	129,112	(57,349)
2568	Molalla Rural Fire Protection District #73	0.01049155%	0.01049155%	535,399	(237,814)
2569	Central Oregon Intergovernmental Council	0.03989365%	0.03989365%	2,035,831	(904,275)
2570	Port of St Helens	0.00408633%	0.00408633%	208,531	(92,625)
2571	Crystal Springs Water District	0.00467256%	0.00467256%	238,448	(105,914)
2572	Local Government Personnel Institute	0.00685502%	0.00685502%	349,822	(155,384)
2573	Goshen Fire District	0.00314382%	0.00314382%	160,434	(71,261)
2575	Jefferson County Rural Fire Protection District #1	0.00392278%	0.00392278%	200,185	(88,918)
2576	Depoe Bay Rural Fire Protection District	0.00522630%	0.00522630%	266,706	(118,465)
2578	Washington County Fire District #2	0.02434836%	0.02434836%	1,242,532	(551,908)
2579	La Pine Rural Fire Protection District	0.02632493%	0.02632493%	1,343,400	(596,711)
2580	Marion County Fire District #1	0.07100061%	0.07100061%	3,623,265	(1,609,381)
2581	Port of Umatilla	0.00258839%	0.00258839%	132,089	(58,671)
2582	Talent Irrigation District	0.00871471%	0.00871471%	444,724	(197,538)
2585	Rogue River Valley Irrigation District	0.00410566%	0.00410566%	209,518	(93,064)
2587	Tualatin Valley Irrigation District	0.00256634%	0.00256634%	130,964	(58,172)
2588	Clatskanie Rural Fire Protection District	0.00564739%	0.00564739%	288,195	(128,010)
2589	West Slope Water District	0.00741908%	0.00741908%	378,607	(168,169)
2590	Redmond Fire & Rescue	0.05156029%	0.05156029%	2,631,197	(1,168,725)
2592	Medford Irrigation District	0.00530298%	0.00530298%	270,619	(120,203)
2594	Metro	0.51394738%	0.51394738%	26,227,488	(11,649,721)
2595	Canby Fire District	0.03014085%	0.03014085%	1,538,132	(683,207)
2596	Bend Parks & Recreation	0.05032451%	0.05032451%	2,568,133	(1,140,713)
2597	Mapleton Water District	0.00056486%	0.00056486%	28,826	(12,804)
2598	Marion County Housing Authority	0.00203921%	0.00203921%	104,064	(46,223)
2599	South Suburban Sanitary District	0.01021934%	0.01021934%	521,508	(231,643)
2600	Winston-Dillard Water District	0.00481407%	0.00481407%	245,669	(109,121)
2601	Baker Valley Irrigation District	0.00004342%	0.00004342%	2,216	(984)
2602	Aumsville Rural Fire Protection District	0.00205823%	0.00205823%	105,034	(46,654)
2603	Corbett Water District	0.00267112%	0.00267112%	136,311	(60,547)
2604	Netarts-Oceanside Sanitary District	0.00216711%	0.00216711%	110,591	(49,122)
2606	West Valley Housing Authority	0.01214081%	0.01214081%	619,563	(275,198)
2607	Hoodland Fire District #74	0.01390582%	0.01390582%	709,634	(315,205)
2608	Gaston Rural Fire Protection District	0.00126589%	0.00126589%	64,600	(28,694)
2610	Turner Fire District	0.00199258%	0.00199258%	101,684	(45,166)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2612	Community Services Consortium	0.05495502%	0.05495502%	2,804,435	(1,245,674)
2613	Polk Soil & Water Conservation District	0.00232346%	0.00232346%	118,570	(52,666)
2615	Humanities Council	0.00121498%	0.00121498%	62,002	(27,540)
2617	Clean Water Services	0.25658001%	0.25658001%	13,093,654	(5,815,937)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	-	-
2620	Jackson County Fire District #4	0.00617387%	0.00617387%	315,062	(139,944)
2623	Evans Valley Fire District #6	0.00000000%	0.00000000%	-	-
2624	Klamath Vector Control	0.00214570%	0.00214570%	109,498	(48,637)
2625	Port of Newport	0.00752689%	0.00752689%	384,108	(170,613)
2626	Tillamook Peoples Utility District	0.10368462%	0.10368462%	5,291,178	(2,350,235)
2628	McKenzie Fire And Rescue	0.00360272%	0.00360272%	183,852	(81,663)
2630	Sheridan Fire District	0.00434760%	0.00434760%	221,864	(98,548)
2631	Arch Cape Water-Sanitary District	0.00146122%	0.00146122%	74,568	(33,122)
2633	Port of Cascade Locks	0.00261933%	0.00261933%	133,668	(59,373)
2635	Lane County Fire District #1	0.00929588%	0.00929588%	474,382	(210,711)
2637	Northeast Oregon Housing Authority	0.00824117%	0.00824117%	420,559	(186,804)
2638	North Douglas County Fire and EMS	0.00297217%	0.00297217%	151,674	(67,371)
2641	Suburban East Salem Water District	0.00593008%	0.00593008%	302,621	(134,418)
2642	Dexter Rural Fire Protection District	0.00096336%	0.00096336%	49,162	(21,837)
2643	Sweet Home Cemetery	0.00125860%	0.00125860%	64,228	(28,529)
2644	Lakeside Water District	0.00165020%	0.00165020%	84,212	(37,405)
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00133364%	0.00133364%	68,058	(30,230)
2646	Keno Rural Fire Protection District	0.00109651%	0.00109651%	55,957	(24,855)
2647	Crooked River Ranch Rural Fire Protection District	0.00535385%	0.00535385%	273,215	(121,357)
2648	Black Butte Ranch Rural Fire Protection District	0.00734794%	0.00734794%	374,976	(166,557)
2649	Colton Fire Department	0.00114719%	0.00114719%	58,543	(26,004)
2650	Pleasant Hill Fire Department	0.00061155%	0.00061155%	31,208	(13,862)
2651	Imbler Rural Fire Protection District	0.00041121%	0.00041121%	20,985	(9,321)
2652	The Oregon Consortium	0.00313645%	0.00313645%	160,058	(71,094)
2653	Umatilla Fire Department	0.00235478%	0.00235478%	120,168	(53,376)
2655	North Bay Rural Fire Protection District	0.00087544%	0.00087544%	44,675	(19,844)
2657	Mid-Willamette Valley Senior Service Agency	0.08470715%	0.08470715%	4,322,730	(1,920,069)
2658	Salem Metropolitan Communication Agency	0.00171015%	0.00171015%	87,271	(38,764)
2659	Silverton Fire District	0.00603659%	0.00603659%	308,056	(136,832)
2660	Tualatin Valley Fire & Rescue	0.59075779%	0.59075779%	30,147,236	(13,390,794)
2662	East Central Oregon Association of Counties	0.00025313%	0.00025313%	12,918	(5,738)
2663	Metropolitan Area Communications Commission	0.01251287%	0.01251287%	638,550	(283,631)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	100.0000%	5,103,146,502	(2,266,714,673)

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2664	Applegate Valley Rural Fire Protection District #9	0.00434938%	0.00434938%	221,955	(98,588)
2665	N NE Community Mental Health Center	0.00150688%	0.00150688%	76,898	(34,157)
2669	Roseburg Urban Sanitary Authority	0.01090903%	0.01090903%	556,704	(247,277)
2670	Mt Hood Community Mental Health Ctr	0.00318192%	0.00318192%	162,378	(72,125)
2671	Columbia 911 Communications District	0.01562757%	0.01562757%	797,498	(354,232)
2672	Rockwood Water PUD	0.02208516%	0.02208516%	1,127,038	(500,608)
2673	Port Orford Library	0.00009866%	0.00009866%	5,035	(2,236)
2674	Nestucca Rural Fire District	0.00178768%	0.00178768%	91,228	(40,522)
2675	Salmon Harbor-Douglas County	0.00140015%	0.00140015%	71,452	(31,737)
2676	Woodburn Fire District	0.01978177%	0.01978177%	1,009,493	(448,396)
2678	Central Oregon Regional Housing Authority	0.00149465%	0.00149465%	76,274	(33,879)
2679	Columbia River Public Utility District	0.04416361%	0.04416361%	2,253,734	(1,001,063)
2681	Cloverdale Rural Fire Protection District	0.00133248%	0.00133248%	67,998	(30,204)
2684	Parkdale Fire District	0.00182065%	0.00182065%	92,910	(41,269)
2685	Oregon Community College Association	0.00024374%	0.00024374%	12,438	(5,525)
2686	Weston Cemetery	0.00036730%	0.00036730%	18,744	(8,326)
2687	Columbia Drainage Vector Control District	0.00199791%	0.00199791%	101,956	(45,287)
2688	Polk County Fire District #1	0.01469463%	0.01469463%	749,888	(333,085)
2689	Redmond Area Park & Recreation District	0.00390988%	0.00390988%	199,527	(88,626)
2692	Siuslaw Public Library	0.00474941%	0.00474941%	242,369	(107,656)
2694	Philomath Fire Department	0.00640733%	0.00640733%	326,975	(145,236)
2695	Washington County Consolidated Communications Agency	0.09330689%	0.09330689%	4,761,587	(2,115,001)
2696	Stayton Fire District	0.00767191%	0.00767191%	391,509	(173,900)
2698	Halsey Shedd Rural Fire Protection District	0.00046886%	0.00046886%	23,927	(10,628)
2699	Chetco Library Board	0.00357512%	0.00357512%	182,444	(81,038)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01882597%	0.01882597%	960,717	(426,731)
2702	Banks Fire District #13	0.00206788%	0.00206788%	105,527	(46,873)
2704	Clatsop County 4-H District	0.00255969%	0.00255969%	130,625	(58,021)
2705	Lebanon Fire District	0.04357164%	0.04357164%	2,223,525	(987,645)
2706	Stanfield Fire District	0.00113826%	0.00113826%	58,087	(25,801)
2707	Clatskanie Library	0.00110607%	0.00110607%	56,444	(25,071)
2708	Milton-Freewater Cemetery District #3	0.00093717%	0.00093717%	47,825	(21,243)
2709	Scappoose Public Library	0.00109613%	0.00109613%	55,937	(24,846)
2710	Klamath County Emergency Communications District	0.00950377%	0.00950377%	484,991	(215,423)
2712	Jefferson County EMS	0.00452036%	0.00452036%	230,681	(102,464)
2713	Port of Tillamook Bay	0.01004544%	0.01004544%	512,634	(227,701)
2714	Winchester Bay Sanitary District	0.00157132%	0.00157132%	80,187	(35,617)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2715	Jackson County Fire District #3	0.06111810%	0.06111810%	3,118,946	(1,385,373)
2716	Neskowin Water District	0.00285313%	0.00285313%	145,599	(64,672)
2717	Ice Fountain Water District	0.00190113%	0.00190113%	97,017	(43,093)
2721	Klamath Housing Authority	0.00667091%	0.00667091%	340,426	(151,210)
2722	Tillamook 9-1-1	0.00016870%	0.00016870%	8,609	(3,824)
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	-	-
2724	Nehalem Bay Wastewater Agency	0.00197436%	0.00197436%	100,754	(44,753)
2725	West Valley Fire District	0.00447985%	0.00447985%	228,613	(101,545)
2726	Yamhill Communications Agency	0.01675015%	0.01675015%	854,785	(379,678)
2728	Baker County Library District	0.00570098%	0.00570098%	290,929	(129,225)
2729	Douglas County Fire District #2	0.13941515%	0.13941515%	7,114,559	(3,160,144)
2731	Canby Utility Board	0.02230393%	0.02230393%	1,138,202	(505,566)
2732	Umatilla County Special Library District	0.00107014%	0.00107014%	54,611	(24,257)
2733	Wiard Memorial Park District	0.00220927%	0.00220927%	112,742	(50,078)
2734	Seal Rock Water District	0.00393209%	0.00393209%	200,660	(89,129)
2737	Portland Energy Conservation Inc	0.00048314%	0.00048314%	24,655	(10,951)
2739	Scappoose Rural Fire Protection District	0.02093186%	0.02093186%	1,068,183	(474,466)
2740	Neskowin Regional Sanitary Authority	0.00073162%	0.00073162%	37,336	(16,584)
2741	Port of Garibaldi	0.00273670%	0.00273670%	139,658	(62,033)
2742	Amity Fire District	0.00125963%	0.00125963%	64,281	(28,552)
2743	Douglas Soil & Water Conservation District	0.00000709%	0.00000709%	362	(161)
2745	Clackamas County Fire District	0.31940553%	0.31940553%	16,299,732	(7,240,012)
2747	Salem Housing Authority	0.03071158%	0.03071158%	1,567,257	(696,144)
2749	Black Butte Ranch Police	0.00423325%	0.00423325%	216,029	(95,956)
2752	Mist-Birkenfeld Rural Fire Protection District	0.00226577%	0.00226577%	115,626	(51,359)
2753	Linn-Benton Housing Authority	0.00651429%	0.00651429%	332,434	(147,660)
2754	Western Lane Ambulance District	0.01664149%	0.01664149%	849,240	(377,215)
2757	City of Stayton	0.01355733%	0.01355733%	691,850	(307,306)
2758	Mohawk Valley Rural Fire District	0.00028272%	0.00028272%	14,428	(6,408)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00083070%	0.00083070%	42,392	(18,830)
2761	Clackamas River Water	0.03996038%	0.03996038%	2,039,237	(905,788)
2763	Junction City Fire Department	0.00257997%	0.00257997%	131,660	(58,481)
2765	Green Sanitary	0.00348271%	0.00348271%	177,728	(78,943)
2766	Southwest Lincoln County Water District	0.00361822%	0.00361822%	184,643	(82,015)
2767	Springfield Utility Board	0.00036838%	0.00036838%	18,799	(8,350)
2768	Lake County Library District	0.00152270%	0.00152270%	77,706	(34,515)
2771	Harbor Water PUD	0.00132090%	0.00132090%	67,407	(29,941)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2772	Umatilla County Soil & Water District	0.00147744%	0.00147744%	75,396	(33,489)
2773	Housing Authority of Jackson County	0.03253897%	0.03253897%	1,660,511	(737,566)
2774	Oregon Trail Library District	0.00146181%	0.00146181%	74,598	(33,135)
2776	Rainier Cemetery District	0.00020177%	0.00020177%	10,297	(4,574)
2777	City of Newberg	0.08370032%	0.08370032%	4,271,350	(1,897,247)
2778	Mulino Water District #23	0.00070407%	0.00070407%	35,930	(15,959)
2779	Brownsville Rural Fire Protection District	0.00083203%	0.00083203%	42,460	(18,860)
2780	Nehalem Bay Health District	0.00050127%	0.00050127%	25,581	(11,362)
2781	North Bend Coos-Curry Housing Authority	0.00834013%	0.00834013%	425,609	(189,047)
2782	Millington Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2783	Tillamook Fire District	0.00250479%	0.00250479%	127,823	(56,776)
2784	Eisenschmidt Pool	0.00197779%	0.00197779%	100,930	(44,831)
2785	Fern Ridge Community Library	0.00153496%	0.00153496%	78,331	(34,793)
2786	Seal Rock Rural Fire Protection District	0.00048185%	0.00048185%	24,590	(10,922)
2788	Port of Hood River	0.00890263%	0.00890263%	454,314	(201,797)
2789	Farmers Irrigation District	0.00592408%	0.00592408%	302,314	(134,282)
2790	Silver Falls Library District	0.00519328%	0.00519328%	265,021	(117,717)
2792	North Wasco County Parks And Recreation District	0.00497301%	0.00497301%	253,780	(112,724)
2793	North Lincoln Fire & Rescue District #1	0.00550708%	0.00550708%	281,034	(124,830)
2794	Siuslaw Rural Fire Protection District #1	0.00811020%	0.00811020%	413,875	(183,835)
2796	West Side Rural Fire Protection District	0.00067532%	0.00067532%	34,463	(15,308)
2797	Vernonia Fire	0.00048618%	0.00048618%	24,810	(11,020)
2798	Fairview Water District	0.00127579%	0.00127579%	65,105	(28,919)
2799	Sublimity Fire District	0.00220035%	0.00220035%	112,287	(49,876)
2801	Coburg Rural Fire Protection District	0.00147341%	0.00147341%	75,190	(33,398)
2802	Rural Road Assessment District #3	0.00275144%	0.00275144%	140,410	(62,367)
2803	Southwestern Polk County Rural Fire Protection District	0.00011555%	0.00011555%	5,897	(2,619)
2804	Aurora Rural Fire Protection District	0.00288154%	0.00288154%	147,049	(65,316)
2806	Multnomah County Rural Fire Protection District #14	0.00062622%	0.00062622%	31,957	(14,195)
2809	Juntura Road District #4	0.00023230%	0.00023230%	11,855	(5,266)
2810	Sutherlin Water Control District	0.00060136%	0.00060136%	30,688	(13,631)
2811	Mid-Columbia Center For Living	0.05385402%	0.05385402%	2,748,250	(1,220,717)
2814	The Job Council	0.02567370%	0.02567370%	1,310,167	(581,950)
2815	Hermiston Rural Fire Protection District	0.02674545%	0.02674545%	1,364,859	(606,243)
2816	Odell Sanitary District	0.00281051%	0.00281051%	143,424	(63,706)
2817	Wickiup Water District	0.00113737%	0.00113737%	58,042	(25,781)
2818	Netarts Water District	0.00142717%	0.00142717%	72,831	(32,350)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2819	Harrisburg Fire and Rescue	0.00247156%	0.00247156%	126,127	(56,023)
2820	Central Oregon Coast Fire & Rescue District	0.00358766%	0.00358766%	183,084	(81,322)
2821	Tillamook County Soil And Water Conservation District	0.00057075%	0.00057075%	29,126	(12,937)
2822	Deschutes County Rural Fire Protection District #2	0.00144831%	0.00144831%	73,909	(32,829)
2823	Lyons Fire District	0.00060201%	0.00060201%	30,721	(13,646)
2824	Glide Fire Department	0.00057793%	0.00057793%	29,493	(13,100)
2825	Northern Oregon Corrections	0.02414792%	0.02414792%	1,232,304	(547,364)
2826	Wasco County Soil-Water Conservation District	0.00423424%	0.00423424%	216,079	(95,978)
2828	Deschutes Public Library District	0.03727673%	0.03727673%	1,902,286	(844,957)
2829	Hubbard Rural Fire Protection District	0.00065639%	0.00065639%	33,497	(14,878)
2830	Netarts-Oceanside Rural Fire Protection District	0.00177759%	0.00177759%	90,713	(40,293)
2833	Boardman Rural Fire Protection District	0.00384285%	0.00384285%	196,106	(87,106)
2834	Crescent Rural Fire Protection District	0.00398469%	0.00398469%	203,345	(90,322)
2835	North Clackamas County Water Commission	0.00330002%	0.00330002%	168,405	(74,802)
2837	NORCOM	0.00871853%	0.00871853%	444,919	(197,624)
2838	High Desert Parks & Recreation District	0.00033400%	0.00033400%	17,045	(7,571)
2839	North Morrow Vector Control District	0.00144404%	0.00144404%	73,691	(32,732)
2840	Cannon Beach Rural Fire Protection District	0.00181629%	0.00181629%	92,688	(41,170)
2841	Jefferson County Soil & Water Conservation District	0.00126467%	0.00126467%	64,538	(28,666)
2842	Tualatin Valley Water District	0.09806538%	0.09806538%	5,004,420	(2,222,862)
2843	Yachats Rural Fire Protection District	0.00203075%	0.00203075%	103,632	(46,031)
2844	Crook County Rural Fire Protection District #1	0.01776995%	0.01776995%	906,827	(402,794)
2845	Sunrise Water Authority	0.01592767%	0.01592767%	812,812	(361,035)
2846	Jefferson County Library District	0.00272024%	0.00272024%	138,818	(61,660)
2847	Sweet Home Fire and Ambulance District	0.01578623%	0.01578623%	805,594	(357,829)
2849	Lebanon Aquatic District	0.00301574%	0.00301574%	153,898	(68,358)
2850	Lake County 4-H & Extension Service	0.00034155%	0.00034155%	17,430	(7,742)
2851	East Umatilla County Rural Fire Protection District	0.00057021%	0.00057021%	29,099	(12,925)
2852	Ochoco Irrigation District	0.00351697%	0.00351697%	179,476	(79,720)
2853	Mill City Rural Fire Protection District	0.00042874%	0.00042874%	21,879	(9,718)
2855	Harney Hospital	0.06738475%	0.06738475%	3,438,743	(1,527,420)
2856	Mid-Columbia Council Of Governments	0.00024161%	0.00024161%	12,330	(5,477)
2857	Sunriver Service District	0.02513985%	0.02513985%	1,282,923	(569,849)
2858	Nesika Beach-Ophir Water District	0.00123609%	0.00123609%	63,079	(28,019)
2859	South Lane County Fire and Rescue	0.03345549%	0.03345549%	1,707,283	(758,341)
2860	Coos County Airport District	0.00580937%	0.00580937%	296,461	(131,682)
2861	Mt Angel Fire District	0.00010832%	0.00010832%	5,528	(2,455)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2864	Tri-City Water and Sanitary Authority	0.00332028%	0.00332028%	169,439	(75,261)
2865	Tri-County Cooperative Weed Management Area	0.00061365%	0.00061365%	31,315	(13,910)
2867	West Multnomah Soil And Water Conservation District	0.00567264%	0.00567264%	289,483	(128,583)
2868	Willamette Valley Fire & Rescue Authority	0.00011893%	0.00011893%	6,069	(2,696)
2869	Nehalem Bay Fire & Rescue	0.00302671%	0.00302671%	154,457	(68,607)
2870	Clackamas River Water Providers	0.00085802%	0.00085802%	43,786	(19,449)
2872	Emergency Communications of Southern Oregon	0.00004608%	0.00004608%	2,352	(1,045)
2873	Mosier Fire District	0.00047905%	0.00047905%	24,447	(10,859)
2874	Umatilla-Morrow Radio and Data District	0.00063157%	0.00063157%	32,230	(14,316)
2876	Oregon Municipal Electric Utilities Association	0.00059329%	0.00059329%	30,276	(13,448)
2877	Mid-Columbia Fire And Rescue V1-801	0.00144395%	0.00144395%	73,687	(32,730)
2878	Yamhill Fire Protection District	0.00039063%	0.00039063%	19,934	(8,854)
2880	Oregon Health & Science University	4.26399394%	4.26399394%	217,597,858	(96,652,577)
2900	Clatsop Community College	0.03472124%	0.03472124%	1,771,876	(787,031)
2901	Blue Mountain Community College	0.08528914%	0.08528914%	4,352,430	(1,933,261)
2902	Treasure Valley Community College	0.05670943%	0.05670943%	2,893,965	(1,285,441)
2903	Umpqua Community College	0.10609149%	0.10609149%	5,414,004	(2,404,791)
2904	Lane Community College	0.38295440%	0.38295440%	19,542,724	(8,680,484)
2905	Mt Hood Community College	0.16560255%	0.16560255%	8,450,941	(3,753,737)
2906	Klamath Community College	0.06400715%	0.06400715%	3,266,379	(1,450,859)
2908	Clackamas Community College	0.21535132%	0.21535132%	10,989,693	(4,881,400)
2910	Linn-Benton Community College	0.21594803%	0.21594803%	11,020,144	(4,894,926)
2918	Portland Community College	1.03404468%	1.03404468%	52,768,815	(23,438,843)
2919	Chemeketa Community College	0.29810265%	0.29810265%	15,212,615	(6,757,137)
2922	Rogue Community College	0.16757515%	0.16757515%	8,551,605	(3,798,451)
2995	Oregon Coast Community College	0.01497336%	0.01497336%	764,112	(339,403)
2996	Columbia Gorge Community College	0.04866030%	0.04866030%	2,483,206	(1,102,990)
2997	Tillamook Bay Community College	0.01395341%	0.01395341%	712,063	(316,284)
2998	Southwestern Community College	0.07042177%	0.07042177%	3,593,726	(1,596,261)
2999	Central Oregon Community College	0.23174417%	0.23174417%	11,826,245	(5,252,979)
3003	Baker School District #5J	0.08416892%	0.08416892%	4,295,263	(1,907,869)
3008	Huntington School District #16J	0.01020928%	0.01020928%	520,995	(231,415)
3016	Burnt River High School	0.00616456%	0.00616456%	314,587	(139,733)
3027	Pine-Eagle School District #61	0.01990303%	0.01990303%	1,015,681	(451,145)
3037	Alsea School	0.01876236%	0.01876236%	957,471	(425,289)
3039	Corvallis School District #509J	0.32033666%	0.32033666%	16,347,249	(7,261,118)
3043	Philomath School District #17J	0.07520112%	0.07520112%	3,837,623	(1,704,595)

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June 30, 2014 Meaurement Date (MD)

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3075	West Linn School District	0.50759552%	0.50759552%	25,903,343	(11,505,742)
3116	Colton School District #53	0.05900723%	0.05900723%	3,011,225	(1,337,526)
3122	Oregon City School District #62	0.39343956%	0.39343956%	20,077,797	(8,918,152)
3160	Gladstone School District #115	0.00000000%	0.00000000%	-	-
3179	Clatsop County School District #1C	0.00030200%	0.00030200%	15,412	(6,845)
3186	Jewell School District #8	0.02803714%	0.02803714%	1,430,776	(635,522)
3187	Seaside Schools	0.11189913%	0.11189913%	5,710,377	(2,536,434)
3195	Warrenton-Hammond School District	0.05906697%	0.05906697%	3,014,274	(1,338,880)
3230	Vernonia School District	0.06651132%	0.06651132%	3,394,170	(1,507,622)
3241	Coquille School District #8	0.08586692%	0.08586692%	4,381,915	(1,946,358)
3242	Coos Bay School District #9	0.18005468%	0.18005468%	9,188,454	(4,081,326)
3245	North Bend Public Schools	0.10316458%	0.10316458%	5,264,640	(2,338,447)
3252	Powers School District	0.01675698%	0.01675698%	855,133	(379,833)
3257	Myrtle Point School District #41	0.06164842%	0.06164842%	3,146,009	(1,397,394)
3264	Bandon School District	0.07537303%	0.07537303%	3,846,396	(1,708,492)
3274	Crook County School District	0.03626342%	0.03626342%	1,850,575	(821,988)
3275	Port Orford-Langlois School District #2Cj	0.03332499%	0.03332499%	1,700,623	(755,382)
3283	Brookings-Harbor School District #17C	0.04184357%	0.04184357%	2,135,339	(948,474)
3288	Central Curry School District #1	0.04801285%	0.04801285%	2,450,166	(1,088,314)
3291	Bend-La Pine Public Schools	0.88105365%	0.88105365%	44,961,459	(19,970,972)
3296	Sisters School District	0.03473763%	0.03473763%	1,772,712	(787,403)
3307	Oakland School District	0.04997780%	0.04997780%	2,550,440	(1,132,854)
3310	Roseburg Public Schools	0.22331691%	0.22331691%	11,396,189	(5,061,957)
3316	Glide School District #12	0.03784842%	0.03784842%	1,931,460	(857,916)
3318	Days Creek School District #15	0.02885057%	0.02885057%	1,472,287	(653,960)
3320	Camas Valley School District #21	0.01725265%	0.01725265%	880,428	(391,068)
3321	North Douglas School District #22	0.03681816%	0.03681816%	1,878,885	(834,563)
3324	Yoncalla School District #32	0.02638722%	0.02638722%	1,346,578	(598,123)
3325	Elkton School District #34	0.02147363%	0.02147363%	1,095,831	(486,746)
3335	Riddle School District	0.03502422%	0.03502422%	1,787,337	(793,899)
3338	Glendale #77	0.03767910%	0.03767910%	1,922,820	(854,078)
3353	Sutherlin School District #130	0.02998764%	0.02998764%	1,530,313	(679,734)
3361	Arlington Public Schools	0.02111036%	0.02111036%	1,077,293	(478,512)
3364	Condon Admin School District #25J	0.01618220%	0.01618220%	825,801	(366,804)
3370	Prairie City School District #4	0.01701153%	0.01701153%	868,123	(385,603)
3372	Monument School District #8	0.00945739%	0.00945739%	482,624	(214,372)
3375	Dayville School District #16J	0.00979595%	0.00979595%	499,902	(222,046)

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3376	Long Creek Schools	0.00435683%	0.00435683%	222,335	(98,757)
3394	Crane Elementary School	0.00657275%	0.00657275%	335,417	(148,985)
3395	Pine Creek School	0.00053547%	0.00053547%	27,326	(12,138)
3396	Diamond School District #7	0.00239846%	0.00239846%	122,397	(54,366)
3397	Suntex School District	0.00199975%	0.00199975%	102,050	(45,329)
3398	Drewsey School	0.00277008%	0.00277008%	141,361	(62,790)
3399	Frenchglen School District	0.00220835%	0.00220835%	112,695	(50,057)
3405	Fields-Trout Creek #33	0.00230881%	0.00230881%	117,822	(52,334)
3407	Crane Union High School	0.01527453%	0.01527453%	779,482	(346,230)
3409	Hood River County School District	0.27711551%	0.27711551%	14,141,610	(6,281,418)
3414	City of Phoenix School District	0.13037240%	0.13037240%	6,653,095	(2,955,170)
3415	Ashland Public Schools	0.26600521%	0.26600521%	13,574,636	(6,029,579)
3416	Central Point School District #6	0.36210419%	0.36210419%	18,478,707	(8,207,869)
3417	Eagle Point School District #9	0.33248389%	0.33248389%	16,967,140	(7,536,461)
3424	Rogue River School District	0.07552385%	0.07552385%	3,854,093	(1,711,910)
3432	Prospect School District	0.02173811%	0.02173811%	1,109,328	(492,741)
3439	Butte Falls School District	0.01941059%	0.01941059%	990,551	(439,983)
3440	Pinehurst School	0.00269350%	0.00269350%	137,453	(61,054)
3445	Culver School District #4	0.05406908%	0.05406908%	2,759,224	(1,225,592)
3447	Madras School District	0.24009497%	0.24009497%	12,252,398	(5,442,268)
3451	Black Butte School District	0.00350718%	0.00350718%	178,977	(79,498)
3454	Grants Pass School District	0.58661254%	0.58661254%	29,935,697	(13,296,833)
3456	Klamath County School District	0.55604662%	0.55604662%	28,375,874	(12,603,990)
3457	Klamath Falls City Schools	0.32456000%	0.32456000%	16,562,772	(7,356,849)
3461	Lake County School District #7	0.07106267%	0.07106267%	3,626,432	(1,610,788)
3462	Paisley School District	0.01295626%	0.01295626%	661,177	(293,681)
3463	North Lake School District #14	0.02923144%	0.02923144%	1,491,723	(662,593)
3464	Plush School District	0.00163397%	0.00163397%	83,384	(37,037)
3465	Adel School District #21	0.00177773%	0.00177773%	90,720	(40,296)
3470	Pleasant Hill School District	0.07320080%	0.07320080%	3,735,544	(1,659,253)
3473	Eugene School District 4J	1.30039080%	1.30039080%	66,360,848	(29,476,149)
3487	Springfield School District #19	0.58015382%	0.58015382%	29,606,099	(13,150,432)
3494	Fern Ridge School District	0.05587928%	0.05587928%	2,851,602	(1,266,624)
3498	Mapleton School District	0.02984563%	0.02984563%	1,523,066	(676,515)
3502	Creswell School District #40	0.09405332%	0.09405332%	4,799,679	(2,131,920)
3506	South Lane School District	0.06824161%	0.06824161%	3,482,469	(1,546,843)
3510	Bethel School District	0.47490009%	0.47490009%	24,234,847	(10,764,630)

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3517	Crow-Applegate-Lorane District #66	0.03261380%	0.03261380%	1,664,330	(739,262)
3519	McKenzie School District	0.03105854%	0.03105854%	1,584,963	(704,008)
3520	Junction City School District #69	0.14784920%	0.14784920%	7,544,961	(3,351,320)
3522	Lowell School District	0.02653126%	0.02653126%	1,353,929	(601,388)
3524	Oakridge School District	0.05213790%	0.05213790%	2,660,673	(1,181,817)
3527	Marcola School District #79	0.02742758%	0.02742758%	1,399,670	(621,705)
3533	Triangle Lake Schools	0.02538343%	0.02538343%	1,295,354	(575,370)
3537	Siuslaw School District #97J	0.06428889%	0.06428889%	3,280,756	(1,457,246)
3615	Central Linn School District #552C	0.06402644%	0.06402644%	3,267,363	(1,451,297)
3618	Sweet Home School District #55	0.02764089%	0.02764089%	1,410,555	(626,540)
3647	Scio School District #95C	0.06837048%	0.06837048%	3,489,046	(1,549,764)
3665	Santiam Canyon School District	0.02140520%	0.02140520%	1,092,339	(485,195)
3684	Ontario School District #8C	0.15451174%	0.15451174%	7,884,960	(3,502,340)
3687	Juntura Grade School	0.00056128%	0.00056128%	28,643	(12,723)
3694	Nyssa School District #26	0.12254430%	0.12254430%	6,253,615	(2,777,730)
3696	Annex Elementary School	0.00575473%	0.00575473%	293,672	(130,443)
3707	Adrian School District #61	0.02588904%	0.02588904%	1,321,156	(586,831)
3709	Harper School District #66	0.01213524%	0.01213524%	619,279	(275,071)
3712	W W Jones School	0.00192441%	0.00192441%	98,205	(43,621)
3729	Jefferson School District #14Cj	0.02768787%	0.02768787%	1,412,953	(627,605)
3730	North Marion School District #15	0.07830880%	0.07830880%	3,996,213	(1,775,037)
3735	Salem-Keizer Public Schools	2.48695645%	2.48695645%	126,913,031	(56,372,207)
3750	St Paul School District	0.03585584%	0.03585584%	1,829,776	(812,750)
3780	Mt Angel School District #91	0.06608005%	0.06608005%	3,372,162	(1,497,846)
3786	Woodburn School District	0.56284888%	0.56284888%	28,723,003	(12,758,178)
3809	Morrow County Schools	0.13554359%	0.13554359%	6,916,988	(3,072,386)
3818	Portland Public Schools	0.25383313%	0.25383313%	12,953,477	(5,753,673)
3820	Parkrose School District	0.36068736%	0.36068736%	18,406,404	(8,175,753)
3824	Reynolds School District	0.47769347%	0.47769347%	24,377,398	(10,827,948)
3842	Corbett School District #39	0.06638067%	0.06638067%	3,387,503	(1,504,660)
3843	David Douglas School Dist	0.98040314%	0.98040314%	50,031,409	(22,222,942)
3847	Riverdale School	0.03389839%	0.03389839%	1,729,885	(768,380)
3850	Dallas School Dist	0.25175046%	0.25175046%	12,847,195	(5,706,465)
3859	Central School District #13J	0.08823401%	0.08823401%	4,502,711	(2,000,013)
3865	Perrydale School District #21	0.03380734%	0.03380734%	1,725,238	(766,316)
3887	Falls City School District	0.00102132%	0.00102132%	52,119	(23,150)
3902	Tillamook Public Schools	0.02176285%	0.02176285%	1,110,590	(493,302)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	**100.0000%**	**5,103,146,502**	**(2,266,714,673)**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3920	Neah-Kah-Nie School District	0.11142712%	0.11142712%	5,686,289	(2,525,735)
3927	Echo School District	0.01565478%	0.01565478%	798,886	(354,849)
3928	Umatilla School District #6R	0.09303639%	0.09303639%	4,747,783	(2,108,870)
3931	Pendleton School District #16R	0.03372781%	0.03372781%	1,721,180	(764,513)
3935	Athena-Weston School District #29Rj	0.05399272%	0.05399272%	2,755,328	(1,223,861)
3942	Stanfield School District	0.01889353%	0.01889353%	964,165	(428,262)
3944	Ukiah School	0.00930560%	0.00930560%	474,878	(210,931)
3957	Helix School District	0.01631417%	0.01631417%	832,536	(369,796)
3958	Pilot Rock School District #2R	0.01334188%	0.01334188%	680,856	(302,422)
3965	La Grande Public Schools	0.09758304%	0.09758304%	4,979,805	(2,211,929)
3966	Union County School District	0.02020161%	0.02020161%	1,030,918	(457,913)
3967	North Powder School District	0.02809628%	0.02809628%	1,433,794	(636,863)
3969	Imbler School District	0.03153118%	0.03153118%	1,609,082	(714,722)
3970	Cove School District	0.02768542%	0.02768542%	1,412,828	(627,549)
3973	Elgin School District #23	0.03972276%	0.03972276%	2,027,111	(900,402)
3986	Joseph School District #6	0.02836223%	0.02836223%	1,447,366	(642,891)
3990	Wallowa School	0.02745352%	0.02745352%	1,400,993	(622,293)
3993	Enterprise School District #21	0.03993504%	0.03993504%	2,037,944	(905,213)
4003	Troy School District #54	0.00001470%	0.00001470%	750	(333)
4012	Dufur Schools	0.02946869%	0.02946869%	1,503,830	(667,971)
4034	Gaston Public Schools	0.00968859%	0.00968859%	494,423	(219,613)
4035	Banks School District	0.05929837%	0.05929837%	3,026,083	(1,344,125)
4062	Beaverton School District	2.72091815%	2.72091815%	138,852,440	(61,675,451)
4109	Spray School District #1	0.01029611%	0.01029611%	525,426	(233,383)
4114	Fossil School District #21J	0.01584966%	0.01584966%	808,831	(359,267)
4135	Newberg School District #29Jt	0.15794577%	0.15794577%	8,060,204	(3,580,180)
4142	McMinnville Schools	0.41971122%	0.41971122%	21,418,478	(9,513,656)
4144	Sheridan School District #48J	0.08997071%	0.08997071%	4,591,337	(2,039,379)
4166	Yamhill-Carlton School District #1	0.00646966%	0.00646966%	330,156	(146,649)
4219	Grant County Education Service District	0.01203345%	0.01203345%	614,085	(272,764)
4220	Jefferson County Education Service District	0.01973997%	0.01973997%	1,007,360	(447,449)
4223	InterMountain Education Service District	0.11925114%	0.11925114%	6,085,560	(2,703,083)
4224	Wallowa County Region 18	0.01894776%	0.01894776%	966,932	(429,492)
4226	North Central Education Service District	0.01409645%	0.01409645%	719,362	(319,526)
4232	South Coast Education Service District Region #7	0.10193556%	0.10193556%	5,201,921	(2,310,588)
4237	Douglas Education Service District	0.13516762%	0.13516762%	6,897,802	(3,063,864)
4238	Multnomah Education Service District	0.32781628%	0.32781628%	16,728,945	(7,430,660)

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	100.0000%	5,103,146,502	(2,266,714,673)

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4252	High Desert Education Service District	0.13510500%	0.13510500%	6,894,606	(3,062,445)
4254	Willamette Education Service District	0.11434453%	0.11434453%	5,835,169	(2,591,864)
4258	Hermiston School District #8R	0.24374972%	0.24374972%	12,438,905	(5,525,111)
4259	Clackamas Education Service District	0.16491450%	0.16491450%	8,415,829	(3,738,141)
4260	Greater Albany School District #8J	0.52187578%	0.52187578%	26,632,086	(11,829,435)
4268	Lake Oswego School District	0.29692023%	0.29692023%	15,152,274	(6,730,334)
4270	Silver Falls School District	0.18765241%	0.18765241%	9,576,177	(4,253,545)
4271	Malheur Education Service District Region 14	0.03452282%	0.03452282%	1,761,750	(782,534)
4272	Linn-Benton-Lincoln Education Service District	0.21027778%	0.21027778%	10,730,783	(4,766,397)
4273	Double O School District	0.00070211%	0.00070211%	35,830	(15,915)
4276	Lane County Education Service District	0.15678378%	0.15678378%	8,000,906	(3,553,841)
4277	Mitchell School	0.01183038%	0.01183038%	603,722	(268,161)
4279	St Helens School District #502	0.03811903%	0.03811903%	1,945,270	(864,050)
4280	Northwest Regional Education Service District	0.52821174%	0.52821174%	26,955,419	(11,973,053)
4286	Southern Oregon Education Service District	0.24571099%	0.24571099%	12,538,992	(5,569,567)
4288	Medford School District #549C	0.78587839%	0.78587839%	40,104,526	(17,813,621)
4291	Dayton Public Schools	0.04138049%	0.04138049%	2,111,707	(937,978)
4293	Lake County Education Service District	0.00762331%	0.00762331%	389,029	(172,799)
4294	Harney Education Service District Region XVII	0.02308191%	0.02308191%	1,177,904	(523,201)
4295	Wasco County Education Service District	0.01975082%	0.01975082%	1,007,913	(447,695)
4306	Amity School District	0.00880183%	0.00880183%	449,170	(199,512)
4309	Scappoose School District	0.18077645%	0.18077645%	9,225,287	(4,097,686)
4311	Redmond School District #2J	0.35677033%	0.35677033%	18,206,513	(8,086,965)
4312	Reedsport School District	0.02826706%	0.02826706%	1,442,509	(640,734)
4313	Forest Grove School District	0.36189735%	0.36189735%	18,468,152	(8,203,180)
4314	Willamina School District #30J	0.05828751%	0.05828751%	2,974,497	(1,321,212)
4315	John Day School District	0.03790788%	0.03790788%	1,934,495	(859,263)
4316	Tigard-Tualatin School District #23J	0.99479485%	0.99479485%	50,765,839	(22,549,161)
4317	Sherwood School District #88J	0.37874380%	0.37874380%	19,327,851	(8,585,041)
4320	Rainier School District #13	0.04402557%	0.04402557%	2,246,689	(997,934)
4321	North Clackamas School District #12	0.54924770%	0.54924770%	28,028,915	(12,449,878)
4323	Estacada School District #108	0.12466454%	0.12466454%	6,361,814	(2,825,789)
4324	Centennial School District #28	0.66185633%	0.66185633%	33,775,498	(15,002,395)
4327	Jordan Valley School District #3	0.01380399%	0.01380399%	704,438	(312,897)
4329	Gervais School District #1	0.02995053%	0.02995053%	1,528,419	(678,893)
4330	Vale School District #84	0.09515640%	0.09515640%	4,855,971	(2,156,924)
4332	Gresham-Barlow School District #10	0.54982385%	0.54982385%	28,058,317	(12,462,938)

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Net Pension Liability/(Asset) by Employer

June 30, 2014 Meaurement Date (MD)

		100.0000%	100.0000%	5,103,146,502	(2,266,714,673)

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4333	Canby School District	0.17247147%	0.17247147%	8,801,472	(3,909,436)
4334	Cascade School District #5	0.05258700%	0.05258700%	2,683,592	(1,191,997)
4335	Milton-Freewater Unified School District #7	0.05278942%	0.05278942%	2,693,921	(1,196,586)
4336	Nestucca Valley School District #101	0.03770046%	0.03770046%	1,923,910	(854,562)
4337	Sherman County School District	0.03111027%	0.03111027%	1,587,603	(705,181)
4338	Three Rivers U J School District	0.26898128%	0.26898128%	13,726,509	(6,097,038)
4339	Lebanon Community School District	0.36335169%	0.36335169%	18,542,369	(8,236,146)
4340	Monroe School District #1J	0.03397594%	0.03397594%	1,733,842	(770,138)
4341	Hillsboro School District #1J	1.38768869%	1.38768869%	70,815,787	(31,454,943)
4342	North Santiam School District #29J	0.08682672%	0.08682672%	4,430,895	(1,968,114)
4343	HARRISBURG SCHOOL DISTRICT #7	0.08225642%	0.08225642%	4,197,666	(1,864,518)
4344	South Wasco County School District #1	0.02708624%	0.02708624%	1,382,251	(613,968)
4345	Oregon Trail School District #46	0.36936843%	0.36936843%	18,849,412	(8,372,528)
4346	Knappa School District #4	0.05086646%	0.05086646%	2,595,790	(1,152,998)
4347	Clatskanie School District #6J	0.07820590%	0.07820590%	3,990,962	(1,772,705)
4348	Lourdes Charter School	0.00279994%	0.00279994%	142,885	(63,467)
4350	Ridgeline Montessori	0.01279633%	0.01279633%	653,015	(290,056)
4351	The Village School	0.01004133%	0.01004133%	512,424	(227,608)
4352	Armadillo Technical Institute	0.00846107%	0.00846107%	431,781	(191,788)
4354	Opal Charter School	0.00462828%	0.00462828%	236,188	(104,910)
4355	Three Rivers Charter School	0.01003184%	0.01003184%	511,939	(227,393)
4360	Luckiamute Valley Charter School	0.00971505%	0.00971505%	495,773	(220,212)
4361	Rimrock Expeditionary Alternative Learning	0.01058461%	0.01058461%	540,148	(239,923)
4362	Kings Valley Charter School	0.00089963%	0.00089963%	45,909	(20,392)
4363	Multisensory Learning Academy	0.01386583%	0.01386583%	707,594	(314,299)
4365	Mitch Charter School	0.01117389%	0.01117389%	570,220	(253,280)
4366	Sand Ridge Charter School	0.01583022%	0.01583022%	807,839	(358,826)
4367	Arthur Academy Charter School	0.04544578%	0.04544578%	2,319,165	(1,030,126)
4369	Trillium Charter School	0.01378352%	0.01378352%	703,393	(312,433)
4370	Howard Street Charter School, Inc.	0.00243711%	0.00243711%	124,369	(55,242)
4371	The Lighthouse School	0.01308942%	0.01308942%	667,972	(296,700)
4373	Sheridan Japanese School Foundation	0.00514087%	0.00514087%	262,346	(116,529)
4374	Ione School District	0.02252016%	0.02252016%	1,149,237	(510,468)
4375	Eddyville Charter School	0.01158388%	0.01158388%	591,142	(262,574)
4376	Four Rivers Community School	0.01853588%	0.01853588%	945,913	(420,156)
4378	Mosier Community School	0.01188340%	0.01188340%	606,427	(269,363)
4379	Siletz Valley School	0.01596723%	0.01596723%	814,831	(361,932)

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4380	The Emerson School	0.00725995%	0.00725995%	370,486	(164,562)
4381	North Wasco County School District #21	0.15321665%	0.15321665%	7,818,870	(3,472,984)
4382	Self Enhancement Inc	0.00756039%	0.00756039%	385,818	(171,372)
4383	City View Charter School	0.01036464%	0.01036464%	528,923	(234,937)
4386	Nixyaawii Community School	0.00658399%	0.00658399%	335,991	(149,240)
4388	West Lane Tech	0.00495640%	0.00495640%	252,932	(112,347)
4390	Oregon Connections Academy	0.09418167%	0.09418167%	4,806,229	(2,134,830)
4392	Eagleridge High School	0.01502422%	0.01502422%	766,708	(340,556)
4393	Cascade Heights Public Charter School	0.01304717%	0.01304717%	665,816	(295,742)
4395	Siletz Valley Early College Academy	0.00651945%	0.00651945%	332,697	(147,777)
4396	Sweet Home Charter School	0.00984482%	0.00984482%	502,396	(223,154)
4397	Springwater Environmental Sciences School	0.01163785%	0.01163785%	593,897	(263,797)
4398	LEP High	0.02630368%	0.02630368%	1,342,315	(596,229)
4401	Ballston Community School	0.00352758%	0.00352758%	180,018	(79,960)
4403	Portland Village School	0.01528199%	0.01528199%	779,862	(346,399)
4404	Alliance Charter Academy	0.02099686%	0.02099686%	1,071,501	(475,939)
4405	Forest Grove Community School	0.00978708%	0.00978708%	499,449	(221,845)
4407	Madrone Trail Public Charter School	0.01007693%	0.01007693%	514,241	(228,415)
4408	Muddy Creek Charter School	0.00264229%	0.00264229%	134,840	(59,893)
4409	Southwest Charter School	0.00763708%	0.00763708%	389,731	(173,111)
4410	Ace Academy	0.00797947%	0.00797947%	407,204	(180,872)
4411	Sherwood Charter School	0.00602663%	0.00602663%	307,548	(136,607)
4412	Estacada Web Academy	0.02410236%	0.02410236%	1,229,979	(546,332)
4418	Lewis And Clark Montessori Charter School	0.00966096%	0.00966096%	493,013	(218,986)
4419	Silvies River Web Academy	0.00328827%	0.00328827%	167,805	(74,536)
4420	Oregon Virtual Academy	0.02986311%	0.02986311%	1,523,958	(676,911)
4422	Redmond Proficiency Academy	0.03168563%	0.03168563%	1,616,964	(718,223)
4423	Molalla River Academy	0.00732880%	0.00732880%	373,999	(166,123)
4424	The Ivy School	0.00543327%	0.00543327%	277,268	(123,157)
4429	Clackamas Web Academy	0.00048151%	0.00048151%	24,572	(10,914)
4430	Clackamas Charter Alliance #2	0.00150193%	0.00150193%	76,646	(34,044)
4431	Corbett Charter School	0.02135730%	0.02135730%	1,089,894	(484,109)
4432	Renaissance Public Academy	0.00557725%	0.00557725%	284,615	(126,420)
4433	Powell Butte Community Charter School	0.00785208%	0.00785208%	400,703	(177,984)
4434	Logos Public Charter School	0.03365949%	0.03365949%	1,717,693	(762,965)
4435	Sunny Wolf Charter School	0.00269053%	0.00269053%	137,302	(60,987)
4436	Academy Of Arts & Academics	0.00677888%	0.00677888%	345,936	(153,658)

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Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
4437	Center for Advance Learning	0.01168658%	0.01168658%	596,383	(264,901)
4439	Homesource Family Charter	0.00925866%	0.00925866%	472,483	(209,867)
4440	Sheridan Allprep Academy	0.00291478%	0.00291478%	148,745	(66,070)
4441	Baker Web Academy	0.01603423%	0.01603423%	818,250	(363,450)
4443	Knova Learning Oreogn	0.01765475%	0.01765475%	900,948	(400,183)
4444	Bennett Pearson Academy, Inc.	0.00643199%	0.00643199%	328,234	(145,795)
4446	Coburg Community Charter School	0.00794799%	0.00794799%	405,598	(180,158)
4447	Arco Iris Spanish Immersion Charter School	0.00996164%	0.00996164%	508,357	(225,802)
4448	Gresham Barlow Web Academy	0.01043583%	0.01043583%	532,556	(236,550)
4449	Mosier Middle School	0.00378936%	0.00378936%	193,377	(85,894)
4450	Sauvie Island Academy	0.00968456%	0.00968456%	494,217	(219,521)
4451	River's Edge Academy Charter School	0.00461717%	0.00461717%	235,621	(104,658)
4452	South Columbia Family School	0.00200318%	0.00200318%	102,225	(45,406)
4453	Woodland Educational Initiative	0.00062958%	0.00062958%	32,128	(14,271)
4454	Le Monde Immersion Charter School	0.00138690%	0.00138690%	70,776	(31,437)
4455	Hope Chinese Charter School	0.00062409%	0.00062409%	31,848	(14,146)
4457	Oregon Virtual Education East	0.00010234%	0.00010234%	5,223	(2,320)
4458	Oregon Virtual Education West	0.00099629%	0.00099629%	50,842	(22,583)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
1000	State Agencies	(537,845,185)	-	-	-	9,618,283	-	-	1,037,823,332	-	(493,727,431)	2,090,931	(491,636,500)
2000	Lake County	(1,051,717)	-	-	-	-	-	-	2,029,388	65,519	(965,448)	(14,243)	(979,691)
2001	Clackamas County	(42,438,602)	-	-	-	37,955	-	-	81,889,310	-	(38,957,496)	8,251	(38,949,245)
2002	Curry County	(2,142,832)	-	-	-	-	-	-	4,134,798	233,667	(1,967,062)	(50,797)	(2,017,859)
2003	Douglas County	(15,708,845)	-	-	-	-	-	-	30,311,707	26,406	(14,420,298)	(5,741)	(14,426,039)
2004	Harney County	(1,034,131)	-	-	-	-	-	-	1,995,454	28,487	(949,305)	(6,193)	(955,498)
2005	Jackson County	(14,672,350)	-	-	-	-	-	-	28,311,691	752,095	(13,468,823)	(163,499)	(13,632,322)
2006	Jefferson County	(1,574,116)	-	-	-	-	-	-	3,037,407	47,238	(1,444,996)	(10,269)	(1,455,265)
2007	Klamath County	(502,914)	-	-	-	-	-	-	970,420	90,576	(461,661)	(19,690)	(481,351)
2008	Lane County	(25,003,149)	-	-	-	-	-	-	48,245,950	2,436,941	(22,952,219)	(529,770)	(23,481,989)
2009	Marion County	(17,881,113)	-	-	-	-	-	-	34,503,304	937,568	(16,414,381)	(203,819)	(16,618,200)
2011	Washington County	(40,747,115)	-	-	-	-	-	-	78,625,426	867,898	(37,404,757)	(188,673)	(37,593,430)
2012	Grant County	(78,142)	-	-	-	-	-	-	150,782	26,144	(71,732)	(5,683)	(77,415)
2013	Umatilla County	(3,064,773)	-	-	-	-	-	-	5,913,770	171,380	(2,813,379)	(37,257)	(2,850,636)
2014	Linn County	(12,283,908)	-	-	-	-	-	-	23,702,966	232,583	(11,276,297)	(50,561)	(11,326,858)
2015	Yamhill County	(4,548,775)	-	-	-	-	-	-	8,777,294	418,437	(4,175,653)	(90,965)	(4,266,618)
2016	Sherman County	(756,576)	-	-	-	34,056	-	-	1,459,886	-	(694,517)	7,403	(687,114)
2017	Columbia County	(2,134,901)	-	-	-	-	-	-	4,119,494	155,076	(1,959,782)	(33,712)	(1,993,494)
2018	Coos County	(4,803,029)	-	-	-	100,171	-	-	9,267,901	-	(4,409,052)	21,776	(4,387,276)
2020	Wasco County	(2,190,700)	-	-	-	-	-	-	4,227,163	164,475	(2,011,004)	(35,756)	(2,046,760)
2021	Baker County	(1,487,684)	-	-	-	-	-	-	2,870,628	55,583	(1,365,654)	(12,083)	(1,377,737)
2022	Gilliam County	(610,613)	-	-	-	-	-	-	1,178,236	30,443	(560,526)	(6,618)	(567,144)
2023	Morrow County Rural School District Board	(256)	-	-	-	-	-	-	495	85	(235)	(19)	(254)
2027	Deschutes County	(13,913,943)	-	-	-	-	-	-	26,848,273	722,476	(12,772,626)	(157,060)	(12,929,686)
2033	Harney County Hospital	(10,257)	-	-	-	-	-	-	19,792	3,432	(9,416)	(746)	(10,162)
2035	Hood River County	(919,360)	-	-	-	-	-	-	1,773,991	41,892	(843,947)	(9,107)	(853,054)
2036	Clatsop County	(2,964,120)	-	-	-	-	-	-	5,719,551	228,579	(2,720,983)	(49,691)	(2,770,674)
2037	Polk County	(4,998,965)	-	-	-	-	-	-	9,645,977	376,881	(4,588,916)	(81,931)	(4,670,847)
2038	Multnomah County	(77,474,178)	-	-	-	-	-	-	149,493,780	2,566,214	(71,119,214)	(557,872)	(71,677,086)
2039	Malheur County	(1,777,089)	-	-	-	14,027	-	-	3,429,063	-	(1,631,320)	3,049	(1,628,271)
2040	Benton County	(5,144,090)	-	-	-	-	-	-	9,926,009	248,912	(4,722,136)	(54,111)	(4,776,247)
2042	Josephine County	(5,034,456)	-	-	-	-	-	-	9,714,461	260,567	(4,621,495)	(56,645)	(4,678,140)
2043	Lincoln County	(896,723)	-	-	-	25,601	-	-	1,730,311	-	(823,167)	5,566	(817,601)
2044	Crook County	(319,932)	-	-	-	-	-	-	617,340	14,375	(293,689)	(3,125)	(296,814)
2050	Wallowa County	(5,472)	-	-	-	14,107	-	-	10,559	-	(5,023)	3,067	(1,956)
2052	Tillamook County	(2,874)	-	-	-	-	-	-	5,546	962	(2,638)	(209)	(2,847)
2099	State Judiciary	(4,488,682)	-	-	-	1,743,270	-	-	8,661,338	-	(4,120,490)	378,972	(3,741,518)
2100	City of Roseburg	(3,768,702)	-	-	-	3,984,255	-	-	7,272,069	-	(3,459,568)	866,142	(2,593,426)
2101	City of Salem	(23,254,287)	-	-	-	216,124	-	-	44,871,354	-	(21,346,811)	46,983	(21,299,828)
2102	City of Medford	(9,017,912)	-	-	-	-	-	-	17,400,918	158,665	(8,278,201)	(34,492)	(8,312,693)
2103	City of Albany	(8,399,214)	-	-	-	-	-	-	16,207,081	30,753	(7,710,253)	(6,685)	(7,716,938)
2104	City of Ashland	(5,498,618)	-	-	-	-	-	-	10,610,104	16,773	(5,047,583)	(3,646)	(5,051,229)
2105	City of Astoria	(1,943,389)	-	-	-	41,940	-	-	3,749,954	-	(1,783,979)	9,118	(1,774,861)
2106	City of Beaverton	(10,987,994)	-	-	-	-	-	-	21,202,378	951,982	(10,086,683)	(206,952)	(10,293,635)
2107	City of Bend	(8,543,325)	-	-	-	25,472	-	-	16,485,157	-	(7,842,543)	5,537	(7,837,006)
2109	City of Canby	(1,592,766)	-	-	-	-	-	-	3,073,394	74,444	(1,462,117)	(16,183)	(1,478,300)
2110	City of Coquille	(458,857)	-	-	-	29,618	-	-	885,408	-	(421,219)	6,439	(414,780)
2111	City of Eugene	(30,504,733)	-	-	-	-	-	-	58,861,777	1,026,435	(28,002,525)	(223,138)	(28,225,663)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2112	City Of Forest Grove	(2,239)	-	-	-	-	-	-	4,320	749	(2,055)	(163)	(2,218)
2113	City of Grants Pass	(4,823,521)	-	-	-	-	-	-	9,307,442	33,389	(4,427,863)	(7,258)	(4,435,121)
2114	City of Gresham	(10,345,364)	-	-	-	-	-	-	19,962,362	1,269,979	(9,496,766)	(276,082)	(9,772,848)
2115	City of Hillsboro	(14,427,254)	-	-	-	-	-	-	27,838,756	266,819	(13,243,831)	(58,004)	(13,301,835)
2117	City of McMinnville	(5,697,291)	-	-	-	318,787	-	-	10,993,464	-	(5,229,960)	69,301	(5,160,659)
2118	City of Ontario	(2,028,735)	-	-	-	-	-	-	3,914,636	98,459	(1,862,324)	(21,404)	(1,883,728)
2119	City of Oregon City	(2,959,829)	-	-	-	-	-	-	5,711,271	21,052	(2,717,043)	(4,576)	(2,721,619)
2120	City of Lake Oswego	(9,230,504)	-	-	-	-	-	-	17,811,134	272,650	(8,473,355)	(59,272)	(8,532,627)
2121	City of Portland	(82,266,823)	-	-	-	-	-	-	158,741,642	5,708,135	(75,518,733)	(1,240,899)	(76,759,632)
2122	City of Redmond	(2,339,043)	-	-	-	-	-	-	4,513,405	19,916	(2,147,178)	(4,330)	(2,151,508)
2123	City of St Helens	(1,497,881)	-	-	-	39,378	-	-	2,890,304	-	(1,375,015)	8,561	(1,366,454)
2125	City of Vernonia	(165,619)	-	-	-	-	-	-	319,577	27,182	(152,034)	(5,909)	(157,943)
2126	City of West Linn	(2,794,551)	-	-	-	-	-	-	5,392,351	238,328	(2,565,322)	(51,811)	(2,617,133)
2127	City of Cottage Grove	(1,229,962)	-	-	-	26,092	-	-	2,373,329	-	(1,129,072)	5,672	(1,123,400)
2128	City of Tillamook	(498,493)	-	-	-	-	-	-	961,890	19,355	(457,603)	(4,208)	(461,811)
2129	City of Sweet Home	-	-	-	-	16,185	-	-	-	-	-	3,519	3,519
2131	City of Drain	(146,932)	-	-	-	-	-	-	283,519	480	(134,879)	(104)	(134,983)
2132	Eugene Water & Electric Board	(19,525,251)	-	-	-	1,307,791	-	-	37,675,825	-	(17,923,656)	284,302	(17,639,354)
2138	City of Hood River	(1,320,462)	-	-	-	-	-	-	2,547,956	14,431	(1,212,148)	(3,137)	(1,215,285)
2139	City of Reedsport	(127,797)	-	-	-	-	-	-	246,597	14,805	(117,314)	(3,218)	(120,532)
2140	City of Lebanon	(1,460,661)	-	-	-	-	-	-	2,818,485	34,990	(1,340,848)	(7,606)	(1,348,454)
2142	City of Sherwood	(1,872,341)	-	-	-	13,553	-	-	3,612,861	-	(1,718,759)	2,946	(1,715,813)
2143	City of Oakland	(63,402)	-	-	-	-	-	-	122,341	213	(58,202)	(46)	(58,248)
2145	City of Vale	(125,144)	-	-	-	-	-	-	241,478	36,599	(114,879)	(7,956)	(122,835)
2146	City of Prineville	(1,142,184)	-	-	-	2,213,277	-	-	2,203,953	-	(1,048,495)	481,147	(567,348)
2147	City of Wheeler	(39,970)	-	-	-	-	-	-	77,126	6,806	(36,691)	(1,479)	(38,170)
2148	City of Klamath Falls	(1,754,536)	-	-	-	-	-	-	3,385,544	67,276	(1,610,617)	(14,625)	(1,625,242)
2149	City of Canyonville	(127,042)	-	-	-	-	-	-	245,140	21,948	(116,621)	(4,771)	(121,392)
2150	City of Bandon	(709,597)	-	-	-	-	-	-	1,369,235	26,123	(651,391)	(5,679)	(657,070)
2152	City of Coos Bay	(2,156,209)	-	-	-	-	-	-	4,160,609	191,852	(1,979,342)	(41,707)	(2,021,049)
2154	City of Pendleton	(2,285,398)	-	-	-	-	-	-	4,409,892	101,910	(2,097,934)	(22,154)	(2,120,088)
2155	City of Corvallis	(7,486,389)	-	-	-	-	-	-	14,445,697	421,813	(6,872,304)	(91,699)	(6,964,003)
2157	City of Monmouth	(857,440)	-	-	-	-	-	-	1,654,511	44,223	(787,107)	(9,614)	(796,721)
2158	City of Milton-Freewater	(1,413,247)	-	-	-	-	-	-	2,726,995	12,544	(1,297,323)	(2,727)	(1,300,050)
2159	City of Baker City	(1,285,491)	-	-	-	-	-	-	2,480,477	30,419	(1,180,046)	(6,613)	(1,186,659)
2160	City of Hermiston	(1,709,847)	-	-	-	55,652	-	-	3,299,312	-	(1,569,594)	12,098	(1,557,496)
2161	City of Pilot Rock	(129,084)	-	-	-	949	-	-	249,080	-	(118,496)	206	(118,290)
2162	City of Clatskanie	(299,205)	-	-	-	-	-	-	577,345	32,608	(274,662)	(7,089)	(281,751)
2163	City of Milwaukie	(2,291,623)	-	-	-	-	-	-	4,421,905	130,205	(2,103,649)	(28,306)	(2,131,955)
2165	City of Cornelius	(641,190)	-	-	-	-	-	-	1,237,238	23,236	(588,596)	(5,051)	(593,647)
2166	City of Nyssa	(236,097)	-	-	-	-	-	-	455,572	334	(216,731)	(73)	(216,804)
2167	City of Athena	(33,613)	-	-	-	3,806	-	-	64,860	-	(30,856)	827	(30,029)
2168	City of Oakridge	(340,884)	-	-	-	28,150	-	-	657,768	-	(312,922)	6,120	(306,802)
2170	City of Madras	(606,140)	-	-	-	-	-	-	1,169,605	27,276	(556,420)	(5,930)	(562,350)
2172	City of Sandy	(1,101,733)	-	-	-	-	-	-	2,125,899	39,761	(1,011,362)	(8,644)	(1,020,006)
2174	City of Mt Angel	(148,040)	-	-	-	453	-	-	285,657	-	(135,897)	99	(135,798)
2175	City of Umatilla	(241,319)	-	-	-	-	-	-	465,648	30,998	(221,524)	(6,739)	(228,263)
2176	City of Scappoose	(788,030)	-	-	-	-	-	-	1,520,579	51,099	(723,390)	(11,109)	(734,499)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2177	City of Condon	(93,718)	-	-	-	20,340	-	-	180,838	-	(86,031)	4,422	(81,609)
2178	City of Boardman	(474,974)	-	-	-	-	-	-	916,507	24,220	(436,013)	(5,265)	(441,278)
2179	City of Estacada	(241,737)	-	-	-	4,052	-	-	466,455	-	(221,908)	881	(221,027)
2180	City of Enterprise	(288,572)	-	-	-	-	-	-	556,828	19,957	(264,902)	(4,339)	(269,241)
2181	City of Central Point	(1,321,278)	-	-	-	23,892	-	-	2,549,530	-	(1,212,897)	5,194	(1,207,703)
2182	City of Cascade Locks	(230,557)	-	-	-	14,915	-	-	444,881	-	(211,645)	3,242	(208,403)
2183	City of Myrtle Point	(197,030)	-	-	-	-	-	-	380,189	14,125	(180,869)	(3,071)	(183,940)
2184	City of Port Orford	(139,207)	-	-	-	5,518	-	-	268,613	-	(127,788)	1,199	(126,589)
2185	City of Wood Village	(239,578)	-	-	-	-	-	-	462,289	20,043	(219,926)	(4,357)	(224,283)
2186	City of Chiloquin	(16,417)	-	-	-	-	-	-	31,678	3,425	(15,070)	(745)	(15,815)
2187	City of Philomath	(405,946)	-	-	-	-	-	-	783,311	22,605	(372,647)	(4,914)	(377,561)
2188	City of Talent	(244,937)	-	-	-	-	-	-	472,629	16,404	(224,846)	(3,566)	(228,412)
2189	City of Willamina	-	-	-	-	8,231	-	-	-	-	-	1,789	1,789
2191	City of Huntington	(26,981)	-	-	-	29,246	-	-	52,062	-	(24,768)	6,358	(18,410)
2192	City of North Plains	(172,407)	-	-	-	8,728	-	-	332,676	-	(158,265)	1,897	(156,368)
2193	City of Heppner	-	-	-	-	342	-	-	-	-	-	74	74
2194	City of Cave Junction	(142,555)	-	-	-	-	-	-	275,073	13,011	(130,862)	(2,828)	(133,690)
2195	City of Metolius	-	-	-	-	2,816	-	-	-	-	-	612	612
2196	City of Hubbard	(294,619)	-	-	-	-	-	-	568,494	10,394	(270,452)	(2,260)	(272,712)
2197	City of Myrtle Creek	(264,379)	-	-	-	-	-	-	510,144	16,263	(242,693)	(3,536)	(246,229)
2198	City of Carlton	(39,701)	-	-	-	-	-	-	76,607	13,282	(36,444)	(2,888)	(39,332)
2199	City of Junction City	(804,044)	-	-	-	-	-	-	1,551,479	20,371	(738,091)	(4,428)	(742,519)
2200	City of Wallowa	(23,317)	-	-	-	-	-	-	44,992	1,890	(21,404)	(411)	(21,815)
2201	City of Coburg	(117,270)	-	-	-	-	-	-	226,283	4,047	(107,650)	(880)	(108,530)
2202	City of Dallas	(1,463,347)	-	-	-	7,836	-	-	2,823,667	-	(1,343,313)	1,703	(1,341,610)
2203	City of Rockaway Beach	(166,520)	-	-	-	11,769	-	-	321,316	-	(152,861)	2,559	(150,302)
2204	City of Burns	(156,717)	-	-	-	-	-	-	302,400	11,213	(143,862)	(2,438)	(146,300)
2206	City of Weston	(33,939)	-	-	-	-	-	-	65,489	8,947	(31,155)	(1,945)	(33,100)
2207	City of Mill City	(77,579)	-	-	-	-	-	-	149,696	5,263	(71,216)	(1,144)	(72,360)
2208	City of Fairview	(748,959)	-	-	-	-	-	-	1,445,188	22,869	(687,524)	(4,971)	(692,495)
2209	City of Monroe	-	-	-	-	10,844	-	-	-	-	-	2,358	2,358
2210	City of Helix	(4,824)	-	-	-	507	-	-	9,309	-	(4,429)	110	(4,319)
2212	Town of Lakeview	(184,106)	-	-	-	-	-	-	355,249	32,795	(169,004)	(7,129)	(176,133)
2213	City of Stanfield	-	-	-	-	5,754	-	-	-	-	-	1,251	1,251
2214	City of Yamhill	(100,947)	-	-	-	-	-	-	194,787	3,668	(92,667)	(797)	(93,464)
2215	City of Powers	-	-	-	-	1,722	-	-	-	-	-	374	374
2216	City of Brookings	(859,279)	-	-	-	-	-	-	1,658,060	20,081	(788,795)	(4,365)	(793,160)
2217	City of Sutherlin	(385,502)	-	-	-	-	-	-	743,863	7,186	(353,880)	(1,562)	(355,442)
2218	City of Prairie City	(18,411)	-	-	-	6,490	-	-	35,527	-	(16,901)	1,411	(15,490)
2219	City of Sheridan	(205,039)	-	-	-	-	-	-	395,642	24,058	(188,220)	(5,230)	(193,450)
2220	City of Garibaldi	(70,169)	-	-	-	20,047	-	-	135,398	-	(64,413)	4,358	(60,055)
2221	City of Sisters	(195,784)	-	-	-	-	-	-	377,784	13,315	(179,725)	(2,895)	(182,620)
2222	City of Jacksonville	(257,176)	-	-	-	-	-	-	496,245	18,721	(236,080)	(4,070)	(240,150)
2223	City of Cannon Beach	(456,036)	-	-	-	-	-	-	879,964	2,735	(418,629)	(594)	(419,223)
2224	City of Falls City	(44,698)	-	-	-	-	-	-	86,248	3,139	(41,031)	(682)	(41,713)
2225	City of Echo	(54,004)	-	-	-	7,060	-	-	104,205	-	(49,574)	1,535	(48,039)
2226	City of Hines	(107,622)	-	-	-	-	-	-	207,666	1,765	(98,794)	(384)	(99,178)
2228	City of Turner	(117,456)	-	-	-	2,934	-	-	226,643	-	(107,822)	638	(107,184)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2229	City of John Day	(173,920)	-	-	-	-	-	-	335,596	15,626	(159,654)	(3,397)	(163,051)
2231	City of Banks	(33,135)	-	-	-	-	-	-	63,936	324	(30,417)	(71)	(30,488)
2232	City of Joseph	(51,722)	-	-	-	-	-	-	99,803	4,943	(47,480)	(1,075)	(48,555)
2233	City of Lafayette	(117,458)	-	-	-	-	-	-	226,645	2,714	(107,823)	(590)	(108,413)
2234	City of Aumsville	(202,713)	-	-	-	-	-	-	391,154	27,482	(186,085)	(5,974)	(192,059)
2235	City of Amity	(99,599)	-	-	-	-	-	-	192,185	1,928	(91,429)	(419)	(91,848)
2236	City of Creswell	(198,770)	-	-	-	-	-	-	383,545	15,820	(182,465)	(3,439)	(185,904)
2237	City of Troutdale	(1,224,762)	-	-	-	-	-	-	2,363,294	47,554	(1,124,298)	(10,338)	(1,134,636)
2238	City of Warrenton	(689,904)	-	-	-	-	-	-	1,331,235	1,853	(633,313)	(403)	(633,716)
2240	City of Wilsonville	(2,583,680)	-	-	-	-	-	-	4,985,456	86,518	(2,371,749)	(18,808)	(2,390,557)
2241	City of Bay City	(76,054)	-	-	-	-	-	-	146,753	6,128	(69,815)	(1,332)	(71,147)
2243	City Of Brownsville	(170,397)	-	-	-	-	-	-	328,797	57,008	(156,420)	(12,393)	(168,813)
2244	City of Lakeside	(21,962)	-	-	-	9,097	-	-	42,377	-	(20,160)	1,978	(18,182)
2245	City of Dundee	(156,158)	-	-	-	-	-	-	301,322	7,036	(143,349)	(1,530)	(144,879)
2246	City of Merrill	(876)	-	-	-	2,521	-	-	1,690	-	(804)	548	(256)
2247	City of Malin	(42,723)	-	-	-	-	-	-	82,438	6,741	(39,218)	(1,465)	(40,683)
2248	City of Fossil	(22,558)	-	-	-	-	-	-	43,528	4,355	(20,708)	(947)	(21,655)
2249	City of Phoenix	(180,746)	-	-	-	-	-	-	348,766	16,705	(165,920)	(3,631)	(169,551)
2250	City of Gold Beach	(158,988)	-	-	-	29,364	-	-	306,782	-	(145,947)	6,384	(139,563)
2251	City of Rogue River	(243,924)	-	-	-	5,911	-	-	470,674	-	(223,916)	1,285	(222,631)
2252	City of Dayton	(32,366)	-	-	-	-	-	-	62,453	1,348	(29,711)	(293)	(30,004)
2253	Town of Butte Falls	(10,162)	-	-	-	884	-	-	19,608	-	(9,328)	192	(9,136)
2254	City of Shady Cove	(18,032)	-	-	-	-	-	-	34,795	6,033	(16,553)	(1,311)	(17,864)
2255	Town of Canyon City	(44,839)	-	-	-	-	-	-	86,521	4,803	(41,161)	(1,044)	(42,205)
2256	City of Jordan Valley	-	-	-	-	1,497	-	-	-	-	-	326	326
2257	City of Culver	(39,546)	-	-	-	-	-	-	76,309	4,657	(36,303)	(1,012)	(37,315)
2258	City of Adair Village	(89,723)	-	-	-	-	-	-	173,130	4,224	(82,364)	(918)	(83,282)
2260	City of Riddle	(75,297)	-	-	-	-	-	-	145,292	5,988	(69,120)	(1,302)	(70,422)
2261	City of Waldport	(76,120)	-	-	-	5,519	-	-	146,880	-	(69,876)	1,200	(68,676)
2262	City of Dufur	(33,009)	-	-	-	-	-	-	63,693	1,668	(30,301)	(362)	(30,663)
2263	City of La Grande	(645,165)	-	-	-	29,509	-	-	1,244,906	-	(592,244)	6,415	(585,829)
2264	City of Gervais	(133,186)	-	-	-	-	-	-	256,996	13,444	(122,262)	(2,923)	(125,185)
2265	City of Westfir	(4,921)	-	-	-	-	-	-	9,495	1,385	(4,517)	(301)	(4,818)
2266	City of Irrigon	(120,913)	-	-	-	-	-	-	233,313	2,366	(110,995)	(514)	(111,509)
2267	City of Independence	(606,896)	-	-	-	-	-	-	1,171,064	17,860	(557,115)	(3,883)	(560,998)
2268	City of Harrisburg	(216,485)	-	-	-	-	-	-	417,729	1,754	(198,727)	(381)	(199,108)
2269	City of Durham	(26,978)	-	-	-	-	-	-	52,057	3,751	(24,765)	(815)	(25,580)
2270	City of Lyons	(31,669)	-	-	-	-	-	-	61,109	536	(29,071)	(116)	(29,187)
2271	City of Columbia City	(158,382)	-	-	-	-	-	-	305,613	5,774	(145,390)	(1,255)	(146,645)
2272	City of Aurora	(46,726)	-	-	-	-	-	-	90,162	5,297	(42,893)	(1,151)	(44,044)
2273	City of Silverton	(817,864)	-	-	-	-	-	-	1,578,146	5,288	(750,777)	(1,150)	(751,927)
2274	City of Gold Hill	(27,201)	-	-	-	-	-	-	52,487	293	(24,970)	(64)	(25,034)
2275	City of Toledo	(382,771)	-	-	-	-	-	-	738,594	47,582	(351,374)	(10,344)	(361,718)
2276	City of Newport	(566,824)	-	-	-	-	-	-	1,093,742	17,121	(520,330)	(3,722)	(524,052)
2278	City of Springfield	(6,349,764)	-	-	-	-	-	-	12,252,472	176,094	(5,828,913)	(38,281)	(5,867,194)
2279	City of Keizer	(1,319,368)	-	-	-	-	-	-	2,545,845	139,411	(1,211,144)	(30,307)	(1,241,451)
2280	City of Winston	(220,857)	-	-	-	-	-	-	426,165	23,246	(202,741)	(5,054)	(207,795)
2281	City of Manzanita	(184,664)	-	-	-	-	-	-	356,327	5,808	(169,517)	(1,263)	(170,780)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2282	City of Eagle Point	(259,770)	-	-	-	-	-	-	501,251	42,901	(238,462)	(9,326)	(247,788)
2283	City of Maupin	(35,343)	-	-	-	7,436	-	-	68,198	-	(32,444)	1,617	(30,827)
2284	City of Halsey	(40,676)	-	-	-	-	-	-	78,489	1,403	(37,340)	(305)	(37,645)
2285	City of Veneta	(195,617)	-	-	-	-	-	-	377,462	9,671	(179,571)	(2,102)	(181,673)
2286	City of Millersburg	(60,490)	-	-	-	1,923	-	-	116,721	-	(55,528)	418	(55,110)
2287	City of King City	(91,744)	-	-	-	-	-	-	177,028	1,628	(84,218)	(354)	(84,572)
2288	City of Tualatin	(3,550,897)	-	-	-	9,894	-	-	6,851,792	-	(3,259,628)	2,151	(3,257,477)
2290	City of Molalla	(338,877)	-	-	-	23,229	-	-	653,896	-	(311,080)	5,050	(306,030)
2291	City of Florence	(539,197)	-	-	-	5,794	-	-	1,040,432	-	(494,969)	1,259	(493,710)
2292	City of North Bend	(1,155,954)	-	-	-	-	-	-	2,230,524	21,519	(1,061,135)	(4,678)	(1,065,813)
2293	City of Lowell	(57,255)	-	-	-	-	-	-	110,480	2,624	(52,559)	(571)	(53,130)
2294	City of Depoe Bay	(205,188)	-	-	-	-	-	-	395,929	6,031	(188,357)	(1,311)	(189,668)
2295	City of Tigard	(1,677,869)	-	-	-	36,661	-	-	3,237,608	-	(1,540,239)	7,970	(1,532,269)
2296	City of Happy Valley	(596,556)	-	-	-	24,552	-	-	1,151,112	-	(547,623)	5,338	(542,285)
2297	City of Rainier	(227,765)	-	-	-	-	-	-	439,494	30,451	(209,082)	(6,620)	(215,702)
2298	City of Lincoln City	(1,738,548)	-	-	-	-	-	-	3,354,694	74,258	(1,595,941)	(16,143)	(1,612,084)
2299	City of Dunes City	(11,411)	-	-	-	515	-	-	22,018	-	(10,475)	112	(10,363)
2300	City of Yachats	(136,338)	-	-	-	-	-	-	263,077	12,693	(125,155)	(2,759)	(127,914)
2301	City of Moro	(14,338)	-	-	-	-	-	-	27,667	2,513	(13,162)	(546)	(13,708)
2302	City of Mt. Vernon	(26,208)	-	-	-	-	-	-	50,570	3,482	(24,058)	(757)	(24,815)
2303	City of Woodburn	(2,595,126)	-	-	-	-	-	-	5,007,542	28,683	(2,382,256)	(6,235)	(2,388,491)
2304	City of Gladstone	(697,180)	-	-	-	-	-	-	1,345,275	1,097	(639,992)	(239)	(640,231)
2305	City of Elkton	(19,293)	-	-	-	789	-	-	37,228	-	(17,711)	172	(17,539)
2307	City of Yoncalla	(39,874)	-	-	-	2,667	-	-	76,940	-	(36,603)	580	(36,023)
2308	City of North Powder	(14,040)	-	-	-	54	-	-	27,092	-	(12,889)	12	(12,877)
2309	City of Gearhart	(126,645)	-	-	-	-	-	-	244,374	21,385	(116,257)	(4,649)	(120,906)
2501	Port of The Dalles	(1,814)	-	-	-	-	-	-	3,500	607	(1,665)	(132)	(1,797)
2504	Oak Lodge Water District	(342,901)	-	-	-	-	-	-	661,660	7,178	(314,774)	(1,561)	(316,335)
2507	Port of Astoria	(278,933)	-	-	-	19,975	-	-	538,228	-	(256,053)	4,342	(251,711)
2508	Multnomah Drainage	(268,703)	-	-	-	45,035	-	-	518,487	-	(246,662)	9,790	(236,872)
2510	Horsefly Irrigation District	(15,644)	-	-	-	2,564	-	-	30,187	-	(14,361)	557	(13,804)
2511	Grants Pass Irrigation District	(154,023)	-	-	-	-	-	-	297,202	18,392	(141,389)	(3,998)	(145,387)
2512	Port of Portland	(14,416,804)	-	-	-	-	-	-	27,818,592	854,922	(13,234,239)	(185,853)	(13,420,092)
2513	Port of Coos Bay	(390,894)	-	-	-	-	-	-	754,268	27,381	(358,831)	(5,952)	(364,783)
2515	Klamath County Fire District #1	(2,765,988)	-	-	-	-	-	-	5,337,236	352,095	(2,539,102)	(76,542)	(2,615,644)
2518	Clackamas County Housing Authority	(652,700)	-	-	-	3,138	-	-	1,259,446	-	(599,161)	682	(598,479)
2519	Portland Housing Authority	(3,654,885)	-	-	-	-	-	-	7,052,448	164,918	(3,355,086)	(35,852)	(3,390,938)
2521	League of Oregon Cities	(1,521,176)	-	-	-	-	-	-	2,935,253	84,679	(1,396,398)	(18,408)	(1,414,806)
2522	Lane Council of Governments	(2,874,427)	-	-	-	-	-	-	5,546,479	178,559	(2,638,646)	(38,817)	(2,677,463)
2524	Oak Lodge Sanitary District	(546,606)	-	-	-	-	-	-	1,054,727	45,804	(501,769)	(9,958)	(511,727)
2526	Clatskanie PUD	(1,120,532)	-	-	-	32,918	-	-	2,162,173	-	(1,028,619)	7,156	(1,021,463)
2527	Deschutes Valley Water District	(634,705)	-	-	-	-	-	-	1,224,723	5,253	(582,642)	(1,142)	(583,784)
2528	Columbia River Fire & Rescue	(1,029,567)	-	-	-	28,684	-	-	1,986,647	-	(945,115)	6,236	(938,879)
2529	East Fork Irrigation District	(32,723)	-	-	-	4,177	-	-	63,143	-	(30,039)	908	(29,131)
2530	River Road Water District	(107,132)	-	-	-	-	-	-	206,721	35,842	(98,344)	(7,792)	(106,136)
2531	Oregon School Boards Association	(835,781)	-	-	-	-	-	-	1,612,718	42,736	(767,224)	(9,291)	(776,515)
2533	Owyhee Irrigation District	(632,149)	-	-	-	50,800	-	-	1,219,792	-	(580,296)	11,044	(569,252)
2536	Valley View Cemetery	-	-	-	-	1,952	-	-	-	-	-	424	424

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2538	Clackamas Vector Control	(94,197)	-	-	-	10,846	-	-	181,763	-	(86,471)	2,358	(84,113)
2540	West Extension Irrigation District	(71,775)	-	-	-	-	-	-	138,497	1,723	(65,888)	(375)	(66,263)
2541	Jackson County Vector Control District	(39,720)	-	-	-	3,404	-	-	76,643	-	(36,462)	740	(35,722)
2542	Rainbow Water District	(153,895)	-	-	-	-	-	-	296,955	5,498	(141,271)	(1,195)	(142,466)
2544	Santa Clara Rural Fire Protection District	(45,033)	-	-	-	14,000	-	-	86,895	-	(41,339)	3,044	(38,295)
2545	Council of Governments	(1,710,301)	-	-	-	4,130	-	-	3,300,188	-	(1,570,010)	898	(1,569,112)
2549	Rogue River Fire District	(200,211)	-	-	-	15,078	-	-	386,325	-	(183,788)	3,278	(180,510)
2550	Nyssa Road Assessment District #2	(127,434)	-	-	-	17,390	-	-	245,895	-	(116,981)	3,781	(113,200)
2551	Sandy Fire Department	(372,550)	-	-	-	-	-	-	718,871	1,147	(341,991)	(249)	(342,240)
2552	Winston-Dillard Fire District	(376,073)	-	-	-	95,614	-	-	725,669	-	(345,225)	20,786	(324,439)
2553	Tangent Rural Fire Protection District	(58,010)	-	-	-	1,594	-	-	111,936	-	(53,252)	347	(52,905)
2555	Monroe Fire Department	(13,649)	-	-	-	1,461	-	-	26,338	-	(12,530)	318	(12,212)
2556	Jackson County Fire District #5	(1,046,294)	-	-	-	-	-	-	2,018,924	98,478	(960,470)	(21,408)	(981,878)
2557	Estacada Fire Department	(22,123)	-	-	-	-	-	-	42,689	7,402	(20,308)	(1,609)	(21,917)
2558	Boring Fire Department	(516,462)	-	-	-	2,092	-	-	996,562	-	(474,098)	455	(473,643)
2559	Keizer Fire Department	(601,750)	-	-	-	-	-	-	1,161,133	4,106	(552,390)	(892)	(553,282)
2561	Jefferson Rural Fire Protection District	(61,601)	-	-	-	-	-	-	118,866	7,636	(56,548)	(1,660)	(58,208)
2562	Odell Rural Fire Protection District	(40,013)	-	-	-	-	-	-	77,208	485	(36,731)	(106)	(36,837)
2563	Central Oregon Irrigation District	(462,420)	-	-	-	22,962	-	-	892,283	-	(424,489)	4,992	(419,497)
2564	Illinois Valley Fire District	(7,527)	-	-	-	-	-	-	14,524	1,882	(6,909)	(409)	(7,318)
2565	Lane Rural Fire and Rescue	(508,288)	-	-	-	-	-	-	980,790	170,054	(466,595)	(36,968)	(503,563)
2567	Charleston Rural Fire Protection District	(57,349)	-	-	-	-	-	-	110,660	311	(52,645)	(68)	(52,713)
2568	Molalla Rural Fire Protection District #73	(237,814)	-	-	-	20,621	-	-	458,884	-	(218,306)	4,483	(213,823)
2569	Central Oregon Intergovernmental Council	(904,275)	-	-	-	-	-	-	1,744,885	17,242	(830,100)	(3,748)	(833,848)
2570	Port of St Helens	(92,625)	-	-	-	3,248	-	-	178,730	-	(85,028)	706	(84,322)
2571	Crystal Springs Water District	(105,914)	-	-	-	-	-	-	204,370	13,314	(97,226)	(2,894)	(100,120)
2572	Local Government Personnel Institute	(155,384)	-	-	-	5,185	-	-	299,828	-	(142,638)	1,127	(141,511)
2573	Goshen Fire District	(71,261)	-	-	-	-	-	-	137,506	4,694	(65,416)	(1,020)	(66,436)
2575	Jefferson County Rural Fire Protection District #1	(88,918)	-	-	-	-	-	-	171,576	1,498	(81,625)	(326)	(81,951)
2576	Depoe Bay Rural Fire Protection District	(118,465)	-	-	-	420	-	-	228,590	-	(108,748)	91	(108,657)
2578	Washington County Fire District #2	(551,908)	-	-	-	14,279	-	-	1,064,959	-	(506,637)	3,104	(503,533)
2579	La Pine Rural Fire Protection District	(596,711)	-	-	-	-	-	-	1,151,411	35,689	(547,765)	(7,759)	(555,524)
2580	Marion County Fire District #1	(1,609,381)	-	-	-	1,470,622	-	-	3,105,454	-	(1,477,369)	319,700	(1,157,669)
2581	Port of Umatilla	(58,671)	-	-	-	-	-	-	113,212	4,712	(53,859)	(1,024)	(54,883)
2582	Talent Irrigation District	(197,538)	-	-	-	-	-	-	381,168	11,293	(181,334)	(2,455)	(183,789)
2585	Rogue River Valley Irrigation District	(93,064)	-	-	-	15,638	-	-	179,575	-	(85,430)	3,399	(82,031)
2587	Tualatin Valley Irrigation District	(58,172)	-	-	-	-	-	-	112,248	2,026	(53,400)	(441)	(53,841)
2588	Clatskanie Rural Fire Protection District	(128,010)	-	-	-	6,213	-	-	247,008	-	(117,510)	1,351	(116,159)
2589	West Slope Water District	(168,169)	-	-	-	13,707	-	-	324,499	-	(154,375)	2,980	(151,395)
2590	Redmond Fire & Rescue	(1,168,725)	-	-	-	37,509	-	-	2,255,165	-	(1,072,858)	8,154	(1,064,704)
2592	Medford Irrigation District	(120,203)	-	-	-	-	-	-	231,944	4,515	(110,344)	(981)	(111,325)
2594	Metro	(11,649,721)	-	-	-	-	-	-	22,479,242	714,594	(10,694,131)	(155,347)	(10,849,478)
2595	Canby Fire District	(683,207)	-	-	-	25,846	-	-	1,318,313	-	(627,166)	5,619	(621,547)
2596	Bend Parks & Recreation	(1,140,713)	-	-	-	-	-	-	2,201,114	27,704	(1,047,144)	(6,023)	(1,053,167)
2597	Mapleton Water District	(12,804)	-	-	-	1,589	-	-	24,706	-	(11,754)	345	(11,409)
2598	Marion County Housing Authority	(46,223)	-	-	-	-	-	-	89,192	15,464	(42,432)	(3,362)	(45,794)
2599	South Suburban Sanitary District	(231,643)	-	-	-	-	-	-	446,978	18,602	(212,642)	(4,044)	(216,686)
2600	Winston-Dillard Water District	(109,121)	-	-	-	-	-	-	210,560	1,532	(100,170)	(333)	(100,503)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2601	Baker Valley Irrigation District	(984)	-	-	-	-	-	-	1,899	329	(903)	(72)	(975)
2602	Aumsville Rural Fire Protection District	(46,654)	-	-	-	6,300	-	-	90,024	-	(42,827)	1,370	(41,457)
2603	Corbett Water District	(60,547)	-	-	-	-	-	-	116,831	2,542	(55,580)	(552)	(56,132)
2604	Netarts-Oceanside Sanitary District	(49,122)	-	-	-	-	-	-	94,786	4,198	(45,093)	(913)	(46,006)
2606	West Valley Housing Authority	(275,198)	-	-	-	-	-	-	531,020	18,090	(252,624)	(3,933)	(256,557)
2607	Hoodland Fire District #74	(315,205)	-	-	-	9,561	-	-	608,218	-	(289,350)	2,079	(287,271)
2608	Gaston Rural Fire Protection District	(28,694)	-	-	-	-	-	-	55,368	3,558	(26,340)	(774)	(27,114)
2610	Turner Fire District	(45,166)	-	-	-	124,063	-	-	87,152	-	(41,461)	26,970	(14,491)
2612	Community Services Consortium	(1,245,674)	-	-	-	-	-	-	2,403,645	92,730	(1,143,495)	(20,159)	(1,163,654)
2613	Polk Soil & Water Conservation District	(52,666)	-	-	-	-	-	-	101,624	7,654	(48,346)	(1,664)	(50,010)
2615	Humanities Council	(27,540)	-	-	-	-	-	-	53,141	9,214	(25,281)	(2,003)	(27,284)
2617	Clean Water Services	(5,815,937)	-	-	-	-	-	-	11,222,402	548,893	(5,338,874)	(119,324)	(5,458,198)
2618	Estacada Cemetery District	-	-	-	-	852	-	-	-	-	-	185	185
2620	Jackson County Fire District #4	(139,944)	-	-	-	-	-	-	270,035	4,767	(128,465)	(1,036)	(129,501)
2623	Evans Valley Fire District #6	-	-	-	-	1,655	-	-	-	-	-	360	360
2624	Klamath Vector Control	(48,637)	-	-	-	-	-	-	93,850	1,636	(44,647)	(356)	(45,003)
2625	Port of Newport	(170,613)	-	-	-	-	-	-	329,214	36,369	(156,618)	(7,906)	(164,524)
2626	Tillamook Peoples Utility District	(2,350,235)	-	-	-	-	-	-	4,535,001	155,478	(2,157,452)	(33,799)	(2,191,251)
2628	McKenzie Fire And Rescue	(81,663)	-	-	-	-	-	-	157,577	6,028	(74,965)	(1,310)	(76,275)
2630	Sheridan Fire District	(98,548)	-	-	-	-	-	-	190,157	8,981	(90,464)	(1,952)	(92,416)
2631	Arch Cape Water-Sanitary District	(33,122)	-	-	-	-	-	-	63,911	2,862	(30,405)	(622)	(31,027)
2633	Port of Cascade Locks	(59,373)	-	-	-	-	-	-	114,565	793	(54,503)	(172)	(54,675)
2635	Lane County Fire District #1	(210,711)	-	-	-	-	-	-	406,587	70,496	(193,427)	(15,325)	(208,752)
2637	Northeast Oregon Housing Authority	(186,804)	-	-	-	-	-	-	360,456	28,302	(171,481)	(6,153)	(177,634)
2638	North Douglas County Fire and EMS	(67,371)	-	-	-	1,857	-	-	129,998	-	(61,844)	404	(61,440)
2641	Suburban East Salem Water District	(134,418)	-	-	-	-	-	-	259,372	17,714	(123,392)	(3,851)	(127,243)
2642	Dexter Rural Fire Protection District	(21,837)	-	-	-	1,452	-	-	42,136	-	(20,045)	316	(19,729)
2643	Sweet Home Cemetery	(28,529)	-	-	-	7,773	-	-	55,049	-	(26,189)	1,690	(24,499)
2644	Lakeside Water District	(37,405)	-	-	-	2,877	-	-	72,177	-	(34,337)	626	(33,711)
2645	Chiloquin Agency Lake Rural Fire Protection District	(30,230)	-	-	-	-	-	-	58,331	1,421	(27,750)	(309)	(28,059)
2646	Keno Rural Fire Protection District	(24,855)	-	-	-	7,022	-	-	47,960	-	(22,816)	1,527	(21,289)
2647	Crooked River Ranch Rural Fire Protection District	(121,357)	-	-	-	-	-	-	234,169	10,587	(111,402)	(2,302)	(113,704)
2648	Black Butte Ranch Rural Fire Protection District	(166,557)	-	-	-	-	-	-	321,387	34,508	(152,895)	(7,502)	(160,397)
2649	Colton Fire Department	(26,004)	-	-	-	862	-	-	50,176	-	(23,871)	187	(23,684)
2650	Pleasant Hill Fire Department	(13,862)	-	-	-	-	-	-	26,748	809	(12,725)	(176)	(12,901)
2651	Imbler Rural Fire Protection District	(9,321)	-	-	-	588	-	-	17,986	-	(8,556)	128	(8,428)
2652	The Oregon Consortium	(71,094)	-	-	-	4,924	-	-	137,183	-	(65,263)	1,070	(64,193)
2653	Umatilla Fire Department	(53,376)	-	-	-	-	-	-	102,994	6,226	(48,998)	(1,354)	(50,352)
2655	North Bay Rural Fire Protection District	(19,844)	-	-	-	-	-	-	38,290	6,639	(18,216)	(1,443)	(19,659)
2657	Mid-Willamette Valley Senior Service Agency	(1,920,069)	-	-	-	-	-	-	3,704,956	77,564	(1,762,572)	(16,862)	(1,779,434)
2658	Salem Metropolitan Communication Agency	(38,764)	-	-	-	-	-	-	74,799	12,969	(35,585)	(2,819)	(38,404)
2659	Silverton Fire District	(136,832)	-	-	-	7,514	-	-	264,031	-	(125,608)	1,633	(123,975)
2660	Tualatin Valley Fire & Rescue	(13,390,794)	-	-	-	-	-	-	25,838,807	13,747	(12,292,389)	(2,989)	(12,295,378)
2662	East Central Oregon Association of Counties	(5,738)	-	-	-	-	-	-	11,072	1,920	(5,267)	(417)	(5,684)
2663	Metropolitan Area Communications Commission	(283,631)	-	-	-	-	-	-	547,293	36,435	(260,366)	(7,921)	(268,287)
2664	Applegate Valley Rural Fire Protection District #9	(98,588)	-	-	-	10,125	-	-	190,235	-	(90,501)	2,201	(88,300)
2665	N NE Community Mental Health Center	(34,157)	-	-	-	-	-	-	65,909	11,428	(31,355)	(2,484)	(33,839)
2669	Roseburg Urban Sanitary Authority	(247,277)	-	-	-	-	-	-	477,144	21,891	(226,993)	(4,759)	(231,752)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2670	Mt Hood Community Mental Health Ctr	(72,125)	-	-	-	-	-	-	139,172	24,130	(66,209)	(5,246)	(71,455)
2671	Columbia 911 Communications District	(354,232)	-	-	-	992	-	-	683,525	-	(325,176)	216	(324,960)
2672	Rockwood Water PUD	(500,608)	-	-	-	-	-	-	965,970	70,452	(459,544)	(15,316)	(474,860)
2673	Port Orford Library	(2,236)	-	-	-	-	-	-	4,315	748	(2,053)	(163)	(2,216)
2674	Nestucca Rural Fire District	(40,522)	-	-	-	-	-	-	78,190	940	(37,198)	(204)	(37,402)
2675	Salmon Harbor-Douglas County	(31,737)	-	-	-	6,185	-	-	61,240	-	(29,134)	1,344	(27,790)
2676	Woodburn Fire District	(448,396)	-	-	-	74,255	-	-	865,223	-	(411,616)	16,142	(395,474)
2678	Central Oregon Regional Housing Authority	(33,879)	-	-	-	17,798	-	-	65,374	-	(31,100)	3,869	(27,231)
2679	Columbia River Public Utility District	(1,001,063)	-	-	-	-	-	-	1,931,646	28,265	(918,949)	(6,145)	(925,094)
2681	Cloverdale Rural Fire Protection District	(30,204)	-	-	-	14,316	-	-	58,281	-	(27,726)	3,112	(24,614)
2684	Parkdale Fire District	(41,269)	-	-	-	2,310	-	-	79,632	-	(37,884)	502	(37,382)
2685	Oregon Community College Association	(5,525)	-	-	-	11,545	-	-	10,661	-	(5,072)	2,510	(2,562)
2686	Weston Cemetery	(8,326)	-	-	-	-	-	-	16,065	1,844	(7,643)	(401)	(8,044)
2687	Columbia Drainage Vector Control District	(45,287)	-	-	-	18,716	-	-	87,385	-	(41,572)	4,069	(37,503)
2688	Polk County Fire District #1	(333,085)	-	-	-	-	-	-	642,720	28,494	(305,763)	(6,194)	(311,957)
2689	Redmond Area Park & Recreation District	(88,626)	-	-	-	-	-	-	171,012	7,173	(81,356)	(1,559)	(82,915)
2692	Siuslaw Public Library	(107,656)	-	-	-	-	-	-	207,732	6,864	(98,825)	(1,492)	(100,317)
2694	Philomath Fire Department	(145,236)	-	-	-	-	-	-	280,246	1,487	(133,323)	(323)	(133,646)
2695	Washington County Consolidated Communications Agency	(2,115,001)	-	-	-	-	-	-	4,081,095	75,152	(1,941,514)	(16,337)	(1,957,851)
2696	Stayton Fire District	(173,900)	-	-	-	9,062	-	-	335,557	-	(159,636)	1,970	(157,666)
2698	Halsey Shedd Rural Fire Protection District	(10,628)	-	-	-	993	-	-	20,507	-	(9,756)	216	(9,540)
2699	Chetco Library Board	(81,038)	-	-	-	-	-	-	156,370	9,693	(74,390)	(2,107)	(76,497)
2701	Sisters-Camp Sherman Rural Fire Protection District	(426,731)	-	-	-	-	-	-	823,418	16,819	(391,728)	(3,656)	(395,384)
2702	Banks Fire District #13	(46,873)	-	-	-	-	-	-	90,446	1,010	(43,028)	(220)	(43,248)
2704	Clatsop County 4-H District	(58,021)	-	-	-	-	-	-	111,957	18,629	(53,262)	(4,050)	(57,312)
2705	Lebanon Fire District	(987,645)	-	-	-	36,726	-	-	1,905,754	-	(906,631)	7,984	(898,647)
2706	Stanfield Fire District	(25,801)	-	-	-	4,778	-	-	49,786	-	(23,685)	1,039	(22,646)
2707	Clatskanie Library	(25,071)	-	-	-	-	-	-	48,378	1,381	(23,015)	(300)	(23,315)
2708	Milton-Freewater Cemetery District #3	(21,243)	-	-	-	-	-	-	40,990	7,107	(19,500)	(1,545)	(21,045)
2709	Scappoose Public Library	(24,846)	-	-	-	-	-	-	47,943	3,843	(22,808)	(836)	(23,644)
2710	Klamath County Emergency Communications District	(215,423)	-	-	-	-	-	-	415,680	6,429	(197,753)	(1,398)	(199,151)
2712	Jefferson County EMS	(102,464)	-	-	-	2,483	-	-	197,713	-	(94,059)	540	(93,519)
2713	Port of Tillamook Bay	(227,701)	-	-	-	-	-	-	439,372	25,085	(209,024)	(5,453)	(214,477)
2714	Winchester Bay Sanitary District	(35,617)	-	-	-	2,713	-	-	68,727	-	(32,696)	590	(32,106)
2715	Jackson County Fire District #3	(1,385,373)	-	-	-	30,649	-	-	2,673,209	-	(1,271,735)	6,663	(1,265,072)
2716	Neskowin Water District	(64,672)	-	-	-	-	-	-	124,791	5,811	(59,367)	(1,263)	(60,630)
2717	Ice Fountain Water District	(43,093)	-	-	-	-	-	-	83,152	1,806	(39,558)	(392)	(39,950)
2721	Klamath Housing Authority	(151,210)	-	-	-	-	-	-	291,775	15,509	(138,807)	(3,371)	(142,178)
2722	Tillamook 9-1-1	(3,824)	-	-	-	19,525	-	-	7,379	-	(3,510)	4,245	735
2723	Oregon Coastal Zone Management Association	-	-	-	-	2,264	-	-	-	-	-	492	492
2724	Nehalem Bay Wastewater Agency	(44,753)	-	-	-	10,676	-	-	86,355	-	(41,082)	2,321	(38,761)
2725	West Valley Fire District	(101,545)	-	-	-	584	-	-	195,942	-	(93,216)	127	(93,089)
2726	Yamhill Communications Agency	(379,678)	-	-	-	-	-	-	732,625	37,357	(348,534)	(8,121)	(356,655)
2728	Baker County Library District	(129,225)	-	-	-	-	-	-	249,352	4,509	(118,625)	(980)	(119,605)
2729	Douglas County Fire District #2	(3,160,144)	-	-	-	-	-	-	6,097,797	411,311	(2,900,927)	(89,416)	(2,900,343)
2731	Canby Utility Board	(505,566)	-	-	-	-	-	-	975,538	12,344	(464,096)	(2,683)	(466,779)
2732	Umatilla County Special Library District	(24,257)	-	-	-	-	-	-	46,806	4,496	(22,267)	(978)	(23,245)
2733	Wiard Memorial Park District	(50,078)	-	-	-	-	-	-	96,630	16,754	(45,970)	(3,642)	(49,612)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2734	Seal Rock Water District	(89,129)	-	-	-	-	-	-	171,983	12,032	(81,818)	(2,616)	(84,434)
2737	Portland Energy Conservation Inc	(10,951)	-	-	-	-	-	-	21,132	3,664	(10,053)	(796)	(10,849)
2739	Scappoose Rural Fire Protection District	(474,466)	-	-	-	43,581	-	-	915,526	-	(435,547)	9,474	(426,073)
2740	Neskowin Regional Sanitary Authority	(16,584)	-	-	-	-	-	-	32,000	821	(15,223)	(179)	(15,402)
2741	Port of Garibaldi	(62,033)	-	-	-	-	-	-	119,699	3,827	(56,945)	(832)	(57,777)
2742	Amity Fire District	(28,552)	-	-	-	2,212	-	-	55,094	-	(26,210)	481	(25,729)
2743	Douglas Soil & Water Conservation District	(161)	-	-	-	10,327	-	-	310	-	(148)	2,245	2,097
2745	Clackamas County Fire District	(7,240,012)	-	-	-	207,844	-	-	13,970,290	-	(6,646,137)	45,183	(6,600,954)
2747	Salem Housing Authority	(696,144)	-	-	-	4,837	-	-	1,343,276	-	(639,041)	1,051	(637,990)
2749	Black Butte Ranch Police	(95,956)	-	-	-	8,231	-	-	185,156	-	(88,085)	1,789	(86,296)
2752	Mist-Birkenfeld Rural Fire Protection District	(51,359)	-	-	-	-	-	-	99,101	9,858	(47,146)	(2,143)	(49,289)
2753	Linn-Benton Housing Authority	(147,660)	-	-	-	-	-	-	284,925	5,968	(135,548)	(1,298)	(136,846)
2754	Western Lane Ambulance District	(377,215)	-	-	-	-	-	-	727,872	21,156	(346,273)	(4,599)	(350,872)
2757	City of Stayton	(307,306)	-	-	-	-	-	-	592,976	1,966	(282,099)	(428)	(282,527)
2758	Mohawk Valley Rural Fire District	(6,408)	-	-	-	1,887	-	-	12,366	-	(5,883)	410	(5,473)
2760	Knappa Svensen Burnside Rural Fire Protection District	(18,830)	-	-	-	-	-	-	36,333	345	(17,285)	(75)	(17,360)
2761	Clackamas River Water	(905,788)	-	-	-	21,526	-	-	1,747,804	-	(831,489)	4,679	(826,810)
2763	Junction City Fire Department	(58,481)	-	-	-	12,712	-	-	112,844	-	(53,684)	2,764	(50,920)
2765	Green Sanitary	(78,943)	-	-	-	-	-	-	152,328	3,346	(72,468)	(727)	(73,195)
2766	Southwest Lincoln County Water District	(82,015)	-	-	-	-	-	-	158,255	800	(75,287)	(174)	(75,461)
2767	Springfield Utility Board	(8,350)	-	-	-	1,037	-	-	16,112	-	(7,665)	225	(7,440)
2768	Lake County Library District	(34,515)	-	-	-	4,138	-	-	66,600	-	(31,684)	899	(30,785)
2771	Harbor Water PUD	(29,941)	-	-	-	396	-	-	57,774	-	(27,485)	86	(27,399)
2772	Umatilla County Soil & Water District	(33,489)	-	-	-	-	-	-	64,621	6,143	(30,742)	(1,335)	(32,077)
2773	Housing Authority of Jackson County	(737,566)	-	-	-	52,409	-	-	1,423,203	-	(677,065)	11,393	(665,672)
2774	Oregon Trail Library District	(33,135)	-	-	-	-	-	-	63,937	1,530	(30,417)	(332)	(30,749)
2776	Rainier Cemetery District	(4,574)	-	-	-	-	-	-	8,825	1,530	(4,198)	(333)	(4,531)
2777	City of Newberg	(1,897,247)	-	-	-	6,542	-	-	3,660,919	-	(1,741,622)	1,422	(1,740,200)
2778	Mulino Water District #23	(15,959)	-	-	-	1,818	-	-	30,795	-	(14,650)	395	(14,255)
2779	Brownsville Rural Fire Protection District	(18,860)	-	-	-	2,012	-	-	36,392	-	(17,313)	438	(16,875)
2780	Nehalem Bay Health District	(11,362)	-	-	-	-	-	-	21,925	1,060	(10,430)	(231)	(10,661)
2781	North Bend Coos-Curry Housing Authority	(189,047)	-	-	-	36,027	-	-	364,784	-	(173,540)	7,832	(165,708)
2782	Millington Rural Fire Protection District	-	-	-	-	2,390	-	-	-	-	-	520	520
2783	Tillamook Fire District	(56,776)	-	-	-	149	-	-	109,556	-	(52,119)	32	(52,087)
2784	Eisenschmidt Pool	(44,831)	-	-	-	1,614	-	-	86,505	-	(41,154)	351	(40,803)
2785	Fern Ridge Community Library	(34,793)	-	-	-	-	-	-	67,137	5,094	(31,939)	(1,107)	(33,046)
2786	Seal Rock Rural Fire Protection District	(10,922)	-	-	-	-	-	-	21,075	283	(10,026)	(62)	(10,088)
2788	Port of Hood River	(201,797)	-	-	-	698	-	-	389,387	-	(185,244)	152	(185,092)
2789	Farmers Irrigation District	(134,282)	-	-	-	-	-	-	259,110	24,663	(123,267)	(5,362)	(128,629)
2790	Silver Falls Library District	(117,717)	-	-	-	-	-	-	227,146	2,366	(108,061)	(514)	(108,575)
2792	North Wasco County Parks And Recreation District	(112,724)	-	-	-	-	-	-	217,512	9,000	(103,478)	(1,956)	(105,434)
2793	North Lincoln Fire & Rescue District #1	(124,830)	-	-	-	23,715	-	-	240,871	-	(114,590)	5,156	(109,434)
2794	Siuslaw Rural Fire Protection District #1	(183,835)	-	-	-	-	-	-	354,727	13,967	(168,756)	(3,036)	(171,792)
2796	West Side Rural Fire Protection District	(15,308)	-	-	-	4,821	-	-	29,537	-	(14,052)	1,048	(13,004)
2797	Vernonia Fire	(11,020)	-	-	-	924	-	-	21,265	-	(10,116)	201	(9,915)
2798	Fairview Water District	(28,919)	-	-	-	-	-	-	55,801	2,994	(26,546)	(651)	(27,197)
2799	Sublimity Fire District	(49,876)	-	-	-	-	-	-	96,240	1,301	(45,785)	(283)	(46,068)
2801	Coburg Rural Fire Protection District	(33,398)	-	-	-	307	-	-	64,445	-	(30,658)	67	(30,591)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2802	Rural Road Assessment District #3	(62,367)	-	-	-	1,702	-	-	120,344	-	(57,252)	370	(56,882)
2803	Southwestern Polk County Rural Fire Protection District	(2,619)	-	-	-	-	-	-	5,054	339	(2,404)	(74)	(2,478)
2804	Aurora Rural Fire Protection District	(65,316)	-	-	-	-	-	-	126,034	6,765	(59,959)	(1,471)	(61,430)
2806	Multnomah County Rural Fire Protection District #14	(14,195)	-	-	-	277	-	-	27,390	-	(13,030)	60	(12,970)
2809	Juntura Road District #4	(5,266)	-	-	-	-	-	-	10,160	1,762	(4,834)	(383)	(5,217)
2810	Sutherlin Water Control District	(13,631)	-	-	-	-	-	-	26,303	724	(12,513)	(157)	(12,670)
2811	Mid-Columbia Center For Living	(1,220,717)	-	-	-	-	-	-	2,355,489	40,601	(1,120,585)	(8,826)	(1,129,411)
2814	The Job Council	(581,950)	-	-	-	321,970	-	-	1,122,927	-	(534,214)	69,994	(464,220)
2815	Hermiston Rural Fire Protection District	(606,243)	-	-	-	-	-	-	1,169,803	7,578	(556,515)	(1,648)	(558,163)
2816	Odell Sanitary District	(63,706)	-	-	-	-	-	-	122,927	527	(58,481)	(115)	(58,596)
2817	Wickiup Water District	(25,781)	-	-	-	-	-	-	49,747	1,631	(23,666)	(354)	(24,020)
2818	Netarts Water District	(32,350)	-	-	-	666	-	-	62,422	-	(29,696)	145	(29,551)
2819	Harrisburg Fire and Rescue	(56,023)	-	-	-	-	-	-	108,102	4,155	(51,428)	(903)	(52,331)
2820	Central Oregon Coast Fire & Rescue District	(81,322)	-	-	-	-	-	-	156,919	9,142	(74,651)	(1,987)	(76,638)
2821	Tillamook County Soil And Water Conservation District	(12,937)	-	-	-	8,621	-	-	24,964	-	(11,876)	1,874	(10,002)
2822	Deschutes County Rural Fire Protection District #2	(32,829)	-	-	-	1,662	-	-	63,347	-	(30,136)	361	(29,775)
2823	Lyons Fire District	(13,646)	-	-	-	-	-	-	26,331	323	(12,527)	(70)	(12,597)
2824	Glide Fire Department	(13,100)	-	-	-	-	-	-	25,278	1,311	(12,025)	(285)	(12,310)
2825	Northern Oregon Corrections	(547,364)	-	-	-	-	-	-	1,056,192	43,633	(502,466)	(9,486)	(511,952)
2826	Wasco County Soil-Water Conservation District	(95,978)	-	-	-	-	-	-	185,199	559	(88,105)	(122)	(88,227)
2828	Deschutes Public Library District	(844,957)	-	-	-	-	-	-	1,630,425	31,151	(775,648)	(6,772)	(782,420)
2829	Hubbard Rural Fire Protection District	(14,878)	-	-	-	-	-	-	28,709	4,124	(13,658)	(897)	(14,555)
2830	Netarts-Oceanside Rural Fire Protection District	(40,293)	-	-	-	890	-	-	77,749	-	(36,988)	194	(36,794)
2833	Boardman Rural Fire Protection District	(87,106)	-	-	-	-	-	-	168,080	2,592	(79,961)	(563)	(80,524)
2834	Crescent Rural Fire Protection District	(90,322)	-	-	-	-	-	-	174,284	1,632	(82,913)	(355)	(83,268)
2835	North Clackamas County Water Commission	(74,802)	-	-	-	-	-	-	144,338	11,884	(68,666)	(2,584)	(71,250)
2837	NORCOM	(197,624)	-	-	-	-	-	-	381,335	15,652	(181,414)	(3,403)	(184,817)
2838	High Desert Parks & Recreation District	(7,571)	-	-	-	352	-	-	14,609	-	(6,950)	76	(6,874)
2839	North Morrow Vector Control District	(32,732)	-	-	-	2,422	-	-	63,160	-	(30,047)	526	(29,521)
2840	Cannon Beach Rural Fire Protection District	(41,170)	-	-	-	2,816	-	-	79,442	-	(37,793)	612	(37,181)
2841	Jefferson County Soil & Water Conservation District	(28,666)	-	-	-	-	-	-	55,315	3,834	(26,315)	(833)	(27,148)
2842	Tualatin Valley Water District	(2,222,862)	-	-	-	-	-	-	4,289,224	109,993	(2,040,528)	(23,911)	(2,064,439)
2843	Yachats Rural Fire Protection District	(46,031)	-	-	-	636	-	-	88,822	-	(42,256)	138	(42,118)
2844	Crook County Rural Fire Protection District #1	(402,794)	-	-	-	16,974	-	-	777,229	-	(369,754)	3,690	(366,064)
2845	Sunrise Water Authority	(361,035)	-	-	-	-	-	-	696,651	7,506	(331,420)	(1,632)	(333,052)
2846	Jefferson County Library District	(61,660)	-	-	-	-	-	-	118,979	162	(56,602)	(35)	(56,637)
2847	Sweet Home Fire and Ambulance District	(357,829)	-	-	-	-	-	-	690,465	16,611	(328,477)	(3,611)	(332,088)
2849	Lebanon Aquatic District	(68,358)	-	-	-	-	-	-	131,904	17,605	(62,751)	(3,827)	(66,578)
2850	Lake County 4-H & Extension Service	(7,742)	-	-	-	-	-	-	14,939	1,715	(7,107)	(373)	(7,480)
2851	East Umatilla County Rural Fire Protection District	(12,925)	-	-	-	3,200	-	-	24,940	-	(11,865)	696	(11,169)
2852	Ochoco Irrigation District	(79,720)	-	-	-	1,951	-	-	153,827	-	(73,181)	424	(72,757)
2853	Mill City Rural Fire Protection District	(9,718)	-	-	-	1,204	-	-	18,752	-	(8,921)	262	(8,659)
2855	Harney Hospital	(1,527,420)	-	-	-	-	-	-	2,947,302	141,857	(1,402,131)	(30,839)	(1,432,970)
2856	Mid-Columbia Council Of Governments	(5,477)	-	-	-	-	-	-	10,568	1,833	(5,027)	(398)	(5,425)
2857	Sunriver Service District	(569,849)	-	-	-	14,996	-	-	1,099,577	-	(523,106)	3,260	(519,846)
2858	Nesika Beach-Ophir Water District	(28,019)	-	-	-	-	-	-	54,065	3,280	(25,720)	(713)	(26,433)
2859	South Lane County Fire and Rescue	(758,341)	-	-	-	-	-	-	1,463,290	88,113	(696,136)	(19,155)	(715,291)
2860	Coos County Airport District	(131,682)	-	-	-	-	-	-	254,093	11,212	(120,880)	(2,438)	(123,318)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
2861	Mt Angel Fire District	(2,455)	-	-	-	926	-	-	4,738	-	(2,254)	201	(2,053)
2864	Tri-City Water and Sanitary Authority	(75,261)	-	-	-	108	-	-	145,224	-	(69,088)	24	(69,064)
2865	Tri-County Cooperative Weed Management Area	(13,910)	-	-	-	-	-	-	26,840	2,574	(12,769)	(560)	(13,329)
2867	West Multnomah Soil And Water Conservation District	(128,583)	-	-	-	4,761	-	-	248,112	-	(118,035)	1,035	(117,000)
2868	Willamette Valley Fire & Rescue Authority	(2,696)	-	-	-	-	-	-	5,202	902	(2,475)	(196)	(2,671)
2869	Nehalem Bay Fire & Rescue	(68,607)	-	-	-	-	-	-	132,383	2,173	(62,979)	(473)	(63,452)
2870	Clackamas River Water Providers	(19,449)	-	-	-	-	-	-	37,528	940	(17,854)	(204)	(18,058)
2872	Emergency Communications of Southern Oregon	(1,045)	-	-	-	-	-	-	2,015	349	(959)	(76)	(1,035)
2873	Mosier Fire District	(10,859)	-	-	-	-	-	-	20,953	1,628	(9,968)	(354)	(10,322)
2874	Umatilla-Morrow Radio and Data District	(14,316)	-	-	-	1,679	-	-	27,624	-	(13,142)	365	(12,777)
2876	Oregon Municipal Electric Utilities Association	(13,448)	-	-	-	7,367	-	-	25,950	-	(12,345)	1,601	(10,744)
2877	Mid-Columbia Fire And Rescue V1-801	(32,730)	-	-	-	122,344	-	-	63,156	-	(30,045)	26,597	(3,448)
2878	Yamhill Fire Protection District	(8,854)	-	-	-	3,193	-	-	17,086	-	(8,128)	694	(7,434)
2880	Oregon Health & Science University	(96,652,577)	-	-	-	-	-	-	186,500,321	1,640,854	(88,724,469)	(356,707)	(89,081,176)
2900	Clatsop Community College	(787,031)	-	-	-	18,957	-	-	1,518,652	-	(722,474)	4,121	(718,353)
2901	Blue Mountain Community College	(1,933,261)	-	-	-	-	-	-	3,730,411	37,750	(1,774,682)	(8,206)	(1,782,888)
2902	Treasure Valley Community College	(1,285,441)	-	-	-	-	-	-	2,480,380	68,839	(1,180,000)	(14,965)	(1,194,965)
2903	Umpqua Community College	(2,404,791)	-	-	-	-	-	-	4,640,273	23,528	(2,207,534)	(5,115)	(2,212,649)
2904	Lane Community College	(8,680,484)	-	-	-	-	-	-	16,749,817	165,769	(7,968,451)	(36,037)	(8,004,488)
2905	Mt Hood Community College	(3,753,737)	-	-	-	-	-	-	7,243,192	161,991	(3,445,830)	(35,216)	(3,481,046)
2906	Klamath Community College	(1,450,859)	-	-	-	24,737	-	-	2,799,571	-	(1,331,850)	5,378	(1,326,472)
2908	Clackamas Community College	(4,881,400)	-	-	-	-	-	-	9,419,125	288,948	(4,480,994)	(62,815)	(4,543,809)
2910	Linn-Benton Community College	(4,894,926)	-	-	-	-	-	-	9,445,224	305,204	(4,493,410)	(66,349)	(4,559,759)
2918	Portland Community College	(23,438,843)	-	-	-	-	-	-	45,227,471	804,996	(21,516,228)	(174,999)	(21,691,227)
2919	Chemeketa Community College	(6,757,137)	-	-	-	-	-	-	13,038,536	377,901	(6,202,870)	(82,152)	(6,285,022)
2922	Rogue Community College	(3,798,451)	-	-	-	-	-	-	7,329,471	28,706	(3,486,876)	(6,240)	(3,493,116)
2995	Oregon Coast Community College	(339,403)	-	-	-	38,446	-	-	654,911	-	(311,563)	8,358	(303,205)
2996	Columbia Gorge Community College	(1,102,990)	-	-	-	45,449	-	-	2,128,324	-	(1,012,515)	9,880	(1,002,635)
2997	Tillamook Bay Community College	(316,284)	-	-	-	-	-	-	610,300	4,606	(290,340)	(1,001)	(291,341)
2998	Southwestern Community College	(1,596,261)	-	-	-	-	-	-	3,080,136	52,222	(1,465,324)	(11,353)	(1,476,677)
2999	Central Oregon Community College	(5,252,979)	-	-	-	-	-	-	10,136,122	135,357	(4,822,094)	(29,426)	(4,851,520)
3003	Baker School District #5J	(1,907,869)	-	-	-	-	-	-	3,681,415	56,730	(1,751,373)	(12,333)	(1,763,706)
3008	Huntington School District #16J	(231,415)	-	-	-	5,305	-	-	446,538	-	(212,433)	1,153	(211,280)
3016	Burnt River High School	(139,733)	-	-	-	13,518	-	-	269,628	-	(128,271)	2,939	(125,332)
3027	Pine-Eagle School District #61	(451,145)	-	-	-	12,721	-	-	870,527	-	(414,139)	2,766	(411,373)
3037	Alsea School	(425,289)	-	-	-	-	-	-	820,636	18,108	(390,404)	(3,937)	(394,341)
3039	Corvallis School District #509J	(7,261,118)	-	-	-	-	-	-	14,011,017	55,718	(6,665,511)	(12,112)	(6,677,623)
3043	Philomath School District #17J	(1,704,595)	-	-	-	-	-	-	3,289,178	19,700	(1,564,772)	(4,282)	(1,569,054)
3075	West Linn School District	(11,505,742)	-	-	-	130,909	-	-	22,201,422	-	(10,561,962)	28,458	(10,533,504)
3116	Colton School District #53	(1,337,526)	-	-	-	33,199	-	-	2,580,882	-	(1,227,813)	7,217	(1,220,596)
3122	Oregon City School District #62	(8,918,152)	-	-	-	57,475	-	-	17,208,421	-	(8,186,624)	12,494	(8,174,130)
3160	Gladstone School District #115	-	-	-	-	24,457	-	-	-	-	-	5,317	5,317
3179	Clatsop County School District #1C	(6,845)	-	-	-	29,640	-	-	13,209	-	(6,284)	6,444	160
3186	Jewell School District #8	(635,522)	-	-	-	31,690	-	-	1,226,300	-	(583,392)	6,889	(576,503)
3187	Seaside Schools	(2,536,434)	-	-	-	-	-	-	4,894,290	21,743	(2,328,378)	(4,727)	(2,333,105)
3195	Warrenton-Hammond School District	(1,338,880)	-	-	-	-	-	-	2,583,495	38,510	(1,229,056)	(8,372)	(1,237,428)
3230	Vernonia School District	(1,507,622)	-	-	-	-	-	-	2,909,099	160,695	(1,383,956)	(34,934)	(1,418,890)
3241	Coquille School District #8	(1,946,358)	-	-	-	142,699	-	-	3,755,683	-	(1,786,704)	31,022	(1,755,682)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
3242	Coos Bay School District #9	(4,081,326)	-	-	-	165,364	-	-	7,875,306	-	(3,746,548)	35,949	(3,710,599)
3245	North Bend Public Schools	(2,338,447)	-	-	-	60,262	-	-	4,512,255	-	(2,146,631)	13,101	(2,133,530)
3252	Powers School District	(379,833)	-	-	-	-	-	-	732,924	14,587	(348,676)	(3,171)	(351,847)
3257	Myrtle Point School District #41	(1,397,394)	-	-	-	57,339	-	-	2,696,404	-	(1,282,770)	12,465	(1,270,305)
3264	Bandon School District	(1,708,492)	-	-	-	-	-	-	3,296,697	99,859	(1,568,349)	(21,709)	(1,590,058)
3274	Crook County School District	(821,988)	-	-	-	15,717	-	-	1,586,104	-	(754,563)	3,417	(751,146)
3275	Port Orford-Langlois School District #2Cj	(755,382)	-	-	-	-	-	-	1,457,582	30,252	(693,421)	(6,576)	(699,997)
3283	Brookings-Harbor School District #17C	(948,474)	-	-	-	-	-	-	1,830,171	48,425	(870,674)	(10,527)	(881,201)
3288	Central Curry School District #1	(1,088,314)	-	-	-	-	-	-	2,100,006	14,832	(999,043)	(3,224)	(1,002,267)
3291	Bend-La Pine Public Schools	(19,970,972)	-	-	-	592,848	-	-	38,535,887	-	(18,332,816)	128,880	(18,203,936)
3296	Sisters School District	(787,403)	-	-	-	24,957	-	-	1,519,369	-	(722,815)	5,425	(717,390)
3307	Oakland School District	(1,132,854)	-	-	-	23,514	-	-	2,185,950	-	(1,039,930)	5,112	(1,034,818)
3310	Roseburg Public Schools	(5,061,957)	-	-	-	219,616	-	-	9,767,527	-	(4,646,741)	47,743	(4,598,998)
3316	Glide School District #12	(857,916)	-	-	-	45,575	-	-	1,655,430	-	(787,544)	9,908	(777,636)
3318	Days Creek School District #15	(653,960)	-	-	-	-	-	-	1,261,878	5,182	(600,318)	(1,126)	(601,444)
3320	Camas Valley School District #21	(391,068)	-	-	-	34,212	-	-	754,604	-	(358,990)	7,438	(351,552)
3321	North Douglas School District #22	(834,563)	-	-	-	-	-	-	1,610,368	64,650	(766,106)	(14,054)	(780,160)
3324	Yoncalla School District #32	(598,123)	-	-	-	21,947	-	-	1,154,135	-	(549,061)	4,771	(544,290)
3325	Elkton School District #34	(486,746)	-	-	-	1,957	-	-	939,222	-	(446,820)	426	(446,394)
3335	Riddle School District	(793,899)	-	-	-	13,634	-	-	1,531,904	-	(728,778)	2,964	(725,814)
3338	Glendale #77	(854,078)	-	-	-	-	-	-	1,648,024	28,330	(784,020)	(6,159)	(790,179)
3353	Sutherlin School District #130	(679,734)	-	-	-	17,841	-	-	1,311,612	-	(623,978)	3,878	(620,100)
3361	Arlington Public Schools	(478,512)	-	-	-	8,297	-	-	923,334	-	(439,261)	1,804	(437,457)
3364	Condon Admin School District #25J	(366,804)	-	-	-	34,904	-	-	707,784	-	(336,716)	7,588	(329,128)
3370	Prairie City School District #4	(385,603)	-	-	-	-	-	-	744,057	24,774	(353,973)	(5,386)	(359,359)
3372	Monument School District #8	(214,372)	-	-	-	23,794	-	-	413,651	-	(196,788)	5,173	(191,615)
3375	Dayville School District #16J	(222,046)	-	-	-	2,945	-	-	428,459	-	(203,832)	640	(203,192)
3376	Long Creek Schools	(98,757)	-	-	-	12,340	-	-	190,561	-	(90,656)	2,682	(87,974)
3394	Crane Elementary School	(148,985)	-	-	-	-	-	-	287,482	7,265	(136,765)	(1,579)	(138,344)
3395	Pine Creek School	(12,138)	-	-	-	242	-	-	23,421	-	(11,142)	53	(11,089)
3396	Diamond School District #7	(54,366)	-	-	-	617	-	-	104,905	-	(49,907)	134	(49,773)
3397	Suntex School District	(45,329)	-	-	-	506	-	-	87,466	-	(41,610)	110	(41,500)
3398	Drewsey School	(62,790)	-	-	-	-	-	-	121,159	21,007	(57,639)	(4,567)	(62,206)
3399	Frenchglen School District	(50,057)	-	-	-	2,767	-	-	96,590	-	(45,951)	601	(45,350)
3405	Fields-Trout Creek #33	(52,334)	-	-	-	2,463	-	-	100,984	-	(48,041)	536	(47,505)
3407	Crane Union High School	(346,230)	-	-	-	23,913	-	-	668,084	-	(317,830)	5,199	(312,631)
3409	Hood River County School District	(6,281,418)	-	-	-	38,442	-	-	12,120,592	-	(5,766,173)	8,357	(5,757,816)
3414	City of Phoenix School District	(2,955,170)	-	-	-	88,444	-	-	5,702,282	-	(2,712,767)	19,227	(2,693,540)
3415	Ashland Public Schools	(6,029,579)	-	-	-	-	-	-	11,634,645	159,066	(5,534,992)	(34,580)	(5,569,572)
3416	Central Point School District #6	(8,207,869)	-	-	-	103,609	-	-	15,837,862	-	(7,534,603)	22,524	(7,512,079)
3417	Eagle Point School District #9	(7,536,461)	-	-	-	214,064	-	-	14,542,317	-	(6,918,269)	46,536	(6,871,733)
3424	Rogue River School District	(1,711,910)	-	-	-	-	-	-	3,303,293	80,971	(1,571,488)	(17,602)	(1,589,090)
3432	Prospect School District	(492,741)	-	-	-	2,034	-	-	950,790	-	(452,323)	442	(451,881)
3439	Butte Falls School District	(439,983)	-	-	-	20,468	-	-	848,988	-	(403,892)	4,449	(399,443)
3440	Pinehurst School	(61,054)	-	-	-	9,573	-	-	117,809	-	(56,046)	2,081	(53,965)
3445	Culver School District #4	(1,225,592)	-	-	-	83,843	-	-	2,364,896	-	(1,125,060)	18,227	(1,106,833)
3447	Madras School District	(5,442,268)	-	-	-	-	-	-	10,501,373	350,163	(4,995,856)	(76,122)	(5,071,978)
3451	Black Butte School District	(79,498)	-	-	-	11,667	-	-	153,398	-	(72,977)	2,536	(70,441)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
3454	Grants Pass School District	(13,296,833)	-	-	-	326,808	-	-	25,657,501	-	(12,206,135)	71,045	(12,135,090)
3456	Klamath County School District	(12,603,990)	-	-	-	-	-	-	24,320,596	697,048	(11,570,125)	(151,532)	(11,721,657)
3457	Klamath Falls City Schools	(7,356,849)	-	-	-	198,824	-	-	14,195,739	-	(6,753,390)	43,222	(6,710,168)
3461	Lake County School District #7	(1,610,788)	-	-	-	70,118	-	-	3,108,168	-	(1,478,660)	15,243	(1,463,417)
3462	Paisley School District	(293,681)	-	-	-	7,110	-	-	566,686	-	(269,592)	1,546	(268,046)
3463	North Lake School District #14	(662,593)	-	-	-	-	-	-	1,278,537	1,125	(608,243)	(245)	(608,488)
3464	Plush School District	(37,037)	-	-	-	2,350	-	-	71,467	-	(33,999)	511	(33,488)
3465	Adel School District #21	(40,296)	-	-	-	215	-	-	77,755	-	(36,991)	47	(36,944)
3470	Pleasant Hill School District	(1,659,253)	-	-	-	-	-	-	3,201,687	47,311	(1,523,150)	(10,285)	(1,533,435)
3473	Eugene School District 4J	(29,476,149)	-	-	-	706,500	-	-	56,877,028	-	(27,058,313)	153,587	(26,904,726)
3487	Springfield School District #19	(13,150,432)	-	-	-	-	-	-	25,375,006	340,245	(12,071,743)	(73,966)	(12,145,709)
3494	Fern Ridge School District	(1,266,624)	-	-	-	-	-	-	2,444,071	36,511	(1,162,727)	(7,937)	(1,170,664)
3498	Mapleton School District	(676,515)	-	-	-	-	-	-	1,305,400	3,949	(621,023)	(859)	(621,882)
3502	Creswell School District #40	(2,131,920)	-	-	-	71,251	-	-	4,113,743	-	(1,957,046)	15,489	(1,941,557)
3506	South Lane School District	(1,546,843)	-	-	-	106,980	-	-	2,984,780	-	(1,419,960)	23,257	(1,396,703)
3510	Bethel School District	(10,764,630)	-	-	-	-	-	-	20,771,375	450,399	(9,881,641)	(97,913)	(9,979,554)
3517	Crow-Applegate-Lorane District #66	(739,262)	-	-	-	16,030	-	-	1,426,476	-	(678,622)	3,485	(675,137)
3519	McKenzie School District	(704,008)	-	-	-	-	-	-	1,358,451	45,265	(646,261)	(9,840)	(656,101)
3520	Junction City School District #69	(3,351,320)	-	-	-	89,429	-	-	6,466,689	-	(3,076,421)	19,441	(3,056,980)
3522	Lowell School District	(601,388)	-	-	-	17,846	-	-	1,160,435	-	(552,058)	3,879	(548,179)
3524	Oakridge School District	(1,181,817)	-	-	-	17,783	-	-	2,280,429	-	(1,084,877)	3,866	(1,081,011)
3527	Marcola School District #79	(621,705)	-	-	-	-	-	-	1,199,639	31,154	(570,708)	(6,773)	(577,481)
3533	Triangle Lake Schools	(575,370)	-	-	-	22,861	-	-	1,110,231	-	(528,174)	4,970	(523,204)
3537	Siuslaw School District #97J	(1,457,246)	-	-	-	15,200	-	-	2,811,894	-	(1,337,712)	3,304	(1,334,408)
3615	Central Linn School District #552C	(1,451,297)	-	-	-	-	-	-	2,800,415	32,137	(1,332,251)	(6,986)	(1,339,237)
3618	Sweet Home School District #55	(626,540)	-	-	-	166,237	-	-	1,208,969	-	(575,147)	36,138	(539,009)
3647	Scio School District #95C	(1,549,764)	-	-	-	57,396	-	-	2,990,416	-	(1,422,641)	12,478	(1,410,163)
3665	Santiam Canyon School District	(485,195)	-	-	-	-	-	-	936,229	37,954	(445,396)	(8,251)	(453,647)
3684	Ontario School District #8C	(3,502,340)	-	-	-	149,285	-	-	6,758,098	-	(3,215,054)	32,453	(3,182,601)
3687	Juntura Grade School	(12,723)	-	-	-	5,205	-	-	24,549	-	(11,679)	1,131	(10,548)
3694	Nyssa School District #26	(2,777,730)	-	-	-	31,646	-	-	5,359,893	-	(2,549,881)	6,879	(2,543,002)
3696	Annex Elementary School	(130,443)	-	-	-	8,933	-	-	251,703	-	(119,743)	1,942	(117,801)
3707	Adrian School District #61	(586,831)	-	-	-	13,386	-	-	1,132,345	-	(538,695)	2,910	(535,785)
3709	Harper School District #66	(275,071)	-	-	-	24,727	-	-	530,776	-	(252,508)	5,376	(247,132)
3712	W W Jones School	(43,621)	-	-	-	123	-	-	84,171	-	(40,043)	27	(40,016)
3729	Jefferson School District #14Cj	(627,605)	-	-	-	51,149	-	-	1,211,023	-	(576,125)	11,119	(565,006)
3730	North Marion School District #15	(1,775,037)	-	-	-	-	-	-	3,425,102	87,317	(1,629,436)	(18,982)	(1,648,418)
3735	Salem-Keizer Public Schools	(56,372,207)	-	-	-	1,437,079	-	-	108,775,524	-	(51,748,172)	312,409	(51,435,763)
3750	St Paul School District	(812,750)	-	-	-	27,765	-	-	1,568,277	-	(746,082)	6,036	(740,046)
3780	Mt Angel School District #91	(1,497,846)	-	-	-	79,012	-	-	2,890,236	-	(1,374,983)	17,177	(1,357,806)
3786	Woodburn School District	(12,758,178)	-	-	-	-	-	-	24,618,116	413,316	(11,711,665)	(89,851)	(11,801,516)
3809	Morrow County Schools	(3,072,386)	-	-	-	-	-	-	5,928,461	154,744	(2,820,368)	(33,640)	(2,854,008)
3818	Portland Public Schools	(5,753,673)	-	-	-	1,906,298	-	-	11,102,258	-	(5,281,717)	414,412	(4,867,305)
3820	Parkrose School District	(8,175,753)	-	-	-	-	-	-	15,775,892	119,453	(7,505,122)	(25,968)	(7,531,090)
3824	Reynolds School District	(10,827,948)	-	-	-	49,522	-	-	20,893,553	-	(9,939,765)	10,766	(9,928,999)
3842	Corbett School District #39	(1,504,660)	-	-	-	154,068	-	-	2,903,385	-	(1,381,238)	33,493	(1,347,745)
3843	David Douglas School Dist	(22,222,942)	-	-	-	-	-	-	42,881,276	157,576	(20,400,064)	(34,256)	(20,434,320)
3847	Riverdale School	(768,380)	-	-	-	47,041	-	-	1,482,662	-	(705,352)	10,226	(695,126)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
3850	Dallas School Dist	(5,706,465)	-	-	-	324,293	-	-	11,011,165	-	(5,238,381)	70,499	(5,167,882)
3859	Central School District #13J	(2,000,013)	-	-	-	73,695	-	-	3,859,215	-	(1,835,958)	16,021	(1,819,937)
3865	Perrydale School District #21	(766,316)	-	-	-	-	-	-	1,478,679	16,771	(703,457)	(3,646)	(707,103)
3887	Falls City School District	(23,150)	-	-	-	-	-	-	44,671	1,001	(21,251)	(218)	(21,469)
3902	Tillamook Public Schools	(493,302)	-	-	-	87,769	-	-	951,872	-	(452,838)	19,080	(433,758)
3920	Neah-Kah-Nie School District	(2,525,735)	-	-	-	77,138	-	-	4,873,645	-	(2,318,557)	16,769	(2,301,788)
3927	Echo School District	(354,849)	-	-	-	3,259	-	-	684,715	-	(325,742)	708	(325,034)
3928	Umatilla School District #6R	(2,108,870)	-	-	-	117,287	-	-	4,069,264	-	(1,935,886)	25,497	(1,910,389)
3931	Pendleton School District #16R	(764,513)	-	-	-	90,719	-	-	1,475,201	-	(701,803)	19,722	(682,081)
3935	Athena-Weston School District #29Rj	(1,223,861)	-	-	-	44,786	-	-	2,361,556	-	(1,123,471)	9,736	(1,113,735)
3942	Stanfield School District	(428,262)	-	-	-	-	-	-	826,373	27,039	(393,133)	(5,878)	(399,011)
3944	Ukiah School	(210,931)	-	-	-	-	-	-	407,012	4,430	(193,629)	(963)	(194,592)
3957	Helix School District	(369,796)	-	-	-	8,544	-	-	713,556	-	(339,463)	1,858	(337,605)
3958	Pilot Rock School District #2R	(302,422)	-	-	-	45,196	-	-	583,553	-	(277,616)	9,825	(267,791)
3965	La Grande Public Schools	(2,211,929)	-	-	-	32,167	-	-	4,268,127	-	(2,030,491)	6,993	(2,023,498)
3966	Union County School District	(457,913)	-	-	-	-	-	-	883,586	15,298	(420,352)	(3,326)	(423,678)
3967	North Powder School District	(636,863)	-	-	-	-	-	-	1,228,887	65,713	(584,623)	(14,285)	(598,908)
3969	Imbler School District	(714,722)	-	-	-	14,317	-	-	1,379,124	-	(656,095)	3,112	(652,983)
3970	Cove School District	(627,549)	-	-	-	19,548	-	-	1,210,916	-	(576,074)	4,250	(571,824)
3973	Elgin School District #23	(900,402)	-	-	-	2,112	-	-	1,737,410	-	(826,545)	459	(826,086)
3986	Joseph School District #6	(642,891)	-	-	-	-	-	-	1,240,519	40,289	(590,157)	(8,758)	(598,915)
3990	Wallowa School	(622,293)	-	-	-	15,592	-	-	1,200,773	-	(571,248)	3,390	(567,858)
3993	Enterprise School District #21	(905,213)	-	-	-	-	-	-	1,746,695	49,134	(830,962)	(10,681)	(841,643)
4003	Troy School District #54	(333)	-	-	-	7,325	-	-	643	-	(306)	1,592	1,286
4012	Dufur Schools	(667,971)	-	-	-	30,324	-	-	1,288,914	-	(613,180)	6,592	(606,588)
4034	Gaston Public Schools	(219,613)	-	-	-	-	-	-	423,764	12,800	(201,599)	(2,783)	(204,382)
4035	Banks School District	(1,344,125)	-	-	-	21,371	-	-	2,593,616	-	(1,233,871)	4,646	(1,229,225)
4062	Beaverton School District	(61,675,451)	-	-	-	1,702,439	-	-	119,008,637	-	(56,616,407)	370,096	(56,246,311)
4109	Spray School District #1	(233,383)	-	-	-	7,917	-	-	450,335	-	(214,240)	1,721	(212,519)
4114	Fossil School District #21J	(359,267)	-	-	-	24,454	-	-	693,239	-	(329,797)	5,316	(324,481)
4135	Newberg School District #29Jt	(3,580,180)	-	-	-	108,073	-	-	6,908,297	-	(3,286,509)	23,494	(3,263,015)
4142	McMinnville Schools	(9,513,656)	-	-	-	194,398	-	-	18,357,502	-	(8,733,281)	42,260	(8,691,021)
4144	Sheridan School District #48J	(2,039,379)	-	-	-	-	-	-	3,935,176	7,418	(1,872,095)	(1,613)	(1,873,708)
4166	Yamhill-Carlton School District #1	(146,649)	-	-	-	-	-	-	282,973	7,303	(134,620)	(1,588)	(136,208)
4219	Grant County Education Service District	(272,764)	-	-	-	7,601	-	-	526,324	-	(250,390)	1,652	(248,738)
4220	Jefferson County Education Service District	(447,449)	-	-	-	1,291	-	-	863,395	-	(410,746)	281	(410,465)
4223	InterMountain Education Service District	(2,703,083)	-	-	-	-	-	-	5,215,855	1,633	(2,481,358)	(355)	(2,481,713)
4224	Wallowa County Region 18	(429,492)	-	-	-	19,741	-	-	828,745	-	(394,262)	4,291	(389,971)
4226	North Central Education Service District	(319,526)	-	-	-	-	-	-	616,556	6,545	(293,317)	(1,423)	(294,740)
4232	South Coast Education Service District Region #7	(2,310,588)	-	-	-	-	-	-	4,458,499	63,644	(2,121,058)	(13,836)	(2,134,894)
4237	Douglas Education Service District	(3,063,864)	-	-	-	-	-	-	5,912,017	22,389	(2,812,545)	(4,867)	(2,817,412)
4238	Multnomah Education Service District	(7,430,660)	-	-	-	-	-	-	14,338,163	648,256	(6,821,146)	(140,925)	(6,962,071)
4252	High Desert Education Service District	(3,062,445)	-	-	-	41,561	-	-	5,909,278	-	(2,811,242)	9,035	(2,802,207)
4254	Willamette Education Service District	(2,591,864)	-	-	-	252,280	-	-	5,001,248	-	(2,379,262)	54,844	(2,324,418)
4258	Hermiston School District #8R	(5,525,111)	-	-	-	89,680	-	-	10,661,225	-	(5,071,903)	19,496	(5,052,407)
4259	Clackamas Education Service District	(3,738,141)	-	-	-	184,962	-	-	7,213,098	-	(3,431,513)	40,209	(3,391,304)
4260	Greater Albany School District #8J	(11,829,435)	-	-	-	274,331	-	-	22,826,017	-	(10,859,103)	59,637	(10,799,466)
4268	Lake Oswego School District	(6,730,334)	-	-	-	72,457	-	-	12,986,819	-	(6,178,266)	15,751	(6,162,515)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
4270	Silver Falls School District	(4,253,545)	-	-	-	106,756	-	-	8,207,618	-	(3,904,640)	23,208	(3,881,432)
4271	Malheur Education Service District Region 14	(782,534)	-	-	-	69,163	-	-	1,509,973	-	(718,345)	15,035	(703,310)
4272	Linn-Benton-Lincoln Education Service District	(4,766,397)	-	-	-	69,688	-	-	9,197,216	-	(4,375,425)	15,150	(4,360,275)
4273	Double O School District	(15,915)	-	-	-	-	-	-	30,709	1,122	(14,609)	(244)	(14,853)
4276	Lane County Education Service District	(3,553,841)	-	-	-	-	-	-	6,857,473	262,890	(3,262,331)	(57,150)	(3,319,481)
4277	Mitchell School	(268,161)	-	-	-	-	-	-	517,442	9,465	(246,165)	(2,058)	(248,223)
4279	St Helens School District #502	(864,050)	-	-	-	190,971	-	-	1,667,266	-	(793,174)	41,515	(751,659)
4280	Northwest Regional Education Service District	(11,973,053)	-	-	-	21,072	-	-	23,103,142	-	(10,990,941)	4,581	(10,986,360)
4286	Southern Oregon Education Service District	(5,569,567)	-	-	-	106,161	-	-	10,747,008	-	(5,112,713)	23,079	(5,089,634)
4288	Medford School District #549C	(17,813,621)	-	-	-	751,784	-	-	34,373,072	-	(16,352,425)	163,431	(16,188,994)
4291	Dayton Public Schools	(937,978)	-	-	-	-	-	-	1,809,917	41,881	(861,038)	(9,105)	(870,143)
4293	Lake County Education Service District	(172,799)	-	-	-	23,513	-	-	333,431	-	(158,625)	5,112	(153,513)
4294	Harney Education Service District Region XVII	(523,201)	-	-	-	-	-	-	1,009,566	11,387	(480,285)	(2,475)	(482,760)
4295	Wasco County Education Service District	(447,695)	-	-	-	31,575	-	-	863,869	-	(410,972)	6,864	(404,108)
4306	Amity School District	(199,512)	-	-	-	-	-	-	384,978	3,574	(183,147)	(777)	(183,924)
4309	Scappoose School District	(4,097,686)	-	-	-	148,592	-	-	7,906,875	-	(3,761,566)	32,303	(3,729,263)
4311	Redmond School District #2J	(8,086,965)	-	-	-	379,034	-	-	15,604,567	-	(7,423,617)	82,399	(7,341,218)
4312	Reedsport School District	(640,734)	-	-	-	-	-	-	1,236,356	26,598	(588,176)	(5,782)	(593,958)
4313	Forest Grove School District	(8,203,180)	-	-	-	394,578	-	-	15,828,815	-	(7,530,299)	85,778	(7,444,521)
4314	Willamina School District #30J	(1,321,212)	-	-	-	63,692	-	-	2,549,403	-	(1,212,837)	13,846	(1,198,991)
4315	John Day School District	(859,263)	-	-	-	41,572	-	-	1,658,030	-	(788,781)	9,037	(779,744)
4316	Tigard-Tualatin School District #23J	(22,549,161)	-	-	-	-	-	-	43,510,746	1,377,528	(20,699,524)	(299,463)	(20,998,987)
4317	Sherwood School District #88J	(8,585,041)	-	-	-	-	-	-	16,565,652	567,932	(7,880,837)	(123,463)	(8,004,300)
4320	Rainier School District #13	(997,934)	-	-	-	9,372	-	-	1,925,608	-	(916,077)	2,037	(914,040)
4321	North Clackamas School District #12	(12,449,878)	-	-	-	547,858	-	-	24,023,222	-	(11,428,654)	119,100	(11,309,554)
4323	Estacada School District #108	(2,825,789)	-	-	-	-	-	-	5,452,629	74,034	(2,593,999)	(16,094)	(2,610,093)
4324	Centennial School District #28	(15,002,395)	-	-	-	1,703,419	-	-	28,948,544	-	(13,771,795)	370,309	(13,401,486)
4327	Jordan Valley School District #3	(312,897)	-	-	-	-	-	-	603,765	5,348	(287,231)	(1,163)	(288,394)
4329	Gervais School District #1	(678,893)	-	-	-	-	-	-	1,309,989	23,826	(623,206)	(5,180)	(628,386)
4330	Vale School District #84	(2,156,924)	-	-	-	97,933	-	-	4,161,990	-	(1,979,998)	21,290	(1,958,708)
4332	Gresham-Barlow School District #10	(12,462,938)	-	-	-	-	-	-	24,048,422	763,854	(11,440,642)	(166,055)	(11,606,697)
4333	Canby School District	(3,909,436)	-	-	-	55,996	-	-	7,543,628	-	(3,588,757)	12,173	(3,576,584)
4334	Cascade School District #5	(1,191,997)	-	-	-	-	-	-	2,300,072	173,096	(1,094,221)	(37,630)	(1,131,851)
4335	Milton-Freewater Unified School District #7	(1,196,586)	-	-	-	55,405	-	-	2,308,925	-	(1,098,433)	12,044	(1,086,389)
4336	Nestucca Valley School District #101	(854,562)	-	-	-	43,757	-	-	1,648,958	-	(784,465)	9,512	(774,953)
4337	Sherman County School District	(705,181)	-	-	-	-	-	-	1,360,714	59,861	(647,337)	(13,013)	(660,350)
4338	Three Rivers U J School District	(6,097,038)	-	-	-	451,005	-	-	11,764,814	-	(5,596,917)	98,045	(5,498,872)
4339	Lebanon Community School District	(8,236,146)	-	-	-	583,795	-	-	15,892,426	-	(7,560,561)	126,912	(7,433,649)
4340	Monroe School District #1J	(770,138)	-	-	-	-	-	-	1,486,054	2,224	(706,966)	(483)	(707,449)
4341	Hillsboro School District #1J	(31,454,943)	-	-	-	-	-	-	60,695,299	1,441,968	(28,874,793)	(313,471)	(29,188,264)
4342	North Santiam School District #29J	(1,968,114)	-	-	-	-	-	-	3,797,663	246,149	(1,806,676)	(53,511)	(1,860,187)
4343	HARRISBURG SCHOOL DISTRICT #7	(1,864,518)	-	-	-	-	-	-	3,597,765	90,468	(1,711,578)	(19,667)	(1,731,245)
4344	South Wasco County School District #1	(613,968)	-	-	-	-	-	-	1,184,709	20,687	(563,606)	(4,497)	(568,103)
4345	Oregon Trail School District #46	(8,372,528)	-	-	-	200,230	-	-	16,155,588	-	(7,685,756)	43,528	(7,642,228)
4346	Knappa School District #4	(1,152,998)	-	-	-	47,282	-	-	2,224,818	-	(1,058,421)	10,279	(1,048,142)
4347	Clatskanie School District #6J	(1,772,705)	-	-	-	24,088	-	-	3,420,602	-	(1,627,295)	5,236	(1,622,059)
4348	Lourdes Charter School	(63,467)	-	-	-	3,627	-	-	122,465	-	(58,261)	788	(57,473)
4350	Ridgeline Montessori	(290,056)	-	-	-	11,455	-	-	559,691	-	(266,264)	2,490	(263,774)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
4351	The Village School	(227,608)	-	-	-	-	-	-	439,192	55,504	(208,938)	(12,066)	(221,004)
4352	Armadillo Technical Institute	(191,788)	-	-	-	-	-	-	370,074	1,340	(176,057)	(291)	(176,348)
4354	Opal Charter School	(104,910)	-	-	-	-	-	-	202,434	4,057	(96,304)	(882)	(97,186)
4355	Three Rivers Charter School	(227,393)	-	-	-	8,604	-	-	438,777	-	(208,741)	1,871	(206,870)
4360	Luckiamute Valley Charter School	(220,212)	-	-	-	43,716	-	-	424,921	-	(202,149)	9,503	(192,646)
4361	Rimrock Expeditionary Alternative Learning	(239,923)	-	-	-	7,966	-	-	462,954	-	(220,243)	1,732	(218,511)
4362	Kings Valley Charter School	(20,392)	-	-	-	-	-	-	39,348	2,556	(18,719)	(556)	(19,275)
4363	Multisensory Learning Academy	(314,299)	-	-	-	27,859	-	-	606,469	-	(288,518)	6,056	(282,462)
4365	Mitch Charter School	(253,280)	-	-	-	2,316	-	-	488,728	-	(232,504)	504	(232,000)
4366	Sand Ridge Charter School	(358,826)	-	-	-	3,250	-	-	692,389	-	(329,393)	706	(328,687)
4367	Arthur Academy Charter School	(1,030,126)	-	-	-	58,533	-	-	1,987,726	-	(945,628)	12,725	(932,903)
4369	Trillium Charter School	(312,433)	-	-	-	23,278	-	-	602,869	-	(286,805)	5,060	(281,745)
4370	Howard Street Charter School, Inc.	(55,242)	-	-	-	8,035	-	-	106,595	-	(50,711)	1,747	(48,964)
4371	The Lighthouse School	(296,700)	-	-	-	-	-	-	572,510	22,026	(272,362)	(4,788)	(277,150)
4373	Sheridan Japanese School Foundation	(116,529)	-	-	-	10,600	-	-	224,853	-	(106,970)	2,304	(104,666)
4374	Ione School District	(510,468)	-	-	-	25,923	-	-	984,996	-	(468,596)	5,635	(462,961)
4375	Eddyville Charter School	(262,574)	-	-	-	1,793	-	-	506,661	-	(241,035)	390	(240,645)
4376	Four Rivers Community School	(420,156)	-	-	-	-	-	-	810,730	15,134	(385,691)	(3,290)	(388,981)
4378	Mosier Community School	(269,363)	-	-	-	-	-	-	519,761	11,166	(247,268)	(2,427)	(249,695)
4379	Siletz Valley School	(361,932)	-	-	-	-	-	-	698,381	20,376	(332,243)	(4,430)	(336,673)
4380	The Emerson School	(164,562)	-	-	-	10,223	-	-	317,539	-	(151,064)	2,222	(148,842)
4381	North Wasco County School District #21	(3,472,984)	-	-	-	108,038	-	-	6,701,453	-	(3,188,106)	23,487	(3,164,619)
4382	Self Enhancement Inc	(171,372)	-	-	-	9,214	-	-	330,679	-	(157,315)	2,003	(155,312)
4383	City View Charter School	(234,937)	-	-	-	1,508	-	-	453,333	-	(215,666)	328	(215,338)
4386	Nixyaawii Community School	(149,240)	-	-	-	2,428	-	-	287,973	-	(136,999)	528	(136,471)
4388	West Lane Tech	(112,347)	-	-	-	79,546	-	-	216,785	-	(103,132)	17,293	(85,839)
4390	Oregon Connections Academy	(2,134,830)	-	-	-	136,501	-	-	4,119,357	-	(1,959,716)	29,674	(1,930,042)
4392	Eagleridge High School	(340,556)	-	-	-	-	-	-	657,136	14,733	(312,621)	(3,203)	(315,824)
4393	Cascade Heights Public Charter School	(295,742)	-	-	-	-	-	-	570,662	10,890	(271,483)	(2,367)	(273,850)
4395	Siletz Valley Early College Academy	(147,777)	-	-	-	-	-	-	285,150	15,789	(135,656)	(3,432)	(139,088)
4396	Sweet Home Charter School	(223,154)	-	-	-	3,540	-	-	430,597	-	(204,849)	770	(204,079)
4397	Springwater Environmental Sciences School	(263,797)	-	-	-	21,488	-	-	509,021	-	(242,158)	4,671	(237,487)
4398	LEP High	(596,229)	-	-	-	37,848	-	-	1,150,481	-	(547,323)	8,228	(539,095)
4401	Ballston Community School	(79,960)	-	-	-	5,339	-	-	154,291	-	(73,401)	1,161	(72,240)
4403	Portland Village School	(346,399)	-	-	-	34,762	-	-	668,410	-	(317,985)	7,557	(310,428)
4404	Alliance Charter Academy	(475,939)	-	-	-	20,783	-	-	918,369	-	(436,899)	4,518	(432,381)
4405	Forest Grove Community School	(221,845)	-	-	-	11,982	-	-	428,071	-	(203,648)	2,605	(201,043)
4407	Madrone Trail Public Charter School	(228,415)	-	-	-	-	-	-	440,749	887	(209,679)	(193)	(209,872)
4408	Muddy Creek Charter School	(59,893)	-	-	-	11,591	-	-	115,570	-	(54,980)	2,520	(52,460)
4409	Southwest Charter School	(173,111)	-	-	-	23,372	-	-	334,034	-	(158,911)	5,081	(153,830)
4410	Ace Academy	(180,872)	-	-	-	-	-	-	349,009	3,468	(166,035)	(754)	(166,789)
4411	Sherwood Charter School	(136,607)	-	-	-	46,523	-	-	263,595	-	(125,401)	10,114	(115,287)
4412	Estacada Web Academy	(546,332)	-	-	-	4,666	-	-	1,054,199	-	(501,518)	1,014	(500,504)
4418	Lewis And Clark Montessori Charter School	(218,986)	-	-	-	11,953	-	-	422,555	-	(201,024)	2,599	(198,425)
4419	Silvies River Web Academy	(74,536)	-	-	-	1,764	-	-	143,824	-	(68,422)	384	(68,038)
4420	Oregon Virtual Academy	(676,911)	-	-	-	107,734	-	-	1,306,165	-	(621,387)	23,421	(597,966)
4422	Redmond Proficiency Academy	(718,223)	-	-	-	72,097	-	-	1,385,879	-	(659,309)	15,673	(643,636)
4423	Molalla River Academy	(166,123)	-	-	-	20,934	-	-	320,550	-	(152,496)	4,551	(147,945)

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2014 Measurement Date (MD)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Net Amortization of Employer-Specific Amounts	Employer Total Expense/(Income)
4424	The Ivy School	(123,157)	-	-	-	2,035	-	-	237,643	-	(113,055)	442	(112,613)
4429	Clackamas Web Academy	(10,914)	-	-	-	-	-	-	21,060	508	(10,019)	(110)	(10,129)
4430	Clackamas Charter Alliance #2	(34,044)	-	-	-	2,020	-	-	65,692	-	(31,252)	439	(30,813)
4431	Corbett Charter School	(484,109)	-	-	-	23,653	-	-	934,134	-	(444,399)	5,142	(439,257)
4432	Renaissance Public Academy	(126,420)	-	-	-	7,994	-	-	243,940	-	(116,050)	1,738	(114,312)
4433	Powell Butte Community Charter School	(177,984)	-	-	-	20,896	-	-	343,438	-	(163,385)	4,542	(158,843)
4434	Logos Public Charter School	(762,965)	-	-	-	100,717	-	-	1,472,213	-	(700,381)	21,895	(678,486)
4435	Sunny Wolf Charter School	(60,987)	-	-	-	20,231	-	-	117,680	-	(55,984)	4,398	(51,586)
4436	Academy Of Arts & Academics	(153,658)	-	-	-	15,394	-	-	296,497	-	(141,054)	3,347	(137,707)
4437	Center for Advance Learning	(264,901)	-	-	-	3,112	-	-	511,152	-	(243,172)	677	(242,495)
4439	Homesource Family Charter	(209,867)	-	-	-	-	-	-	404,959	70,213	(192,653)	(15,264)	(207,917)
4440	Sheridan Allprep Academy	(66,070)	-	-	-	15,861	-	-	127,488	-	(60,650)	3,448	(57,202)
4441	Baker Web Academy	(363,450)	-	-	-	64,079	-	-	701,312	-	(333,638)	13,930	(319,708)
4443	Knova Learning Oreogn	(400,183)	-	-	-	18,205	-	-	772,191	-	(367,357)	3,958	(363,399)
4444	Bennett Pearson Academy, Inc.	(145,795)	-	-	-	27,672	-	-	281,325	-	(133,836)	6,016	(127,820)
4446	Coburg Community Charter School	(180,158)	-	-	-	13,221	-	-	347,632	-	(165,380)	2,874	(162,506)
4447	Arco Iris Spanish Immersion Charter School	(225,802)	-	-	-	17,539	-	-	435,706	-	(207,280)	3,813	(203,467)
4448	Gresham Barlow Web Academy	(236,550)	-	-	-	28,646	-	-	456,447	-	(217,147)	6,228	(210,919)
4449	Mosier Middle School	(85,894)	-	-	-	11,346	-	-	165,741	-	(78,848)	2,466	(76,382)
4450	Sauvie Island Academy	(219,521)	-	-	-	39,167	-	-	423,587	-	(201,515)	8,514	(193,001)
4451	River's Edge Academy Charter School	(104,658)	-	-	-	27,860	-	-	201,948	-	(96,073)	6,057	(90,016)
4452	South Columbia Family School	(45,406)	-	-	-	-	-	-	87,616	438	(41,682)	(95)	(41,777)
4453	Woodland Educational Initiative	(14,271)	-	-	-	28,473	-	-	27,537	-	(13,100)	6,190	(6,910)
4454	Le Monde Immersion Charter School	(31,437)	-	-	-	55,187	-	-	60,661	-	(28,858)	11,997	(16,861)
4455	Hope Chinese Charter School	(14,146)	-	-	-	39,610	-	-	27,297	-	(12,986)	8,611	(4,375)
4457	Oregon Virtual Education East	(2,320)	-	-	-	4,446	-	-	4,476	-	(2,129)	966	(1,163)
4458	Oregon Virtual Education West	(22,583)	-	-	-	-	-	-	43,576	2,334	(20,731)	(507)	(21,238)
	Total for all entities	**(2,266,714,673)**	**0**	**0**	**0**	**44,009,533**	**0**	**0**	**4,373,841,116**	**44,578,491**	**(2,080,783,176)**	**(123,675)**	**(2,080,906,851)**

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
1000	State Agencies	SLGRP	1,457,580,115	844,224,289	109,765,050	2,411,569,454	13.96%	7.36%	11.46%	2,149,453,151
2000	Lake County	SLGRP	1,728,140	1,404,182	508,332	3,640,654	13.77%	7.36%	11.46%	3,327,263
2001	Clackamas County	Indep	75,170,700	37,561,339	10,877,845	123,609,884	14.20%	7.36%	11.46%	115,361,742
2002	Curry County	Indep	3,102,426	2,218,560	487,834	5,808,820	17.37%	7.36%	11.46%	5,956,522
2003	Douglas County	Indep	18,018,581	10,201,958	2,164,183	30,384,722	16.75%	7.36%	11.46%	31,060,524
2004	Harney County	SLGRP	1,775,607	1,554,465	273,784	3,603,856	13.93%	7.36%	11.46%	3,166,737
2005	Jackson County	SLGRP	27,758,514	15,837,183	3,363,667	46,959,364	14.12%	7.36%	11.46%	42,862,999
2006	Jefferson County	Indep	2,592,358	2,257,460	946,042	5,795,860	15.36%	7.36%	11.46%	5,638,555
2007	Klamath County	SLGRP	2,700,717	-	1,031,998	3,732,715	16.54%	7.36%	11.46%	4,569,747
2008	Lane County	Indep	49,255,083	24,023,900	1,793,578	75,072,561	13.91%	7.36%	11.46%	66,734,375
2009	Marion County	SLGRP	45,854,152	23,072,755	5,167,030	74,093,937	14.19%	7.36%	11.46%	68,394,081
2011	Washington County	SLGRP	73,344,538	31,863,921	11,658,019	116,866,478	14.15%	7.36%	11.46%	110,522,773
2012	Grant County	SLGRP	1,499,333	1,170,679	455,874	3,125,886	14.26%	7.36%	11.46%	2,926,691
2013	Umatilla County	SLGRP	8,282,925	4,255,119	1,289,104	13,827,148	14.20%	7.36%	11.46%	12,916,776
2014	Linn County	Indep	22,990,030	9,065,779	2,060,186	34,115,995	14.54%	7.36%	11.46%	32,418,260
2015	Yamhill County	Indep	12,172,009	7,660,250	2,147,667	21,979,926	13.01%	7.36%	11.46%	19,274,653
2016	Sherman County	SLGRP	1,412,265	770,162	69,690	2,252,117	13.74%	7.36%	11.46%	1,977,244
2017	Columbia County	SLGRP	5,475,621	2,375,748	1,000,052	8,851,421	14.39%	7.36%	11.46%	8,522,452
2018	Coos County	SLGRP	8,281,572	3,140,581	920,132	12,342,285	14.62%	7.36%	11.46%	11,888,366
2020	Wasco County	SLGRP	4,242,775	2,171,817	605,341	7,019,933	14.55%	7.36%	11.46%	6,638,186
2021	Baker County	SLGRP	2,556,537	1,930,911	631,582	5,119,030	13.49%	7.36%	11.46%	4,604,624
2022	Gilliam County	SLGRP	1,290,086	449,809	136,622	1,876,517	13.47%	7.36%	11.46%	1,712,011
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	31,993,789	17,639,013	5,004,854	54,637,656	14.12%	7.36%	11.46%	50,563,776
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2033	Harney County Hospital	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	4,791,272	1,612,203	108,574	6,512,049	13.27%	7.36%	11.46%	5,694,067
2036	Clatsop County	SLGRP	6,601,534	4,068,932	1,639,143	12,309,609	14.65%	7.36%	11.46%	11,816,747
2037	Polk County	Indep	8,423,087	5,761,321	738,355	14,922,763	13.91%	7.36%	11.46%	13,134,974
2038	Multnomah County	SLGRP	187,856,547	81,101,478	7,903,623	276,861,648	14.25%	7.36%	11.46%	253,352,552
2039	Malheur County	Indep	4,891,962	1,981,488	866,178	7,739,628	14.39%	7.36%	11.46%	7,480,399
2040	Benton County	SLGRP	12,405,016	7,747,567	2,182,185	22,334,768	13.46%	7.36%	11.46%	19,984,995
2042	Josephine County	SLGRP	9,365,942	4,835,476	750,889	14,952,307	13.52%	7.36%	11.46%	13,187,958
2043	Lincoln County	SLGRP	2,564,174	123,220	1,566,026	4,253,420	16.89%	7.36%	11.46%	5,304,550
2044	Crook County	SLGRP	752,244	-	559,775	1,312,019	16.70%	7.36%	11.46%	1,662,006
2050	Wallowa County	Indep	78,892	-	99,477	178,369	15.67%	7.36%	11.46%	225,617
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	20,868,445	-	-	20,868,445	14.25%	0.00%	0.00%	20,816,274
2100	City of Roseburg	SLGRP	6,101,282	2,031,174	2,022,341	10,154,797	15.49%	7.36%	11.46%	10,818,444
2101	City of Salem	Indep	52,680,079	17,168,541	7,274,918	77,123,538	14.36%	7.36%	11.46%	74,750,386
2102	City of Medford	SLGRP	23,251,333	7,292,323	3,816,725	34,360,381	15.06%	7.36%	11.46%	34,785,573
2103	City of Albany	SLGRP	16,477,744	5,689,259	3,050,480	25,217,483	14.70%	7.36%	11.46%	25,072,847
2104	City of Ashland	SLGRP	9,166,716	4,141,553	2,200,513	15,508,782	14.45%	7.36%	11.46%	15,153,043
2105	City of Astoria	SLGRP	3,026,378	1,846,596	686,616	5,559,590	14.51%	7.36%	11.46%	5,284,231

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2106	City of Beaverton	Indep	21,123,649	8,707,874	4,636,516	34,468,039	14.47%	7.36%	11.46%	33,774,825
2107	City of Bend	Indep	20,798,540	8,134,948	3,625,194	32,558,682	14.19%	7.36%	11.46%	31,235,982
2109	City of Canby	SLGRP	3,540,419	1,350,845	916,966	5,808,230	14.57%	7.36%	11.46%	5,807,586
2110	City of Coquille	SLGRP	617,390	448,745	250,905	1,317,040	13.63%	7.36%	11.46%	1,243,701
2111	City of Eugene	Indep	62,792,186	22,249,183	9,489,281	94,530,650	14.96%	7.36%	11.46%	94,088,498
2112	City Of Forest Grove	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2113	City of Grants Pass	Indep	7,999,706	3,077,112	2,189,021	13,265,839	14.75%	7.36%	11.46%	13,403,785
2114	City of Gresham	Indep	26,870,365	7,522,303	5,149,015	39,541,683	15.47%	7.36%	11.46%	41,390,361
2115	City of Hillsboro	Indep	32,018,645	14,720,854	5,323,597	52,063,096	13.40%	7.36%	11.46%	47,444,301
2117	City of McMinnville	SLGRP	9,333,092	4,560,732	2,158,318	16,052,142	14.71%	7.36%	11.46%	15,716,035
2118	City of Ontario	Indep	3,105,423	960,390	428,242	4,494,055	14.82%	7.36%	11.46%	4,470,599
2119	City of Oregon City	SLGRP	6,938,384	2,535,413	1,318,209	10,792,006	13.46%	7.36%	11.46%	10,097,139
2120	City of Lake Oswego	SLGRP	17,121,822	6,250,462	1,482,273	24,854,557	15.06%	7.36%	11.46%	24,354,533
2121	City of Portland	SLGRP	181,747,915	103,844,376	26,096,310	311,688,601	13.38%	7.36%	11.46%	277,025,974
2122	City of Redmond	SLGRP	4,407,125	3,027,804	1,459,658	8,894,587	13.68%	7.36%	11.46%	8,311,227
2123	City of St Helens	SLGRP	2,390,821	1,201,905	351,721	3,944,447	13.72%	7.36%	11.46%	3,601,727
2125	City of Vernonia	SLGRP	272,975	181,804	223,913	678,692	11.83%	7.36%	11.46%	662,211
2126	City of West Linn	SLGRP	5,054,250	2,607,456	1,259,850	8,921,556	14.55%	7.36%	11.46%	8,674,736
2127	City of Cottage Grove	Indep	2,862,091	988,496	247,193	4,097,780	16.37%	7.36%	11.46%	4,294,606
2128	City of Tillamook	SLGRP	1,094,987	274,157	245,488	1,614,632	13.48%	7.36%	11.46%	1,562,089
2129	City of Sweet Home	Indep	453,422	-	316,949	770,371	15.07%	7.36%	11.46%	921,448
2131	City of Drain	SLGRP	261,493	194,570	-	456,063	12.85%	7.36%	11.46%	366,960
2132	Eugene Water & Electric Board	Indep	22,210,381	20,586,025	-	42,796,406	12.46%	7.36%	11.46%	33,311,104
2138	City of Hood River	SLGRP	2,629,361	608,155	526,264	3,763,780	15.70%	7.36%	11.46%	4,037,242
2139	City of Reedsport	SLGRP	773,524	495,798	90,651	1,359,973	13.62%	7.36%	11.46%	1,199,933
2140	City of Lebanon	SLGRP	3,331,090	1,285,723	644,605	5,261,418	14.79%	7.36%	11.46%	5,220,501
2142	City of Sherwood	SLGRP	2,938,753	2,165,236	530,460	5,634,449	13.67%	7.36%	11.46%	5,019,864
2143	City of Oakland	SLGRP	4,198	184,667	-	188,865	10.58%	7.36%	11.46%	128,151
2145	City of Vale	SLGRP	226,861	105,590	32,058	364,509	13.73%	7.36%	11.46%	334,354
2146	City of Prineville	Indep	1,812,084	1,273,699	596,485	3,682,268	14.33%	7.36%	11.46%	3,514,106
2147	City of Wheeler	SLGRP	-	126,366	-	126,366	13.93%	7.36%	11.46%	85,565
2148	City of Klamath Falls	SLGRP	5,719,831	2,202,396	595,371	8,517,598	14.55%	7.36%	11.46%	8,149,334
2149	City of Canyonville	Indep	182,310	132,393	-	314,703	13.29%	7.36%	11.46%	259,249
2150	City of Bandon	SLGRP	1,856,734	150,749	56,272	2,063,755	13.64%	7.36%	11.46%	1,953,560
2152	City of Coos Bay	Indep	4,309,422	1,280,402	1,009,121	6,598,945	15.51%	7.36%	11.46%	6,956,598
2154	City of Pendleton	SLGRP	5,369,551	1,979,299	729,899	8,078,749	15.31%	7.36%	11.46%	8,115,257
2155	City of Corvallis	SLGRP	19,900,072	6,301,654	3,316,839	29,518,565	14.74%	7.36%	11.46%	29,437,209
2157	City of Monmouth	SLGRP	1,466,581	993,483	509,573	2,969,637	14.31%	7.36%	11.46%	2,854,226
2158	City of Milton-Freewater	SLGRP	2,470,451	1,003,133	524,455	3,998,039	14.29%	7.36%	11.46%	3,883,685
2159	City of Baker City	SLGRP	2,250,420	527,620	771,075	3,549,115	14.75%	7.36%	11.46%	3,758,876
2160	City of Hermiston	SLGRP	3,475,801	1,031,631	361,642	4,869,074	13.59%	7.36%	11.46%	4,510,686
2161	City of Pilot Rock	SLGRP	175,926	96,600	84,518	357,044	14.50%	7.36%	11.46%	362,141
2162	City of Clatskanie	Indep	587,440	157,322	128,046	872,808	20.75%	7.36%	11.46%	1,138,806
2163	City of Milwaukie	SLGRP	4,809,267	2,817,052	1,028,367	8,654,686	14.77%	7.36%	11.46%	8,317,564

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2165	City of Cornelius	Indep	1,996,792	561,232	600,911	3,158,935	12.95%	7.36%	11.46%	3,030,259
2166	City of Nyssa	SLGRP	398,482	180,388	95,317	674,187	15.33%	7.36%	11.46%	683,020
2167	City of Athena	Indep	189,029	101,544	47,882	338,455	9.40%	7.36%	11.46%	260,083
2168	City of Oakridge	SLGRP	486,603	221,516	219,667	927,786	15.06%	7.36%	11.46%	970,091
2170	City of Madras	SLGRP	859,326	607,613	349,523	1,816,462	15.22%	7.36%	11.46%	1,815,628
2172	City of Sandy	SLGRP	1,651,551	1,009,019	623,475	3,284,045	14.19%	7.36%	11.46%	3,195,405
2174	City of Mt Angel	Indep	532,230	112,574	250,947	895,751	14.33%	7.36%	11.46%	960,960
2175	City of Umatilla	SLGRP	726,240	426,162	387,585	1,539,987	13.62%	7.36%	11.46%	1,522,850
2176	City of Scappoose	SLGRP	1,409,707	417,034	315,685	2,142,426	14.09%	7.36%	11.46%	2,114,142
2177	City of Condon	SLGRP	197,314	64,244	-	261,558	11.98%	7.36%	11.46%	208,968
2178	City of Boardman	SLGRP	784,093	138,817	382,724	1,305,634	14.12%	7.36%	11.46%	1,404,087
2179	City of Estacada	SLGRP	370,883	375,008	-	745,891	13.63%	7.36%	11.46%	607,785
2180	City of Enterprise	SLGRP	488,053	137,184	103,953	729,190	14.47%	7.36%	11.46%	732,578
2181	City of Central Point	SLGRP	2,593,156	733,744	642,583	3,969,483	13.73%	7.36%	11.46%	3,887,523
2182	City of Cascade Locks	SLGRP	436,401	218,845	-	655,246	15.80%	7.36%	11.46%	630,844
2183	City of Myrtle Point	SLGRP	565,428	288,348	177,110	1,030,886	14.74%	7.36%	11.46%	1,026,276
2184	City of Port Orford	SLGRP	272,432	127,702	39,978	440,112	12.74%	7.36%	11.46%	385,318
2185	City of Wood Village	SLGRP	457,529	375,805	-	833,334	12.83%	7.36%	11.46%	665,372
2186	City of Chiloquin	Indep	48,340	125,019	-	173,359	12.50%	7.36%	11.46%	126,950
2187	City of Philomath	SLGRP	747,469	393,087	241,708	1,382,264	14.60%	7.36%	11.46%	1,368,017
2188	City of Talent	SLGRP	500,691	345,798	175,243	1,021,732	14.81%	7.36%	11.46%	998,224
2189	City of Willamina	Indep	162,077	142,661	-	304,738	17.34%	7.36%	11.46%	293,328
2191	City of Huntington	SLGRP	-	90,468	-	90,468	13.93%	7.36%	11.46%	61,258
2192	City of North Plains	SLGRP	324,662	314,119	-	638,781	13.08%	7.36%	11.46%	509,957
2193	City of Heppner	SLGRP	-	171,170	-	171,170	13.93%	7.36%	11.46%	115,903
2194	City of Cave Junction	SLGRP	291,585	165,119	-	456,704	14.06%	7.36%	11.46%	398,783
2195	City of Metolius	Indep	60,731	37,707	-	98,438	17.33%	7.36%	11.46%	99,205
2196	City of Hubbard	SLGRP	419,524	204,149	113,163	736,836	15.88%	7.36%	11.46%	762,792
2197	City of Myrtle Creek	SLGRP	519,062	139,660	258,295	917,017	14.66%	7.36%	11.46%	988,355
2198	City of Carlton	SLGRP	304,208	117,335	-	421,543	13.24%	7.36%	11.46%	361,390
2199	City of Junction City	SLGRP	1,487,487	700,611	259,011	2,447,109	13.30%	7.36%	11.46%	2,221,377
2200	City of Wallowa	SLGRP	50,851	84,226	-	135,077	11.58%	7.36%	11.46%	98,251
2201	City of Coburg	SLGRP	430,437	134,471	55,445	620,353	12.82%	7.36%	11.46%	554,846
2202	City of Dallas	SLGRP	2,898,574	1,278,560	145,699	4,322,833	14.35%	7.36%	11.46%	3,981,061
2203	City of Rockaway Beach	SLGRP	257,975	323,785	62,656	644,416	11.42%	7.36%	11.46%	513,067
2204	City of Burns	SLGRP	244,904	179,368	173,453	597,725	14.69%	7.36%	11.46%	615,797
2205	City of Elgin	SLGRP	71,520	223,536	-	295,056	14.37%	7.36%	11.46%	223,303
2206	City of Weston	Indep	37,524	116,997	51,825	206,346	11.28%	7.36%	11.46%	181,308
2207	City of Mill City	SLGRP	121,215	118,792	-	240,007	13.44%	7.36%	11.46%	194,476
2208	City of Fairview	SLGRP	1,194,117	390,573	719,898	2,304,588	13.34%	7.36%	11.46%	2,386,035
2209	City of Monroe	SLGRP	26,389	36,405	-	62,794	10.58%	7.36%	11.46%	44,194
2210	City of Helix	Indep	35,461	-	-	35,461	11.20%	7.36%	11.46%	27,801
2211	City of Jefferson	SLGRP	288,699	77,357	-	366,056	14.24%	7.36%	11.46%	340,155
2212	Town of Lakeview	SLGRP	579,817	159,199	285,877	1,024,893	14.63%	7.36%	11.46%	1,101,278

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2213	City of Stanfield	Indep	208,845	125,158	64,284	398,287	16.90%	7.36%	11.46%	421,687
2214	City of Yamhill	SLGRP	283,865	109,230	-	393,095	14.34%	7.36%	11.46%	358,906
2215	City of Powers	Indep	-	-	45,124	45,124	16.46%	7.36%	11.46%	63,089
2216	City of Brookings	SLGRP	1,079,215	904,256	590,393	2,573,864	13.87%	7.36%	11.46%	2,485,540
2217	City of Sutherlin	SLGRP	1,219,183	378,280	382,603	1,980,066	14.60%	7.36%	11.46%	2,037,071
2218	City of Prairie City	Indep	169,129	-	-	169,129	11.25%	7.36%	11.46%	133,189
2219	City of Sheridan	Indep	552,131	371,566	-	923,697	12.91%	7.36%	11.46%	750,556
2220	City of Garibaldi	SLGRP	92,436	102,710	-	195,146	13.55%	7.36%	11.46%	157,223
2221	City of Sisters	SLGRP	456,400	388,873	-	845,273	11.31%	7.36%	11.46%	624,646
2222	City of Jacksonville	Indep	534,866	195,967	258,499	989,332	14.32%	7.36%	11.46%	1,030,255
2223	City of Cannon Beach	SLGRP	894,482	458,569	214,140	1,567,191	13.62%	7.36%	11.46%	1,462,699
2224	City of Falls City	SLGRP	134,090	32,901	-	166,991	12.20%	7.36%	11.46%	136,791
2225	City of Echo	SLGRP	123,205	25,857	-	149,062	15.57%	7.36%	11.46%	151,789
2226	City of Hines	SLGRP	141,010	76,835	98,376	316,221	13.69%	7.36%	11.46%	324,698
2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2228	City of Turner	SLGRP	193,103	91,984	42,811	327,898	12.21%	7.36%	11.46%	287,184
2229	City of John Day	SLGRP	442,612	365,251	47,658	855,521	14.44%	7.36%	11.46%	761,343
2231	City of Banks	SLGRP	72,666	210,917	-	283,583	10.58%	7.36%	11.46%	196,633
2232	City of Joseph	Indep	52,301	77,695	-	129,996	11.51%	7.36%	11.46%	94,748
2233	City of Lafayette	SLGRP	286,928	158,560	-	445,488	13.08%	7.36%	11.46%	370,075
2234	City of Aumsville	SLGRP	617,427	61,808	116,194	795,429	13.89%	7.36%	11.46%	804,629
2235	City of Amity	SLGRP	225,166	177,295	29,059	431,520	11.64%	7.36%	11.46%	344,143
2236	City of Creswell	SLGRP	411,176	245,498	-	656,674	12.13%	7.36%	11.46%	515,361
2237	City of Troutdale	SLGRP	2,868,253	731,756	803,780	4,403,789	14.45%	7.36%	11.46%	4,520,505
2238	City of Warrenton	SLGRP	1,180,589	682,936	245,465	2,108,990	14.52%	7.36%	11.46%	2,005,570
2240	City of Wilsonville	SLGRP	5,108,366	3,042,791	-	8,151,157	13.41%	7.36%	11.46%	6,855,558
2241	City of Bay City	SLGRP	56,000	259,930	13,066	328,996	10.58%	7.36%	11.46%	235,745
2242	City of Gaston	SLGRP	48,001	-	-	48,001	15.80%	7.36%	11.46%	53,089
2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244	City of Lakeside	SLGRP	81,379	167,961	-	249,340	12.02%	7.36%	11.46%	182,202
2245	City of Dundee	SLGRP	320,971	110,156	63,078	494,205	13.67%	7.36%	11.46%	469,917
2246	City of Merrill	Indep	48,798	-	-	48,798	17.16%	7.36%	11.46%	58,616
2247	City of Malin	SLGRP	133,956	3,311	-	137,267	14.78%	7.36%	11.46%	140,833
2248	City of Fossil	Indep	37,903	31,862	-	69,765	11.24%	7.36%	11.46%	51,396
2249	City of Phoenix	SLGRP	395,168	267,427	358,523	1,021,118	14.02%	7.36%	11.46%	1,070,156
2250	City of Gold Beach	Indep	416,880	178,550	73,138	668,568	13.07%	7.36%	11.46%	604,559
2251	City of Rogue River	SLGRP	349,892	215,478	123,133	688,503	14.44%	7.36%	11.46%	671,730
2252	City of Dayton	SLGRP	202,900	54,160	-	257,060	12.68%	7.36%	11.46%	216,767
2253	Town of Butte Falls	Indep	18,229	-	37,398	55,627	26.05%	7.36%	11.46%	85,527
2254	City of Shady Cove	SLGRP	86,754	142,166	-	228,920	10.58%	7.36%	11.46%	160,513
2255	Town of Canyon City	SLGRP	54,450	81,196	-	135,646	15.80%	7.36%	11.46%	115,201
2256	City of Jordan Valley	SLGRP	44,681	14,256	-	58,937	10.58%	7.36%	11.46%	42,744
2257	City of Culver	Indep	99,997	19,067	-	119,064	13.81%	7.36%	11.46%	109,578
2258	City of Adair Village	SLGRP	115,599	154,039	-	269,638	15.80%	7.36%	11.46%	232,155

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2260	City of Riddle	SLGRP	175,077	81,737	-	256,814	14.82%	7.36%	11.46%	236,971
2261	City of Waldport	Indep	538,990	150,461	-	689,451	12.71%	7.36%	11.46%	581,420
2262	City of Dufur	Indep	45,245	56,825	-	102,070	12.67%	7.36%	11.46%	78,605
2263	City of La Grande	SLGRP	1,540,256	-	587,376	2,127,632	16.86%	7.36%	11.46%	2,639,032
2264	City of Gervais	Indep	196,576	207,822	143,852	548,250	12.03%	7.36%	11.46%	507,379
2265	City of Westfir	Indep	-	63,072	-	63,072	14.33%	7.36%	11.46%	42,707
2266	City of Irrigon	SLGRP	266,644	134,519	-	401,163	13.65%	7.36%	11.46%	345,864
2267	City of Independence	SLGRP	1,297,939	842,275	-	2,140,214	15.46%	7.36%	11.46%	1,974,951
2268	City of Harrisburg	SLGRP	433,653	268,666	-	702,319	13.06%	7.36%	11.46%	578,365
2269	City of Durham	SLGRP	4,873	97,914	-	102,787	15.80%	7.36%	11.46%	71,689
2270	City of Lyons	SLGRP	80,013	17,046	-	97,059	12.40%	7.36%	11.46%	80,993
2271	City of Columbia City	SLGRP	184,024	187,725	77,001	448,750	15.78%	7.36%	11.46%	438,042
2272	City of Aurora	SLGRP	187,900	64,771	-	252,671	14.43%	7.36%	11.46%	233,656
2273	City of Silverton	SLGRP	1,649,538	444,535	503,777	2,597,850	14.17%	7.36%	11.46%	2,641,521
2274	City of Gold Hill	SLGRP	158,870	85,170	-	244,040	10.58%	7.36%	11.46%	175,329
2275	City of Toledo	SLGRP	1,051,390	717,116	396,282	2,164,788	14.64%	7.36%	11.46%	2,117,088
2276	City of Newport	SLGRP	1,219,675	-	841,736	2,061,411	16.95%	7.36%	11.46%	2,623,992
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	16,723,572	4,361,555	5,249,085	26,334,212	14.16%	7.36%	11.46%	26,868,551
2279	City of Keizer	Indep	3,181,740	2,212,378	567,866	5,961,984	15.47%	7.36%	11.46%	5,737,496
2280	City of Winston	SLGRP	521,811	496,565	238,676	1,257,052	15.42%	7.36%	11.46%	1,233,175
2281	City of Manzanita	SLGRP	280,294	230,939	51,726	562,959	15.75%	7.36%	11.46%	537,717
2282	City of Eagle Point	Indep	394,738	-	337,357	732,095	14.70%	7.36%	11.46%	877,851
2283	City of Maupin	Indep	217,152	113,284	-	330,436	12.96%	7.36%	11.46%	273,707
2284	City of Halsey	SLGRP	204,769	-	-	204,769	10.58%	7.36%	11.46%	151,652
2285	City of Veneta	SLGRP	425,008	297,467	-	722,475	14.07%	7.36%	11.46%	620,011
2286	City of Millersburg	SLGRP	110,722	74,224	-	184,946	13.37%	7.36%	11.46%	153,883
2287	City of King City	SLGRP	141,506	-	141,188	282,694	15.70%	7.36%	11.46%	352,913
2288	City of Tualatin	SLGRP	5,319,273	3,525,254	1,363,220	10,207,747	14.28%	7.36%	11.46%	9,610,110
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,410,476	897,697	204,574	2,512,747	14.31%	7.36%	11.46%	2,306,741
2291	City of Florence	SLGRP	1,879,056	732,847	173,044	2,784,947	14.63%	7.36%	11.46%	2,662,503
2292	City of North Bend	SLGRP	2,311,581	594,081	756,107	3,661,769	14.82%	7.36%	11.46%	3,857,427
2293	City of Lowell	SLGRP	147,060	48,904	-	195,964	12.63%	7.36%	11.46%	163,130
2294	City of Depoe Bay	SLGRP	454,387	169,396	-	623,783	13.03%	7.36%	11.46%	529,148
2295	City of Tigard	SLGRP	3,521,793	-	2,181,110	5,702,903	16.55%	7.36%	11.46%	7,129,451
2296	City of Happy Valley	SLGRP	938,615	1,024,169	-	1,962,784	10.58%	7.36%	11.46%	1,388,624
2297	City of Rainier	Indep	519,230	286,692	144,193	950,115	15.07%	7.36%	11.46%	943,460
2298	City of Lincoln City	SLGRP	3,429,704	2,640,612	762,076	6,832,392	14.13%	7.36%	11.46%	6,245,805
2299	City of Dunes City	SLGRP	-	38,261	-	38,261	13.93%	7.36%	11.46%	25,907
2300	City of Yachats	SLGRP	315,654	225,650	-	541,304	12.77%	7.36%	11.46%	434,955
2301	City of Moro	SLGRP	35,199	51,380	-	86,579	15.80%	7.36%	11.46%	73,721
2302	City of Mt. Vernon	SLGRP	89,653	30,685	-	120,338	14.13%	7.36%	11.46%	109,453

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2303	City of Woodburn	SLGRP	4,991,843	2,225,521	1,063,586	8,280,950	14.38%	7.36%	11.46%	8,018,755
2304	City of Gladstone	SLGRP	1,413,413	428,117	598,505	2,440,035	14.84%	7.36%	11.46%	2,594,922
2305	City of Elkton	SLGRP	62,206	-	-	62,206	10.58%	7.36%	11.46%	46,070
2307	City of Yoncalla	SLGRP	69,425	65,780	-	135,205	10.58%	7.36%	11.46%	95,957
2308	City of North Powder	SLGRP	31,354	22,078	-	53,432	10.58%	7.36%	11.46%	38,170
2309	City of Gearhart	Indep	289,257	182,485	47,805	519,547	14.99%	7.36%	11.46%	493,919
2501	Port of The Dalles	SLGRP	116,419	36,244	-	152,663	11.98%	7.36%	11.46%	122,171
2504	Oak Lodge Water District	SLGRP	706,578	202,259	-	908,837	13.77%	7.36%	11.46%	818,024
2507	Port of Astoria	Indep	493,607	994,146	-	1,487,753	12.63%	7.36%	11.46%	1,109,554
2508	Multnomah Drainage	SLGRP	360,336	474,793	-	835,129	13.82%	7.36%	11.46%	670,081
2510	Horsefly Irrigation District	SLGRP	-	46,638	-	46,638	13.93%	7.36%	11.46%	31,580
2511	Grants Pass Irrigation District	SLGRP	302,797	131,897	-	434,694	15.80%	7.36%	11.46%	424,204
2512	Port of Portland	SLGRP	37,211,451	23,723,915	1,696,445	62,631,811	13.48%	7.36%	11.46%	53,548,496
2513	Port of Coos Bay	SLGRP	570,611	633,082	-	1,203,693	13.70%	7.36%	11.46%	975,888
2515	Klamath County Fire District #1	Indep	3,373,668	79,474	2,164,824	5,617,966	17.04%	7.36%	11.46%	7,104,608
2518	Clackamas County Housing Authority	Indep	1,576,699	561,804	-	2,138,503	14.35%	7.36%	11.46%	1,964,203
2519	Portland Housing Authority	SLGRP	7,457,608	6,626,875	-	14,084,483	12.71%	7.36%	11.46%	11,122,223
2521	League of Oregon Cities	Indep	2,978,937	3,343,229	-	6,322,166	10.90%	7.36%	11.46%	4,536,696
2522	Lane Council of Governments	SLGRP	5,389,348	3,176,531	-	8,565,879	14.03%	7.36%	11.46%	7,443,771
2524	Oak Lodge Sanitary District	Indep	1,035,336	835,480	-	1,870,816	11.69%	7.36%	11.46%	1,412,936
2526	Clatskanie PUD	SLGRP	1,385,210	2,157,331	-	3,542,541	13.19%	7.36%	11.46%	2,739,736
2527	Deschutes Valley Water District	Indep	1,335,280	394,561	-	1,729,841	13.79%	7.36%	11.46%	1,556,111
2528	Columbia River Fire & Rescue	SLGRP	2,564,252	-	1,255,942	3,820,194	16.45%	7.36%	11.46%	4,708,694
2529	East Fork Irrigation District	Indep	253,094	-	-	253,094	15.57%	7.36%	11.46%	275,847
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,306,191	934,312	-	2,240,503	14.58%	7.36%	11.46%	1,965,740
2533	Owyhee Irrigation District	Indep	835,113	386,477	-	1,221,590	13.55%	7.36%	11.46%	1,053,796
2535	Athena Cemetary Maintenance District #1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	4,368	29,457	-	33,825	20.64%	7.36%	11.46%	26,257
2538	Clackamas Vector Control	SLGRP	99,161	189,916	-	289,077	15.80%	7.36%	11.46%	238,268
2540	West Extension Irrigation District	SLGRP	190,299	164,063	-	354,362	10.58%	7.36%	11.46%	252,026
2541	Jackson County Vector Control District	SLGRP	125,439	-	-	125,439	15.80%	7.36%	11.46%	138,736
2542	Rainbow Water District	SLGRP	206,049	254,338	-	460,387	15.80%	7.36%	11.46%	400,108
2544	Santa Clara Rural Fire Protection District	SLGRP	66,438	-	48,052	114,490	17.89%	7.36%	11.46%	150,383
2545	Council of Governments	SLGRP	2,547,109	2,813,605	-	5,360,714	13.05%	7.36%	11.46%	4,231,932
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	595,175	29,741	129,156	754,072	16.16%	7.36%	11.46%	873,976
2550	Nyssa Road Assessment District #2	Indep	131,574	39,626	-	171,200	14.90%	7.36%	11.46%	164,063
2551	Sandy Fire Department	SLGRP	1,112,965	44,941	111,542	1,269,448	16.47%	7.36%	11.46%	1,469,517
2552	Winston-Dillard Fire District	SLGRP	807,860	31,737	112,639	952,236	16.91%	7.36%	11.46%	1,135,236
2553	Tangent Rural Fire Protection District	Indep	7,175	-	61,052	68,227	15.82%	7.36%	11.46%	93,304
2555	Monroe Fire Department	SLGRP	60,224	-	-	60,224	15.70%	7.36%	11.46%	66,186
2556	Jackson County Fire District #5	Indep	1,380,781	23,212	852,331	2,256,324	17.60%	7.36%	11.46%	2,908,501
2557	Estacada Fire Department	SLGRP	428,620	50,236	288,771	767,627	17.46%	7.36%	11.46%	961,612

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7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2558	Boring Fire Department	SLGRP	813,872	38,274	708,396	1,560,542	16.72%	7.36%	11.46%	1,968,894
2559	Keizer Fire Department	SLGRP	859,792	-	1,018,812	1,878,604	16.48%	7.36%	11.46%	2,416,277
2561	Jefferson Rural Fire Protection District	SLGRP	228,013	140,088	3,665	371,766	15.65%	7.36%	11.46%	349,769
2562	Odell Rural Fire Protection District	SLGRP	22,365	-	72,811	95,176	15.70%	7.36%	11.46%	126,378
2563	Central Oregon Irrigation District	SLGRP	810,846	640,098	-	1,450,944	12.46%	7.36%	11.46%	1,140,643
2564	Illinois Valley Fire District	SLGRP	69,540	147,005	46,273	262,818	15.70%	7.36%	11.46%	240,660
2565	Lane Rural Fire and Rescue	Indep	563,614	38,782	746,059	1,348,455	15.58%	7.36%	11.46%	1,684,018
2567	Charleston Rural Fire Protection District	SLGRP	170,936	-	6,243	177,179	17.27%	7.36%	11.46%	215,373
2568	Molalla Rural Fire Protection District #73	SLGRP	513,614	66,424	-	580,038	16.08%	7.36%	11.46%	623,101
2569	Central Oregon Intergovernmental Council	Indep	2,127,797	2,648,795	-	4,776,592	12.26%	7.36%	11.46%	3,619,627
2570	Port of St Helens	Indep	183,972	553,994	-	737,966	11.73%	7.36%	11.46%	526,180
2571	Crystal Springs Water District	SLGRP	226,459	88,027	-	314,486	13.75%	7.36%	11.46%	277,572
2572	Local Government Personnel Institute	SLGRP	253,492	233,372	-	486,864	12.73%	7.36%	11.46%	383,908
2573	Goshen Fire District	SLGRP	85,809	-	70,542	156,351	17.89%	7.36%	11.46%	206,085
2575	Jefferson County Rural Fire Protection District #1	Indep	61,080	-	239,861	300,941	12.31%	7.36%	11.46%	387,987
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,529	65,648	249,275	316,452	15.83%	7.36%	11.46%	394,662
2578	Washington County Fire District #2	SLGRP	826,153	55,617	398,346	1,280,116	15.99%	7.36%	11.46%	1,519,308
2579	La Pine Rural Fire Protection District	SLGRP	897,399	44,181	858,699	1,800,279	16.03%	7.36%	11.46%	2,237,452
2580	Marion County Fire District #1	SLGRP	2,281,867	103,662	1,290,881	3,676,410	16.39%	7.36%	11.46%	4,492,984
2581	Port of Umatilla	Indep	155,036	-	-	155,036	14.37%	7.36%	11.46%	155,951
2582	Talent Irrigation District	SLGRP	440,920	121,627	-	562,547	14.81%	7.36%	11.46%	539,458
2585	Rogue River Valley Irrigation District	SLGRP	144,197	120,267	-	264,464	11.97%	7.36%	11.46%	202,258
2587	Tualatin Valley Irrigation District	SLGRP	94,448	144,538	-	238,986	13.29%	7.36%	11.46%	185,735
2588	Clatskanie Rural Fire Protection District	SLGRP	250,580	-	250,483	501,063	17.24%	7.36%	11.46%	652,605
2589	West Slope Water District	SLGRP	319,049	151,459	-	470,508	12.14%	7.36%	11.46%	373,684
2590	Redmond Fire & Rescue	SLGRP	2,811,038	53,916	837,660	3,702,614	16.43%	7.36%	11.46%	4,440,632
2592	Medford Irrigation District	SLGRP	223,617	165,636	-	389,253	14.82%	7.36%	11.46%	344,136
2594	Metro	SLGRP	29,960,651	20,672,848	-	50,633,499	13.14%	7.36%	11.46%	41,555,806
2595	Canby Fire District	SLGRP	1,562,750	53,529	206,345	1,822,624	16.42%	7.36%	11.46%	2,120,965
2596	Bend Parks & Recreation	Indep	2,769,815	2,367,954	-	5,137,769	12.68%	7.36%	11.46%	4,061,877
2597	Mapleton Water District	Indep	51,950	11,411	-	63,361	13.15%	7.36%	11.46%	55,547
2598	Marion County Housing Authority	SLGRP	707,833	288,192	-	996,025	12.77%	7.36%	11.46%	827,872
2599	South Suburban Sanitary District	SLGRP	346,782	368,043	-	714,825	14.11%	7.36%	11.46%	591,726
2600	Winston-Dillard Water District	SLGRP	245,023	123,704	-	368,727	12.30%	7.36%	11.46%	294,727
2601	Baker Valley Irrigation District	SLGRP	71,236	25,373	-	96,609	15.80%	7.36%	11.46%	95,968
2602	Aumsville Rural Fire Protection District	SLGRP	97,042	-	67,443	164,485	15.00%	7.36%	11.46%	196,188
2603	Corbett Water District	SLGRP	-	203,017	-	203,017	13.93%	7.36%	11.46%	137,467
2604	Netarts-Oceanside Sanitary District	SLGRP	173,445	132,636	-	306,081	12.18%	7.36%	11.46%	237,690
2605	Scio Fire District	SLGRP	30,614	-	-	30,614	15.80%	7.36%	11.46%	33,859
2606	West Valley Housing Authority	SLGRP	589,891	349,564	-	939,455	13.49%	7.36%	11.46%	793,731
2607	Hoodland Fire District #74	SLGRP	680,893	11,268	187,804	879,965	16.49%	7.36%	11.46%	1,056,157
2608	Gaston Rural Fire Protection District	Indep	305	17,563	83,861	101,729	13.77%	7.36%	11.46%	129,434
2610	Turner Fire District	Indep	102,915	68,825	165,206	336,946	16.67%	7.36%	11.46%	397,672
2612	Community Services Consortium	SLGRP	1,967,619	2,349,733	-	4,317,352	12.57%	7.36%	11.46%	3,322,359

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

							Normal Cost Present Value Factors			
							Tier 1/Tier 2 7.0	OPSRP General Service 9.2	OPSRP Police & Fire 12.2	
Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2613	Polk Soil & Water Conservation District	Indep	74,995	143,168	-	218,163	8.93%	7.36%	11.46%	143,821
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	15,703,769	8,654,318	-	24,358,087	13.99%	7.36%	11.46%	21,238,713
2618	Estacada Cemetery District	Indep	7,808	43,743	-	51,551	18.61%	7.36%	11.46%	39,791
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District #4	SLGRP	230,411	-	80,232	310,643	17.89%	7.36%	11.46%	400,718
2623	Evans Valley Fire District #6	Indep	50,745	-	39,282	90,027	17.92%	7.36%	11.46%	118,575
2624	Klamath Vector Control	SLGRP	92,098	46,119	-	138,217	15.80%	7.36%	11.46%	133,088
2625	Port of Newport	SLGRP	415,454	438,361	-	853,815	15.26%	7.36%	11.46%	740,611
2626	Tillamook Peoples Utility District	SLGRP	4,118,364	3,117,718	-	7,236,082	13.81%	7.36%	11.46%	6,092,292
2628	McKenzie Fire And Rescue	SLGRP	147,935	-	161,846	309,781	15.73%	7.36%	11.46%	389,171
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	58,430	33,622	193,799	285,851	17.89%	7.36%	11.46%	366,892
2631	Arch Cape Water-Sanitary District	SLGRP	120,354	-	-	120,354	13.65%	7.36%	11.46%	114,998
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	233,319	194,395	-	427,714	11.21%	7.36%	11.46%	314,714
2635	Lane County Fire District #1	SLGRP	372,791	35,230	129,294	537,315	17.18%	7.36%	11.46%	652,942
2637	Northeast Oregon Housing Authority	Indep	454,448	249,408	-	703,856	16.00%	7.36%	11.46%	677,861
2638	North Douglas County Fire and EMS	SLGRP	84,080	30,379	105,474	219,933	15.84%	7.36%	11.46%	261,263
2641	Suburban East Salem Water District	SLGRP	303,703	85,070	-	388,773	14.28%	7.36%	11.46%	361,184
2642	Dexter Rural Fire Protection District	SLGRP	63,141	-	-	63,141	17.89%	7.36%	11.46%	79,071
2643	Sweet Home Cemetery	Indep	37,090	47,641	-	84,731	13.93%	7.36%	11.46%	68,425
2644	Lakeside Water District	Indep	73,109	77,431	-	150,540	9.89%	7.36%	11.46%	103,043
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	98,398	-	-	98,398	18.47%	7.36%	11.46%	127,219
2646	Keno Rural Fire Protection District	Indep	105,208	-	-	105,208	16.60%	7.36%	11.46%	122,252
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	-	298,946	298,946	13.93%	7.36%	11.46%	417,962
2648	Black Butte Ranch Rural Fire Protection District	Indep	332,788	47,592	322,617	702,997	16.79%	7.36%	11.46%	874,409
2649	Colton Fire Department	SLGRP	84,381	-	-	84,381	17.89%	7.36%	11.46%	105,670
2650	Pleasant Hill Fire Department	SLGRP	-	-	38,027	38,027	13.93%	7.36%	11.46%	53,166
2651	Imbler Rural Fire Protection District	SLGRP	10,612	16,800	-	27,412	17.89%	7.36%	11.46%	24,665
2652	The Oregon Consortium	SLGRP	92,317	97,468	-	189,785	15.80%	7.36%	11.46%	168,100
2653	Umatilla Fire Department	SLGRP	82,145	-	67,673	149,818	17.89%	7.36%	11.46%	197,485
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	4,694,282	3,086,393	-	7,780,675	13.09%	7.36%	11.46%	6,391,229
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	404,797	-	-	404,797	16.80%	7.36%	11.46%	476,041
2660	Tualatin Valley Fire & Rescue	SLGRP	29,611,055	3,495,976	10,023,658	43,130,689	16.34%	7.36%	11.46%	50,250,597
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	472,262	462,569	-	934,831	14.96%	7.36%	11.46%	807,767
2664	Applegate Valley Rural Fire Protection District #9	Indep	422,168	-	64,086	486,254	14.23%	7.36%	11.46%	510,121
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	654,958	244,548	-	899,506	14.06%	7.36%	11.46%	810,198
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	955,143	194,291	-	1,149,434	12.30%	7.36%	11.46%	953,936
2672	Rockwood Water PUD	Indep	626,083	527,706	-	1,153,789	10.48%	7.36%	11.46%	816,615
2673	Port Orford Library	SLGRP	26,494	3,456	-	29,950	10.58%	7.36%	11.46%	21,962
2674	Nestucca Rural Fire District	SLGRP	52,485	-	127,770	180,255	15.70%	7.36%	11.46%	236,319
2675	Salmon Harbor-Douglas County	Indep	265,794	116,914	-	382,708	14.29%	7.36%	11.46%	345,039
2676	Woodburn Fire District	SLGRP	750,243	-	279,088	1,029,331	16.30%	7.36%	11.46%	1,246,226
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	216,552	522,193	-	738,745	13.17%	7.36%	11.46%	553,227
2679	Columbia River Public Utility District	Indep	2,486,798	1,967,846	-	4,454,644	12.59%	7.36%	11.46%	3,524,083
2681	Cloverdale Rural Fire Protection District	SLGRP	74,352	-	-	74,352	17.89%	7.36%	11.46%	93,111
2684	Parkdale Fire District	SLGRP	65,465	-	30,000	95,465	15.70%	7.36%	11.46%	113,890
2685	Oregon Community College Association	Indep	180,393	199,568	-	379,961	10.46%	7.36%	11.46%	267,215
2686	Weston Cemetery	Indep	9,681	-	-	9,681	36.74%	7.36%	11.46%	24,898
2687	Columbia Drainage Vector Control District	SLGRP	130,085	-	-	130,085	13.47%	7.36%	11.46%	122,657
2688	Polk County Fire District #1	Indep	660,907	31,502	440,534	1,132,943	15.23%	7.36%	11.46%	1,341,843
2689	Redmond Area Park & Recreation District	Indep	230,392	536,271	-	766,663	11.18%	7.36%	11.46%	543,425
2692	Siuslaw Public Library	SLGRP	343,038	38,624	-	381,662	11.83%	7.36%	11.46%	310,223
2694	Philomath Fire Department	SLGRP	145,276	28,815	209,493	383,584	17.00%	7.36%	11.46%	485,286
2695	Washington County Consolidated Communications Agency	SLGRP	3,547,097	3,023,051	-	6,570,148	13.01%	7.36%	11.46%	5,277,310
2696	Stayton Fire District	SLGRP	296,712	-	144,385	441,097	15.21%	7.36%	11.46%	517,777
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	85,662	-	54,051	139,713	16.88%	7.36%	11.46%	176,788
2699	Chetco Library Board	SLGRP	203,416	31,271	-	234,687	14.51%	7.36%	11.46%	227,784
2700	Lowell Rural Fire Protection District	SLGRP	43,222	-	-	43,222	17.89%	7.36%	11.46%	54,127
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	845,727	-	333,756	1,179,483	15.35%	7.36%	11.46%	1,375,365
2702	Banks Fire District #13	Indep	153,539	-	-	153,539	13.14%	7.36%	11.46%	141,225
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	32,942	176,505	-	209,447	15.80%	7.36%	11.46%	155,949
2705	Lebanon Fire District	SLGRP	1,825,787	53,355	814,877	2,694,019	17.48%	7.36%	11.46%	3,409,457
2706	Stanfield Fire District	SLGRP	86,490	-	-	86,490	17.89%	7.36%	11.46%	108,311
2707	Clatskanie Library	SLGRP	65,851	4,383	-	70,234	14.44%	7.36%	11.46%	69,530
2708	Milton-Freewater Cemetery District #3	Indep	22,055	-	-	22,055	9.93%	7.36%	11.46%	15,330
2709	Scappoose Public Library	SLGRP	76,403	54,231	-	130,634	15.80%	7.36%	11.46%	121,223
2710	Klamath County Emergency Communications District	SLGRP	221,846	465,418	-	687,264	13.26%	7.36%	11.46%	521,061
2712	Jefferson County EMS	SLGRP	203,280	113,531	-	316,811	12.66%	7.36%	11.46%	257,021
2713	Port of Tillamook Bay	SLGRP	416,927	382,938	-	799,865	13.38%	7.36%	11.46%	649,789
2714	Winchester Bay Sanitary District	Indep	104,186	39,026	-	143,212	11.68%	7.36%	11.46%	111,608
2715	Jackson County Fire District #3	SLGRP	3,697,588	390,846	1,383,906	5,472,340	16.36%	7.36%	11.46%	6,433,994
2716	Neskowin Water District	SLGRP	102,807	86,591	-	189,398	15.80%	7.36%	11.46%	172,337

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2717	Ice Fountain Water District	Indep	98,959	137,934	-	236,893	12.43%	7.36%	11.46%	179,502
2718	Curry Library	SLGRP	24,300	68,130	-	92,430	10.58%	7.36%	11.46%	64,129
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	180,014	366,202	-	546,216	13.40%	7.36%	11.46%	416,816
2722	Tillamook 9-1-1	Indep	232,176	293,091	-	525,267	11.81%	7.36%	11.46%	390,398
2723	Oregon Coastal Zone Management Association	Indep	53,574	-	-	53,574	25.28%	7.36%	11.46%	94,805
2724	Nehalem Bay Wastewater Agency	Indep	133,232	195,617	-	328,849	14.42%	7.36%	11.46%	266,941
2725	West Valley Fire District	Indep	85,353	503	282,397	368,253	14.38%	7.36%	11.46%	481,082
2726	Yamhill Communications Agency	SLGRP	777,299	399,974	-	1,177,273	12.68%	7.36%	11.46%	960,761
2728	Baker County Library District	SLGRP	204,425	219,154	-	423,579	12.30%	7.36%	11.46%	324,403
2729	Douglas County Fire District #2	Indep	2,565,696	1,671,516	1,498,099	5,735,311	16.20%	7.36%	11.46%	6,135,838
2731	Canby Utility Board	SLGRP	641,620	950,465	-	1,592,085	13.32%	7.36%	11.46%	1,241,825
2732	Umatilla County Special Library District	SLGRP	39,175	101,733	-	140,908	15.80%	7.36%	11.46%	112,213
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	157,433	247,158	-	404,591	12.19%	7.36%	11.46%	301,693
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	852,375	-	371,745	1,224,120	16.56%	7.36%	11.46%	1,507,817
2740	Neskowin Regional Sanitary Authority	Indep	52,053	126,590	-	178,643	11.21%	7.36%	11.46%	126,563
2741	Port of Garibaldi	SLGRP	90,789	152,628	-	243,417	13.04%	7.36%	11.46%	186,220
2742	Amity Fire District	SLGRP	93,622	5,593	-	99,215	17.89%	7.36%	11.46%	121,030
2743	Douglas Soil & Water Conservation District	Indep	74,564	150,698	-	225,262	19.90%	7.36%	11.46%	205,908
2745	Clackamas County Fire District	SLGRP	14,074,320	638,653	6,061,235	20,774,208	16.65%	7.36%	11.46%	25,310,399
2746	Marion/Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	1,598,993	747,018	-	2,346,011	12.51%	7.36%	11.46%	1,906,059
2749	Black Butte Ranch Police	SLGRP	306,025	-	83,043	389,068	16.10%	7.36%	11.46%	460,994
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	196,456	-	-	196,456	16.91%	7.36%	11.46%	232,545
2753	Linn-Benton Housing Authority	SLGRP	684,684	255,428	-	940,112	11.84%	7.36%	11.46%	740,422
2754	Western Lane Ambulance District	SLGRP	807,993	373,024	165	1,181,182	12.58%	7.36%	11.46%	964,331
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	502,446	-	310,923	813,369	15.70%	7.36%	11.46%	986,896
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	51,179	51,179	13.93%	7.36%	11.46%	71,554
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	83,896	-	-	83,896	17.44%	7.36%	11.46%	102,420
2761	Clackamas River Water	SLGRP	1,871,783	939,634	-	2,811,417	12.41%	7.36%	11.46%	2,262,263
2763	Junction City Fire Department	SLGRP	144,566	-	35,803	180,369	15.85%	7.36%	11.46%	210,453
2765	Green Sanitary	SLGRP	253,106	-	-	253,106	13.22%	7.36%	11.46%	234,224
2766	Southwest Lincoln County Water District	SLGRP	242,542	35,175	-	277,717	11.72%	7.36%	11.46%	222,799
2767	Springfield Utility Board	Indep	83,649	-	-	83,649	13.46%	7.36%	11.46%	78,814
2768	Lake County Library District	SLGRP	27,560	80,731	-	108,291	15.80%	7.36%	11.46%	85,146
2771	Harbor Water PUD	Indep	234,536	51,197	-	285,733	13.97%	7.36%	11.46%	264,019
2772	Umatilla County Soil & Water District	SLGRP	-	140,046	-	140,046	13.93%	7.36%	11.46%	94,828
2773	Housing Authority of Jackson County	SLGRP	1,300,108	1,048,281	-	2,348,389	11.85%	7.36%	11.46%	1,788,252

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2774	Oregon Trail Library District	SLGRP	44,099	63,023	-	107,122	15.80%	7.36%	11.46%	91,448
2776	Rainier Cemetery District	SLGRP	-	65,376	-	65,376	13.93%	7.36%	11.46%	44,267
2777	City of Newberg	SLGRP	3,703,603	327,154	2,107,076	6,137,833	15.30%	7.36%	11.46%	7,134,026
2778	Mulino Water District #23	SLGRP	51,456	-	-	51,456	10.58%	7.36%	11.46%	38,108
2779	Brownsville Rural Fire Protection District	Indep	82,896	-	-	82,896	16.08%	7.36%	11.46%	93,308
2780	Nehalem Bay Health District	SLGRP	-	47,208	-	47,208	13.93%	7.36%	11.46%	31,965
2781	North Bend Coos-Curry Housing Authority	SLGRP	141,478	464,310	-	605,788	14.18%	7.36%	11.46%	454,825
2782	Millington Rural Fire Protection District	Indep	52,504	-	-	52,504	18.51%	7.36%	11.46%	68,029
2783	Tillamook Fire District	Indep	214,619	-	58,597	273,216	16.00%	7.36%	11.46%	322,299
2784	Eisenschmidt Pool	SLGRP	111,517	64,053	-	175,570	10.58%	7.36%	11.46%	125,961
2785	Fern Ridge Community Library	Indep	34,001	141,147	-	175,148	14.61%	7.36%	11.46%	130,346
2786	Seal Rock Rural Fire Protection District	SLGRP	60,018	-	-	60,018	15.70%	7.36%	11.46%	65,960
2788	Port of Hood River	Indep	714,605	288,601	-	1,003,206	11.58%	7.36%	11.46%	774,676
2789	Farmers Irrigation District	SLGRP	348,663	328,924	-	677,587	14.91%	7.36%	11.46%	586,621
2790	Silver Falls Library District	SLGRP	195,558	193,260	-	388,818	12.21%	7.36%	11.46%	298,004
2792	North Wasco County Parks And Recreation District	SLGRP	174,661	156,153	-	330,814	15.80%	7.36%	11.46%	298,909
2793	North Lincoln Fire & Rescue District #1	SLGRP	331,878	87,725	-	419,603	16.43%	7.36%	11.46%	441,093
2794	Siuslaw Rural Fire Protection District #1	SLGRP	323,862	40,680	90,270	454,812	16.05%	7.36%	11.46%	517,612
2796	West Side Rural Fire Protection District	Indep	84,601	-	-	84,601	21.23%	7.36%	11.46%	125,726
2797	Vernonia Fire	Indep	17,475	-	51,172	68,647	9.18%	7.36%	11.46%	82,774
2798	Fairview Water District	SLGRP	56,486	33,821	-	90,307	15.80%	7.36%	11.46%	85,374
2799	Sublimity Fire District	SLGRP	109,125	-	58,124	167,249	14.11%	7.36%	11.46%	189,047
2801	Coburg Rural Fire Protection District	SLGRP	68,741	-	45,731	114,472	15.70%	7.36%	11.46%	139,484
2802	Rural Road Assessment District #3	SLGRP	94,991	110,335	-	205,326	10.58%	7.36%	11.46%	145,060
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	37,423	-	37,423	14.33%	7.36%	11.46%	25,340
2804	Aurora Rural Fire Protection District	SLGRP	76,365	-	199,234	275,599	15.70%	7.36%	11.46%	362,478
2806	Multnomah County Rural Fire Protection District #14	SLGRP	46,100	-	-	46,100	10.58%	7.36%	11.46%	34,142
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District #4	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2810	Sutherlin Water Control District	SLGRP	-	51,608	-	51,608	13.93%	7.36%	11.46%	34,945
2811	Mid-Columbia Center For Living	SLGRP	1,487,776	2,414,133	-	3,901,909	12.59%	7.36%	11.46%	2,945,835
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	1,087,999	730,179	-	1,818,178	12.45%	7.36%	11.46%	1,442,610
2815	Hermiston Rural Fire Protection District	Indep	1,553,425	34,964	581,321	2,169,710	15.25%	7.36%	11.46%	2,494,713
2816	Odell Sanitary District	SLGRP	40,777	162,556	-	203,333	10.58%	7.36%	11.46%	140,269
2817	Wickiup Water District	SLGRP	-	87,343	-	87,343	13.93%	7.36%	11.46%	59,142
2818	Netarts Water District	SLGRP	121,122	-	-	121,122	10.58%	7.36%	11.46%	89,703
2819	Harrisburg Fire and Rescue	SLGRP	7,009	-	127,736	134,745	15.69%	7.36%	11.46%	186,288
2820	Central Oregon Coast Fire & Rescue District	SLGRP	77,512	12,530	216,209	306,251	15.70%	7.36%	11.46%	395,956
2821	Tillamook County Soil And Water Conservation District	Indep	63,910	-	-	63,910	10.50%	7.36%	11.46%	46,974
2822	Deschutes County Rural Fire Protection District #2	SLGRP	108,915	-	-	108,915	10.58%	7.36%	11.46%	80,662
2823	Lyons Fire District	SLGRP	-	40,681	-	40,681	13.93%	7.36%	11.46%	27,546
2824	Glide Fire Department	SLGRP	16,804	34,864	-	51,668	15.80%	7.36%	11.46%	42,192
2825	Northern Oregon Corrections	SLGRP	1,523,237	858,291	524,096	2,905,624	14.35%	7.36%	11.46%	2,844,007

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2826	Wasco County Soil-Water Conservation District	SLGRP	274,541	125,392	-	399,933	10.58%	7.36%	11.46%	288,230
2828	Deschutes Public Library District	Indep	2,438,388	1,421,594	-	3,859,982	11.36%	7.36%	11.46%	2,901,596
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	60,169	60,169	13.93%	7.36%	11.46%	84,123
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	61,348	-	42,181	103,529	15.70%	7.36%	11.46%	126,396
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	79,344	33,773	223,363	336,480	16.90%	7.36%	11.46%	429,021
2834	Crescent Rural Fire Protection District	SLGRP	60,864	-	148,347	209,211	17.89%	7.36%	11.46%	283,627
2835	North Clackamas County Water Commission	Indep	245,417	-	-	245,417	15.50%	7.36%	11.46%	266,277
2837	NORCOM	SLGRP	381,218	543,968	-	925,186	12.74%	7.36%	11.46%	708,302
2838	High Desert Parks & Recreation District	SLGRP	24,410	-	-	24,410	10.58%	7.36%	11.46%	18,078
2839	North Morrow Vector Control District	SLGRP	105,536	-	-	105,536	10.58%	7.36%	11.46%	78,160
2840	Cannon Beach Rural Fire Protection District	SLGRP	67,092	-	36,838	103,930	15.70%	7.36%	11.46%	125,238
2841	Jefferson County Soil & Water Conservation District	Indep	57,522	128,180	-	185,702	8.82%	7.36%	11.46%	122,307
2842	Tualatin Valley Water District	SLGRP	5,691,082	2,735,373	-	8,426,455	13.01%	7.36%	11.46%	7,035,044
2843	Yachats Rural Fire Protection District	SLGRP	368	-	120,685	121,053	15.76%	7.36%	11.46%	169,138
2844	Crook County Rural Fire Protection District #1	SLGRP	435,037	46,262	544,213	1,025,512	15.40%	7.36%	11.46%	1,261,170
2845	Sunrise Water Authority	Indep	393,602	736,744	-	1,130,346	10.43%	7.36%	11.46%	786,233
2846	Jefferson County Library District	SLGRP	109,068	75,843	-	184,911	11.09%	7.36%	11.46%	136,024
2847	Sweet Home Fire and Ambulance District	SLGRP	543,225	-	369,088	912,313	17.07%	7.36%	11.46%	1,165,129
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	73,802	144,050	-	217,852	15.67%	7.36%	11.46%	178,493
2850	Lake County 4-H & Extension Service	SLGRP	36,936	-	-	36,936	15.80%	7.36%	11.46%	40,851
2851	East Umatilla County Rural Fire Protection District	SLGRP	48,084	-	-	48,084	15.70%	7.36%	11.46%	52,844
2852	Ochoco Irrigation District	SLGRP	347,319	69,083	-	416,402	10.58%	7.36%	11.46%	304,002
2853	Mill City Rural Fire Protection District	SLGRP	49,297	-	-	49,297	15.70%	7.36%	11.46%	54,177
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	2,332,528	4,314,805	-	6,647,333	12.53%	7.36%	11.46%	4,967,501
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	1,580,420	9,500	433,721	2,023,641	15.60%	7.36%	11.46%	2,338,645
2858	Nesika Beach-Ophir Water District	SLGRP	56,652	32,562	-	89,214	15.80%	7.36%	11.46%	84,705
2859	South Lane County Fire and Rescue	Indep	761,205	50,528	859,810	1,671,543	16.93%	7.36%	11.46%	2,138,435
2860	Coos County Airport District	SLGRP	119,494	497,744	-	617,238	10.58%	7.36%	11.46%	425,530
2861	Mt Angel Fire District	Indep	-	3,163	12,004	15,167	14.33%	7.36%	11.46%	18,925
2864	Tri-City Water and Sanitary Authority	SLGRP	67,840	231,560	-	299,400	10.58%	7.36%	11.46%	207,036
2865	Tri-County Cooperative Weed Management Area	Indep	-	96,745	-	96,745	14.33%	7.36%	11.46%	65,508
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	42,040	339,796	-	381,836	10.58%	7.36%	11.46%	261,217
2868	Willamette Valley Fire & Rescue Authority	SLGRP	3,247	7,530	2,342	13,119				-
2869	Nehalem Bay Fire & Rescue	SLGRP	132,381	34,613	-	166,994	16.91%	7.36%	11.46%	180,137
2870	Clackamas River Water Providers	Indep	77,715	67,189	-	144,904	7.01%	7.36%	11.46%	83,630
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	Indep	-	-	38,970	38,970	14.33%	7.36%	11.46%	54,485
2874	Umatilla-Morrow Radio and Data District	Indep	125,894	-	-	125,894	8.28%	7.36%	11.46%	72,968

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

							Normal Cost Present Value Factors			
							Tier 1/Tier 2 7.0	OPSRP General Service 9.2	OPSRP Police & Fire 12.2	
Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2876	Oregon Municipal Electric Utilities Association	Indep	92,028	-	-	92,028	9.93%	7.36%	11.46%	63,969
2877	Mid-Columbia Fire And Rescue V1-801	Indep	41,034	-	66,217	107,251	24.26%	7.36%	11.46%	162,263
2878	Yamhill Fire Protection District	Indep	-	-	31,785	31,785	14.33%	7.36%	11.46%	44,439
2880	Oregon Health & Science University	SLGRP	238,171,574	145,524,384	-	383,695,958	13.45%	7.36%	11.46%	322,776,008
2900	Clatsop Community College	SLGRP	2,918,279	2,416,380	-	5,334,659	13.15%	7.36%	11.46%	4,322,455
2901	Blue Mountain Community College	SLGRP	5,933,375	4,052,814	-	9,986,189	13.15%	7.36%	11.46%	8,205,913
2902	Treasure Valley Community College	SLGRP	4,761,590	4,964,507	-	9,726,097	13.15%	7.36%	11.46%	7,744,611
2903	Umpqua Community College	SLGRP	5,356,465	6,525,050	23,393	11,904,908	13.15%	7.36%	11.46%	9,381,574
2904	Lane Community College	SLGRP	31,746,112	20,933,474	8,078	52,687,664	13.15%	7.36%	11.46%	43,408,064
2905	Mt Hood Community College	SLGRP	21,551,474	17,609,240	-	39,160,714	13.15%	7.36%	11.46%	31,761,700
2906	Klamath Community College	SLGRP	1,212,679	3,161,628	-	4,374,307	13.15%	7.36%	11.46%	3,257,073
2908	Clackamas Community College	SLGRP	15,522,546	10,700,320	6,690	26,229,556	13.15%	7.36%	11.46%	21,543,258
2910	Linn-Benton Community College	SLGRP	16,909,685	9,360,691	656	26,271,032	13.15%	7.36%	11.46%	21,904,593
2918	Portland Community College	SLGRP	70,197,066	54,186,916	35,028	124,419,010	13.15%	7.36%	11.46%	101,356,417
2919	Chemeketa Community College	SLGRP	27,854,438	16,491,849	-	44,346,287	13.15%	7.36%	11.46%	36,806,971
2922	Rogue Community College	SLGRP	11,432,983	7,911,281	-	19,344,264	13.15%	7.36%	11.46%	15,880,947
2995	Oregon Coast Community College	SLGRP	1,230,953	629,481	-	1,860,434	13.15%	7.36%	11.46%	1,559,326
2996	Columbia Gorge Community College	SLGRP	2,542,560	2,254,852	900	4,798,312	13.15%	7.36%	11.46%	3,868,490
2997	Tillamook Bay Community College	SLGRP	698,751	902,849	13,733	1,615,333	13.15%	7.36%	11.46%	1,273,738
2998	Southwestern Community College	SLGRP	5,578,256	4,806,655	-	10,384,911	13.15%	7.36%	11.46%	8,389,467
2999	Central Oregon Community College	SLGRP	9,855,220	10,838,676	30,285	20,724,181	13.15%	7.36%	11.46%	16,453,156
3003	Baker School District #5J	Schools	5,670,905	1,999,193	-	7,670,098	12.28%	7.36%	11.46%	6,228,404
3008	Huntington School District #16J	Schools	178,277	313,772	-	492,049	12.28%	7.36%	11.46%	365,708
3016	Burnt River High School	Schools	252,569	33,696	-	286,265	12.28%	7.36%	11.46%	239,925
3027	Pine-Eagle School District #61	Schools	478,675	470,765	-	949,440	12.28%	7.36%	11.46%	730,233
3037	Alsea School	Schools	468,017	425,754	-	893,771	12.28%	7.36%	11.46%	690,594
3039	Corvallis School District #509J	Schools	19,747,184	9,807,396	-	29,554,580	12.28%	7.36%	11.46%	23,615,463
3043	Philomath School District #17J	Schools	4,471,397	1,655,252	-	6,126,649	12.28%	7.36%	11.46%	4,964,417
3075	West Linn School District	Schools	24,968,296	13,044,129	-	38,012,425	12.28%	7.36%	11.46%	30,295,188
3116	Colton School District #53	Schools	1,873,159	907,709	-	2,780,868	12.28%	7.36%	11.46%	2,224,795
3122	Oregon City School District #62	Schools	23,929,271	10,130,231	-	34,059,502	12.28%	7.36%	11.46%	27,428,983
3160	Gladstone School District #115	Schools	5,249,231	2,595,369	-	7,844,600	12.28%	7.36%	11.46%	6,269,615
3179	Clatsop County School District #1C	Schools	5,408,940	3,074,009	14,033	8,496,982	12.28%	7.36%	11.46%	6,750,618
3186	Jewell School District #8	Schools	621,989	719,389	-	1,341,378	12.28%	7.36%	11.46%	1,021,774
3187	Seaside Schools	Schools	6,839,922	1,584,599	-	8,424,521	12.28%	7.36%	11.46%	6,952,561
3195	Warrenton-Hammond School District	Schools	1,980,437	2,164,798	149,995	4,295,230	12.28%	7.36%	11.46%	3,377,923
3230	Vernonia School District	Schools	2,269,859	852,800	-	3,122,659	12.28%	7.36%	11.46%	2,528,619
3241	Coquille School District #8	Schools	2,723,919	1,322,923	-	4,046,842	12.28%	7.36%	11.46%	3,237,258
3242	Coos Bay School District #9	Schools	7,748,604	3,959,344	-	11,707,948	12.28%	7.36%	11.46%	9,341,651
3245	North Bend Public Schools	Schools	5,701,773	2,813,786	-	8,515,559	12.28%	7.36%	11.46%	6,806,515
3252	Powers School District	Schools	637,260	144,576	-	781,836	12.28%	7.36%	11.46%	645,684
3257	Myrtle Point School District #41	Schools	1,494,213	1,445,755	-	2,939,968	12.28%	7.36%	11.46%	2,263,375
3264	Bandon School District	Schools	2,455,578	1,091,865	-	3,547,443	12.28%	7.36%	11.46%	2,850,138
3274	Crook County School District	Schools	8,382,365	4,229,253	-	12,611,618	12.28%	7.36%	11.46%	10,069,193

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3275	Port Orford-Langlois School District #2Cj	Schools	1,131,800	433,196	-	1,564,996	12.28%	7.36%	11.46%	1,266,221
3283	Brookings-Harbor School District #17C	Schools	4,219,899	2,326,726	-	6,546,625	12.28%	7.36%	11.46%	5,202,898
3288	Central Curry School District #1	Schools	1,800,423	441,635	-	2,242,058	12.28%	7.36%	11.46%	1,846,684
3291	Bend-La Pine Public Schools	Schools	43,536,265	27,261,958	-	70,798,223	12.28%	7.36%	11.46%	55,883,390
3296	Sisters School District	Schools	3,619,420	1,723,860	-	5,343,280	12.28%	7.36%	11.46%	4,278,514
3307	Oakland School District	Schools	1,524,793	835,159	-	2,359,952	12.28%	7.36%	11.46%	1,876,215
3310	Roseburg Public Schools	Schools	17,236,042	7,304,337	-	24,540,379	12.28%	7.36%	11.46%	19,762,014
3316	Glide School District #12	Schools	2,325,987	824,242	-	3,150,229	12.28%	7.36%	11.46%	2,557,529
3318	Days Creek School District #15	Schools	1,034,258	316,540	-	1,350,798	12.28%	7.36%	11.46%	1,103,384
3319	South Umpqua School District	Schools	3,791,692	2,134,027	-	5,925,719	12.28%	7.36%	11.46%	4,704,331
3320	Camas Valley School District #21	Schools	365,309	461,412	-	826,721	12.28%	7.36%	11.46%	626,451
3321	North Douglas School District #22	Schools	1,130,094	607,951	-	1,738,045	12.28%	7.36%	11.46%	1,383,085
3324	Yoncalla School District #32	Schools	775,877	472,311	-	1,248,188	12.28%	7.36%	11.46%	986,755
3325	Elkton School District #34	Schools	481,084	545,924	-	1,027,008	12.28%	7.36%	11.46%	783,196
3335	Riddle School District	Schools	1,155,431	491,914	-	1,647,345	12.28%	7.36%	11.46%	1,326,293
3338	Glendale #77	Schools	1,435,099	322,744	-	1,757,843	12.28%	7.36%	11.46%	1,452,148
3349	Winston-Dillard Schools	Schools	4,220,794	1,695,078	-	5,915,872	12.28%	7.36%	11.46%	4,775,966
3353	Sutherlin School District #130	Schools	4,317,034	2,003,838	-	6,320,872	12.28%	7.36%	11.46%	5,067,761
3361	Arlington Public Schools	Schools	588,475	412,516	-	1,000,991	12.28%	7.36%	11.46%	785,176
3364	Condon Admin School District #25J	Schools	613,737	141,406	-	755,143	12.28%	7.36%	11.46%	623,317
3370	Prairie City School District #4	Schools	587,005	211,192	-	798,197	12.28%	7.36%	11.46%	647,592
3372	Monument School District #8	Schools	275,145	172,435	-	447,580	12.28%	7.36%	11.46%	353,274
3375	Dayville School District #16J	Schools	267,133	197,806	-	464,939	12.28%	7.36%	11.46%	363,566
3376	Long Creek Schools	Schools	154,914	49,170	-	204,084	12.28%	7.36%	11.46%	166,458
3394	Crane Elementary School	Schools	234,671	73,140	-	307,811	12.28%	7.36%	11.46%	251,248
3395	Pine Creek School	Schools	-	26,507	-	26,507	12.28%	7.36%	11.46%	17,948
3396	Diamond School District #7	Schools	73,964	39,232	-	113,196	12.28%	7.36%	11.46%	90,144
3397	Suntex School District	Schools	48,425	46,945	-	95,370	12.28%	7.36%	11.46%	73,414
3398	Drewsey School	Schools	104,297	25,026	-	129,323	12.28%	7.36%	11.46%	106,599
3399	Frenchglen School District	Schools	101,041	718	-	101,759	12.28%	7.36%	11.46%	87,341
3405	Fields-Trout Creek #33	Schools	-	114,293	-	114,293	12.28%	7.36%	11.46%	77,390
3407	Crane Union High School	Schools	447,366	275,293	-	722,659	12.28%	7.36%	11.46%	570,962
3409	Hood River County School District	Schools	14,693,607	7,955,825	-	22,649,432	12.28%	7.36%	11.46%	18,017,673
3414	City of Phoenix School District	Schools	8,164,029	2,949,278	-	11,113,307	12.28%	7.36%	11.46%	9,014,814
3415	Ashland Public Schools	Schools	8,547,155	3,981,326	-	12,528,481	12.28%	7.36%	11.46%	10,042,970
3416	Central Point School District #6	Schools	11,123,530	5,969,348	-	17,092,878	12.28%	7.36%	11.46%	13,603,751
3417	Eagle Point School District #9	Schools	10,466,872	5,208,851	-	15,675,723	12.28%	7.36%	11.46%	12,524,340
3424	Rogue River School District	Schools	2,323,893	1,240,869	-	3,564,762	12.28%	7.36%	11.46%	2,837,836
3432	Prospect School District	Schools	363,100	685,829	-	1,048,929	12.28%	7.36%	11.46%	776,509
3439	Butte Falls School District	Schools	597,816	318,332	-	916,148	12.28%	7.36%	11.46%	729,432
3440	Pinehurst School	Schools	81,727	45,494	-	127,221	12.28%	7.36%	11.46%	101,057
3445	Culver School District #4	Schools	1,254,371	1,324,593	2,895	2,581,859	12.28%	7.36%	11.46%	1,979,213
3447	Madras School District	Schools	8,942,290	7,752,913	-	16,695,203	12.28%	7.36%	11.46%	12,936,445
3451	Black Butte School District	Schools	-	173,615	-	173,615	12.28%	7.36%	11.46%	117,558

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3454	Grants Pass School District	Schools	19,119,686	8,488,690	-	27,608,376	12.28%	7.36%	11.46%	22,183,144
3456	Klamath County School District	Schools	18,014,559	8,163,407	-	26,177,966	12.28%	7.36%	11.46%	21,012,921
3457	Klamath Falls City Schools	Schools	11,058,753	4,180,430	-	15,239,183	12.28%	7.36%	11.46%	12,336,757
3461	Lake County School District #7	Schools	2,260,518	1,086,623	1,175	3,348,316	12.28%	7.36%	11.46%	2,680,558
3462	Paisley School District	Schools	201,645	424,638	-	626,283	12.28%	7.36%	11.46%	460,865
3463	North Lake School District #14	Schools	935,394	441,655	-	1,377,049	12.28%	7.36%	11.46%	1,103,118
3464	Plush School District	Schools	58,122	18,415	-	76,537	12.28%	7.36%	11.46%	62,431
3465	Adel School District #21	Schools	76,405	5,881	-	82,286	12.28%	7.36%	11.46%	69,660
3470	Pleasant Hill School District	Schools	2,498,252	937,048	1,095	3,436,395	12.28%	7.36%	11.46%	2,783,522
3473	Eugene School District 4J	Schools	54,075,881	25,311,394	-	79,387,275	12.28%	7.36%	11.46%	63,622,478
3487	Springfield School District #19	Schools	32,073,250	15,754,940	-	47,828,190	12.28%	7.36%	11.46%	38,238,151
3494	Fern Ridge School District	Schools	3,386,575	2,226,399	-	5,612,974	12.28%	7.36%	11.46%	4,418,639
3498	Mapleton School District	Schools	897,429	512,865	-	1,410,294	12.28%	7.36%	11.46%	1,118,701
3502	Creswell School District #40	Schools	3,938,275	1,561,659	-	5,499,934	12.28%	7.36%	11.46%	4,442,772
3506	South Lane School District	Schools	9,701,794	3,644,738	-	13,346,532	12.28%	7.36%	11.46%	10,807,587
3510	Bethel School District	Schools	14,401,232	8,030,112	-	22,431,344	12.28%	7.36%	11.46%	17,816,648
3517	Crow-Applegate-Lorane District #66	Schools	874,570	674,467	-	1,549,037	12.28%	7.36%	11.46%	1,208,475
3519	McKenzie School District	Schools	727,298	755,768	-	1,483,066	12.28%	7.36%	11.46%	1,136,931
3520	Junction City School District #69	Schools	4,491,502	2,491,381	-	6,982,883	12.28%	7.36%	11.46%	5,547,859
3522	Lowell School District	Schools	630,082	636,145	-	1,266,227	12.28%	7.36%	11.46%	972,365
3524	Oakridge School District	Schools	1,856,695	585,354	-	2,442,049	12.28%	7.36%	11.46%	1,992,370
3527	Marcola School District #79	Schools	771,800	528,194	-	1,299,994	12.28%	7.36%	11.46%	1,021,090
3533	Triangle Lake Schools	Schools	569,866	644,046	-	1,213,912	12.28%	7.36%	11.46%	925,953
3537	Siuslaw School District #97J	Schools	4,625,650	1,916,112	-	6,541,762	12.28%	7.36%	11.46%	5,273,646
3579	Lincoln County School District	Schools	11,095,882	7,067,090	-	18,162,972	12.28%	7.36%	11.46%	14,323,288
3615	Central Linn School District #552C	Schools	1,568,313	1,483,829	-	3,052,142	12.28%	7.36%	11.46%	2,352,852
3618	Sweet Home School District #55	Schools	6,395,196	2,818,471	-	9,213,667	12.28%	7.36%	11.46%	7,405,754
3647	Scio School District #95C	Schools	1,450,364	1,825,646	-	3,276,010	12.28%	7.36%	11.46%	2,482,914
3665	Santiam Canyon School District	Schools	2,052,452	657,135	-	2,709,587	12.28%	7.36%	11.46%	2,209,247
3684	Ontario School District #8C	Schools	6,934,027	4,634,327	-	11,568,354	12.28%	7.36%	11.46%	9,098,485
3687	Juntura Grade School	Schools	17,236	9,259	-	26,495	12.28%	7.36%	11.46%	21,086
3694	Nyssa School District #26	Schools	3,971,836	1,788,741	6,580	5,767,157	12.28%	7.36%	11.46%	4,634,582
3696	Annex Elementary School	Schools	89,938	188,208	-	278,146	12.28%	7.36%	11.46%	204,750
3707	Adrian School District #61	Schools	1,043,040	160,497	-	1,203,537	12.28%	7.36%	11.46%	1,005,273
3709	Harper School District #66	Schools	380,710	191,533	-	572,243	12.28%	7.36%	11.46%	456,949
3712	W W Jones School	Schools	2,546	92,527	-	95,073	12.28%	7.36%	11.46%	64,840
3729	Jefferson School District #14Cj	Schools	2,702,899	1,620,764	-	4,323,663	12.28%	7.36%	11.46%	3,420,864
3730	North Marion School District #15	Schools	5,318,339	3,202,638	-	8,520,977	12.28%	7.36%	11.46%	6,740,214
3735	Salem-Keizer Public Schools	Schools	121,611,239	72,495,425	22,523	194,129,187	12.28%	7.36%	11.46%	153,656,613
3750	St Paul School District	Schools	755,922	962,482	-	1,718,404	12.28%	7.36%	11.46%	1,301,506
3780	Mt Angel School District #91	Schools	2,140,346	970,655	-	3,111,001	12.28%	7.36%	11.46%	2,497,091
3786	Woodburn School District	Schools	16,540,673	10,084,303	-	26,624,976	12.28%	7.36%	11.46%	21,046,646
3809	Morrow County Schools	Schools	5,924,415	3,750,442	-	9,674,857	12.28%	7.36%	11.46%	7,632,126
3818	Portland Public Schools	Schools	161,943,431	88,905,774	40,532	250,889,737	12.28%	7.36%	11.46%	199,463,120

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3820	Parkrose School District	Schools	10,830,194	6,214,495	-	17,044,689	12.28%	7.36%	11.46%	13,517,594
3824	Reynolds School District	Schools	39,774,251	17,749,026	-	57,523,277	12.28%	7.36%	11.46%	46,208,167
3842	Corbett School District #39	Schools	1,746,441	1,408,914	-	3,155,355	12.28%	7.36%	11.46%	2,455,245
3843	David Douglas School Dist	Schools	36,390,329	19,035,810	-	55,426,139	12.28%	7.36%	11.46%	44,170,654
3847	Riverdale School	Schools	2,139,404	1,275,170	-	3,414,574	12.28%	7.36%	11.46%	2,702,475
3850	Dallas School Dist	Schools	8,349,570	3,476,315	9,054	11,834,939	12.28%	7.36%	11.46%	9,543,831
3859	Central School District #13J	Schools	8,781,459	4,075,277	-	12,856,736	12.28%	7.36%	11.46%	10,307,994
3865	Perrydale School District #21	Schools	1,253,164	326,629	-	1,579,793	12.28%	7.36%	11.46%	1,298,387
3887	Falls City School District	Schools	451,552	433,827	-	885,379	12.28%	7.36%	11.46%	681,907
3902	Tillamook Public Schools	Schools	5,689,134	3,118,665	-	8,807,799	12.28%	7.36%	11.46%	7,002,090
3920	Neah-Kah-Nie School District	Schools	3,303,796	1,964,959	-	5,268,755	12.28%	7.36%	11.46%	4,170,456
3927	Echo School District	Schools	681,393	767,515	-	1,448,908	12.28%	7.36%	11.46%	1,105,425
3928	Umatilla School District #6R	Schools	3,619,560	2,429,706	-	6,049,266	12.28%	7.36%	11.46%	4,756,576
3931	Pendleton School District #16R	Schools	11,004,501	2,532,112	-	13,536,613	12.28%	7.36%	11.46%	11,174,013
3935	Athena-Weston School District #29Rj	Schools	1,965,175	560,576	-	2,525,751	12.28%	7.36%	11.46%	2,068,842
3942	Stanfield School District	Schools	1,495,081	957,564	-	2,452,645	12.28%	7.36%	11.46%	1,933,557
3944	Ukiah School	Schools	342,674	92,339	-	435,013	12.28%	7.36%	11.46%	357,087
3957	Helix School District	Schools	381,664	397,376	-	779,040	12.28%	7.36%	11.46%	597,150
3958	Pilot Rock School District #2R	Schools	1,142,861	347,216	-	1,490,077	12.28%	7.36%	11.46%	1,217,510
3965	La Grande Public Schools	Schools	6,246,359	2,605,722	-	8,852,081	12.28%	7.36%	11.46%	7,133,757
3966	Union County School District	Schools	1,621,891	97,352	-	1,719,243	12.28%	7.36%	11.46%	1,460,096
3967	North Powder School District	Schools	1,003,563	312,192	-	1,315,755	12.28%	7.36%	11.46%	1,074,054
3969	Imbler School District	Schools	1,035,308	448,109	-	1,483,417	12.28%	7.36%	11.46%	1,193,374
3970	Cove School District	Schools	1,148,436	136,141	-	1,284,577	12.28%	7.36%	11.46%	1,079,379
3973	Elgin School District #23	Schools	1,547,738	302,844	-	1,850,582	12.28%	7.36%	11.46%	1,535,497
3986	Joseph School District #6	Schools	910,486	425,399	-	1,335,885	12.28%	7.36%	11.46%	1,070,700
3990	Wallowa School	Schools	931,832	357,472	-	1,289,304	12.28%	7.36%	11.46%	1,043,054
3993	Enterprise School District #21	Schools	1,364,046	510,789	-	1,874,835	12.28%	7.36%	11.46%	1,518,399
4003	Troy School District #54	Schools	-	728	-	728	12.28%	7.36%	11.46%	493
4012	Dufur Schools	Schools	933,791	453,368	1,354	1,388,513	12.28%	7.36%	11.46%	1,111,564
4034	Gaston Public Schools	Schools	1,627,779	694,352	-	2,322,131	12.28%	7.36%	11.46%	1,869,398
4035	Banks School District	Schools	2,081,358	1,627,632	-	3,708,990	12.28%	7.36%	11.46%	2,891,238
4062	Beaverton School District	Schools	123,964,782	64,880,182	81,197	188,926,161	12.28%	7.36%	11.46%	150,605,319
4109	Spray School District #1	Schools	391,106	89,317	-	480,423	12.28%	7.36%	11.46%	396,673
4114	Fossil School District #21J	Schools	538,304	206,021	-	744,325	12.28%	7.36%	11.46%	602,227
4135	Newberg School District #29Jt	Schools	14,105,201	8,678,547	-	22,783,748	12.28%	7.36%	11.46%	18,001,249
4142	McMinnville Schools	Schools	19,947,500	10,914,219	-	30,861,719	12.28%	7.36%	11.46%	24,537,107
4144	Sheridan School District #48J	Schools	2,673,600	1,580,156	-	4,253,756	12.28%	7.36%	11.46%	3,368,182
4166	Yamhill-Carlton School District #1	Schools	3,087,147	1,792,807	-	4,879,954	12.28%	7.36%	11.46%	3,867,657
4219	Grant County Education Service District	Schools	504,039	53,937	-	557,976	12.28%	7.36%	11.46%	469,794
4220	Jefferson County Education Service District	Schools	582,260	351,358	-	933,618	12.28%	7.36%	11.46%	738,422
4223	InterMountain Education Service District	Schools	6,433,675	3,327,335	53,067	9,814,077	12.28%	7.36%	11.46%	7,857,586
4224	Wallowa County Region 18	Schools	601,932	290,997	-	892,929	12.28%	7.36%	11.46%	714,461
4226	North Central Education Service District	Schools	330,207	342,900	-	673,107	12.28%	7.36%	11.46%	516,030

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4232	South Coast Education Service District Region #7	Schools	3,505,056	1,278,782	-	4,783,838	12.28%	7.36%	11.46%	3,878,835
4237	Douglas Education Service District	Schools	3,162,648	5,015,696	-	8,178,344	12.28%	7.36%	11.46%	6,114,840
4238	Multnomah Education Service District	Schools	16,246,480	10,375,668	207,785	26,829,933	12.28%	7.36%	11.46%	21,281,555
4252	High Desert Education Service District	Schools	6,129,895	4,209,713	-	10,339,608	12.28%	7.36%	11.46%	8,119,739
4254	Willamette Education Service District	Schools	9,674,957	5,000,563	372,221	15,047,741	12.28%	7.36%	11.46%	12,222,984
4258	Hermiston School District #8R	Schools	11,826,820	8,218,839	-	20,045,659	12.28%	7.36%	11.46%	15,731,475
4259	Clackamas Education Service District	Schools	9,002,596	5,023,584	-	14,026,180	12.28%	7.36%	11.46%	11,140,201
4260	Greater Albany School District #8J	Schools	25,102,251	14,443,136	-	39,545,387	12.28%	7.36%	11.46%	31,357,631
4268	Lake Oswego School District	Schools	21,309,249	10,465,911	-	31,775,160	12.28%	7.36%	11.46%	25,404,108
4270	Silver Falls School District	Schools	11,074,027	4,502,940	-	15,576,967	12.28%	7.36%	11.46%	12,568,264
4271	Malheur Education Service District Region 14	Schools	1,081,278	546,794	-	1,628,072	12.28%	7.36%	11.46%	1,299,712
4272	Linn-Benton-Lincoln Education Service District	Schools	6,761,514	3,141,910	-	9,903,424	12.28%	7.36%	11.46%	7,939,648
4273	Double O School District	Schools	503	34,216	-	34,719	12.28%	7.36%	11.46%	23,601
4276	Lane County Education Service District	Schools	5,858,434	3,667,457	-	9,525,891	12.28%	7.36%	11.46%	7,519,218
4277	Mitchell School	Schools	185,145	386,639	-	571,784	12.28%	7.36%	11.46%	420,952
4279	St Helens School District #502	Schools	9,640,534	3,549,808	-	13,190,342	12.28%	7.36%	11.46%	10,690,649
4280	Northwest Regional Education Service District	Schools	15,101,774	9,905,087	8,599	25,015,460	12.28%	7.36%	11.46%	19,700,440
4286	Southern Oregon Education Service District	Schools	7,341,620	4,272,442	-	11,614,062	12.28%	7.36%	11.46%	9,203,812
4288	Medford School District #549C	Schools	31,198,602	16,425,459	-	47,624,061	12.28%	7.36%	11.46%	37,940,325
4291	Dayton Public Schools	Schools	3,527,344	1,633,612	-	5,160,956	12.28%	7.36%	11.46%	4,138,256
4293	Lake County Education Service District	Schools	214,408	146,925	-	361,333	12.28%	7.36%	11.46%	283,791
4294	Harney Education Service District Region XVII	Schools	554,573	546,551	-	1,101,124	12.28%	7.36%	11.46%	846,792
4295	Wasco County Education Service District	Schools	626,901	303,914	-	930,815	12.28%	7.36%	11.46%	744,670
4306	Amity School District	Schools	2,439,203	1,113,683	-	3,552,886	12.28%	7.36%	11.46%	2,850,836
4309	Scappoose School District	Schools	5,593,300	2,937,134	-	8,530,434	12.28%	7.36%	11.46%	6,796,793
4311	Redmond School District #2J	Schools	17,799,729	9,693,719	-	27,493,448	12.28%	7.36%	11.46%	21,864,458
4312	Reedsport School District	Schools	1,833,699	885,665	-	2,719,364	12.28%	7.36%	11.46%	2,175,949
4313	Forest Grove School District	Schools	16,953,654	9,497,356	-	26,451,010	12.28%	7.36%	11.46%	21,004,211
4314	Willamina School District #30J	Schools	2,137,982	1,312,616	-	3,450,598	12.28%	7.36%	11.46%	2,726,608
4315	John Day School District	Schools	2,767,255	635,419	4,963	3,407,637	12.28%	7.36%	11.46%	2,815,926
4316	Tigard-Tualatin School District #23J	Schools	38,059,449	19,015,507	-	57,074,956	12.28%	7.36%	11.46%	45,591,682
4317	Sherwood School District #88J	Schools	12,866,015	9,466,663	6,453	22,339,131	12.28%	7.36%	11.46%	17,478,715
4320	Rainier School District #13	Schools	2,833,562	1,607,823	-	4,441,385	12.28%	7.36%	11.46%	3,524,419
4321	North Clackamas School District #12	Schools	51,940,700	22,534,142	12,489	74,487,331	12.28%	7.36%	11.46%	59,924,005
4323	Estacada School District #108	Schools	6,248,440	3,890,277	-	10,138,717	12.28%	7.36%	11.46%	8,005,343
4324	Centennial School District #28	Schools	21,456,503	9,701,804	-	31,158,307	12.28%	7.36%	11.46%	25,013,296
4326	Harney County School District #3	Schools	3,359,904	898,859	49,216	4,307,979	12.28%	7.36%	11.46%	3,565,619
4327	Jordan Valley School District #3	Schools	343,492	314,143	-	657,635	12.28%	7.36%	11.46%	507,978
4329	Gervais School District #1	Schools	3,896,384	1,798,066	-	5,694,450	12.28%	7.36%	11.46%	4,566,838
4330	Vale School District #84	Schools	3,145,999	1,329,117	-	4,475,116	12.28%	7.36%	11.46%	3,604,272
4331	Molalla River School District	Schools	6,364,965	4,219,452	-	10,584,417	12.28%	7.36%	11.46%	8,328,399
4332	Gresham-Barlow School District #10	Schools	37,776,129	14,387,717	-	52,163,846	12.28%	7.36%	11.46%	42,214,571
4333	Canby School District	Schools	17,352,305	6,987,548	-	24,339,853	12.28%	7.36%	11.46%	19,647,450
4334	Cascade School District #5	Schools	6,644,076	2,378,457	-	9,022,533	12.28%	7.36%	11.46%	7,321,749

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4335	Milton-Freewater Unified School District #7	Schools	5,233,471	3,163,683	-	8,397,154	12.28%	7.36%	11.46%	6,640,885
4336	Nestucca Valley School District #101	Schools	2,168,844	443,226	-	2,612,070	12.28%	7.36%	11.46%	2,164,455
4337	Sherman County School District	Schools	731,176	754,161	-	1,485,337	12.28%	7.36%	11.46%	1,139,176
4338	Three Rivers U J School District	Schools	15,383,335	6,282,140	73,976	21,739,451	12.28%	7.36%	11.46%	17,580,705
4339	Lebanon Community School District	Schools	10,707,822	6,477,914	-	17,185,736	12.28%	7.36%	11.46%	13,590,769
4340	Monroe School District #1J	Schools	1,438,567	900,729	-	2,339,296	12.28%	7.36%	11.46%	1,846,494
4341	Hillsboro School District #1J	Schools	58,054,468	40,413,709	-	98,468,177	12.28%	7.36%	11.46%	77,268,551
4342	North Santiam School District #29J	Schools	6,189,274	4,740,547	-	10,929,821	12.28%	7.36%	11.46%	8,530,219
4343	HARRISBURG SCHOOL DISTRICT #7	Schools	2,159,004	1,751,376	-	3,910,380	12.28%	7.36%	11.46%	3,041,772
4344	South Wasco County School District #1	Schools	906,003	367,052	-	1,273,055	12.28%	7.36%	11.46%	1,027,338
4345	Oregon Trail School District #46	Schools	11,486,306	5,939,028	-	17,425,334	12.28%	7.36%	11.46%	13,895,063
4346	Knappa School District #4	Schools	1,082,042	1,355,028	-	2,437,070	12.28%	7.36%	11.46%	1,847,640
4347	Clatskanie School District #6J	Schools	1,905,326	1,823,523	-	3,728,849	12.28%	7.36%	11.46%	2,872,562
4348	Lourdes Charter School	Schools	78,222	54,530	-	132,752	12.28%	7.36%	11.46%	104,163
4350	Ridgeline Montessori	Schools	291,632	320,001	-	611,633	12.28%	7.36%	11.46%	467,366
4351	The Village School	Schools	153,668	331,908	-	485,576	12.28%	7.36%	11.46%	356,835
4352	Armadillo Technical Institute	Schools	301,069	95,251	-	396,320	12.28%	7.36%	11.46%	323,295
4354	Opal Charter School	Schools	94,765	127,257	-	222,022	12.28%	7.36%	11.46%	167,628
4355	Three Rivers Charter School	Schools	256,516	220,895	-	477,411	12.28%	7.36%	11.46%	370,074
4360	Luckiamute Valley Charter School	Schools	139,299	331,200	-	470,499	12.28%	7.36%	11.46%	344,004
4361	Rimrock Expeditionary Alternative Learning	Schools	221,136	286,286	-	507,422	12.28%	7.36%	11.46%	383,938
4362	Kings Valley Charter School	Schools	-	44,534	-	44,534	12.28%	7.36%	11.46%	30,155
4363	Multisensory Learning Academy	Schools	160,292	514,111	-	674,403	12.28%	7.36%	11.46%	485,902
4365	Mitch Charter School	Schools	99,875	445,790	-	545,665	12.28%	7.36%	11.46%	387,706
4366	Sand Ridge Charter School	Schools	36,978	743,895	-	780,873	12.28%	7.36%	11.46%	535,492
4367	Arthur Academy Charter School	Schools	227,446	2,005,228	-	2,232,674	12.28%	7.36%	11.46%	1,553,293
4369	Trillium Charter School	Schools	87,276	588,516	-	675,792	12.28%	7.36%	11.46%	473,518
4370	Howard Street Charter School, Inc.	Schools	15,379	104,114	-	119,493	12.28%	7.36%	11.46%	83,717
4371	The Lighthouse School	Schools	96,942	543,767	-	640,709	12.28%	7.36%	11.46%	451,527
4373	Sheridan Japanese School Foundation	Schools	70,754	178,439	-	249,193	12.28%	7.36%	11.46%	181,645
4374	Ione School District	Schools	685,762	377,738	-	1,063,500	12.28%	7.36%	11.46%	845,255
4375	Eddyville Charter School	Schools	299,131	251,922	-	551,053	12.28%	7.36%	11.46%	427,714
4376	Four Rivers Community School	Schools	385,522	503,210	-	888,732	12.28%	7.36%	11.46%	672,128
4378	Mosier Community School	Schools	187,410	386,829	-	574,239	12.28%	7.36%	11.46%	423,027
4379	Siletz Valley School	Schools	456,534	299,729	-	756,263	12.28%	7.36%	11.46%	595,389
4380	The Emerson School	Schools	144,756	203,801	-	348,557	12.28%	7.36%	11.46%	262,430
4381	North Wasco County School District #21	Schools	9,464,119	4,104,935	-	13,569,054	12.28%	7.36%	11.46%	10,914,890
4382	Self Enhancement Inc	Schools	-	374,260	-	374,260	12.28%	7.36%	11.46%	253,419
4383	City View Charter School	Schools	114,211	390,322	-	504,533	12.28%	7.36%	11.46%	362,471
4386	Nixyaawii Community School	Schools	165,281	148,278	-	313,559	12.28%	7.36%	11.46%	242,478
4388	West Lane Tech	Schools	131,680	103,823	-	235,503	12.28%	7.36%	11.46%	183,493
4390	Oregon Connections Academy	Schools	1,289,532	3,276,237	-	4,565,769	12.28%	7.36%	11.46%	3,326,887
4392	Eagleridge High School	Schools	135,154	598,474	-	733,628	12.28%	7.36%	11.46%	521,417
4393	Cascade Heights Public Charter School	Schools	49,573	592,589	-	642,162	12.28%	7.36%	11.46%	443,867

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4395	Siletz Valley Early College Academy	Schools	93,895	221,810	-	315,705	12.28%	7.36%	11.46%	230,904
4396	Sweet Home Charter School	Schools	33,973	450,831	-	484,804	12.28%	7.36%	11.46%	334,470
4397	Springwater Environmental Sciences School	Schools	87,594	481,958	-	569,552	12.28%	7.36%	11.46%	401,639
4398	LEP High	Schools	166,719	1,122,912	-	1,289,631	12.28%	7.36%	11.46%	903,658
4401	Ballston Community School	Schools	63,729	106,128	-	169,857	12.28%	7.36%	11.46%	126,643
4403	Portland Village School	Schools	39,518	714,026	-	753,544	12.28%	7.36%	11.46%	517,451
4404	Alliance Charter Academy	Schools	131,179	898,409	-	1,029,588	12.28%	7.36%	11.46%	721,092
4405	Forest Grove Community School	Schools	134,100	340,354	-	474,454	12.28%	7.36%	11.46%	345,733
4407	Madrone Trail Public Charter School	Schools	126,380	363,000	-	489,380	12.28%	7.36%	11.46%	354,431
4408	Muddy Creek Charter School	Schools	39,315	88,544	-	127,859	12.28%	7.36%	11.46%	93,750
4409	Southwest Charter School	Schools	1,200	376,767	-	377,967	12.28%	7.36%	11.46%	256,148
4410	Ace Academy	Schools	129,697	255,605	-	385,302	12.28%	7.36%	11.46%	284,563
4411	Sherwood Charter School	Schools	114,841	174,901	-	289,742	12.28%	7.36%	11.46%	217,146
4412	Estacada Web Academy	Schools	462,012	696,553	-	1,158,565	12.28%	7.36%	11.46%	868,795
4418	Lewis And Clark Montessori Charter School	Schools	18,564	458,291	-	476,855	12.28%	7.36%	11.46%	326,276
4419	Silvies River Web Academy	Schools	101,184	54,024	-	155,208	12.28%	7.36%	11.46%	123,558
4420	Oregon Virtual Academy	Schools	481,370	960,920	-	1,442,290	12.28%	7.36%	11.46%	1,064,444
4422	Redmond Proficiency Academy	Schools	486,790	1,045,314	-	1,532,104	12.28%	7.36%	11.46%	1,126,248
4423	Molalla River Academy	Schools	4,254	358,223	-	362,477	12.28%	7.36%	11.46%	246,217
4424	The Ivy School	Schools	-	268,962	-	268,962	12.28%	7.36%	11.46%	182,120
4429	Clackamas Web Academy	Schools	22,177	-	-	22,177	12.28%	7.36%	11.46%	19,063
4430	Clackamas Charter Alliance #2	Schools	19,358	53,543	-	72,901	12.28%	7.36%	11.46%	52,895
4431	Corbett Charter School	Schools	365,595	664,296	-	1,029,891	12.28%	7.36%	11.46%	764,074
4432	Renaissance Public Academy	Schools	206	275,868	-	276,074	12.28%	7.36%	11.46%	186,973
4433	Powell Butte Community Charter School	Schools	86,106	296,151	-	382,257	12.28%	7.36%	11.46%	274,546
4434	Logos Public Charter School	Schools	181,874	1,470,756	-	1,652,630	12.28%	7.36%	11.46%	1,152,217
4435	Sunny Wolf Charter School	Schools	10,319	122,098	-	132,417	12.28%	7.36%	11.46%	91,545
4436	Academy Of Arts & Academics	Schools	20,127	313,941	-	334,068	12.28%	7.36%	11.46%	229,877
4437	Center for Advance Learning	Schools	341,642	211,314	-	552,956	12.28%	7.36%	11.46%	436,760
4439	Homesource Family Charter	Schools	28,025	428,208	-	456,233	12.28%	7.36%	11.46%	314,038
4440	Sheridan Allprep Academy	Schools	47,591	93,138	-	140,729	12.28%	7.36%	11.46%	103,975
4441	Baker Web Academy	Schools	225,915	550,921	-	776,836	12.28%	7.36%	11.46%	567,236
4443	Knova Learning Oreogn	Schools	28,886	842,912	-	871,798	12.28%	7.36%	11.46%	595,583
4444	Bennett Pearson Academy, Inc.	Schools	45,673	269,311	-	314,984	12.28%	7.36%	11.46%	221,616
4446	Coburg Community Charter School	Schools	77,698	309,936	-	387,634	12.28%	7.36%	11.46%	276,653
4447	Arco Iris Spanish Immersion Charter School	Schools	78,716	408,523	-	487,239	12.28%	7.36%	11.46%	344,283
4448	Gresham Barlow Web Academy	Schools	181,944	321,045	-	502,989	12.28%	7.36%	11.46%	373,785
4449	Mosier Middle School	Schools	24,377	161,383	-	185,760	12.28%	7.36%	11.46%	130,230
4450	Sauvie Island Academy	Schools	247,375	213,529	-	460,904	12.28%	7.36%	11.46%	357,228
4451	River's Edge Academy Charter School	Schools	126,118	93,008	-	219,126	12.28%	7.36%	11.46%	171,389
4452	South Columbia Family School	Schools	-	99,163	-	99,163	12.28%	7.36%	11.46%	67,145
4453	Woodland Educational Initiative	Schools	-	31,166	-	31,166	12.28%	7.36%	11.46%	21,103
4454	Le Monde Immersion Charter School	Schools	-	68,655	-	68,655	12.28%	7.36%	11.46%	46,488
4455	Hope Chinese Charter School	Schools	-	30,894	-	30,894	12.28%	7.36%	11.46%	20,919

Exhibit E

Proportionate Share as of December 31, 2012

Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors		
Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
7.0	9.2	12.2

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4457	Oregon Virtual Education East	Schools	4,713	-	-	4,713	12.28%	7.36%	11.46%	4,051
4458	Oregon Virtual Education West	Schools	4,713	44,253	-	48,966	12.28%	7.36%	11.46%	34,016

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	2,411,569,454	605,508,777	8,570,010,277	170,387,949	5,137,805,203	5,018,029,921	2,469,131,170	36,083,112	(1,960,377,326)	-	Y	-		544,836,956
2000	Lake County	SLGRP	3,640,654	605,508,777	8,570,010,277	257,228	5,137,805,203	5,018,029,921	3,727,553	54,473	-	(721,382)		(1,043,465)		2,017,179
2001	Clackamas County	Indep	123,609,884	605,508,777	8,570,010,277	8,733,580	100,092,201	123,609,884	100,092,201	1,849,513	-	-		-		101,941,714
2002	Curry County	Indep	5,808,820	605,508,777	8,570,010,277	410,419	4,959,326	5,808,820	4,959,326	86,914	-	-		-		5,046,240
2003	Douglas County	Indep	30,384,722	605,508,777	8,570,010,277	2,146,814	50,006,686	30,384,722	50,006,686	454,631	-	-		-		50,461,317
2004	Harney County	SLGRP	3,603,856	605,508,777	8,570,010,277	254,628	5,137,805,203	5,018,029,921	3,689,876	53,923	-	(714,091)		(943,070)		2,086,638
2005	Jackson County	SLGRP	46,959,364	605,508,777	8,570,010,277	3,317,885	5,137,805,203	5,018,029,921	48,080,236	702,630	(7,510,865)	(9,304,825)		-		31,967,176
2006	Jefferson County	Indep	5,795,860	605,508,777	8,570,010,277	409,503	2,249,299	5,795,860	2,249,299	86,721	-	-		-		2,336,020
2007	Klamath County	SLGRP	3,732,715	605,508,777	8,570,010,277	263,733	5,137,805,203	5,018,029,921	3,821,811	55,851	-	-		(6,032,516)		(2,154,854)
2008	Lane County	Indep	75,072,561	605,508,777	8,570,010,277	5,304,205	60,010,248	75,072,561	60,010,248	1,123,273	-	-		-		61,133,521
2009	Marion County	SLGRP	74,093,937	605,508,777	8,570,010,277	5,235,061	5,137,805,203	5,018,029,921	75,862,484	1,108,631	(18,142,256)	-		(37,219,384)		21,609,475
2011	Washington County	SLGRP	116,866,478	605,508,777	8,570,010,277	8,257,129	5,137,805,203	5,018,029,921	119,655,962	1,748,615	-	(23,156,663)		-	Y	98,247,914
2012	Grant County	SLGRP	3,125,886	605,508,777	8,570,010,277	220,858	5,137,805,203	5,018,029,921	3,200,498	46,771	-	(619,383)		(5,359,235)		(2,731,349)
2013	Umatilla County	SLGRP	13,827,148	605,508,777	8,570,010,277	976,949	5,137,805,203	5,018,029,921	14,157,188	206,889	(9,194,371)	(2,739,799)		-		2,429,907
2014	Linn County	Indep	34,115,995	605,508,777	8,570,010,277	2,410,445	30,087,543	34,115,995	30,087,543	510,461	-	-		-		30,598,004
2015	Yamhill County	Indep	21,979,926	605,508,777	8,570,010,277	1,552,978	3,071,240	21,979,926	3,071,240	328,875	-	-		-		3,400,115
2016	Sherman County	SLGRP	2,252,117	605,508,777	8,570,010,277	159,122	5,137,805,203	5,018,029,921	2,305,873	33,697	-	(446,249)		-	Y	1,893,321
2017	Columbia County	SLGRP	8,851,421	605,508,777	8,570,010,277	625,392	5,137,805,203	5,018,029,921	9,062,695	132,439	(3,052,758)	-		(3,919,282)		2,223,094
2018	Coos County	SLGRP	12,342,285	605,508,777	8,570,010,277	872,037	5,137,805,203	5,018,029,921	12,636,883	184,671	-	-		-	Y	12,821,554
2020	Wasco County	SLGRP	7,019,933	605,508,777	8,570,010,277	495,989	5,137,805,203	5,018,029,921	7,187,492	105,036	-	(1,390,974)		(1,367,596)		4,533,958
2021	Baker County	SLGRP	5,119,030	605,508,777	8,570,010,277	361,682	5,137,805,203	5,018,029,921	5,241,216	76,593	-	-		(2,360,392)		2,957,417
2022	Gilliam County	SLGRP	1,876,517	605,508,777	8,570,010,277	132,584	5,137,805,203	5,018,029,921	1,921,308	28,077	-	(371,825)		(169,900)		1,407,660
2023	Morrow County Rural School District Board	Indep	-	605,508,777	8,570,010,277	-	1,366	-	1,366	-	-	-		-		1,366
2027	Deschutes County	SLGRP	54,637,656	605,508,777	8,570,010,277	3,860,390	5,137,805,203	5,018,029,921	55,941,801	817,516	(5,909,683)	-		(31,165,176)		19,684,458
2028	Union County	Indep	-	605,508,777	8,570,010,277	-	(10,743)	-	(10,743)	-	-	-		-		(10,743)
2033	Harney County Hospital	Indep	-	605,508,777	8,570,010,277	-	54,630	-	54,630	-	-	-		-		54,630
2035	Hood River County	SLGRP	6,512,049	605,508,777	8,570,010,277	460,105	5,137,805,203	5,018,029,921	6,667,485	97,437	(5,002,793)	-		(3,019,596)		(1,257,467)
2036	Clatsop County	SLGRP	12,309,609	605,508,777	8,570,010,277	869,728	5,137,805,203	5,018,029,921	12,603,427	184,183	(7,247,445)	(2,439,104)		-		3,101,061
2037	Polk County	Indep	14,922,763	605,508,777	8,570,010,277	1,054,359	12,212,937	14,922,763	12,212,937	223,282	-	-		-		12,436,219
2038	Multnomah County	SLGRP	276,861,648	605,508,777	8,570,010,277	19,561,489	5,137,805,203	5,018,029,921	283,470,055	4,142,543	-	(54,859,118)		(93,023,540)		139,729,940
2039	Malheur County	Indep	7,739,628	605,508,777	8,570,010,277	546,839	1,322,114	7,739,628	1,322,114	115,804	-	-		-		1,437,918
2040	Benton County	SLGRP	22,334,768	605,508,777	8,570,010,277	1,578,049	5,137,805,203	5,018,029,921	22,867,876	334,184	(6,397,412)	-		(10,969,174)		5,835,474
2042	Josephine County	SLGRP	14,952,307	605,508,777	8,570,010,277	1,056,446	5,137,805,203	5,018,029,921	15,309,203	223,724	-	(2,962,745)		-	Y	12,570,182
2043	Lincoln County	SLGRP	4,253,420	605,508,777	8,570,010,277	300,523	5,137,805,203	5,018,029,921	4,354,945	63,642	-	(842,800)		(4,404,725)		(828,938)
2044	Crook County	SLGRP	1,312,019	605,508,777	8,570,010,277	92,700	5,137,805,203	5,018,029,921	1,343,336	19,631	-	-		(1,413,644)		(50,677)
2050	Wallowa County	Indep	178,369	605,508,777	8,570,010,277	12,603	(211,742)	178,369	(211,742)	2,669	-	-		-		(209,073)
2052	Tillamook County	Indep	-	605,508,777	8,570,010,277	-	15,308	-	15,308	-	-	-		-		15,308
2099	State Judiciary	Indep	20,868,445	605,508,777	-	-	2,779,160	20,868,445	2,779,160	312,244	-	-		-		3,091,404
2100	City of Roseburg	SLGRP	10,154,797	605,508,777	8,570,010,277	717,481	5,137,805,203	5,018,029,921	10,397,182	151,941	-	(2,012,136)		-	Y	8,536,987
2101	City of Salem	Indep	77,123,538	605,508,777	8,570,010,277	5,449,116	96,204,271	77,123,538	96,204,271	1,153,961	(53,700,446)	-		-		43,657,786
2102	City of Medford	SLGRP	34,360,381	605,508,777	8,570,010,277	2,427,711	5,137,805,203	5,018,029,921	35,180,528	514,117	(24,876,607)	-		-		10,818,038
2103	City of Albany	SLGRP	25,217,483	605,508,777	8,570,010,277	1,781,726	5,137,805,203	5,018,029,921	25,819,399	377,317	-	-		(8,315,285)		17,881,431
2104	City of Ashland	SLGRP	15,508,782	605,508,777	8,570,010,277	1,095,763	5,137,805,203	5,018,029,921	15,878,961	232,050	-	(3,073,008)		-	Y	13,038,003
2105	City of Astoria	SLGRP	5,559,590	605,508,777	8,570,010,277	392,809	5,137,805,203	5,018,029,921	5,692,292	83,185	-	(1,101,612)		-	Y	4,673,865
2106	City of Beaverton	Indep	34,468,039	605,508,777	8,570,010,277	2,435,318	21,798,527	34,468,039	21,798,527	515,728	-	-		-		22,314,255
2107	City of Bend	Indep	32,558,682	605,508,777	8,570,010,277	2,300,414	23,181,695	32,558,682	23,181,695	487,159	(11,701,678)	-		-		11,967,176
2109	City of Canby	SLGRP	5,808,230	605,508,777	8,570,010,277	410,377	5,137,805,203	5,018,029,921	5,946,867	86,906	-	-		(3,768,322)		2,265,451
2110	City of Coquille	SLGRP	1,317,040	605,508,777	8,570,010,277	93,055	5,137,805,203	5,018,029,921	1,348,476	19,706	-	(260,967)		-	Y	1,107,215
2111	City of Eugene	Indep	94,530,650	605,508,777	8,570,010,277	6,679,005	60,292,789	94,530,650	60,292,789	1,414,415	-	-		-		61,707,204
2112	City Of Forest Grove	Indep	-	605,508,777	8,570,010,277	-	11,923	-	11,923	-	-	-		-		11,923
2113	City of Grants Pass	Indep	13,265,839	605,508,777	8,570,010,277	937,290	11,151,537	13,265,839	11,151,537	198,490	-	-		-		11,350,027
2114	City of Gresham	Indep	39,541,683	605,508,777	8,570,010,277	2,793,793	26,571,471	39,541,683	26,571,471	1,183,285	(16,837,297)	-		-		10,917,459
2115	City of Hillsboro	Indep	52,063,096	605,508,777	8,570,010,277	3,678,486	24,940,847	52,063,096	24,940,847	778,994	-	-		-		25,719,841

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2117	City of McMinnville	SLGRP	16,052,142	605,508,777	8,570,010,277	1,134,154	5,137,805,203	5,018,029,921	16,435,290	240,180	-	(3,180,673)		-	Y	13,494,797
2118	City of Ontario	Indep	4,494,055	605,508,777	8,570,010,277	317,525	5,950,107	4,494,055	5,950,107	67,242	-	-		-		6,017,349
2119	City of Oregon City	SLGRP	10,792,006	605,508,777	8,570,010,277	762,503	5,137,805,203	5,018,029,921	11,049,600	161,475	(6,306,038)	-		-		4,905,037
2120	City of Lake Oswego	SLGRP	24,854,557	605,508,777	8,570,010,277	1,756,083	5,137,805,203	5,018,029,921	25,447,810	371,886	-	-		(2,766,678)		23,053,018
2121	City of Portland	SLGRP	311,688,601	605,508,777	8,570,010,277	22,022,165	5,137,805,203	5,018,029,921	319,128,292	41,614,030	-	(61,759,951)		(159,859,883)		139,122,488
2122	City of Redmond	SLGRP	8,894,587	605,508,777	8,570,010,277	628,442	5,137,805,203	5,018,029,921	9,106,892	133,085	-	-		(5,721,405)		3,518,572
2123	City of St Helens	SLGRP	3,944,447	605,508,777	8,570,010,277	278,692	5,137,805,203	5,018,029,921	4,038,597	59,019	-	-		-	Y	4,097,616
2125	City of Vernonia	SLGRP	678,692	605,508,777	8,570,010,277	47,953	5,137,805,203	5,018,029,921	694,892	10,155	-	(134,480)		(398,610)		171,957
2126	City of West Linn	SLGRP	8,921,556	605,508,777	8,570,010,277	630,347	5,137,805,203	5,018,029,921	9,134,504	133,489	-	-		(3,688,704)		5,579,289
2127	City of Cottage Grove	Indep	4,097,780	605,508,777	8,570,010,277	289,526	1,905,596	4,097,780	1,905,596	61,313	-	-		-		1,966,909
2128	City of Tillamook	SLGRP	1,614,632	605,508,777	8,570,010,277	114,081	5,137,805,203	5,018,029,921	1,653,172	24,159	-	-		(698,420)		978,911
2129	City of Sweet Home	Indep	770,371	605,508,777	8,570,010,277	54,430	(1,039,038)	770,371	(1,039,038)	11,527	-	-		-		(1,027,511)
2131	City of Drain	SLGRP	456,063	605,508,777	8,570,010,277	32,223	5,137,805,203	5,018,029,921	466,949	6,824	-	(90,367)		-		383,406
2132	Eugene Water & Electric Board	Indep	42,796,406	605,508,777	8,570,010,277	3,023,754	72,170,199	42,796,406	72,170,199	640,341	(5,149,750)	-		-		67,660,790
2138	City of Hood River	SLGRP	3,763,780	605,508,777	8,570,010,277	265,928	5,137,805,203	5,018,029,921	3,853,618	56,316	-	(745,779)		(434,265)		2,729,890
2139	City of Reedsport	SLGRP	1,359,973	605,508,777	8,570,010,277	96,088	5,137,805,203	5,018,029,921	1,392,434	20,349	-	(269,474)		(1,758,655)		(615,346)
2140	City of Lebanon	SLGRP	5,261,418	605,508,777	8,570,010,277	371,742	5,137,805,203	5,018,029,921	5,387,003	78,724	-	-		(3,278,176)		2,187,551
2142	City of Sherwood	SLGRP	5,634,449	605,508,777	8,570,010,277	398,099	5,137,805,203	5,018,029,921	5,768,938	84,305	-	(1,116,445)		(182,271)		4,554,527
2143	City of Oakland	SLGRP	188,865	605,508,777	8,570,010,277	13,344	5,137,805,203	5,018,029,921	193,373	2,826	-	-		-	Y	196,199
2145	City of Vale	SLGRP	364,509	605,508,777	8,570,010,277	25,754	5,137,805,203	5,018,029,921	373,209	5,454	-	(72,226)		-	Y	306,437
2146	City of Prineville	Indep	3,682,268	605,508,777	8,570,010,277	260,168	2,254,147	3,682,268	2,254,147	55,096	-	-		-		2,309,243
2147	City of Wheeler	SLGRP	126,366	605,508,777	8,570,010,277	8,928	5,137,805,203	5,018,029,921	129,382	1,891	-	-		(12,877)		118,396
2148	City of Klamath Falls	SLGRP	8,517,598	605,508,777	8,570,010,277	601,806	5,137,805,203	5,018,029,921	8,720,904	127,445	-	(1,687,731)		(6,566,725)		593,893
2149	City of Canyonville	Indep	314,703	605,508,777	8,570,010,277	22,235	390,460	314,703	390,460	4,709	-	-		-		395,169
2150	City of Bandon	SLGRP	2,063,755	605,508,777	8,570,010,277	145,813	5,137,805,203	5,018,029,921	2,113,015	30,879	-	(408,925)		(54,875)		1,680,094
2152	City of Coos Bay	Indep	6,598,945	605,508,777	8,570,010,277	466,244	3,962,848	6,598,945	3,962,848	98,737	-	-		-		4,061,585
2154	City of Pendleton	SLGRP	8,078,749	605,508,777	8,570,010,277	570,799	5,137,805,203	5,018,029,921	8,271,581	120,878	(3,305,226)	(1,600,774)		-		3,486,459
2155	City of Corvallis	SLGRP	29,518,565	605,508,777	8,570,010,277	2,085,616	5,137,805,203	5,018,029,921	30,223,143	441,672	(7,885,794)	-		(14,427,745)		8,351,276
2157	City of Monmouth	SLGRP	2,969,637	605,508,777	8,570,010,277	209,818	5,137,805,203	5,018,029,921	3,040,519	44,433	(1,582,089)	-		-		1,502,863
2158	City of Milton-Freewater	SLGRP	3,998,039	605,508,777	8,570,010,277	282,479	5,137,805,203	5,018,029,921	4,093,468	59,821	-	(792,197)		-	Y	3,361,092
2159	City of Baker City	SLGRP	3,549,115	605,508,777	8,570,010,277	250,761	5,137,805,203	5,018,029,921	3,633,829	53,104	-	(703,244)		(146,528)		2,837,161
2160	City of Hermiston	SLGRP	4,869,074	605,508,777	8,570,010,277	344,021	5,137,805,203	5,018,029,921	4,985,294	72,854	-	-		(805,845)		4,252,303
2161	City of Pilot Rock	SLGRP	357,044	605,508,777	8,570,010,277	25,227	5,137,805,203	5,018,029,921	365,566	5,342	-	(70,747)		-	Y	300,161
2162	City of Clatskanie	Indep	872,808	605,508,777	8,570,010,277	61,668	380,098	872,808	380,098	13,059	-	-		-		393,157
2163	City of Milwaukie	SLGRP	8,654,686	605,508,777	8,570,010,277	611,491	5,137,805,203	5,018,029,921	8,861,265	129,496	(3,227,269)	(1,714,894)		(771,978)		3,276,620
2165	City of Cornelius	Indep	3,158,935	605,508,777	8,570,010,277	223,193	114,398	3,158,935	114,398	47,266	-	-		-		161,664
2166	City of Nyssa	SLGRP	674,187	605,508,777	8,570,010,277	47,634	5,137,805,203	5,018,029,921	690,279	10,088	-	(133,588)		(39,929)		526,850
2167	City of Athena	Indep	338,455	605,508,777	8,570,010,277	23,913	(110,029)	338,455	(110,029)	5,064	-	-		-		(104,965)
2168	City of Oakridge	SLGRP	927,786	605,508,777	8,570,010,277	65,552	5,137,805,203	5,018,029,921	949,931	13,882	-	(183,837)		-	Y	779,976
2170	City of Madras	SLGRP	1,816,462	605,508,777	8,570,010,277	128,341	5,137,805,203	5,018,029,921	1,859,819	27,179	-	-		(602,535)		1,284,463
2172	City of Sandy	SLGRP	3,284,045	605,508,777	8,570,010,277	232,032	5,137,805,203	5,018,029,921	3,362,432	49,138	-	(650,721)		(320,219)		2,440,630
2174	City of Mt Angel	Indep	895,751	605,508,777	8,570,010,277	63,289	(249,160)	895,751	(249,160)	13,403	-	-		-		(235,757)
2175	City of Umatilla	SLGRP	1,539,987	605,508,777	8,570,010,277	108,807	5,137,805,203	5,018,029,921	1,576,745	23,042	-	(305,143)		(1,640,985)		(346,341)
2176	City of Scappoose	SLGRP	2,142,426	605,508,777	8,570,010,277	151,372	5,137,805,203	5,018,029,921	2,193,564	32,056	-	-		(293,919)		1,931,701
2177	City of Condon	SLGRP	261,558	605,508,777	8,570,010,277	18,480	5,137,805,203	5,018,029,921	267,801	3,914	-	-		-	Y	271,715
2178	City of Boardman	SLGRP	1,305,634	605,508,777	8,570,010,277	92,249	5,137,805,203	5,018,029,921	1,336,798	19,536	-	(258,707)		(64,150)		1,033,477
2179	City of Estacada	SLGRP	745,891	605,508,777	8,570,010,277	52,700	5,137,805,203	5,018,029,921	763,695	11,160	-	(147,796)		-	Y	627,059
2180	City of Enterprise	SLGRP	729,190	605,508,777	8,570,010,277	51,520	5,137,805,203	5,018,029,921	746,595	10,911	-	-		(4,605)		752,901
2181	City of Central Point	SLGRP	3,969,483	605,508,777	8,570,010,277	280,461	5,137,805,203	5,018,029,921	4,064,231	59,393	-	-		(1,254,203)		2,869,421
2182	City of Cascade Locks	SLGRP	655,246	605,508,777	8,570,010,277	46,296	5,137,805,203	5,018,029,921	670,886	9,804	-	(129,835)		-	Y	550,855
2183	City of Myrtle Point	SLGRP	1,030,886	605,508,777	8,570,010,277	72,837	5,137,805,203	5,018,029,921	1,055,492	15,425	-	(204,266)		(916,338)		(49,687)
2184	City of Port Orford	SLGRP	440,112	605,508,777	8,570,010,277	31,096	5,137,805,203	5,018,029,921	450,617	6,585	-	(87,207)		(44,963)		325,032
2185	City of Wood Village	SLGRP	833,334	605,508,777	8,570,010,277	58,879	5,137,805,203	5,018,029,921	853,225	24,938	-	(165,122)		(161,248)		551,793

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2186	City of Chiloquin	Indep	173,359	605,508,777	8,570,010,277	12,249	(54,353)	173,359	(54,353)	2,594	-	-		-		(51,759)
2187	City of Philomath	SLGRP	1,382,264	605,508,777	8,570,010,277	97,663	5,137,805,203	5,018,029,921	1,415,257	20,682	-	(273,891)		(465,574)		696,474
2188	City of Talent	SLGRP	1,021,732	605,508,777	8,570,010,277	72,190	5,137,805,203	5,018,029,921	1,046,120	15,288	-	-		(827,235)		234,173
2189	City of Willamina	Indep	304,738	605,508,777	8,570,010,277	21,531	(828,150)	304,738	(828,150)	4,560	-	-		-		(823,590)
2191	City of Huntington	SLGRP	90,468	605,508,777	8,570,010,277	6,392	5,137,805,203	5,018,029,921	92,627	1,354	-	(17,926)		-	Y	76,055
2192	City of North Plains	SLGRP	638,781	605,508,777	8,570,010,277	45,133	5,137,805,203	5,018,029,921	654,028	9,558	-	(126,572)		(173,828)		363,186
2193	City of Heppner	SLGRP	171,170	605,508,777	8,570,010,277	12,094	5,137,805,203	5,018,029,921	175,256	2,561	-	(33,917)		(459,690)		(315,790)
2194	City of Cave Junction	SLGRP	456,704	605,508,777	8,570,010,277	32,268	5,137,805,203	5,018,029,921	467,605	6,833	-	(90,494)		(55,717)		328,227
2195	City of Metolius	Indep	98,438	605,508,777	8,570,010,277	6,955	(312,059)	98,438	(312,059)	1,473	-	-		-		(310,586)
2196	City of Hubbard	SLGRP	736,836	605,508,777	8,570,010,277	52,061	5,137,805,203	5,018,029,921	754,424	11,025	-	-		(11,101)		754,348
2197	City of Myrtle Creek	SLGRP	917,017	605,508,777	8,570,010,277	64,791	5,137,805,203	5,018,029,921	938,905	13,721	-	(181,704)		(415,930)		354,992
2198	City of Carlton	SLGRP	421,543	605,508,777	8,570,010,277	29,784	5,137,805,203	5,018,029,921	431,605	6,307	-	-		(617,631)		(179,719)
2199	City of Junction City	SLGRP	2,447,109	605,508,777	8,570,010,277	172,899	5,137,805,203	5,018,029,921	2,505,519	36,615	-	(484,886)		(169,015)		1,888,233
2200	City of Wallowa	SLGRP	135,077	605,508,777	8,570,010,277	9,544	5,137,805,203	5,018,029,921	138,301	2,021	-	(26,765)		(97,161)		16,396
2201	City of Coburg	SLGRP	620,353	605,508,777	8,570,010,277	43,831	5,137,805,203	5,018,029,921	635,160	9,282	-	-		(618,516)		25,926
2202	City of Dallas	SLGRP	4,322,833	605,508,777	8,570,010,277	305,427	5,137,805,203	5,018,029,921	4,426,015	64,680	(126,532)	(856,553)		-		3,507,610
2203	City of Rockaway Beach	SLGRP	644,416	605,508,777	8,570,010,277	45,531	5,137,805,203	5,018,029,921	659,798	9,642	-	-		(341,116)		328,324
2204	City of Burns	SLGRP	597,725	605,508,777	8,570,010,277	42,232	5,137,805,203	5,018,029,921	611,992	8,943	-	-		(444,256)		176,679
2205	City of Elgin	SLGRP	295,056	605,508,777	8,570,010,277	20,847	5,137,805,203	5,018,029,921	302,099	4,415	-	(58,464)		(931,852)		(683,802)
2206	City of Weston	Indep	206,346	605,508,777	8,570,010,277	14,579	(18,206)	206,346	(18,206)	3,087	-	-		-		(15,119)
2207	City of Mill City	SLGRP	240,007	605,508,777	8,570,010,277	16,958	5,137,805,203	5,018,029,921	245,736	3,591	-	(47,557)		-	Y	201,770
2208	City of Fairview	SLGRP	2,304,588	605,508,777	8,570,010,277	162,829	5,137,805,203	5,018,029,921	2,359,596	68,965	-	-		(988,310)		1,440,251
2209	City of Monroe	SLGRP	62,794	605,508,777	8,570,010,277	4,437	5,137,805,203	5,018,029,921	64,293	940	-	-		(154,208)		(88,975)
2210	City of Helix	Indep	35,461	605,508,777	8,570,010,277	2,505	(5,142)	35,461	(5,142)	531	-	-		-		(4,611)
2211	City of Jefferson	SLGRP	366,056	605,508,777	8,570,010,277	25,863	5,137,805,203	5,018,029,921	374,793	5,477	-	(72,533)		(1,181,586)		(873,849)
2212	Town of Lakeview	SLGRP	1,024,893	605,508,777	8,570,010,277	72,413	5,137,805,203	5,018,029,921	1,049,356	15,335	-	(203,079)		(1,054,717)		(193,105)
2213	City of Stanfield	Indep	398,287	605,508,777	8,570,010,277	28,141	(637,572)	398,287	(637,572)	5,959	-	-		-		(631,613)
2214	City of Yamhill	SLGRP	393,095	605,508,777	8,570,010,277	27,774	5,137,805,203	5,018,029,921	402,478	5,882	-	-		(257,374)		150,986
2215	City of Powers	Indep	45,124	605,508,777	8,570,010,277	3,188	(69,530)	45,124	(69,530)	675	-	-		-		(68,855)
2216	City of Brookings	SLGRP	2,573,864	605,508,777	8,570,010,277	181,855	5,137,805,203	5,018,029,921	2,635,300	38,511	-	(510,002)		(254,502)		1,909,307
2217	City of Sutherlin	SLGRP	1,980,066	605,508,777	8,570,010,277	139,900	5,137,805,203	5,018,029,921	2,027,328	29,627	-	(392,343)		(1,788,317)		(123,705)
2218	City of Prairie City	Indep	169,129	605,508,777	8,570,010,277	11,950	(49,607)	169,129	(49,607)	2,531	-	-		-		(47,076)
2219	City of Sheridan	Indep	923,697	605,508,777	8,570,010,277	65,263	262,441	923,697	262,441	13,821	-	-		-		276,262
2220	City of Garibaldi	SLGRP	195,146	605,508,777	8,570,010,277	13,788	5,137,805,203	5,018,029,921	199,804	2,920	-	-		-	Y	202,724
2221	City of Sisters	SLGRP	845,273	605,508,777	8,570,010,277	59,722	5,137,805,203	5,018,029,921	865,449	12,647	-	(167,488)		(352,188)		358,420
2222	City of Jacksonville	Indep	989,332	605,508,777	8,570,010,277	69,901	254,813	989,332	254,813	14,803	-	-		-		269,616
2223	City of Cannon Beach	SLGRP	1,567,191	605,508,777	8,570,010,277	110,729	5,137,805,203	5,018,029,921	1,604,598	23,449	-	(310,533)		(461,998)		855,516
2224	City of Falls City	SLGRP	166,991	605,508,777	8,570,010,277	11,799	5,137,805,203	5,018,029,921	170,977	2,499	-	-		(83,997)		89,479
2225	City of Echo	SLGRP	149,062	605,508,777	8,570,010,277	10,532	5,137,805,203	5,018,029,921	152,620	2,230	-	(29,536)		-	Y	125,314
2226	City of Hines	SLGRP	316,221	605,508,777	8,570,010,277	22,342	5,137,805,203	5,018,029,921	323,769	4,731	-	(62,658)		(39,665)		226,177
2227	Town Of Bonanza	Indep	-	605,508,777	8,570,010,277	-	(47,610)	-	(47,610)	-	-	-		-		(47,610)
2228	City of Turner	SLGRP	327,898	605,508,777	8,570,010,277	23,167	5,137,805,203	5,018,029,921	335,725	4,906	-	-		(25,386)		315,245
2229	City of John Day	SLGRP	855,521	605,508,777	8,570,010,277	60,446	5,137,805,203	5,018,029,921	875,941	12,801	-	-		(784,194)		104,548
2231	City of Banks	SLGRP	283,583	605,508,777	8,570,010,277	20,036	5,137,805,203	5,018,029,921	290,352	4,243	-	-		(334,782)		(40,187)
2232	City of Joseph	Indep	129,996	605,508,777	8,570,010,277	9,185	169,606	129,996	169,606	1,945	-	-		-		171,551
2233	City of Lafayette	SLGRP	445,488	605,508,777	8,570,010,277	31,476	5,137,805,203	5,018,029,921	456,121	6,666	-	-		(238,734)		224,053
2234	City of Aumsville	SLGRP	795,429	605,508,777	8,570,010,277	56,201	5,137,805,203	5,018,029,921	814,415	11,902	-	(157,611)		(449,842)		218,864
2235	City of Amity	SLGRP	431,520	605,508,777	8,570,010,277	30,489	5,137,805,203	5,018,029,921	441,820	6,457	-	-		(292,426)		155,851
2236	City of Creswell	SLGRP	656,674	605,508,777	8,570,010,277	46,397	5,137,805,203	5,018,029,921	672,348	9,825	-	-		(185,241)		496,932
2237	City of Troutdale	SLGRP	4,403,789	605,508,777	8,570,010,277	311,147	5,137,805,203	5,018,029,921	4,508,903	131,783	-	-		(2,948,996)		1,691,690
2238	City of Warrenton	SLGRP	2,108,990	605,508,777	8,570,010,277	149,009	5,137,805,203	5,018,029,921	2,159,329	31,556	-	-		(670,888)		1,519,997
2240	City of Wilsonville	SLGRP	8,151,157	605,508,777	8,570,010,277	575,915	5,137,805,203	5,018,029,921	8,345,717	121,962	-	(1,615,122)		(522,799)		6,329,758
2241	City of Bay City	SLGRP	328,996	605,508,777	8,570,010,277	23,245	5,137,805,203	5,018,029,921	336,849	4,923	-	(65,189)		(130,493)		146,090

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2242	City of Gaston	SLGRP	48,001	605,508,777	8,570,010,277	3,391	5,137,805,203	5,018,029,921	49,147	718	-	(9,511)		(326,988)		(286,634)
2243	City Of Brownsville	Indep	-	605,508,777	8,570,010,277	-	907,570	-	907,570	-	-	-		-		907,570
2244	City of Lakeside	SLGRP	249,340	605,508,777	8,570,010,277	17,617	5,137,805,203	5,018,029,921	255,291	3,731	-	(49,406)		(292,463)		(82,847)
2245	City of Dundee	SLGRP	494,205	605,508,777	8,570,010,277	34,918	5,137,805,203	5,018,029,921	506,001	7,395	-	-		(186,499)		326,897
2246	City of Merrill	Indep	48,798	605,508,777	8,570,010,277	3,448	(58,128)	48,798	(58,128)	730	-	-		-		(57,398)
2247	City of Malin	SLGRP	137,267	605,508,777	8,570,010,277	9,699	5,137,805,203	5,018,029,921	140,543	2,054	-	(27,199)		(38,379)		77,019
2248	City of Fossil	Indep	69,765	605,508,777	8,570,010,277	4,929	62,782	69,765	62,782	1,044	-	-		-		63,826
2249	City of Phoenix	SLGRP	1,021,118	605,508,777	8,570,010,277	72,146	5,137,805,203	5,018,029,921	1,045,491	15,278	-	-		(1,240,380)		(179,611)
2250	City of Gold Beach	Indep	668,568	605,508,777	8,570,010,277	47,237	185,004	668,568	185,004	10,003	-	-		-		195,007
2251	City of Rogue River	SLGRP	688,503	605,508,777	8,570,010,277	48,646	5,137,805,203	5,018,029,921	704,937	10,302	-	(136,424)		-	Y	578,815
2252	City of Dayton	SLGRP	257,060	605,508,777	8,570,010,277	18,162	5,137,805,203	5,018,029,921	263,196	3,846	-	(50,935)		(278,648)		(62,541)
2253	Town of Butte Falls	Indep	55,627	605,508,777	8,570,010,277	3,930	(36,164)	55,627	(36,164)	832	-	-		-		(35,332)
2254	City of Shady Cove	SLGRP	228,920	605,508,777	8,570,010,277	16,174	5,137,805,203	5,018,029,921	234,384	3,425	-	-		(318,453)		(80,644)
2255	Town of Canyon City	SLGRP	135,646	605,508,777	8,570,010,277	9,584	5,137,805,203	5,018,029,921	138,884	2,030	-	(26,878)		-	Y	114,036
2256	City of Jordan Valley	SLGRP	58,937	605,508,777	8,570,010,277	4,164	5,137,805,203	5,018,029,921	60,344	882	-	(11,678)		(185,467)		(135,919)
2257	City of Culver	Indep	119,064	605,508,777	8,570,010,277	8,412	90,862	119,064	90,862	1,781	-	-		-		92,643
2258	City of Adair Village	SLGRP	269,638	605,508,777	8,570,010,277	19,051	5,137,805,203	5,018,029,921	276,074	4,034	-	(53,428)		-	Y	226,680
2259	Town Of Hammond	Indep	-	605,508,777	8,570,010,277	-	(41,802)	-	(41,802)	-	-	-		-		(41,802)
2260	City of Riddle	SLGRP	256,814	605,508,777	8,570,010,277	18,145	5,137,805,203	5,018,029,921	262,944	3,843	-	-		(120,857)		145,930
2261	City of Waldport	Indep	689,451	605,508,777	8,570,010,277	48,713	(235,019)	689,451	(235,019)	10,316	-	-		-		(224,703)
2262	City of Dufur	Indep	102,070	605,508,777	8,570,010,277	7,212	88,467	102,070	88,467	1,527	-	-		-		89,994
2263	City of La Grande	SLGRP	2,127,632	605,508,777	8,570,010,277	150,327	5,137,805,203	5,018,029,921	2,178,416	31,835	-	(421,582)		(1,141,744)		646,925
2264	City of Gervais	Indep	548,250	605,508,777	8,570,010,277	38,736	155,062	548,250	155,062	8,203	-	-		-		163,265
2265	City of Westfir	Indep	63,072	605,508,777	8,570,010,277	4,456	(21,899)	63,072	(21,899)	944	-	-		-		(20,955)
2266	City of Irrigon	SLGRP	401,163	605,508,777	8,570,010,277	28,344	5,137,805,203	5,018,029,921	410,738	6,002	-	(79,489)		(67,451)		269,800
2267	City of Independence	SLGRP	2,140,214	605,508,777	8,570,010,277	151,215	5,137,805,203	5,018,029,921	2,191,299	32,023	-	(424,076)		(692,953)		1,106,293
2268	City of Harrisburg	SLGRP	702,319	605,508,777	8,570,010,277	49,622	5,137,805,203	5,018,029,921	719,083	10,508	-	(139,162)		(65,370)		525,059
2269	City of Durham	SLGRP	102,787	605,508,777	8,570,010,277	7,262	5,137,805,203	5,018,029,921	105,240	1,538	-	-		(42,036)		64,742
2270	City of Lyons	SLGRP	97,059	605,508,777	8,570,010,277	6,858	5,137,805,203	5,018,029,921	99,376	1,452	-	-		(20,002)		80,826
2271	City of Columbia City	SLGRP	448,750	605,508,777	8,570,010,277	31,706	5,137,805,203	5,018,029,921	459,461	6,714	-	(88,918)		(3,429)		373,828
2272	City of Aurora	SLGRP	252,671	605,508,777	8,570,010,277	17,852	5,137,805,203	5,018,029,921	258,702	3,781	-	-		(265,119)		(2,636)
2273	City of Silverton	SLGRP	2,597,850	605,508,777	8,570,010,277	183,549	5,137,805,203	5,018,029,921	2,659,858	38,870	(625,581)	(514,754)		(27,346)		1,531,047
2274	City of Gold Hill	SLGRP	244,040	605,508,777	8,570,010,277	17,242	5,137,805,203	5,018,029,921	249,865	3,651	-	(48,356)		(252,851)		(47,691)
2275	City of Toledo	SLGRP	2,164,788	605,508,777	8,570,010,277	152,952	5,137,805,203	5,018,029,921	2,216,459	32,391	-	(428,945)		(2,051,223)		(231,318)
2276	City of Newport	SLGRP	2,061,411	605,508,777	8,570,010,277	145,648	5,137,805,203	5,018,029,921	2,110,615	30,844	-	(408,461)		(1,483,610)		249,388
2277	City Of Rajneeshpuram	Indep	-	605,508,777	8,570,010,277	-	(206,123)	-	(206,123)	-	-	-		-		(206,123)
2278	City of Springfield	SLGRP	26,334,212	605,508,777	8,570,010,277	1,860,627	5,137,805,203	5,018,029,921	26,962,783	394,026	-	-		(22,265,793)		5,091,016
2279	City of Keizer	Indep	5,961,984	605,508,777	8,570,010,277	421,240	779,292	5,961,984	779,292	89,206	-	-		-		868,498
2280	City of Winston	SLGRP	1,257,052	605,508,777	8,570,010,277	88,816	5,137,805,203	5,018,029,921	1,287,057	18,809	-	(249,080)		(1,202,445)		(145,659)
2281	City of Manzanita	SLGRP	562,959	605,508,777	8,570,010,277	39,776	5,137,805,203	5,018,029,921	576,396	8,423	-	(111,548)		(67,203)		406,068
2282	City of Eagle Point	Indep	732,095	605,508,777	8,570,010,277	51,726	443,061	732,095	443,061	10,954	-	-		-		454,015
2283	City of Maupin	Indep	330,436	605,508,777	8,570,010,277	23,347	(113,753)	330,436	(113,753)	4,944	-	-		-		(108,809)
2284	City of Halsey	SLGRP	204,769	605,508,777	8,570,010,277	14,468	5,137,805,203	5,018,029,921	209,657	3,064	-	-		(162,191)		50,530
2285	City of Veneta	SLGRP	722,475	605,508,777	8,570,010,277	51,046	5,137,805,203	5,018,029,921	739,720	10,810	-	(143,156)		(236,533)		370,841
2286	City of Millersburg	SLGRP	184,946	605,508,777	8,570,010,277	13,067	5,137,805,203	5,018,029,921	189,360	2,767	-	-		(36,896)		155,231
2287	City of King City	SLGRP	282,694	605,508,777	8,570,010,277	19,974	5,137,805,203	5,018,029,921	289,442	4,230	-	-		(177,913)		115,759
2288	City of Tualatin	SLGRP	10,207,747	605,508,777	8,570,010,277	721,222	5,137,805,203	5,018,029,921	10,451,396	152,733	-	(2,022,628)		-	Y	8,581,501
2289	City Of St Paul	Indep	-	605,508,777	8,570,010,277	-	(24,730)	-	(24,730)	-	-	-		-		(24,730)
2290	City of Molalla	Indep	2,512,747	605,508,777	8,570,010,277	177,537	(716,942)	2,512,747	(716,942)	37,597	-	-		-		(679,345)
2291	City of Florence	SLGRP	2,784,947	605,508,777	8,570,010,277	196,769	5,137,805,203	5,018,029,921	2,851,421	41,670	-	-		(2,880,484)		12,607
2292	City of North Bend	SLGRP	3,661,769	605,508,777	8,570,010,277	258,720	5,137,805,203	5,018,029,921	3,749,172	54,789	-	(725,566)		(1,037,682)		2,040,713
2293	City of Lowell	SLGRP	195,964	605,508,777	8,570,010,277	13,846	5,137,805,203	5,018,029,921	200,641	2,932	-	-		(75,595)		127,978
2294	City of Depoe Bay	SLGRP	623,783	605,508,777	8,570,010,277	44,073	5,137,805,203	5,018,029,921	638,672	9,333	-	(123,600)		(4,752)		519,653

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2295	City of Tigard	SLGRP	5,702,903	605,508,777	8,570,010,277	402,935	5,137,805,203	5,018,029,921	5,839,026	85,330	-	(1,130,009)		(3,390,044)		1,404,303
2296	City of Happy Valley	SLGRP	1,962,784	605,508,777	8,570,010,277	138,679	5,137,805,203	5,018,029,921	2,009,634	29,368	-	(388,918)		-		1,650,084
2297	City of Rainier	Indep	950,115	605,508,777	8,570,010,277	67,130	188,320	950,115	188,320	14,216	-	-		-		202,536
2298	City of Lincoln City	SLGRP	6,832,392	605,508,777	8,570,010,277	482,738	5,137,805,203	5,018,029,921	6,995,474	102,230	-	-		(4,566,369)		2,531,335
2299	City of Dunes City	SLGRP	38,261	605,508,777	8,570,010,277	2,703	5,137,805,203	5,018,029,921	39,174	572	-	(7,581)		-	Y	32,165
2300	City of Yachats	SLGRP	541,304	605,508,777	8,570,010,277	38,245	5,137,805,203	5,018,029,921	554,224	8,099	-	-		(309,358)		252,965
2301	City of Moro	SLGRP	86,579	605,508,777	8,570,010,277	6,117	5,137,805,203	5,018,029,921	88,646	1,295	-	-		(93,410)		(3,469)
2302	City of Mt. Vernon	SLGRP	120,338	605,508,777	8,570,010,277	8,502	5,137,805,203	5,018,029,921	123,210	1,801	-	-		(103,378)		21,633
2303	City of Woodburn	SLGRP	8,280,950	605,508,777	8,570,010,277	585,085	5,137,805,203	5,018,029,921	8,478,608	123,904	-	(1,640,840)		(1,743,319)		5,218,353
2304	City of Gladstone	SLGRP	2,440,035	605,508,777	8,570,010,277	172,399	5,137,805,203	5,018,029,921	2,498,276	36,509	-	-		(1,588,778)		946,007
2305	City of Elkton	SLGRP	62,206	605,508,777	8,570,010,277	4,395	5,137,805,203	5,018,029,921	63,691	931	-	(12,326)		-	Y	52,296
2307	City of Yoncalla	SLGRP	135,205	605,508,777	8,570,010,277	9,553	5,137,805,203	5,018,029,921	138,432	2,023	-	(26,790)		(6,800)		106,865
2308	City of North Powder	SLGRP	53,432	605,508,777	8,570,010,277	3,775	5,137,805,203	5,018,029,921	54,707	799	-	-		(22,668)		32,838
2309	City of Gearhart	Indep	519,547	605,508,777	8,570,010,277	36,708	136,138	519,547	136,138	7,774	-	-		-		143,912
2501	Port of The Dalles	SLGRP	152,663	605,508,777	8,570,010,277	10,786	5,137,805,203	5,018,029,921	156,307	2,284	-	(30,250)		(251,638)		(123,297)
2504	Oak Lodge Water District	SLGRP	908,837	605,508,777	8,570,010,277	64,213	5,137,805,203	5,018,029,921	930,530	13,598	-	-		-	Y	944,128
2507	Port of Astoria	Indep	1,487,753	605,508,777	8,570,010,277	105,116	248,726	1,487,753	248,726	22,261	-	-		-		270,987
2508	Multnomah Drainage	SLGRP	835,129	605,508,777	8,570,010,277	59,006	5,137,805,203	5,018,029,921	855,063	12,496	-	(165,478)		-	Y	702,081
2510	Horsefly Irrigation District	SLGRP	46,638	605,508,777	8,570,010,277	3,295	5,137,805,203	5,018,029,921	47,751	698	-	-		-	Y	48,449
2511	Grants Pass Irrigation District	SLGRP	434,694	605,508,777	8,570,010,277	30,713	5,137,805,203	5,018,029,921	445,070	6,504	-	(86,133)		-	Y	365,441
2512	Port of Portland	SLGRP	62,631,811	605,508,777	8,570,010,277	4,425,212	5,137,805,203	5,018,029,921	64,126,769	937,129	(32,944,089)	(12,410,263)		(896,284)		18,813,262
2513	Port of Coos Bay	SLGRP	1,203,693	605,508,777	8,570,010,277	85,046	5,137,805,203	5,018,029,921	1,232,424	18,010	-	-		(229,381)		1,021,053
2515	Klamath County Fire District #1	Indep	5,617,966	605,508,777	8,570,010,277	396,934	7,146,638	5,617,966	7,146,638	84,059	-	-		-		7,230,697
2518	Clackamas County Housing Authority	Indep	2,138,503	605,508,777	8,570,010,277	151,095	1,329,122	2,138,503	1,329,122	31,997	-	-		-		1,361,119
2519	Portland Housing Authority	SLGRP	14,084,483	605,508,777	8,570,010,277	995,130	5,137,805,203	5,018,029,921	14,420,665	210,739	-	-		(7,282,059)		7,349,345
2521	League of Oregon Cities	Indep	6,322,166	605,508,777	8,570,010,277	446,689	3,024,126	6,322,166	3,024,126	94,595	-	-		-		3,118,721
2522	Lane Council of Governments	SLGRP	8,565,879	605,508,777	8,570,010,277	605,217	5,137,805,203	5,018,029,921	8,770,338	128,167	-	-		(1,637,685)		7,260,820
2524	Oak Lodge Sanitary District	Indep	1,870,816	605,508,777	8,570,010,277	132,181	1,338,229	1,870,816	1,338,229	27,992	-	-		-		1,366,221
2526	Clatskanie PUD	SLGRP	3,542,541	605,508,777	8,570,010,277	250,296	5,137,805,203	5,018,029,921	3,627,098	53,005	-	(701,941)		-	Y	2,978,162
2527	Deschutes Valley Water District	Indep	1,729,841	605,508,777	8,570,010,277	122,221	1,676,358	1,729,841	1,676,358	25,883	-	-		-		1,702,241
2528	Columbia River Fire & Rescue	SLGRP	3,820,194	605,508,777	8,570,010,277	269,913	5,137,805,203	5,018,029,921	3,911,378	57,160	-	(756,957)		(2,706,496)		505,085
2529	East Fork Irrigation District	Indep	253,094	605,508,777	8,570,010,277	17,882	(123,225)	253,094	(123,225)	3,787	-	-		-		(119,438)
2530	River Road Water District	Indep	-	605,508,777	8,570,010,277	-	570,608	-	570,608	-	-	-		-		570,608
2531	Oregon School Boards Association	SLGRP	2,240,503	605,508,777	8,570,010,277	158,301	5,137,805,203	5,018,029,921	2,293,982	33,524	-	-		-	Y	2,327,506
2533	Owyhee Irrigation District	Indep	1,221,590	605,508,777	8,570,010,277	86,311	2,208,576	1,221,590	2,208,576	18,278	-	-		-		2,226,854
2535	Athena Cemetary Maintenance District #1	Indep	-	605,508,777	8,570,010,277	-	(19,418)	-	(19,418)	-	-	-		-		(19,418)
2536	Valley View Cemetery	Indep	33,825	605,508,777	8,570,010,277	2,390	(93,437)	33,825	(93,437)	506	-	-		-		(92,931)
2538	Clackamas Vector Control	SLGRP	289,077	605,508,777	8,570,010,277	20,425	5,137,805,203	5,018,029,921	295,977	4,325	-	(57,280)		-	Y	243,022
2540	West Extension Irrigation District	SLGRP	354,362	605,508,777	8,570,010,277	25,037	5,137,805,203	5,018,029,921	362,820	5,302	-	(70,216)		(192,678)		105,228
2541	Jackson County Vector Control District	SLGRP	125,439	605,508,777	8,570,010,277	8,863	5,137,805,203	5,018,029,921	128,433	1,877	-	-		(66,352)		63,958
2542	Rainbow Water District	SLGRP	460,387	605,508,777	8,570,010,277	32,528	5,137,805,203	5,018,029,921	471,376	6,889	-	(91,224)		-	Y	387,041
2544	Santa Clara Rural Fire Protection District	SLGRP	114,490	605,508,777	8,570,010,277	8,089	5,137,805,203	5,018,029,921	117,223	1,713	-	-		(37,553)		81,383
2545	Council of Governments	SLGRP	5,360,714	605,508,777	8,570,010,277	378,758	5,137,805,203	5,018,029,921	5,488,669	80,210	-	(1,062,206)		(7,935)		4,498,738
2547	Metzger Water District	Indep	-	605,508,777	8,570,010,277	-	(89,974)	-	(89,974)	-	-	-		-		(89,974)
2549	Rogue River Fire District	SLGRP	754,072	605,508,777	8,570,010,277	53,278	5,137,805,203	5,018,029,921	772,071	11,283	-	(149,417)		(494,827)		139,110
2550	Nyssa Road Assessment District #2	Indep	171,200	605,508,777	8,570,010,277	12,096	500,017	171,200	500,017	2,562	-	-		-		502,579
2551	Sandy Fire Department	SLGRP	1,269,448	605,508,777	8,570,010,277	89,692	5,137,805,203	5,018,029,921	1,299,748	18,994	-	(251,536)		(642,135)		425,071
2552	Winston-Dillard Fire District	SLGRP	952,236	605,508,777	8,570,010,277	67,280	5,137,805,203	5,018,029,921	974,965	14,248	-	(188,682)		-	Y	800,531
2553	Tangent Rural Fire Protection District	Indep	68,227	605,508,777	8,570,010,277	4,821	209,827	68,227	209,827	1,021	-	-		-		210,848
2555	Monroe Fire Department	SLGRP	60,224	605,508,777	8,570,010,277	4,255	5,137,805,203	5,018,029,921	61,661	901	-	-		(60,303)		2,259
2556	Jackson County Fire District #5	Indep	2,256,324	605,508,777	8,570,010,277	159,419	2,471,106	2,256,324	2,471,106	33,760	-	-		-		2,504,866
2557	Estacada Fire Department	SLGRP	767,627	605,508,777	8,570,010,277	54,236	5,137,805,203	5,018,029,921	785,949	11,486	-	(152,102)		(1,543,348)		(898,015)
2558	Boring Fire Department	SLGRP	1,560,542	605,508,777	8,570,010,277	110,259	5,137,805,203	5,018,029,921	1,597,791	23,350	-	(309,216)		(640,293)		671,632

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2559	Keizer Fire Department	SLGRP	1,878,604	605,508,777	8,570,010,277	132,732	5,137,805,203	5,018,029,921	1,923,444	28,109	-	-		(1,295,516)		656,037
2561	Jefferson Rural Fire Protection District	SLGRP	371,766	605,508,777	8,570,010,277	26,267	5,137,805,203	5,018,029,921	380,640	5,563	-	-		(434,137)		(47,934)
2562	Odell Rural Fire Protection District	SLGRP	95,176	605,508,777	8,570,010,277	6,725	5,137,805,203	5,018,029,921	97,448	1,424	-	(18,859)		-	Y	80,013
2563	Central Oregon Irrigation District	SLGRP	1,450,944	605,508,777	8,570,010,277	102,516	5,137,805,203	5,018,029,921	1,485,577	21,710	-	(287,499)		-	Y	1,219,788
2564	Illinois Valley Fire District	SLGRP	262,818	605,508,777	8,570,010,277	18,569	5,137,805,203	5,018,029,921	269,091	3,932	-	-		(492,162)		(219,139)
2565	Lane Rural Fire and Rescue	Indep	1,348,455	605,508,777	8,570,010,277	95,274	907,782	1,348,455	907,782	20,176	-	-		-		927,958
2567	Charleston Rural Fire Protection District	SLGRP	177,179	605,508,777	8,570,010,277	12,518	5,137,805,203	5,018,029,921	181,408	2,651	-	-		(106,498)		77,561
2568	Molalla Rural Fire Protection District #73	SLGRP	580,038	605,508,777	8,570,010,277	40,982	5,137,805,203	5,018,029,921	593,883	8,679	-	-		-	Y	602,562
2569	Central Oregon Intergovernmental Council	Indep	4,776,592	605,508,777	8,570,010,277	337,487	787,778	4,776,592	787,778	71,470	-	-		-		859,248
2570	Port of St Helens	Indep	737,966	605,508,777	8,570,010,277	52,141	(96,020)	737,966	(96,020)	11,042	-	-		-		(84,978)
2571	Crystal Springs Water District	SLGRP	314,486	605,508,777	8,570,010,277	22,220	5,137,805,203	5,018,029,921	321,992	4,705	-	-		(62,370)		264,327
2572	Local Government Personnel Institute	SLGRP	486,864	605,508,777	8,570,010,277	34,399	5,137,805,203	5,018,029,921	498,485	7,285	-	(96,470)		-	Y	409,300
2573	Goshen Fire District	SLGRP	156,351	605,508,777	8,570,010,277	11,047	5,137,805,203	5,018,029,921	160,083	2,339	-	-		-	Y	162,422
2575	Jefferson County Rural Fire Protection District #1	Indep	300,941	605,508,777	8,570,010,277	21,263	59,845	300,941	59,845	4,503	-	-		-		64,348
2576	Depoe Bay Rural Fire Protection District	SLGRP	316,452	605,508,777	8,570,010,277	22,359	5,137,805,203	5,018,029,921	324,005	4,735	-	(62,704)		(52,086)		213,950
2578	Washington County Fire District #2	SLGRP	1,280,116	605,508,777	8,570,010,277	90,446	5,137,805,203	5,018,029,921	1,310,671	19,154	-	-		-	Y	1,329,825
2579	La Pine Rural Fire Protection District	SLGRP	1,800,279	605,508,777	8,570,010,277	127,198	5,137,805,203	5,018,029,921	1,843,250	26,937	-	-		(1,056,627)		813,560
2580	Marion County Fire District #1	SLGRP	3,676,410	605,508,777	8,570,010,277	259,754	5,137,805,203	5,018,029,921	3,764,162	55,008	-	-		-	Y	3,819,170
2581	Port of Umatilla	Indep	155,036	605,508,777	8,570,010,277	10,954	143,272	155,036	143,272	2,320	-	-		-		145,592
2582	Talent Irrigation District	SLGRP	562,547	605,508,777	8,570,010,277	39,746	5,137,805,203	5,018,029,921	575,974	8,417	-	(111,467)		-	Y	472,924
2585	Rogue River Valley Irrigation District	SLGRP	264,464	605,508,777	8,570,010,277	18,686	5,137,805,203	5,018,029,921	270,776	3,957	-	-		-	Y	274,733
2587	Tualatin Valley Irrigation District	SLGRP	238,986	605,508,777	8,570,010,277	16,885	5,137,805,203	5,018,029,921	244,690	3,576	-	-		(141,052)		107,214
2588	Clatskanie Rural Fire Protection District	SLGRP	501,063	605,508,777	8,570,010,277	35,402	5,137,805,203	5,018,029,921	513,023	7,497	-	-		(526,717)		(6,197)
2589	West Slope Water District	SLGRP	470,508	605,508,777	8,570,010,277	33,243	5,137,805,203	5,018,029,921	481,739	7,040	-	-		-	Y	488,779
2590	Redmond Fire & Rescue	SLGRP	3,702,614	605,508,777	8,570,010,277	261,606	5,137,805,203	5,018,029,921	3,790,992	55,400	-	-		(2,323,753)		1,522,639
2592	Medford Irrigation District	SLGRP	389,253	605,508,777	8,570,010,277	27,502	5,137,805,203	5,018,029,921	398,544	5,824	-	-		(135,777)		268,591
2594	Metro	SLGRP	50,633,499	605,508,777	8,570,010,277	3,577,479	5,137,805,203	5,018,029,921	51,842,069	757,604	(18,957,920)	(10,032,842)		(6,693,301)		16,915,610
2595	Canby Fire District	SLGRP	1,822,624	605,508,777	8,570,010,277	128,776	5,137,805,203	5,018,029,921	1,866,128	27,271	-	-		(504,234)		1,389,165
2596	Bend Parks & Recreation	Indep	5,137,769	605,508,777	8,570,010,277	363,006	1,573,924	5,137,769	1,573,924	76,874	-	-		-		1,650,798
2597	Mapleton Water District	Indep	63,361	605,508,777	8,570,010,277	4,477	7,224	63,361	7,224	948	-	-		-		8,172
2598	Marion County Housing Authority	SLGRP	996,025	605,508,777	8,570,010,277	70,374	5,137,805,203	5,018,029,921	1,019,799	14,903	-	-		(1,686,754)		(652,052)
2599	South Suburban Sanitary District	SLGRP	714,825	605,508,777	8,570,010,277	50,506	5,137,805,203	5,018,029,921	731,887	10,696	-	-		(151,033)		591,550
2600	Winston-Dillard Water District	SLGRP	368,727	605,508,777	8,570,010,277	26,052	5,137,805,203	5,018,029,921	377,528	5,517	-	-		(122,621)		260,424
2601	Baker Valley Irrigation District	SLGRP	96,609	605,508,777	8,570,010,277	6,826	5,137,805,203	5,018,029,921	98,915	1,446	-	-		(197,913)		(97,552)
2602	Aumsville Rural Fire Protection District	SLGRP	164,485	605,508,777	8,570,010,277	11,622	5,137,805,203	5,018,029,921	168,411	2,461	-	-		(130,192)		40,680
2603	Corbett Water District	SLGRP	203,017	605,508,777	8,570,010,277	14,344	5,137,805,203	5,018,029,921	207,863	3,038	-	(40,227)		-		170,674
2604	Netarts-Oceanside Sanitary District	SLGRP	306,081	605,508,777	8,570,010,277	21,626	5,137,805,203	5,018,029,921	313,387	4,580	-	-		(315,648)		2,319
2605	Scio Fire District	SLGRP	30,614	605,508,777	8,570,010,277	2,163	5,137,805,203	5,018,029,921	31,345	458	-	-		(141,988)		(110,185)
2606	West Valley Housing Authority	SLGRP	939,455	605,508,777	8,570,010,277	66,377	5,137,805,203	5,018,029,921	961,879	14,057	-	-		(370,283)		605,653
2607	Hoodland Fire District #74	SLGRP	879,965	605,508,777	8,570,010,277	62,173	5,137,805,203	5,018,029,921	900,969	13,166	-	(174,362)		(179,253)		560,520
2608	Gaston Rural Fire Protection District	Indep	101,729	605,508,777	8,570,010,277	7,188	14,687	101,729	14,687	1,522	-	-		-		16,209
2610	Turner Fire District	Indep	336,946	605,508,777	8,570,010,277	23,807	(185,957)	336,946	(185,957)	5,042	-	-		-		(180,915)
2612	Community Services Consortium	SLGRP	4,317,352	605,508,777	8,570,010,277	305,040	5,137,805,203	5,018,029,921	4,420,403	64,598	-	(855,467)		(622,211)		3,007,323
2613	Polk Soil & Water Conservation District	Indep	218,163	605,508,777	8,570,010,277	15,414	118,013	218,163	118,013	3,264	-	-		-		121,277
2614	Mountain Valley Mental Health Program	Indep	-	605,508,777	8,570,010,277	-	(145,726)	-	(145,726)	-	-	-		-		(145,726)
2615	Humanities Council	Indep	-	605,508,777	8,570,010,277	-	146,685	-	146,685	-	-	-		-		146,685
2616	Alcohol Safety Action Program	Indep	-	605,508,777	8,570,010,277	-	(40,731)	-	(40,731)	-	-	-		-		(40,731)
2617	Clean Water Services	SLGRP	24,358,087	605,508,777	8,570,010,277	1,721,006	5,137,805,203	5,018,029,921	24,939,490	364,458	(13,724,305)	-		(3,562,444)		8,017,199
2618	Estacada Cemetery District	Indep	51,551	605,508,777	8,570,010,277	3,642	(206,387)	51,551	(206,387)	771	-	-		-		(205,616)
2619	Comprehensive Options For Drug Abusers	Indep	-	605,508,777	8,570,010,277	-	(185,376)	-	(185,376)	-	-	-		-		(185,376)
2620	Jackson County Fire District #4	SLGRP	310,643	605,508,777	8,570,010,277	21,948	5,137,805,203	5,018,029,921	318,058	4,648	-	-		-		322,706
2623	Evans Valley Fire District #6	Indep	90,027	605,508,777	8,570,010,277	6,361	(156,795)	90,027	(156,795)	1,347	-	-		-		(155,448)
2624	Klamath Vector Control	SLGRP	138,217	605,508,777	8,570,010,277	9,766	5,137,805,203	5,018,029,921	141,516	2,068	-	(27,387)		-	Y	116,197

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2625	Port of Newport	SLGRP	853,815	605,508,777	8,570,010,277	60,326	5,137,805,203	5,018,029,921	874,195	12,775	-	-		(779,185)		107,785
2626	Tillamook Peoples Utility District	SLGRP	7,236,082	605,508,777	8,570,010,277	511,261	5,137,805,203	5,018,029,921	7,408,800	108,270	(168,970)	(1,433,803)		-		5,914,297
2628	McKenzie Fire And Rescue	SLGRP	309,781	605,508,777	8,570,010,277	21,887	5,137,805,203	5,018,029,921	317,175	4,635	-	(61,382)		(236,530)		23,898
2629	Metropolitan Wastewater Management Commission	Indep	-	605,508,777	8,570,010,277	-	(700,505)	-	(700,505)	-	-	-		-		(700,505)
2630	Sheridan Fire District	SLGRP	285,851	605,508,777	8,570,010,277	20,197	5,137,805,203	5,018,029,921	292,674	4,277	-	-		(159,154)		137,797
2631	Arch Cape Water-Sanitary District	SLGRP	120,354	605,508,777	8,570,010,277	8,504	5,137,805,203	5,018,029,921	123,227	1,801	-	-		(72,117)		52,911
2632	Umpqua Regional Council of Governments	Indep	-	605,508,777	8,570,010,277	-	(40,319)	-	(40,319)	-	-	-		-		(40,319)
2633	Port of Cascade Locks	Indep	427,714	605,508,777	8,570,010,277	30,220	(35,102)	427,714	(35,102)	6,400	-	-		-		(28,702)
2635	Lane County Fire District #1	SLGRP	537,315	605,508,777	8,570,010,277	37,964	5,137,805,203	5,018,029,921	550,140	8,040	-	-		(126,794)		431,386
2637	Northeast Oregon Housing Authority	Indep	703,856	605,508,777	8,570,010,277	49,731	256,834	703,856	256,834	10,531	-	-		-		267,365
2638	North Douglas County Fire and EMS	SLGRP	219,933	605,508,777	8,570,010,277	15,539	5,137,805,203	5,018,029,921	225,183	3,291	-	-		(146,446)		82,028
2641	Suburban East Salem Water District	SLGRP	388,773	605,508,777	8,570,010,277	27,469	5,137,805,203	5,018,029,921	398,053	5,817	-	-		(76,584)		327,286
2642	Dexter Rural Fire Protection District	SLGRP	63,141	605,508,777	8,570,010,277	4,461	5,137,805,203	5,018,029,921	64,648	945	-	(12,511)		(20,307)		32,775
2643	Sweet Home Cemetery	Indep	84,731	605,508,777	8,570,010,277	5,987	76,271	84,731	76,271	1,268	-	-		-		77,539
2644	Lakeside Water District	Indep	150,540	605,508,777	8,570,010,277	10,636	83,298	150,540	83,298	2,252	-	-		-		85,550
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	98,398	605,508,777	8,570,010,277	6,952	25,367	98,398	25,367	1,472	-	-		-		26,839
2646	Keno Rural Fire Protection District	Indep	105,208	605,508,777	8,570,010,277	7,433	1,123	105,208	1,123	1,574	-	-		-		2,697
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	298,946	605,508,777	8,570,010,277	21,122	5,137,805,203	5,018,029,921	306,082	4,473	-	(59,235)		(44,033)		207,287
2648	Black Butte Ranch Rural Fire Protection District	Indep	702,997	605,508,777	8,570,010,277	49,670	(47,481)	702,997	(47,481)	10,519	-	-		-		(36,962)
2649	Colton Fire Department	SLGRP	84,381	605,508,777	8,570,010,277	5,962	5,137,805,203	5,018,029,921	86,395	1,263	-	-		(60,790)		26,868
2650	Pleasant Hill Fire Department	SLGRP	38,027	605,508,777	8,570,010,277	2,687	5,137,805,203	5,018,029,921	38,935	569	-	(7,535)		(13,990)		17,979
2651	Imbler Rural Fire Protection District	SLGRP	27,412	605,508,777	8,570,010,277	1,937	5,137,805,203	5,018,029,921	28,066	410	-	(5,432)		-	Y	23,044
2652	The Oregon Consortium	SLGRP	189,785	605,508,777	8,570,010,277	13,409	5,137,805,203	5,018,029,921	194,315	2,840	-	-		-	Y	197,155
2653	Umatilla Fire Department	SLGRP	149,818	605,508,777	8,570,010,277	10,585	5,137,805,203	5,018,029,921	153,394	2,242	-	-		(79,413)		76,223
2654	Spring Valley Rural Fire Protection District	Indep	-	605,508,777	8,570,010,277	-	(48,473)	-	(48,473)	-	-	-		-		(48,473)
2655	North Bay Rural Fire Protection District	Indep	-	605,508,777	8,570,010,277	-	105,692	-	105,692	-	-	-		-		105,692
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	7,780,675	605,508,777	8,570,010,277	549,739	5,137,805,203	5,018,029,921	7,966,392	116,418	-	-		(4,797,079)		3,285,731
2658	Salem Metropolitan Communication Agency	Indep	-	605,508,777	8,570,010,277	-	206,467	-	206,467	-	-	-		-		206,467
2659	Silverton Fire District	SLGRP	404,797	605,508,777	8,570,010,277	28,601	5,137,805,203	5,018,029,921	414,459	6,057	-	(80,209)		(116,151)		224,156
2660	Tualatin Valley Fire & Rescue	SLGRP	43,130,689	605,508,777	8,570,010,277	3,047,372	5,137,805,203	5,018,029,921	44,160,175	645,343	-	(8,546,187)		(18,235,080)		18,024,251
2662	East Central Oregon Association of Counties	Indep	-	605,508,777	8,570,010,277	-	30,561	-	30,561	-	-	-		-		30,561
2663	Metropolitan Area Communications Commission	SLGRP	934,831	605,508,777	8,570,010,277	66,050	5,137,805,203	5,018,029,921	957,144	13,987	-	(185,233)		(149,035)		636,863
2664	Applegate Valley Rural Fire Protection District #9	Indep	486,254	605,508,777	8,570,010,277	34,356	(26,652)	486,254	(26,652)	7,276	-	-		-		(19,376)
2665	N NE Community Mental Health Center	Indep	-	605,508,777	8,570,010,277	-	181,926	-	181,926	-	-	-		-		181,926
2666	Central City Concern	Indep	-	605,508,777	8,570,010,277	-	(328,759)	-	(328,759)	-	-	-		-		(328,759)
2667	Mental Health Services West Inc	Indep	-	605,508,777	8,570,010,277	-	(242,424)	-	(242,424)	-	-	-		-		(242,424)
2668	Southeast Mental Health Network Inc	Indep	-	605,508,777	8,570,010,277	-	(410,118)	-	(410,118)	-	-	-		-		(410,118)
2669	Roseburg Urban Sanitary Authority	SLGRP	899,506	605,508,777	8,570,010,277	63,554	5,137,805,203	5,018,029,921	920,976	13,459	-	-		(491,139)		443,296
2670	Mt Hood Community Mental Health Ctr	Indep	-	605,508,777	8,570,010,277	-	384,153	-	384,153	-	-	-		-		384,153
2671	Columbia 911 Communications District	SLGRP	1,149,434	605,508,777	8,570,010,277	81,213	5,137,805,203	5,018,029,921	1,176,870	17,198	-	(227,756)		(114,744)		851,568
2672	Rockwood Water PUD	Indep	1,153,789	605,508,777	8,570,010,277	81,520	1,750,944	1,153,789	1,750,944	17,264	-	-		-		1,768,208
2673	Port Orford Library	SLGRP	29,950	605,508,777	8,570,010,277	2,116	5,137,805,203	5,018,029,921	30,665	448	-	(5,934)		(37,346)		(12,167)
2674	Nestucca Rural Fire District	SLGRP	180,255	605,508,777	8,570,010,277	12,736	5,137,805,203	5,018,029,921	184,558	2,697	-	(35,717)		(184,766)		(33,228)
2675	Salmon Harbor-Douglas County	Indep	382,708	605,508,777	8,570,010,277	27,040	(208,765)	382,708	(208,765)	5,726	-	-		-		(203,039)
2676	Woodburn Fire District	SLGRP	1,029,331	605,508,777	8,570,010,277	72,727	5,137,805,203	5,018,029,921	1,053,900	15,401	-	-		-	Y	1,069,301
2677	Portland Private Industry Council Inc	Indep	-	605,508,777	8,570,010,277	-	(170,889)	-	(170,889)	-	-	-		-		(170,889)
2678	Central Oregon Regional Housing Authority	Indep	738,745	605,508,777	8,570,010,277	52,196	(436,027)	738,745	(436,027)	11,053	-	-		-		(424,974)
2679	Columbia River Public Utility District	Indep	4,454,644	605,508,777	8,570,010,277	314,740	1,426,399	4,454,644	1,426,399	66,653	-	-		-		1,493,052
2681	Cloverdale Rural Fire Protection District	SLGRP	74,352	605,508,777	8,570,010,277	5,253	5,137,805,203	5,018,029,921	76,127	1,112	-	(14,733)		-	Y	62,506
2684	Parkdale Fire District	SLGRP	95,465	605,508,777	8,570,010,277	6,745	5,137,805,203	5,018,029,921	97,744	1,428	-	-		-	Y	99,172
2685	Oregon Community College Association	Indep	379,961	605,508,777	8,570,010,277	26,846	(270,319)	379,961	(270,319)	5,685	-	-		-		(264,634)
2686	Weston Cemetery	Indep	9,681	605,508,777	8,570,010,277	684	18,617	9,681	18,617	145	-	-		-		18,762
2687	Columbia Drainage Vector Control District	SLGRP	130,085	605,508,777	8,570,010,277	9,191	5,137,805,203	5,018,029,921	133,190	1,946	-	(25,776)		-	Y	109,360

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2688	Polk County Fire District #1	Indep	1,132,943	605,508,777	8,570,010,277	80,047	335,242	1,132,943	335,242	16,952	-	-		-		352,194
2689	Redmond Area Park & Recreation District	Indep	766,663	605,508,777	8,570,010,277	54,168	(137,024)	766,663	(137,024)	11,471	-	-		-		(125,553)
2692	Siuslaw Public Library	SLGRP	381,662	605,508,777	8,570,010,277	26,966	5,137,805,203	5,018,029,921	390,772	5,711	-	(75,625)		(84,651)		236,207
2694	Philomath Fire Department	SLGRP	383,584	605,508,777	8,570,010,277	27,102	5,137,805,203	5,018,029,921	392,740	5,739	-	(76,006)		(61,304)		261,169
2695	Washington County Consolidated Communications Agency	SLGRP	6,570,148	605,508,777	8,570,010,277	464,210	5,137,805,203	5,018,029,921	6,726,971	98,306	-	(1,301,851)		-	Y	5,523,426
2696	Stayton Fire District	SLGRP	441,097	605,508,777	8,570,010,277	31,165	5,137,805,203	5,018,029,921	451,626	6,600	-	-		(80,938)		377,288
2697	Oregon Museum Park	Indep	-	605,508,777	8,570,010,277	-	(61,065)	-	(61,065)	-	-	-		-		(61,065)
2698	Halsey Shedd Rural Fire Protection District	Indep	139,713	605,508,777	8,570,010,277	9,871	(132,143)	139,713	(132,143)	2,090	-	-		-		(130,053)
2699	Chetco Library Board	SLGRP	234,687	605,508,777	8,570,010,277	16,582	5,137,805,203	5,018,029,921	240,289	3,512	-	(46,502)		(10,040)		187,259
2700	Lowell Rural Fire Protection District	SLGRP	43,222	605,508,777	8,570,010,277	3,054	5,137,805,203	5,018,029,921	44,254	647	-	-		(163,887)		(118,986)
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,179,483	605,508,777	8,570,010,277	83,336	796,511	1,179,483	796,511	17,648	-	-		-		814,159
2702	Banks Fire District #13	Indep	153,539	605,508,777	8,570,010,277	10,848	95,285	153,539	95,285	2,297	-	-		-		97,582
2703	Westport Sewer District	Indep	-	605,508,777	8,570,010,277	-	(4,435)	-	(4,435)	-	-	-		-		(4,435)
2704	Clatsop County 4-H District	SLGRP	209,447	605,508,777	8,570,010,277	14,798	5,137,805,203	5,018,029,921	214,446	3,134	(36,439)	(41,501)		(1,355)		138,285
2705	Lebanon Fire District	SLGRP	2,694,019	605,508,777	8,570,010,277	190,344	5,137,805,203	5,018,029,921	2,758,322	40,309	-	-		(1,138,025)		1,660,606
2706	Stanfield Fire District	SLGRP	86,490	605,508,777	8,570,010,277	6,111	5,137,805,203	5,018,029,921	88,554	1,294	-	(17,138)		(49,710)		23,000
2707	Clatskanie Library	SLGRP	70,234	605,508,777	8,570,010,277	4,962	5,137,805,203	5,018,029,921	71,910	1,051	-	(13,917)		-	Y	59,044
2708	Milton-Freewater Cemetery District #3	Indep	22,055	605,508,777	8,570,010,277	1,558	95,927	22,055	95,927	330	-	-		-		96,257
2709	Scappoose Public Library	SLGRP	130,634	605,508,777	8,570,010,277	9,230	5,137,805,203	5,018,029,921	133,752	1,955	-	-		(133,824)		1,883
2710	Klamath County Emergency Communications District	SLGRP	687,264	605,508,777	8,570,010,277	48,558	5,137,805,203	5,018,029,921	703,668	10,283	-	(136,179)		-	Y	577,772
2712	Jefferson County EMS	SLGRP	316,811	605,508,777	8,570,010,277	22,384	5,137,805,203	5,018,029,921	324,373	4,740	-	(62,775)		-	Y	266,338
2713	Port of Tillamook Bay	SLGRP	799,865	605,508,777	8,570,010,277	56,514	5,137,805,203	5,018,029,921	818,957	11,968	-	(158,490)		(165,951)		506,484
2714	Winchester Bay Sanitary District	Indep	143,212	605,508,777	8,570,010,277	10,119	65,836	143,212	65,836	2,143	-	-		-		67,979
2715	Jackson County Fire District #3	SLGRP	5,472,340	605,508,777	8,570,010,277	386,645	5,137,805,203	5,018,029,921	5,602,959	81,880	-	(1,084,324)		(4,042,363)		558,152
2716	Neskowin Water District	SLGRP	189,398	605,508,777	8,570,010,277	13,382	5,137,805,203	5,018,029,921	193,919	2,834	-	(37,529)		(484)		158,740
2717	Ice Fountain Water District	Indep	236,893	605,508,777	8,570,010,277	16,738	29,739	236,893	29,739	3,545	-	-		-		33,284
2718	Curry Library	SLGRP	92,430	605,508,777	8,570,010,277	6,531	5,137,805,203	5,018,029,921	94,636	1,383	-	-		(223,368)		(127,349)
2719	Human Solutions, Inc	Indep	-	605,508,777	8,570,010,277	-	(214,082)	-	(214,082)	-	-	-		-		(214,082)
2720	Tri-Met	Indep	-	605,508,777	8,570,010,277	-	(772,062)	-	(772,062)	-	-	-		-		(772,062)
2721	Klamath Housing Authority	SLGRP	546,216	605,508,777	8,570,010,277	38,593	5,137,805,203	5,018,029,921	559,254	8,173	-	-		(217,457)		349,970
2722	Tillamook 9-1-1	Indep	525,267	605,508,777	8,570,010,277	37,112	(415,002)	525,267	(415,002)	7,859	-	-		-		(407,143)
2723	Oregon Coastal Zone Management Association	Indep	53,574	605,508,777	8,570,010,277	3,785	(112,058)	53,574	(112,058)	802	-	-		-		(111,256)
2724	Nehalem Bay Wastewater Agency	Indep	328,849	605,508,777	8,570,010,277	23,235	(56,731)	328,849	(56,731)	4,920	-	-		-		(51,811)
2725	West Valley Fire District	Indep	368,253	605,508,777	8,570,010,277	26,019	28,242	368,253	28,242	5,510	-	-		-		33,752
2726	Yamhill Communications Agency	SLGRP	1,177,273	605,508,777	8,570,010,277	83,179	5,137,805,203	5,018,029,921	1,205,373	17,615	-	(233,272)		(11,409)		978,307
2728	Baker County Library District	SLGRP	423,579	605,508,777	8,570,010,277	29,928	5,137,805,203	5,018,029,921	433,689	6,338	-	-		(106,078)		333,949
2729	Douglas County Fire District #2	Indep	5,735,311	605,508,777	8,570,010,277	405,225	10,204,721	5,735,311	10,204,721	85,815	-	-		-		10,290,536
2731	Canby Utility Board	SLGRP	1,592,085	605,508,777	8,570,010,277	112,488	5,137,805,203	5,018,029,921	1,630,086	23,822	-	(315,466)		-	Y	1,338,442
2732	Umatilla County Special Library District	SLGRP	140,908	605,508,777	8,570,010,277	9,956	5,137,805,203	5,018,029,921	144,271	2,108	-	-		(139,350)		7,029
2733	Wiard Memorial Park District	Indep	-	605,508,777	8,570,010,277	-	266,725	-	266,725	-	-	-		-		266,725
2734	Seal Rock Water District	SLGRP	404,591	605,508,777	8,570,010,277	28,586	5,137,805,203	5,018,029,921	414,248	6,054	-	-		(275,860)		144,442
2736	Wasco 9-1-1	Indep	-	605,508,777	8,570,010,277	-	(235,197)	-	(235,197)	-	-	-		-		(235,197)
2737	Portland Energy Conservation Inc	Indep	-	605,508,777	8,570,010,277	-	58,330	-	58,330	-	-	-		-		58,330
2739	Scappoose Rural Fire Protection District	SLGRP	1,224,120	605,508,777	8,570,010,277	86,489	5,137,805,203	5,018,029,921	1,253,339	18,316	-	(242,555)		(96,301)		932,799
2740	Neskowin Regional Sanitary Authority	Indep	178,643	605,508,777	8,570,010,277	12,622	(53,530)	178,643	(53,530)	2,673	-	-		-		(50,857)
2741	Port of Garibaldi	SLGRP	243,417	605,508,777	8,570,010,277	17,198	5,137,805,203	5,018,029,921	249,227	3,642	-	(48,232)		(77,653)		126,984
2742	Amity Fire District	SLGRP	99,215	605,508,777	8,570,010,277	7,010	5,137,805,203	5,018,029,921	101,583	1,485	-	(19,659)		(59,374)		24,035
2743	Douglas Soil & Water Conservation District	Indep	225,262	605,508,777	8,570,010,277	15,916	(224,338)	225,262	(224,338)	3,370	-	-		-		(220,968)
2745	Clackamas County Fire District	SLGRP	20,774,208	605,508,777	8,570,010,277	1,467,789	5,137,805,203	5,018,029,921	21,270,067	310,834	(9,797,242)	-		-		11,783,659
2746	Marion/Salem Data Center	Indep	-	605,508,777	8,570,010,277	-	(5,529,596)	-	(5,529,596)	-	-	-		-		(5,529,596)
2747	Salem Housing Authority	Indep	2,346,011	605,508,777	8,570,010,277	165,756	1,600,894	2,346,011	1,600,894	35,102	-	-		-		1,635,996
2749	Black Butte Ranch Police	SLGRP	389,068	605,508,777	8,570,010,277	27,489	5,137,805,203	5,018,029,921	398,355	5,821	-	(77,092)		(304,487)		22,597
2750	Eastern Oregon Human Services Consortium	Indep	-	605,508,777	8,570,010,277	-	(392,445)	-	(392,445)	-	-	-		-		(392,445)

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	196,456	605,508,777	8,570,010,277	13,880	5,137,805,203	5,018,029,921	201,145	2,939	-	-		(176,962)		27,122
2753	Linn-Benton Housing Authority	SLGRP	940,112	605,508,777	8,570,010,277	66,423	5,137,805,203	5,018,029,921	962,552	14,066	-	-		(996,993)		(20,375)
2754	Western Lane Ambulance District	SLGRP	1,181,182	605,508,777	8,570,010,277	83,456	5,137,805,203	5,018,029,921	1,209,376	17,673	-	(234,047)		(31,661)		961,341
2756	Sandy Area Sch Trans Agency	Indep	-	605,508,777	8,570,010,277	-	(110,519)	-	(110,519)	-	-	-		-		(110,519)
2757	City of Stayton	SLGRP	813,369	605,508,777	8,570,010,277	57,468	5,137,805,203	5,018,029,921	832,783	12,170	-	(161,166)		(91,374)		592,413
2758	Mohawk Valley Rural Fire District	SLGRP	51,179	605,508,777	8,570,010,277	3,616	5,137,805,203	5,018,029,921	52,401	766	-	(10,141)		(84,063)		(41,037)
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	83,896	605,508,777	8,570,010,277	5,928	(9,313)	83,896	(9,313)	1,255	-	-		-		(8,058)
2761	Clackamas River Water	SLGRP	2,811,417	605,508,777	8,570,010,277	198,639	5,137,805,203	5,018,029,921	2,878,523	42,066	-	(557,072)		-	Y	2,363,517
2763	Junction City Fire Department	SLGRP	180,369	605,508,777	8,570,010,277	12,744	5,137,805,203	5,018,029,921	184,674	2,699	-	-		(99,090)		88,283
2765	Green Sanitary	SLGRP	253,106	605,508,777	8,570,010,277	17,883	5,137,805,203	5,018,029,921	259,147	3,787	-	(50,152)		(44,421)		168,361
2766	Southwest Lincoln County Water District	SLGRP	277,717	605,508,777	8,570,010,277	19,622	5,137,805,203	5,018,029,921	284,346	4,155	-	(55,029)		(39,065)		194,407
2767	Springfield Utility Board	Indep	83,649	605,508,777	8,570,010,277	5,910	(41,501)	83,649	(41,501)	1,252	-	-		-		(40,249)
2768	Lake County Library District	SLGRP	108,291	605,508,777	8,570,010,277	7,651	5,137,805,203	5,018,029,921	110,876	1,620	-	(21,457)		-	Y	91,039
2771	Harbor Water PUD	Indep	285,733	605,508,777	8,570,010,277	20,188	(129,010)	285,733	(129,010)	4,275	-	-		-		(124,735)
2772	Umatilla County Soil & Water District	SLGRP	140,046	605,508,777	8,570,010,277	9,895	5,137,805,203	5,018,029,921	143,389	2,095	-	(27,750)		(44,085)		73,649
2773	Housing Authority of Jackson County	SLGRP	2,348,389	605,508,777	8,570,010,277	165,924	5,137,805,203	5,018,029,921	2,404,443	35,138	-	(465,325)		-	Y	1,974,256
2774	Oregon Trail Library District	SLGRP	107,122	605,508,777	8,570,010,277	7,569	5,137,805,203	5,018,029,921	109,679	1,603	-	(21,226)		(12,588)		77,468
2776	Rainier Cemetery District	SLGRP	65,376	605,508,777	8,570,010,277	4,619	5,137,805,203	5,018,029,921	66,936	978	-	-		(92,440)		(24,526)
2777	City of Newberg	SLGRP	6,137,833	605,508,777	8,570,010,277	433,665	5,137,805,203	5,018,029,921	6,284,337	91,837	(2,208,786)	(1,216,189)		(413,746)		2,537,453
2778	Mulino Water District #23	SLGRP	51,456	605,508,777	8,570,010,277	3,636	5,137,805,203	5,018,029,921	52,684	770	-	(10,196)		-	Y	43,258
2779	Brownsville Rural Fire Protection District	Indep	82,896	605,508,777	8,570,010,277	5,857	46	82,896	46	1,240	-	-		-		1,286
2780	Nehalem Bay Health District	SLGRP	47,208	605,508,777	8,570,010,277	3,335	5,137,805,203	5,018,029,921	48,335	706	-	(9,354)		(14,469)		25,218
2781	North Bend Coos-Curry Housing Authority	SLGRP	605,788	605,508,777	8,570,010,277	42,802	5,137,805,203	5,018,029,921	620,248	9,064	-	(120,035)		-	Y	509,277
2782	Millington Rural Fire Protection District	Indep	52,504	605,508,777	8,570,010,277	3,710	(84,271)	52,504	(84,271)	786	-	-		-		(83,485)
2783	Tillamook Fire District	Indep	273,216	605,508,777	8,570,010,277	19,304	(43,288)	273,216	(43,288)	4,088	-	-		-		(39,200)
2784	Eisenschmidt Pool	SLGRP	175,570	605,508,777	8,570,010,277	12,405	5,137,805,203	5,018,029,921	179,761	2,627	-	-		(81,975)		100,413
2785	Fern Ridge Community Library	Indep	175,148	605,508,777	8,570,010,277	12,375	39,974	175,148	39,974	2,621	-	-		-		42,595
2786	Seal Rock Rural Fire Protection District	SLGRP	60,018	605,508,777	8,570,010,277	4,241	5,137,805,203	5,018,029,921	61,451	898	-	(11,892)		(62,484)		(12,027)
2788	Port of Hood River	Indep	1,003,206	605,508,777	8,570,010,277	70,881	214,248	1,003,206	214,248	15,010	-	-		-		229,258
2789	Farmers Irrigation District	SLGRP	677,587	605,508,777	8,570,010,277	47,874	5,137,805,203	5,018,029,921	693,760	10,138	-	-		(623,178)		80,720
2790	Silver Falls Library District	SLGRP	388,818	605,508,777	8,570,010,277	27,472	5,137,805,203	5,018,029,921	398,099	5,818	-	-		(102,408)		301,509
2792	North Wasco County Parks And Recreation District	SLGRP	330,814	605,508,777	8,570,010,277	23,373	5,137,805,203	5,018,029,921	338,710	4,950	-	(65,550)		-		278,110
2793	North Lincoln Fire & Rescue District #1	SLGRP	419,603	605,508,777	8,570,010,277	29,647	5,137,805,203	5,018,029,921	429,618	6,278	-	-		(241,766)		194,130
2794	Siuslaw Rural Fire Protection District #1	SLGRP	454,812	605,508,777	8,570,010,277	32,134	5,137,805,203	5,018,029,921	465,668	6,805	-	-		(43,074)		429,399
2796	West Side Rural Fire Protection District	Indep	84,601	605,508,777	8,570,010,277	5,977	(51,437)	84,601	(51,437)	1,266	-	-		-		(50,171)
2797	Vernonia Fire	Indep	68,647	605,508,777	8,570,010,277	4,850	(29,955)	68,647	(29,955)	1,027	-	-		-		(28,928)
2798	Fairview Water District	SLGRP	90,307	605,508,777	8,570,010,277	6,381	5,137,805,203	5,018,029,921	92,463	1,351	-	(17,894)		(13,649)		62,271
2799	Sublimity Fire District	SLGRP	167,249	605,508,777	8,570,010,277	11,817	5,137,805,203	5,018,029,921	171,241	2,502	-	-		(108,959)		64,784
2801	Coburg Rural Fire Protection District	SLGRP	114,472	605,508,777	8,570,010,277	8,088	5,137,805,203	5,018,029,921	117,204	1,713	-	-		(88,604)		30,313
2802	Rural Road Assessment District #3	SLGRP	205,326	605,508,777	8,570,010,277	14,507	5,137,805,203	5,018,029,921	210,227	3,072	-	(40,685)		-	Y	172,614
2803	Southwestern Polk County Rural Fire Protection District	Indep	37,423	605,508,777	8,570,010,277	2,644	(14,594)	37,423	(14,594)	560	-	-		-		(14,034)
2804	Aurora Rural Fire Protection District	SLGRP	275,599	605,508,777	8,570,010,277	19,472	5,137,805,203	5,018,029,921	282,177	4,124	-	-		(320,363)		(34,062)
2806	Multnomah County Rural Fire Protection District #14	SLGRP	46,100	605,508,777	8,570,010,277	3,257	5,137,805,203	5,018,029,921	47,200	690	-	(9,135)		(550)		38,205
2808	Lifeways	Indep	-	605,508,777	8,570,010,277	-	(11,760)	-	(11,760)	-	-	-		-		(11,760)
2809	Juntura Road District #4	Indep	-	605,508,777	8,570,010,277	-	28,045	-	28,045	-	-	-		-		28,045
2810	Sutherlin Water Control District	SLGRP	51,608	605,508,777	8,570,010,277	3,646	5,137,805,203	5,018,029,921	52,840	772	-	(10,226)		(9,375)		34,011
2811	Mid-Columbia Center For Living	SLGRP	3,901,909	605,508,777	8,570,010,277	275,687	5,137,805,203	5,018,029,921	3,995,044	58,382	-	(773,149)		-	Y	3,280,277
2812	Workforce Development Board	Indep	-	605,508,777	8,570,010,277	-	(42,811)	-	(42,811)	-	-	-		-		(42,811)
2814	The Job Council	SLGRP	1,818,178	605,508,777	8,570,010,277	128,462	5,137,805,203	5,018,029,921	1,861,576	27,204	-	(360,265)		-	Y	1,528,515
2815	Hermiston Rural Fire Protection District	Indep	2,169,710	605,508,777	8,570,010,277	153,300	548,503	2,169,710	548,503	32,464	-	-		-		580,967
2816	Odell Sanitary District	SLGRP	203,333	605,508,777	8,570,010,277	14,366	5,137,805,203	5,018,029,921	208,186	3,042	-	-		(26,550)		184,678
2817	Wickiup Water District	SLGRP	87,343	605,508,777	8,570,010,277	6,171	5,137,805,203	5,018,029,921	89,428	1,307	-	(17,307)		(1,426)		72,002
2818	Netarts Water District	SLGRP	121,122	605,508,777	8,570,010,277	8,558	5,137,805,203	5,018,029,921	124,013	1,812	-	(24,000)		(27,784)		74,041

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2819	Harrisburg Fire and Rescue	SLGRP	134,745	605,508,777	8,570,010,277	9,520	5,137,805,203	5,018,029,921	137,961	2,016	-	(26,699)		(10,694)		102,584
2820	Central Oregon Coast Fire & Rescue District	SLGRP	306,251	605,508,777	8,570,010,277	21,638	5,137,805,203	5,018,029,921	313,561	4,582	-	-		(302,599)		15,544
2821	Tillamook County Soil And Water Conservation District	Indep	63,910	605,508,777	8,570,010,277	4,516	16,461	63,910	16,461	956	-	-		-		17,417
2822	Deschutes County Rural Fire Protection District #2	SLGRP	108,915	605,508,777	8,570,010,277	7,695	5,137,805,203	5,018,029,921	111,515	1,630	-	(21,581)		(5,066)		86,498
2823	Lyons Fire District	SLGRP	40,681	605,508,777	8,570,010,277	2,874	5,137,805,203	5,018,029,921	41,652	609	-	-		-	Y	42,261
2824	Glide Fire Department	SLGRP	51,668	605,508,777	8,570,010,277	3,651	5,137,805,203	5,018,029,921	52,901	773	-	-		(29,744)		23,930
2825	Northern Oregon Corrections	SLGRP	2,905,624	605,508,777	8,570,010,277	205,295	5,137,805,203	5,018,029,921	2,974,978	43,475	-	-		(3,152,375)		(133,922)
2826	Wasco County Soil-Water Conservation District	SLGRP	399,933	605,508,777	8,570,010,277	28,257	5,137,805,203	5,018,029,921	409,479	5,984	-	-		(220,750)		194,713
2828	Deschutes Public Library District	Indep	3,859,982	605,508,777	8,570,010,277	272,725	1,268,346	3,859,982	1,268,346	57,755	-	-		-		1,326,101
2829	Hubbard Rural Fire Protection District	SLGRP	60,169	605,508,777	8,570,010,277	4,251	5,137,805,203	5,018,029,921	61,605	900	-	-		(71,633)		(9,128)
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	103,529	605,508,777	8,570,010,277	7,315	5,137,805,203	5,018,029,921	106,000	1,549	-	(20,514)		(6,137)		80,898
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	605,508,777	8,570,010,277	-	(255,628)	-	(255,628)	-	-	-		-		(255,628)
2832	Careoregon	Indep	-	605,508,777	8,570,010,277	-	(8,446)	-	(8,446)	-	-	-		-		(8,446)
2833	Boardman Rural Fire Protection District	Indep	336,480	605,508,777	8,570,010,277	23,774	6,118	336,480	6,118	5,035	-	-		-		11,153
2834	Crescent Rural Fire Protection District	SLGRP	209,211	605,508,777	8,570,010,277	14,782	5,137,805,203	5,018,029,921	214,205	3,130	-	-		(34,672)		182,663
2835	North Clackamas County Water Commission	Indep	245,417	605,508,777	8,570,010,277	17,340	111,122	245,417	111,122	3,672	-	-		-		114,794
2837	NORCOM	SLGRP	925,186	605,508,777	8,570,010,277	65,368	5,137,805,203	5,018,029,921	947,269	13,843	-	-		(682,193)		278,919
2838	High Desert Parks & Recreation District	SLGRP	24,410	605,508,777	8,570,010,277	1,725	5,137,805,203	5,018,029,921	24,993	365	-	(4,837)		-	Y	20,521
2839	North Morrow Vector Control District	SLGRP	105,536	605,508,777	8,570,010,277	7,457	5,137,805,203	5,018,029,921	108,055	1,579	-	(20,912)		-	Y	88,722
2840	Cannon Beach Rural Fire Protection District	SLGRP	103,930	605,508,777	8,570,010,277	7,343	5,137,805,203	5,018,029,921	106,411	1,555	-	(20,593)		(673)		86,700
2841	Jefferson County Soil & Water Conservation District	Indep	185,702	605,508,777	8,570,010,277	13,121	14,477	185,702	14,477	2,779	-	-		-		17,256
2842	Tualatin Valley Water District	SLGRP	8,426,455	605,508,777	8,570,010,277	595,366	5,137,805,203	5,018,029,921	8,627,586	126,081	(1,224,587)	-		(3,320,051)		4,209,029
2843	Yachats Rural Fire Protection District	SLGRP	121,053	605,508,777	8,570,010,277	8,553	5,137,805,203	5,018,029,921	123,942	1,811	-	-		(58,271)		67,482
2844	Crook County Rural Fire Protection District #1	SLGRP	1,025,512	605,508,777	8,570,010,277	72,457	5,137,805,203	5,018,029,921	1,049,990	15,344	-	(203,201)		(50,393)		811,740
2845	Sunrise Water Authority	Indep	1,130,346	605,508,777	8,570,010,277	79,864	1,039,939	1,130,346	1,039,939	16,913	-	-		-		1,056,852
2846	Jefferson County Library District	SLGRP	184,911	605,508,777	8,570,010,277	13,065	5,137,805,203	5,018,029,921	189,325	2,767	-	-		(12,766)		179,326
2847	Sweet Home Fire and Ambulance District	SLGRP	912,313	605,508,777	8,570,010,277	64,459	5,137,805,203	5,018,029,921	934,089	13,650	-	(180,771)		(90,683)		676,285
2848	Lane Transit District	Indep	-	605,508,777	8,570,010,277	-	(2,922)	-	(2,922)	-	-	-		-		(2,922)
2849	Lebanon Aquatic District	SLGRP	217,852	605,508,777	8,570,010,277	15,392	5,137,805,203	5,018,029,921	223,052	3,260	-	-		(56,106)		170,206
2850	Lake County 4-H & Extension Service	SLGRP	36,936	605,508,777	8,570,010,277	2,610	5,137,805,203	5,018,029,921	37,818	553	-	-		(40,597)		(2,226)
2851	East Umatilla County Rural Fire Protection District	SLGRP	48,084	605,508,777	8,570,010,277	3,397	5,137,805,203	5,018,029,921	49,232	719	-	(9,528)		(27,823)		12,600
2852	Ochoco Irrigation District	SLGRP	416,402	605,508,777	8,570,010,277	29,421	5,137,805,203	5,018,029,921	426,341	6,230	-	(82,509)		(258,881)		91,181
2853	Mill City Rural Fire Protection District	SLGRP	49,297	605,508,777	8,570,010,277	3,483	5,137,805,203	5,018,029,921	50,474	738	-	-		(57,110)		(5,898)
2854	Sunset Empire Transportation District	Indep	-	605,508,777	8,570,010,277	-	(3,804)	-	(3,804)	-	-	-		-		(3,804)
2855	Harney Hospital	SLGRP	6,647,333	605,508,777	8,570,010,277	469,663	5,137,805,203	5,018,029,921	6,805,998	99,461	-	-		(4,207,258)		2,698,201
2856	Mid-Columbia Council Of Governments	Indep	-	605,508,777	8,570,010,277	-	29,169	-	29,169	-	-	-		-		29,169
2857	Sunriver Service District	SLGRP	2,023,641	605,508,777	8,570,010,277	142,979	5,137,805,203	5,018,029,921	2,071,943	30,279	-	-		(1,548,711)		553,511
2858	Nesika Beach-Ophir Water District	SLGRP	89,214	605,508,777	8,570,010,277	6,303	5,137,805,203	5,018,029,921	91,343	1,335	-	-		(34,453)		58,225
2859	South Lane County Fire and Rescue	Indep	1,671,543	605,508,777	8,570,010,277	118,102	1,757,536	1,671,543	1,757,536	25,010	-	-		-		1,782,546
2860	Coos County Airport District	SLGRP	617,238	605,508,777	8,570,010,277	43,611	5,137,805,203	5,018,029,921	631,971	9,235	-	-		(408,981)		232,225
2861	Mt Angel Fire District	Indep	15,167	605,508,777	8,570,010,277	1,072	(7,147)	15,167	(7,147)	227	-	-		-		(6,920)
2864	Tri-City Water and Sanitary Authority	SLGRP	299,400	605,508,777	8,570,010,277	21,154	5,137,805,203	5,018,029,921	306,546	4,480	-	(59,325)		(79,034)		172,667
2865	Tri-County Cooperative Weed Management Area	Indep	96,745	605,508,777	8,570,010,277	6,835	295	96,745	295	1,448	-	-		-		1,743
2866	Jefferson Behavioral Health	Indep	-	605,508,777	8,570,010,277	-	(2,673)	-	(2,673)	-	-	-		-		(2,673)
2867	West Multnomah Soil And Water Conservation District	SLGRP	381,836	605,508,777	8,570,010,277	26,978	5,137,805,203	5,018,029,921	390,950	5,713	-	-		-		396,663
2868	Willamette Valley Fire & Rescue Authority	SLGRP	13,119	605,508,777	8,570,010,277	927	5,137,805,203	5,018,029,921	13,432	-	-	-		-		13,432
2869	Nehalem Bay Fire & Rescue	SLGRP	166,994	605,508,777	8,570,010,277	11,799	5,137,805,203	5,018,029,921	170,980	2,499	-	-		-		173,479
2870	Clackamas River Water Providers	Indep	144,904	605,508,777	8,570,010,277	10,238	7,553	144,904	7,553	2,168	-	-		-		9,721
2872	Emergency Communications of Southern Oregon	Indep	-	605,508,777	8,570,010,277	-	5,563	-	5,563	-	-	-		-		5,563
2873	Mosier Fire District	Indep	38,970	605,508,777	8,570,010,277	2,753	15	38,970	15	583	-	-		-		598
2874	Umatilla-Morrow Radio and Data District	Indep	125,894	605,508,777	8,570,010,277	8,895	(7,497)	125,894	(7,497)	1,884	-	-		-		(5,613)
2876	Oregon Municipal Electric Utilities Association	Indep	92,028	605,508,777	8,570,010,277	6,502	(220)	92,028	(220)	1,377	-	-		-		1,157
2877	Mid-Columbia Fire And Rescue V1-801	Indep	107,251	605,508,777	8,570,010,277	7,578	2,882	107,251	2,882	1,605	-	-		-		4,487

Exhibit F

Proportionate Share as of December 31, 2012

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2878	Yamhill Fire Protection District	Indep	31,785	605,508,777	8,570,010,277	2,246	-	31,785	-	476	-	-		-		476
2880	Oregon Health & Science University	SLGRP	383,695,958	605,508,777	8,570,010,277	27,109,801	5,137,805,203	5,018,029,921	392,854,391	5,741,051	-	-		(233,689,033)		164,906,409
2900	Clatsop Community College	SLGRP	5,334,659	605,508,777	8,570,010,277	376,917	5,137,805,203	5,018,029,921	5,461,992	79,820	(6,049,287)	-	Y	-		(507,475)
2901	Blue Mountain Community College	SLGRP	9,986,189	605,508,777	8,570,010,277	705,568	5,137,805,203	5,018,029,921	10,224,549	149,418	(8,988,485)	-	Y	-		1,385,482
2902	Treasure Valley Community College	SLGRP	9,726,097	605,508,777	8,570,010,277	687,191	5,137,805,203	5,018,029,921	9,958,249	145,527	(11,689,045)	-	Y	-		(1,585,269)
2903	Umpqua Community College	SLGRP	11,904,908	605,508,777	8,570,010,277	841,134	5,137,805,203	5,018,029,921	12,189,066	178,127	(9,781,470)	-	Y	-		2,585,723
2904	Lane Community College	SLGRP	52,687,664	605,508,777	8,570,010,277	3,722,614	5,137,805,203	5,018,029,921	53,945,265	788,339	(55,630,177)	-	Y	-		(896,573)
2905	Mt Hood Community College	SLGRP	39,160,714	605,508,777	8,570,010,277	2,766,876	5,137,805,203	5,018,029,921	40,095,441	585,942	(55,216,754)	-	Y	-		(14,535,371)
2906	Klamath Community College	SLGRP	4,374,307	605,508,777	8,570,010,277	309,064	5,137,805,203	5,018,029,921	4,478,717	65,451	(382,718)	-	Y	-		4,161,450
2908	Clackamas Community College	SLGRP	26,229,556	605,508,777	8,570,010,277	1,853,233	5,137,805,203	5,018,029,921	26,855,629	392,460	(24,645,203)	-	Y	-		2,602,886
2910	Linn-Benton Community College	SLGRP	26,271,032	605,508,777	8,570,010,277	1,856,164	5,137,805,203	5,018,029,921	26,898,095	393,080	(24,980,515)	-	Y	-		2,310,660
2918	Portland Community College	SLGRP	124,419,010	605,508,777	8,570,010,277	8,790,748	5,137,805,203	5,018,029,921	127,388,766	1,861,620	(114,557,281)	-	Y	-		14,693,105
2919	Chemeketa Community College	SLGRP	44,346,287	605,508,777	8,570,010,277	3,133,259	5,137,805,203	5,018,029,921	45,404,788	663,531	(50,018,600)	-	Y	-		(3,950,281)
2922	Rogue Community College	SLGRP	19,344,264	605,508,777	8,570,010,277	1,366,757	5,137,805,203	5,018,029,921	19,805,992	289,439	(17,111,778)	-	Y	-		2,983,653
2995	Oregon Coast Community College	SLGRP	1,860,434	605,508,777	8,570,010,277	131,448	5,137,805,203	5,018,029,921	1,904,841	27,837	(1,815,717)	-	Y	-		116,961
2996	Columbia Gorge Community College	SLGRP	4,798,312	605,508,777	8,570,010,277	339,022	5,137,805,203	5,018,029,921	4,912,843	71,795	(3,317,389)	-	Y	-		1,667,249
2997	Tillamook Bay Community College	SLGRP	1,615,333	605,508,777	8,570,010,277	114,130	5,137,805,203	5,018,029,921	1,653,889	24,169	(1,381,330)	-	Y	-		296,728
2998	Southwestern Community College	SLGRP	10,384,911	605,508,777	8,570,010,277	733,739	5,137,805,203	5,018,029,921	10,632,788	155,384	(11,409,354)	-	Y	-		(621,182)
2999	Central Oregon Community College	SLGRP	20,724,181	605,508,777	8,570,010,277	1,464,254	5,137,805,203	5,018,029,921	21,218,846	310,086	(11,467,856)	-	Y	-		10,061,076
3003	Baker School District #5J	Schools	7,670,098	605,508,777	8,570,010,277	541,926	4,578,319,190	2,731,502,837	12,855,984	114,764	(9,579,360)	-		-		3,391,388
3008	Huntington School District #16J	Schools	492,049	605,508,777	8,570,010,277	34,765	4,578,319,190	2,731,502,837	824,732	7,362	-	-		-		832,094
3016	Burnt River High School	Schools	286,265	605,508,777	8,570,010,277	20,226	4,578,319,190	2,731,502,837	479,814	4,283	-	-		-		484,097
3027	Pine-Eagle School District #61	Schools	949,440	605,508,777	8,570,010,277	67,082	4,578,319,190	2,731,502,837	1,591,373	14,206	-	-		-		1,605,579
3037	Alsea School	Schools	893,771	605,508,777	8,570,010,277	63,149	4,578,319,190	2,731,502,837	1,498,065	13,373	-	-		-		1,511,438
3039	Corvallis School District #509J	Schools	29,554,580	605,508,777	8,570,010,277	2,088,161	4,578,319,190	2,731,502,837	49,536,943	442,210	(37,008,515)	-		-		12,970,638
3043	Philomath School District #17J	Schools	6,126,649	605,508,777	8,570,010,277	432,875	4,578,319,190	2,731,502,837	10,268,982	91,670	(6,678,909)	-		-		3,681,743
3075	West Linn School District	Schools	38,012,425	605,508,777	8,570,010,277	2,685,744	4,578,319,190	2,731,502,837	63,713,284	568,761	(35,980,942)	-		-		28,301,103
3116	Colton School District #53	Schools	2,780,868	605,508,777	8,570,010,277	196,481	4,578,319,190	2,731,502,837	4,661,061	41,609	-	-		-		4,702,670
3122	Oregon City School District #62	Schools	34,059,502	605,508,777	8,570,010,277	2,406,453	4,578,319,190	2,731,502,837	57,087,721	509,615	(39,932,793)	-		-		17,664,543
3160	Gladstone School District #115	Schools	7,844,600	605,508,777	8,570,010,277	554,255	4,578,319,190	2,731,502,837	13,148,470	117,375	(20,410,585)	-		-		(7,144,740)
3179	Clatsop County School District #1C	Schools	8,496,982	605,508,777	8,570,010,277	600,349	4,578,319,190	2,731,502,837	14,241,939	127,136	(21,683,582)	-		-		(7,314,507)
3186	Jewell School District #8	Schools	1,341,378	605,508,777	8,570,010,277	94,774	4,578,319,190	2,731,502,837	2,248,307	20,070	-	-		-		2,268,377
3187	Seaside Schools	Schools	8,424,521	605,508,777	8,570,010,277	595,229	4,578,319,190	2,731,502,837	14,120,485	126,052	(8,284,739)	-		-		5,961,798
3195	Warrenton-Hammond School District	Schools	4,295,230	605,508,777	8,570,010,277	303,477	4,578,319,190	2,731,502,837	7,199,309	64,267	(3,813,818)	-		-		3,449,758
3230	Vernonia School District	Schools	3,122,659	605,508,777	8,570,010,277	220,630	4,578,319,190	2,731,502,837	5,233,943	46,723	-	-		-		5,280,666
3241	Coquille School District #8	Schools	4,046,842	605,508,777	8,570,010,277	285,927	4,578,319,190	2,731,502,837	6,782,982	60,551	-	-		-		6,843,533
3242	Coos Bay School District #9	Schools	11,707,948	605,508,777	8,570,010,277	827,218	4,578,319,190	2,731,502,837	19,623,894	175,180	(8,229,932)	-		-		11,569,142
3245	North Bend Public Schools	Schools	8,515,559	605,508,777	8,570,010,277	601,662	4,578,319,190	2,731,502,837	14,273,076	127,414	(9,353,602)	-		-		5,046,888
3252	Powers School District	Schools	781,836	605,508,777	8,570,010,277	55,240	4,578,319,190	2,731,502,837	1,310,449	11,698	-	-		-		1,322,147
3257	Myrtle Point School District #41	Schools	2,939,968	605,508,777	8,570,010,277	207,722	4,578,319,190	2,731,502,837	4,927,731	43,989	-	-		-		4,971,720
3264	Bandon School District	Schools	3,547,443	605,508,777	8,570,010,277	250,642	4,578,319,190	2,731,502,837	5,945,931	53,079	-	-		-		5,999,010
3274	Crook County School District	Schools	12,611,618	605,508,777	8,570,010,277	891,066	4,578,319,190	2,731,502,837	21,138,551	188,701	(27,909,426)	-		-		(6,582,174)
3275	Port Orford-Langlois School District #2Cj	Schools	1,564,996	605,508,777	8,570,010,277	110,574	4,578,319,190	2,731,502,837	2,623,117	23,416	-	-		-		2,646,533
3283	Brookings-Harbor School District #17C	Schools	6,546,625	605,508,777	8,570,010,277	462,548	4,578,319,190	2,731,502,837	10,972,911	97,954	(11,684,534)	-		-		(613,669)
3288	Central Curry School District #1	Schools	2,242,058	605,508,777	8,570,010,277	158,411	4,578,319,190	2,731,502,837	3,757,952	33,547	-	-		-		3,791,499
3291	Bend-La Pine Public Schools	Schools	70,798,223	605,508,777	8,570,010,277	5,002,205	4,578,319,190	2,731,502,837	118,666,127	1,059,319	(74,241,386)	-		-		45,484,060
3296	Sisters School District	Schools	5,343,280	605,508,777	8,570,010,277	377,526	4,578,319,190	2,731,502,837	8,955,964	79,949	(9,498,077)	-		-		(462,164)
3307	Oakland School District	Schools	2,359,952	605,508,777	8,570,010,277	166,741	4,578,319,190	2,731,502,837	3,955,556	35,311	-	-		-		3,990,867
3310	Roseburg Public Schools	Schools	24,540,379	605,508,777	8,570,010,277	1,733,885	4,578,319,190	2,731,502,837	41,132,554	367,185	(36,034,575)	-		-		5,465,164
3316	Glide School District #12	Schools	3,150,229	605,508,777	8,570,010,277	222,577	4,578,319,190	2,731,502,837	5,280,153	47,135	(3,537,952)	-		-		1,789,336
3318	Days Creek School District #15	Schools	1,350,798	605,508,777	8,570,010,277	95,440	4,578,319,190	2,731,502,837	2,264,096	20,211	-	-		-		2,284,307
3319	South Umpqua School District	Schools	5,925,719	605,508,777	8,570,010,277	418,678	4,578,319,190	2,731,502,837	9,932,200	88,664	(16,417,430)	-		-		(6,396,566)
3320	Camas Valley School District #21	Schools	826,721	605,508,777	8,570,010,277	58,411	4,578,319,190	2,731,502,837	1,385,681	12,370	-	-		-		1,398,051

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3321	North Douglas School District #22	Schools	1,738,045	605,508,777	8,570,010,277	122,800	4,578,319,190	2,731,502,837	2,913,167	26,006	-	-		-		2,939,173
3324	Yoncalla School District #32	Schools	1,248,188	605,508,777	8,570,010,277	88,190	4,578,319,190	2,731,502,837	2,092,110	18,676	-	-		-		2,110,786
3325	Elkton School District #34	Schools	1,027,008	605,508,777	8,570,010,277	72,563	4,578,319,190	2,731,502,837	1,721,386	15,367	-	-		-		1,736,753
3335	Riddle School District	Schools	1,647,345	605,508,777	8,570,010,277	116,392	4,578,319,190	2,731,502,837	2,761,143	24,648	-	-		-		2,785,791
3338	Glendale #77	Schools	1,757,843	605,508,777	8,570,010,277	124,199	4,578,319,190	2,731,502,837	2,946,351	26,302	-	-		-		2,972,653
3349	Winston-Dillard Schools	Schools	5,915,872	605,508,777	8,570,010,277	417,982	4,578,319,190	2,731,502,837	9,915,695	88,516	(15,847,124)	-		-		(5,842,913)
3353	Sutherlin School District #130	Schools	6,320,872	605,508,777	8,570,010,277	446,597	4,578,319,190	2,731,502,837	10,594,523	94,576	(12,583,048)	-		-		(1,893,949)
3361	Arlington Public Schools	Schools	1,000,991	605,508,777	8,570,010,277	70,724	4,578,319,190	2,731,502,837	1,677,778	14,977	-	-		-		1,692,755
3364	Condon Admin School District #25J	Schools	755,143	605,508,777	8,570,010,277	53,354	4,578,319,190	2,731,502,837	1,265,708	11,299	-	-		-		1,277,007
3370	Prairie City School District #4	Schools	798,197	605,508,777	8,570,010,277	56,396	4,578,319,190	2,731,502,837	1,337,872	11,943	-	-		-		1,349,815
3372	Monument School District #8	Schools	447,580	605,508,777	8,570,010,277	31,623	4,578,319,190	2,731,502,837	750,197	6,697	-	-		-		756,894
3375	Dayville School District #16J	Schools	464,939	605,508,777	8,570,010,277	32,850	4,578,319,190	2,731,502,837	779,292	6,957	-	-		-		786,249
3376	Long Creek Schools	Schools	204,084	605,508,777	8,570,010,277	14,419	4,578,319,190	2,731,502,837	342,069	3,054	-	-		-		345,123
3394	Crane Elementary School	Schools	307,811	605,508,777	8,570,010,277	21,748	4,578,319,190	2,731,502,837	515,927	4,606	-	-		-		520,533
3395	Pine Creek School	Schools	26,507	605,508,777	8,570,010,277	1,873	4,578,319,190	2,731,502,837	44,429	397	-	-		-		44,826
3396	Diamond School District #7	Schools	113,196	605,508,777	8,570,010,277	7,998	4,578,319,190	2,731,502,837	189,730	1,694	-	-		-		191,424
3397	Suntex School District	Schools	95,370	605,508,777	8,570,010,277	6,738	4,578,319,190	2,731,502,837	159,851	1,427	-	-		-		161,278
3398	Drewsey School	Schools	129,323	605,508,777	8,570,010,277	9,137	4,578,319,190	2,731,502,837	216,761	1,935	-	-		-		218,696
3399	Frenchglen School District	Schools	101,759	605,508,777	8,570,010,277	7,190	4,578,319,190	2,731,502,837	170,560	1,523	-	-		-		172,083
3405	Fields-Trout Creek #33	Schools	114,293	605,508,777	8,570,010,277	8,075	4,578,319,190	2,731,502,837	191,568	1,710	-	-		-		193,278
3407	Crane Union High School	Schools	722,659	605,508,777	8,570,010,277	51,059	4,578,319,190	2,731,502,837	1,211,261	10,813	-	-		-		1,222,074
3409	Hood River County School District	Schools	22,649,432	605,508,777	8,570,010,277	1,600,282	4,578,319,190	2,731,502,837	37,963,105	338,892	(24,463,782)	-		-		13,838,215
3414	City of Phoenix School District	Schools	11,113,307	605,508,777	8,570,010,277	785,204	4,578,319,190	2,731,502,837	18,627,206	166,283	(12,853,640)	-		-		5,939,849
3415	Ashland Public Schools	Schools	12,528,481	605,508,777	8,570,010,277	885,192	4,578,319,190	2,731,502,837	20,999,204	187,457	-	-		-		21,186,661
3416	Central Point School District #6	Schools	17,092,878	605,508,777	8,570,010,277	1,207,687	4,578,319,190	2,731,502,837	28,649,669	255,752	-	-		-		28,905,421
3417	Eagle Point School District #9	Schools	15,675,723	605,508,777	8,570,010,277	1,107,559	4,578,319,190	2,731,502,837	26,274,351	234,548	-	-		-		26,508,899
3424	Rogue River School District	Schools	3,564,762	605,508,777	8,570,010,277	251,866	4,578,319,190	2,731,502,837	5,974,959	53,338	-	-		-		6,028,297
3432	Prospect School District	Schools	1,048,929	605,508,777	8,570,010,277	74,111	4,578,319,190	2,731,502,837	1,758,128	15,695	-	-		-		1,773,823
3439	Butte Falls School District	Schools	916,148	605,508,777	8,570,010,277	64,730	4,578,319,190	2,731,502,837	1,535,572	13,708	-	-		-		1,549,280
3440	Pinehurst School	Schools	127,221	605,508,777	8,570,010,277	8,989	4,578,319,190	2,731,502,837	213,237	1,904	-	-		-		215,141
3445	Culver School District #4	Schools	2,581,859	605,508,777	8,570,010,277	182,420	4,578,319,190	2,731,502,837	4,327,499	38,631	-	-		-		4,366,130
3447	Madras School District	Schools	16,695,203	605,508,777	8,570,010,277	1,179,589	4,578,319,190	2,731,502,837	27,983,119	249,802	(13,362,276)	-		-		14,870,645
3451	Black Butte School District	Schools	173,615	605,508,777	8,570,010,277	12,267	4,578,319,190	2,731,502,837	290,999	2,598	-	-		-		293,597
3454	Grants Pass School District	Schools	27,608,376	605,508,777	8,570,010,277	1,950,653	4,578,319,190	2,731,502,837	46,274,877	413,090	-	-		-		46,687,967
3456	Klamath County School District	Schools	26,177,966	605,508,777	8,570,010,277	1,849,588	4,578,319,190	2,731,502,837	43,877,342	391,688	-	-		-		44,269,030
3457	Klamath Falls City Schools	Schools	15,239,183	605,508,777	8,570,010,277	1,076,715	4,578,319,190	2,731,502,837	25,542,658	228,016	-	-		-		25,770,674
3461	Lake County School District #7	Schools	3,348,316	605,508,777	8,570,010,277	236,573	4,578,319,190	2,731,502,837	5,612,170	50,099	-	-		-		5,662,269
3462	Paisley School District	Schools	626,283	605,508,777	8,570,010,277	44,250	4,578,319,190	2,731,502,837	1,049,724	9,371	-	-		-		1,059,095
3463	North Lake School District #14	Schools	1,377,049	605,508,777	8,570,010,277	97,295	4,578,319,190	2,731,502,837	2,308,096	20,604	-	-		-		2,328,700
3464	Plush School District	Schools	76,537	605,508,777	8,570,010,277	5,408	4,578,319,190	2,731,502,837	128,285	1,145	-	-		-		129,430
3465	Adel School District #21	Schools	82,286	605,508,777	8,570,010,277	5,814	4,578,319,190	2,731,502,837	137,921	1,231	-	-		-		139,152
3470	Pleasant Hill School District	Schools	3,436,395	605,508,777	8,570,010,277	242,796	4,578,319,190	2,731,502,837	5,759,801	51,417	-	-		-		5,811,218
3473	Eugene School District 4J	Schools	79,387,275	605,508,777	8,570,010,277	5,609,059	4,578,319,190	2,731,502,837	133,062,386	1,187,832	(46,485,504)	-		-		87,764,714
3487	Springfield School District #19	Schools	47,828,190	605,508,777	8,570,010,277	3,379,271	4,578,319,190	2,731,502,837	80,165,657	715,629	(52,456,706)	-		-		28,424,580
3494	Fern Ridge School District	Schools	5,612,974	605,508,777	8,570,010,277	396,581	4,578,319,190	2,731,502,837	9,408,003	83,984	(7,560,898)	-		-		1,931,089
3498	Mapleton School District	Schools	1,410,294	605,508,777	8,570,010,277	99,643	4,578,319,190	2,731,502,837	2,363,818	21,102	-	-		-		2,384,920
3502	Creswell School District #40	Schools	5,499,934	605,508,777	8,570,010,277	388,594	4,578,319,190	2,731,502,837	9,218,535	82,293	(2,777,132)	-		-		6,523,696
3506	South Lane School District	Schools	13,346,532	605,508,777	8,570,010,277	942,991	4,578,319,190	2,731,502,837	22,370,353	199,698	(26,081,816)	-		-		(3,511,765)
3510	Bethel School District	Schools	22,431,344	605,508,777	8,570,010,277	1,584,873	4,578,319,190	2,731,502,837	37,597,564	335,629	-	-		-		37,933,193
3517	Crow-Applegate-Lorane District #66	Schools	1,549,037	605,508,777	8,570,010,277	109,446	4,578,319,190	2,731,502,837	2,596,368	23,177	-	-		-		2,619,545
3519	McKenzie School District	Schools	1,483,066	605,508,777	8,570,010,277	104,785	4,578,319,190	2,731,502,837	2,485,793	22,190	-	-		-		2,507,983
3520	Junction City School District #69	Schools	6,982,883	605,508,777	8,570,010,277	493,371	4,578,319,190	2,731,502,837	11,704,131	104,481	-	-		-		11,808,612
3522	Lowell School District	Schools	1,266,227	605,508,777	8,570,010,277	89,464	4,578,319,190	2,731,502,837	2,122,345	18,946	-	-		-		2,141,291

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3524	Oakridge School District	Schools	2,442,049	605,508,777	8,570,010,277	172,541	4,578,319,190	2,731,502,837	4,093,161	36,539	-	-		-		4,129,700
3527	Marcola School District #79	Schools	1,299,994	605,508,777	8,570,010,277	91,850	4,578,319,190	2,731,502,837	2,178,942	19,451	-	-		-		2,198,393
3533	Triangle Lake Schools	Schools	1,213,912	605,508,777	8,570,010,277	85,768	4,578,319,190	2,731,502,837	2,034,659	18,163	-	-		-		2,052,822
3537	Siuslaw School District #97J	Schools	6,541,762	605,508,777	8,570,010,277	462,204	4,578,319,190	2,731,502,837	10,964,761	97,881	(9,036,891)	-		-		2,025,751
3579	Lincoln County School District	Schools	18,162,972	605,508,777	8,570,010,277	1,283,294	4,578,319,190	2,731,502,837	30,443,272	271,764	(66,161,015)	-		-		(35,445,979)
3615	Central Linn School District #552C	Schools	3,052,142	605,508,777	8,570,010,277	215,647	4,578,319,190	2,731,502,837	5,115,748	45,668	-	-		-		5,161,416
3618	Sweet Home School District #55	Schools	9,213,667	605,508,777	8,570,010,277	650,986	4,578,319,190	2,731,502,837	15,443,187	137,860	(20,300,701)	-		-		(4,719,654)
3647	Scio School District #95C	Schools	3,276,010	605,508,777	8,570,010,277	231,464	4,578,319,190	2,731,502,837	5,490,977	49,017	-	-		-		5,539,994
3665	Santiam Canyon School District	Schools	2,709,587	605,508,777	8,570,010,277	191,444	4,578,319,190	2,731,502,837	4,541,586	40,542	(4,398,568)	-		-		183,560
3684	Ontario School District #8C	Schools	11,568,354	605,508,777	8,570,010,277	817,355	4,578,319,190	2,731,502,837	19,389,918	173,092	(10,824,639)	-		-		8,738,371
3687	Juntura Grade School	Schools	26,495	605,508,777	8,570,010,277	1,872	4,578,319,190	2,731,502,837	44,409	396	-	-		-		44,805
3694	Nyssa School District #26	Schools	5,767,157	605,508,777	8,570,010,277	407,475	4,578,319,190	2,731,502,837	9,666,432	86,291	-	-		-		9,752,723
3696	Annex Elementary School	Schools	278,146	605,508,777	8,570,010,277	19,652	4,578,319,190	2,731,502,837	466,205	4,162	-	-		-		470,367
3707	Adrian School District #61	Schools	1,203,537	605,508,777	8,570,010,277	85,035	4,578,319,190	2,731,502,837	2,017,269	18,008	-	-		-		2,035,277
3709	Harper School District #66	Schools	572,243	605,508,777	8,570,010,277	40,431	4,578,319,190	2,731,502,837	959,146	8,562	-	-		-		967,708
3712	W W Jones School	Schools	95,073	605,508,777	8,570,010,277	6,717	4,578,319,190	2,731,502,837	159,354	1,423	-	-		-		160,777
3729	Jefferson School District #14Cj	Schools	4,323,663	605,508,777	8,570,010,277	305,486	4,578,319,190	2,731,502,837	7,246,966	64,693	(7,695,251)	-		-		(383,592)
3730	North Marion School District #15	Schools	8,520,977	605,508,777	8,570,010,277	602,044	4,578,319,190	2,731,502,837	14,282,157	127,495	(12,297,684)	-		-		2,111,968
3735	Salem-Keizer Public Schools	Schools	194,129,187	605,508,777	8,570,010,277	13,716,078	4,578,319,190	2,731,502,837	325,383,291	2,904,658	(195,410,253)	-		-		132,877,696
3750	St Paul School District	Schools	1,718,404	605,508,777	8,570,010,277	121,413	4,578,319,190	2,731,502,837	2,880,247	25,712	-	-		-		2,905,959
3780	Mt Angel School District #91	Schools	3,111,001	605,508,777	8,570,010,277	219,806	4,578,319,190	2,731,502,837	5,214,403	46,548	-	-		-		5,260,951
3786	Woodburn School District	Schools	26,624,976	605,508,777	8,570,010,277	1,881,171	4,578,319,190	2,731,502,837	44,626,583	398,376	-	-		-		45,024,959
3809	Morrow County Schools	Schools	9,674,857	605,508,777	8,570,010,277	683,571	4,578,319,190	2,731,502,837	16,216,195	144,760	(8,312,467)	-		-		8,048,488
3818	Portland Public Schools	Schools	250,889,737	605,508,777	8,570,010,277	17,726,459	4,578,319,190	2,731,502,837	420,520,631	3,753,938	(610,818,860)	-		-		(186,544,291)
3820	Parkrose School District	Schools	17,044,689	605,508,777	8,570,010,277	1,204,282	4,578,319,190	2,731,502,837	28,568,898	255,031	-	-		-		28,823,929
3824	Reynolds School District	Schools	57,523,277	605,508,777	8,570,010,277	4,064,272	4,578,319,190	2,731,502,837	96,415,760	860,692	(89,876,933)	-		-		7,399,519
3842	Corbett School District #39	Schools	3,155,355	605,508,777	8,570,010,277	222,940	4,578,319,190	2,731,502,837	5,288,745	47,212	-	-		-		5,335,957
3843	David Douglas School Dist	Schools	55,426,139	605,508,777	8,570,010,277	3,916,100	4,578,319,190	2,731,502,837	92,900,711	829,314	(23,452,655)	-		-		70,277,370
3847	Riverdale School	Schools	3,414,574	605,508,777	8,570,010,277	241,255	4,578,319,190	2,731,502,837	5,723,227	51,091	(4,625,494)	-		-		1,148,824
3850	Dallas School Dist	Schools	11,834,939	605,508,777	8,570,010,277	836,190	4,578,319,190	2,731,502,837	19,836,746	177,080	-	-		-		20,013,826
3859	Central School District #13J	Schools	12,856,736	605,508,777	8,570,010,277	908,385	4,578,319,190	2,731,502,837	21,549,398	192,369	(22,305,649)	-		-		(563,882)
3865	Perrydale School District #21	Schools	1,579,793	605,508,777	8,570,010,277	111,619	4,578,319,190	2,731,502,837	2,647,918	23,638	-	-		-		2,671,556
3887	Falls City School District	Schools	885,379	605,508,777	8,570,010,277	62,556	4,578,319,190	2,731,502,837	1,483,999	13,247	(2,118,405)	-		-		(621,159)
3902	Tillamook Public Schools	Schools	8,807,799	605,508,777	8,570,010,277	622,310	4,578,319,190	2,731,502,837	14,762,904	131,787	(19,891,661)	-		-		(4,996,970)
3920	Neah-Kah-Nie School District	Schools	5,268,755	605,508,777	8,570,010,277	372,261	4,578,319,190	2,731,502,837	8,831,051	78,834	-	-		-		8,909,885
3927	Echo School District	Schools	1,448,908	605,508,777	8,570,010,277	102,372	4,578,319,190	2,731,502,837	2,428,540	21,679	(1,768,014)	-		-		682,205
3928	Umatilla School District #6R	Schools	6,049,266	605,508,777	8,570,010,277	427,407	4,578,319,190	2,731,502,837	10,139,279	90,512	(4,181,486)	-		-		6,048,305
3931	Pendleton School District #16R	Schools	13,536,613	605,508,777	8,570,010,277	956,421	4,578,319,190	2,731,502,837	22,688,951	202,542	(30,949,967)	-		-		(8,058,474)
3935	Athena-Weston School District #29Rj	Schools	2,525,751	605,508,777	8,570,010,277	178,455	4,578,319,190	2,731,502,837	4,233,455	37,792	-	-		-		4,271,247
3942	Stanfield School District	Schools	2,452,645	605,508,777	8,570,010,277	173,290	4,578,319,190	2,731,502,837	4,110,921	36,698	(3,973,449)	-		-		174,170
3944	Ukiah School	Schools	435,013	605,508,777	8,570,010,277	30,736	4,578,319,190	2,731,502,837	729,133	6,509	-	-		-		735,642
3957	Helix School District	Schools	779,040	605,508,777	8,570,010,277	55,043	4,578,319,190	2,731,502,837	1,305,762	11,656	-	-		-		1,317,418
3958	Pilot Rock School District #2R	Schools	1,490,077	605,508,777	8,570,010,277	105,280	4,578,319,190	2,731,502,837	2,497,544	22,295	(2,231,863)	-		-		287,976
3965	La Grande Public Schools	Schools	8,852,081	605,508,777	8,570,010,277	625,438	4,578,319,190	2,731,502,837	14,837,126	132,449	(10,947,564)	-		-		4,022,011
3966	Union County School District	Schools	1,719,243	605,508,777	8,570,010,277	121,472	4,578,319,190	2,731,502,837	2,881,653	25,724	(2,050,003)	-		-		857,374
3967	North Powder School District	Schools	1,315,755	605,508,777	8,570,010,277	92,964	4,578,319,190	2,731,502,837	2,205,360	19,687	-	-		-		2,225,047
3969	Imbler School District	Schools	1,483,417	605,508,777	8,570,010,277	104,810	4,578,319,190	2,731,502,837	2,486,381	22,196	-	-		-		2,508,577
3970	Cove School District	Schools	1,284,577	605,508,777	8,570,010,277	90,761	4,578,319,190	2,731,502,837	2,153,102	19,220	-	-		-		2,172,322
3973	Elgin School District #23	Schools	1,850,582	605,508,777	8,570,010,277	130,752	4,578,319,190	2,731,502,837	3,101,793	27,689	-	-		-		3,129,482
3986	Joseph School District #6	Schools	1,335,885	605,508,777	8,570,010,277	94,386	4,578,319,190	2,731,502,837	2,239,100	19,988	-	-		-		2,259,088
3990	Wallowa School	Schools	1,289,304	605,508,777	8,570,010,277	91,095	4,578,319,190	2,731,502,837	2,161,025	19,291	-	-		-		2,180,316
3993	Enterprise School District #21	Schools	1,874,835	605,508,777	8,570,010,277	132,465	4,578,319,190	2,731,502,837	3,142,443	28,052	-	-		-		3,170,495
4003	Troy School District #54	Schools	728	605,508,777	8,570,010,277	51	4,578,319,190	2,731,502,837	1,220	11	-	-		-		1,231

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4012	Dufur Schools	Schools	1,388,513	605,508,777	8,570,010,277	98,105	4,578,319,190	2,731,502,837	2,327,311	20,776	-	-		-		2,348,087
4034	Gaston Public Schools	Schools	2,322,131	605,508,777	8,570,010,277	164,069	4,578,319,190	2,731,502,837	3,892,164	34,745	(4,790,672)	-		-		(863,763)
4035	Banks School District	Schools	3,708,990	605,508,777	8,570,010,277	262,056	4,578,319,190	2,731,502,837	6,216,702	55,496	(2,266,397)	-		-		4,005,801
4062	Beaverton School District	Schools	188,926,161	605,508,777	8,570,010,277	13,348,461	4,578,319,190	2,731,502,837	316,662,409	2,826,808	(154,946,402)	-		-		164,542,815
4109	Spray School District #1	Schools	480,423	605,508,777	8,570,010,277	33,944	4,578,319,190	2,731,502,837	805,245	7,188	-	-		-		812,433
4114	Fossil School District #21J	Schools	744,325	605,508,777	8,570,010,277	52,590	4,578,319,190	2,731,502,837	1,247,576	11,137	-	-		-		1,258,713
4135	Newberg School District #29Jt	Schools	22,783,748	605,508,777	8,570,010,277	1,609,772	4,578,319,190	2,731,502,837	38,188,234	340,902	(39,071,356)	-		-		(542,220)
4142	McMinnville Schools	Schools	30,861,719	605,508,777	8,570,010,277	2,180,516	4,578,319,190	2,731,502,837	51,727,861	461,769	(28,235,495)	-		-		23,954,135
4144	Sheridan School District #48J	Schools	4,253,756	605,508,777	8,570,010,277	300,546	4,578,319,190	2,731,502,837	7,129,794	63,647	-	-		-		7,193,441
4166	Yamhill-Carlton School District #1	Schools	4,879,954	605,508,777	8,570,010,277	344,790	4,578,319,190	2,731,502,837	8,179,375	73,016	(11,683,756)	-		-		(3,431,365)
4219	Grant County Education Service District	Schools	557,976	605,508,777	8,570,010,277	39,423	4,578,319,190	2,731,502,837	935,233	8,349	-	-		-		943,582
4220	Jefferson County Education Service District	Schools	933,618	605,508,777	8,570,010,277	65,964	4,578,319,190	2,731,502,837	1,564,853	13,969	-	-		-		1,578,822
4223	InterMountain Education Service District	Schools	9,814,077	605,508,777	8,570,010,277	693,408	4,578,319,190	2,731,502,837	16,449,544	146,843	(10,750,184)	-		-		5,846,203
4224	Wallowa County Region 18	Schools	892,929	605,508,777	8,570,010,277	63,089	4,578,319,190	2,731,502,837	1,496,654	13,360	-	-		-		1,510,014
4226	North Central Education Service District	Schools	673,107	605,508,777	8,570,010,277	47,558	4,578,319,190	2,731,502,837	1,128,206	10,071	-	-		-		1,138,277
4232	South Coast Education Service District Region #7	Schools	4,783,838	605,508,777	8,570,010,277	337,999	4,578,319,190	2,731,502,837	8,018,274	71,578	-	-		-		8,089,852
4237	Douglas Education Service District	Schools	8,178,344	605,508,777	8,570,010,277	577,836	4,578,319,190	2,731,502,837	13,707,864	122,368	(4,204,114)	-		-		9,626,118
4238	Multnomah Education Service District	Schools	26,829,933	605,508,777	8,570,010,277	1,895,652	4,578,319,190	2,731,502,837	44,970,115	401,443	(28,971,488)	-		-		16,400,070
4252	High Desert Education Service District	Schools	10,339,608	605,508,777	8,570,010,277	730,539	4,578,319,190	2,731,502,837	17,330,396	154,706	(10,024,146)	-		-		7,460,956
4254	Willamette Education Service District	Schools	15,047,741	605,508,777	8,570,010,277	1,063,189	4,578,319,190	2,731,502,837	25,221,779	225,152	(24,928,283)	-		-		518,648
4258	Hermiston School District #8R	Schools	20,045,659	605,508,777	8,570,010,277	1,416,314	4,578,319,190	2,731,502,837	33,598,876	299,933	(21,618,681)	-		-		12,280,128
4259	Clackamas Education Service District	Schools	14,026,180	605,508,777	8,570,010,277	991,011	4,578,319,190	2,731,502,837	23,509,523	209,867	(15,940,466)	-		-		7,778,924
4260	Greater Albany School District #8J	Schools	39,545,387	605,508,777	8,570,010,277	2,794,055	4,578,319,190	2,731,502,837	66,282,708	591,698	(38,020,001)	-		-		28,854,405
4268	Lake Oswego School District	Schools	31,775,160	605,508,777	8,570,010,277	2,245,054	4,578,319,190	2,731,502,837	53,258,896	475,436	(45,536,299)	-		-		8,198,033
4270	Silver Falls School District	Schools	15,576,967	605,508,777	8,570,010,277	1,100,581	4,578,319,190	2,731,502,837	26,108,824	233,070	(17,355,453)	-		-		8,986,441
4271	Malheur Education Service District Region 14	Schools	1,628,072	605,508,777	8,570,010,277	115,030	4,578,319,190	2,731,502,837	2,728,840	24,360	-	-		-		2,753,200
4272	Linn-Benton-Lincoln Education Service District	Schools	9,903,424	605,508,777	8,570,010,277	699,720	4,578,319,190	2,731,502,837	16,599,300	148,180	-	-		-		16,747,480
4273	Double O School District	Schools	34,719	605,508,777	8,570,010,277	2,453	4,578,319,190	2,731,502,837	58,193	519	-	-		-		58,712
4276	Lane County Education Service District	Schools	9,525,891	605,508,777	8,570,010,277	673,046	4,578,319,190	2,731,502,837	15,966,511	142,531	(5,372,792)	-		-		10,736,250
4277	Mitchell School	Schools	571,784	605,508,777	8,570,010,277	40,399	4,578,319,190	2,731,502,837	958,377	8,555	-	-		-		966,932
4279	St Helens School District #502	Schools	13,190,342	605,508,777	8,570,010,277	931,955	4,578,319,190	2,731,502,837	22,108,561	197,361	(29,326,414)	-		-		(7,020,492)
4280	Northwest Regional Education Service District	Schools	25,015,460	605,508,777	8,570,010,277	1,767,452	4,578,319,190	2,731,502,837	41,928,846	374,294	-	-		-		42,303,140
4286	Southern Oregon Education Service District	Schools	11,614,062	605,508,777	8,570,010,277	820,584	4,578,319,190	2,731,502,837	19,466,530	173,775	-	-		-		19,640,305
4288	Medford School District #549C	Schools	47,624,061	605,508,777	8,570,010,277	3,364,849	4,578,319,190	2,731,502,837	79,823,513	712,575	(26,962,121)	-		-		53,573,967
4291	Dayton Public Schools	Schools	5,160,956	605,508,777	8,570,010,277	364,644	4,578,319,190	2,731,502,837	8,650,368	77,221	(8,234,620)	-		-		492,969
4293	Lake County Education Service District	Schools	361,333	605,508,777	8,570,010,277	25,530	4,578,319,190	2,731,502,837	605,636	5,406	-	-		-		611,042
4294	Harney Education Service District Region XVII	Schools	1,101,124	605,508,777	8,570,010,277	77,799	4,578,319,190	2,731,502,837	1,845,613	16,476	-	-		-		1,862,089
4295	Wasco County Education Service District	Schools	930,815	605,508,777	8,570,010,277	65,766	4,578,319,190	2,731,502,837	1,560,155	13,927	-	-		-		1,574,082
4306	Amity School District	Schools	3,552,886	605,508,777	8,570,010,277	251,027	4,578,319,190	2,731,502,837	5,955,054	53,160	(8,047,431)	-		-		(2,039,217)
4309	Scappoose School District	Schools	8,530,434	605,508,777	8,570,010,277	602,713	4,578,319,190	2,731,502,837	14,298,008	127,637	-	-		-		14,425,645
4311	Redmond School District #2J	Schools	27,493,448	605,508,777	8,570,010,277	1,942,533	4,578,319,190	2,731,502,837	46,082,244	411,371	(27,227,705)	-		-		19,265,910
4312	Reedsport School District	Schools	2,719,364	605,508,777	8,570,010,277	192,135	4,578,319,190	2,731,502,837	4,557,973	40,688	(3,554,061)	-		-		1,044,600
4313	Forest Grove School District	Schools	26,451,010	605,508,777	8,570,010,277	1,868,880	4,578,319,190	2,731,502,837	44,334,996	395,773	(23,911,974)	-		-		20,818,795
4314	Willamina School District #30J	Schools	3,450,598	605,508,777	8,570,010,277	243,800	4,578,319,190	2,731,502,837	5,783,607	51,630	(1,768,591)	-		-		4,066,646
4315	John Day School District	Schools	3,407,637	605,508,777	8,570,010,277	240,764	4,578,319,190	2,731,502,837	5,711,599	50,987	(4,242,656)	-		-		1,519,930
4316	Tigard-Tualatin School District #23J	Schools	57,074,956	605,508,777	8,570,010,277	4,032,596	4,578,319,190	2,731,502,837	95,664,322	853,984	(26,040,948)	-		-		70,477,358
4317	Sherwood School District #88J	Schools	22,339,131	605,508,777	8,570,010,277	1,578,357	4,578,319,190	2,731,502,837	37,443,004	334,249	(11,108,566)	-		-		26,668,687
4320	Rainier School District #13	Schools	4,441,385	605,508,777	8,570,010,277	313,803	4,578,319,190	2,731,502,837	7,444,282	66,454	(6,033,748)	-		-		1,476,988
4321	North Clackamas School District #12	Schools	74,487,331	605,508,777	8,570,010,277	5,262,856	4,578,319,190	2,731,502,837	124,849,505	1,114,517	(124,840,178)	-		-		1,123,844
4323	Estacada School District #108	Schools	10,138,717	605,508,777	8,570,010,277	716,345	4,578,319,190	2,731,502,837	16,993,679	151,701	(10,816,311)	-		-		6,329,069
4324	Centennial School District #28	Schools	31,158,307	605,508,777	8,570,010,277	2,201,471	4,578,319,190	2,731,502,837	52,224,978	466,206	-	-		-		52,691,184
4326	Harney County School District #3	Schools	4,307,979	605,508,777	8,570,010,277	304,378	4,578,319,190	2,731,502,837	7,220,678	64,458	(14,249,405)	-		-		(6,964,269)
4327	Jordan Valley School District #3	Schools	657,635	605,508,777	8,570,010,277	46,465	4,578,319,190	2,731,502,837	1,102,273	9,840	-	-		-		1,112,113

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4329	Gervais School District #1	Schools	5,694,450	605,508,777	8,570,010,277	402,338	4,578,319,190	2,731,502,837	9,544,566	85,203	(10,983,016)	-		-		(1,353,247)
4330	Vale School District #84	Schools	4,475,116	605,508,777	8,570,010,277	316,187	4,578,319,190	2,731,502,837	7,500,819	66,959	-	-		-		7,567,778
4331	Molalla River School District	Schools	10,584,417	605,508,777	8,570,010,277	747,835	4,578,319,190	2,731,502,837	17,740,725	158,369	(27,360,165)	-		-		(9,461,071)
4332	Gresham-Barlow School District #10	Schools	52,163,846	605,508,777	8,570,010,277	3,685,604	4,578,319,190	2,731,502,837	87,432,725	780,502	(67,733,139)	-		-		20,480,088
4333	Canby School District	Schools	24,339,853	605,508,777	8,570,010,277	1,719,717	4,578,319,190	2,731,502,837	40,796,449	364,185	(41,705,311)	-		-		(544,677)
4334	Cascade School District #5	Schools	9,022,533	605,508,777	8,570,010,277	637,481	4,578,319,190	2,731,502,837	15,122,824	135,000	(16,868,223)	-		-		(1,610,399)
4335	Milton-Freewater Unified School District #7	Schools	8,397,154	605,508,777	8,570,010,277	593,296	4,578,319,190	2,731,502,837	14,074,615	125,642	(15,061,169)	-		-		(860,912)
4336	Nestucca Valley School District #101	Schools	2,612,070	605,508,777	8,570,010,277	184,554	4,578,319,190	2,731,502,837	4,378,136	39,083	(2,214,649)	-		-		2,202,570
4337	Sherman County School District	Schools	1,485,337	605,508,777	8,570,010,277	104,946	4,578,319,190	2,731,502,837	2,489,599	22,224	-	-		-		2,511,823
4338	Three Rivers U J School District	Schools	21,739,451	605,508,777	8,570,010,277	1,535,987	4,578,319,190	2,731,502,837	36,437,870	325,277	(23,405,715)	-		-		13,357,432
4339	Lebanon Community School District	Schools	17,185,736	605,508,777	8,570,010,277	1,214,248	4,578,319,190	2,731,502,837	28,805,310	257,142	-	-		-		29,062,452
4340	Monroe School District #1J	Schools	2,339,296	605,508,777	8,570,010,277	165,282	4,578,319,190	2,731,502,837	3,920,935	35,002	(1,865,796)	-		-		2,090,141
4341	Hillsboro School District #1J	Schools	98,468,177	605,508,777	8,570,010,277	6,957,208	4,578,319,190	2,731,502,837	165,044,216	1,473,330	(83,207,575)	-		-		83,309,971
4342	North Santiam School District #29J	Schools	10,929,821	605,508,777	8,570,010,277	772,240	4,578,319,190	2,731,502,837	18,319,662	163,537	(17,303,064)	-		-		1,180,135
4343	HARRISBURG SCHOOL DISTRICT #7	Schools	3,910,380	605,508,777	8,570,010,277	276,285	4,578,319,190	2,731,502,837	6,554,256	58,509	-	-		-		6,612,765
4344	South Wasco County School District #1	Schools	1,273,055	605,508,777	8,570,010,277	89,947	4,578,319,190	2,731,502,837	2,133,790	19,048	-	-		-		2,152,838
4345	Oregon Trail School District #46	Schools	17,425,334	605,508,777	8,570,010,277	1,231,176	4,578,319,190	2,731,502,837	29,206,904	260,727	-	-		-		29,467,631
4346	Knappa School District #4	Schools	2,437,070	605,508,777	8,570,010,277	172,190	4,578,319,190	2,731,502,837	4,084,815	36,465	-	-		-		4,121,280
4347	Clatskanie School District #6J	Schools	3,728,849	605,508,777	8,570,010,277	263,460	4,578,319,190	2,731,502,837	6,249,988	55,793	-	-		-		6,305,781
4348	Lourdes Charter School	Schools	132,752	605,508,777	8,570,010,277	9,380	4,578,319,190	2,731,502,837	222,508	1,986	-	-		-		224,494
4350	Ridgeline Montessori	Schools	611,633	605,508,777	8,570,010,277	43,215	4,578,319,190	2,731,502,837	1,025,169	9,152	-	-		-		1,034,321
4351	The Village School	Schools	485,576	605,508,777	8,570,010,277	34,308	4,578,319,190	2,731,502,837	813,882	7,265	-	-		-		821,147
4352	Armadillo Technical Institute	Schools	396,320	605,508,777	8,570,010,277	28,002	4,578,319,190	2,731,502,837	664,279	5,930	-	-		-		670,209
4354	Opal Charter School	Schools	222,022	605,508,777	8,570,010,277	15,687	4,578,319,190	2,731,502,837	372,135	3,322	-	-		-		375,457
4355	Three Rivers Charter School	Schools	477,411	605,508,777	8,570,010,277	33,731	4,578,319,190	2,731,502,837	800,197	7,143	-	-		-		807,340
4360	Luckiamute Valley Charter School	Schools	470,499	605,508,777	8,570,010,277	33,243	4,578,319,190	2,731,502,837	788,612	7,040	-	-		-		795,652
4361	Rimrock Expeditionary Alternative Learning	Schools	507,422	605,508,777	8,570,010,277	35,852	4,578,319,190	2,731,502,837	850,499	7,592	-	-		-		858,091
4362	Kings Valley Charter School	Schools	44,534	605,508,777	8,570,010,277	3,147	4,578,319,190	2,731,502,837	74,644	666	-	-		-		75,310
4363	Multisensory Learning Academy	Schools	674,403	605,508,777	8,570,010,277	47,650	4,578,319,190	2,731,502,837	1,130,379	10,091	-	-		-		1,140,470
4365	Mitch Charter School	Schools	545,665	605,508,777	8,570,010,277	38,554	4,578,319,190	2,731,502,837	914,599	8,165	-	-		-		922,764
4366	Sand Ridge Charter School	Schools	780,873	605,508,777	8,570,010,277	55,172	4,578,319,190	2,731,502,837	1,308,835	11,684	-	-		-		1,320,519
4367	Arthur Academy Charter School	Schools	2,232,674	605,508,777	8,570,010,277	157,748	4,578,319,190	2,731,502,837	3,742,224	33,406	-	-		-		3,775,630
4369	Trillium Charter School	Schools	675,792	605,508,777	8,570,010,277	47,748	4,578,319,190	2,731,502,837	1,132,707	10,112	-	-		-		1,142,819
4370	Howard Street Charter School, Inc.	Schools	119,493	605,508,777	8,570,010,277	8,443	4,578,319,190	2,731,502,837	200,284	1,788	-	-		-		202,072
4371	The Lighthouse School	Schools	640,709	605,508,777	8,570,010,277	45,269	4,578,319,190	2,731,502,837	1,073,903	9,587	-	-		-		1,083,490
4373	Sheridan Japanese School Foundation	Schools	249,193	605,508,777	8,570,010,277	17,607	4,578,319,190	2,731,502,837	417,677	3,729	-	-		-		421,406
4374	Ione School District	Schools	1,063,500	605,508,777	8,570,010,277	75,141	4,578,319,190	2,731,502,837	1,782,551	15,913	-	-		-		1,798,464
4375	Eddyville Charter School	Schools	551,053	605,508,777	8,570,010,277	38,934	4,578,319,190	2,731,502,837	923,629	8,245	-	-		-		931,874
4376	Four Rivers Community School	Schools	888,732	605,508,777	8,570,010,277	62,793	4,578,319,190	2,731,502,837	1,489,619	13,298	-	-		-		1,502,917
4378	Mosier Community School	Schools	574,239	605,508,777	8,570,010,277	40,573	4,578,319,190	2,731,502,837	962,492	8,592	-	-		-		971,084
4379	Siletz Valley School	Schools	756,263	605,508,777	8,570,010,277	53,433	4,578,319,190	2,731,502,837	1,267,586	11,316	-	-		-		1,278,902
4380	The Emerson School	Schools	348,557	605,508,777	8,570,010,277	24,627	4,578,319,190	2,731,502,837	584,222	5,215	-	-		-		589,437
4381	North Wasco County School District #21	Schools	13,569,054	605,508,777	8,570,010,277	958,713	4,578,319,190	2,731,502,837	22,743,326	203,027	(16,322,102)	-		-		6,624,251
4382	Self Enhancement Inc	Schools	374,260	605,508,777	8,570,010,277	26,443	4,578,319,190	2,731,502,837	627,304	5,600	-	-		-		632,904
4383	City View Charter School	Schools	504,533	605,508,777	8,570,010,277	35,647	4,578,319,190	2,731,502,837	845,656	7,549	-	-		-		853,205
4386	Nixyaawii Community School	Schools	313,559	605,508,777	8,570,010,277	22,154	4,578,319,190	2,731,502,837	525,562	4,692	-	-		-		530,254
4388	West Lane Tech	Schools	235,503	605,508,777	8,570,010,277	16,639	4,578,319,190	2,731,502,837	394,731	3,524	-	-		-		398,255
4390	Oregon Connections Academy	Schools	4,565,769	605,508,777	8,570,010,277	322,592	4,578,319,190	2,731,502,837	7,652,764	68,315	-	-		-		7,721,079
4392	Eagleridge High School	Schools	733,628	605,508,777	8,570,010,277	51,834	4,578,319,190	2,731,502,837	1,229,647	10,977	-	-		-		1,240,624
4393	Cascade Heights Public Charter School	Schools	642,162	605,508,777	8,570,010,277	45,372	4,578,319,190	2,731,502,837	1,076,339	9,608	-	-		-		1,085,947
4395	Siletz Valley Early College Academy	Schools	315,705	605,508,777	8,570,010,277	22,306	4,578,319,190	2,731,502,837	529,159	4,724	-	-		-		533,883
4396	Sweet Home Charter School	Schools	484,804	605,508,777	8,570,010,277	34,254	4,578,319,190	2,731,502,837	812,588	7,254	-	-		-		819,842
4397	Springwater Environmental Sciences School	Schools	569,552	605,508,777	8,570,010,277	40,241	4,578,319,190	2,731,502,837	954,636	8,522	-	-		-		963,158

Exhibit F

Proportionate Share as of December 31, 2012
Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account Adjustment	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4398	LEP High	Schools	1,289,631	605,508,777	8,570,010,277	91,118	4,578,319,190	2,731,502,837	2,161,573	19,296	-	-		-		2,180,869
4401	Ballston Community School	Schools	169,857	605,508,777	8,570,010,277	12,001	4,578,319,190	2,731,502,837	284,700	2,541	-	-		-		287,241
4403	Portland Village School	Schools	753,544	605,508,777	8,570,010,277	53,241	4,578,319,190	2,731,502,837	1,263,028	11,275	-	-		-		1,274,303
4404	Alliance Charter Academy	Schools	1,029,588	605,508,777	8,570,010,277	72,745	4,578,319,190	2,731,502,837	1,725,710	15,405	-	-		-		1,741,115
4405	Forest Grove Community School	Schools	474,454	605,508,777	8,570,010,277	33,522	4,578,319,190	2,731,502,837	795,241	7,099	-	-		-		802,340
4407	Madrone Trail Public Charter School	Schools	489,380	605,508,777	8,570,010,277	34,577	4,578,319,190	2,731,502,837	820,258	7,322	-	-		-		827,580
4408	Muddy Creek Charter School	Schools	127,859	605,508,777	8,570,010,277	9,034	4,578,319,190	2,731,502,837	214,307	1,913	-	-		-		216,220
4409	Southwest Charter School	Schools	377,967	605,508,777	8,570,010,277	26,705	4,578,319,190	2,731,502,837	633,517	5,655	-	-		-		639,172
4410	Ace Academy	Schools	385,302	605,508,777	8,570,010,277	27,223	4,578,319,190	2,731,502,837	645,811	5,765	-	-		-		651,576
4411	Sherwood Charter School	Schools	289,742	605,508,777	8,570,010,277	20,472	4,578,319,190	2,731,502,837	485,642	4,335	-	-		-		489,977
4412	Estacada Web Academy	Schools	1,158,565	605,508,777	8,570,010,277	81,858	4,578,319,190	2,731,502,837	1,941,891	17,335	-	-		-		1,959,226
4418	Lewis And Clark Montessori Charter School	Schools	476,855	605,508,777	8,570,010,277	33,692	4,578,319,190	2,731,502,837	799,265	7,135	-	-		-		806,400
4419	Silvies River Web Academy	Schools	155,208	605,508,777	8,570,010,277	10,966	4,578,319,190	2,731,502,837	260,147	2,322	-	-		-		262,469
4420	Oregon Virtual Academy	Schools	1,442,290	605,508,777	8,570,010,277	101,904	4,578,319,190	2,731,502,837	2,417,447	21,580	-	-		-		2,439,027
4422	Redmond Proficiency Academy	Schools	1,532,104	605,508,777	8,570,010,277	108,250	4,578,319,190	2,731,502,837	2,567,986	22,924	-	-		-		2,590,910
4423	Molalla River Academy	Schools	362,477	605,508,777	8,570,010,277	25,611	4,578,319,190	2,731,502,837	607,554	5,424	-	-		-		612,978
4424	The Ivy School	Schools	268,962	605,508,777	8,570,010,277	19,003	4,578,319,190	2,731,502,837	450,812	4,024	-	-		-		454,836
4429	Clackamas Web Academy	Schools	22,177	605,508,777	8,570,010,277	1,567	4,578,319,190	2,731,502,837	37,171	332	-	-		-		37,503
4430	Clackamas Charter Alliance #2	Schools	72,901	605,508,777	8,570,010,277	5,151	4,578,319,190	2,731,502,837	122,191	1,091	-	-		-		123,282
4431	Corbett Charter School	Schools	1,029,891	605,508,777	8,570,010,277	72,766	4,578,319,190	2,731,502,837	1,726,218	15,410	-	-		-		1,741,628
4432	Renaissance Public Academy	Schools	276,074	605,508,777	8,570,010,277	19,506	4,578,319,190	2,731,502,837	462,732	4,131	-	-		-		466,863
4433	Powell Butte Community Charter School	Schools	382,257	605,508,777	8,570,010,277	27,008	4,578,319,190	2,731,502,837	640,708	5,720	-	-		-		646,428
4434	Logos Public Charter School	Schools	1,652,630	605,508,777	8,570,010,277	116,766	4,578,319,190	2,731,502,837	2,770,002	24,727	-	-		-		2,794,729
4435	Sunny Wolf Charter School	Schools	132,417	605,508,777	8,570,010,277	9,356	4,578,319,190	2,731,502,837	221,946	1,981	-	-		-		223,927
4436	Academy Of Arts & Academics	Schools	334,068	605,508,777	8,570,010,277	23,603	4,578,319,190	2,731,502,837	559,937	4,998	-	-		-		564,935
4437	Center for Advance Learning	Schools	552,956	605,508,777	8,570,010,277	39,069	4,578,319,190	2,731,502,837	926,819	8,274	-	-		-		935,093
4439	Homesource Family Charter	Schools	456,233	605,508,777	8,570,010,277	32,235	4,578,319,190	2,731,502,837	764,700	6,826	-	-		-		771,526
4440	Sheridan Allprep Academy	Schools	140,729	605,508,777	8,570,010,277	9,943	4,578,319,190	2,731,502,837	235,878	2,106	-	-		-		237,984
4441	Baker Web Academy	Schools	776,836	605,508,777	8,570,010,277	54,887	4,578,319,190	2,731,502,837	1,302,068	11,623	-	-		-		1,313,691
4443	Knova Learning Oreogn	Schools	871,798	605,508,777	8,570,010,277	61,596	4,578,319,190	2,731,502,837	1,461,236	13,044	-	-		-		1,474,280
4444	Bennett Pearson Academy, Inc.	Schools	314,984	605,508,777	8,570,010,277	22,255	4,578,319,190	2,731,502,837	527,950	4,713	-	-		-		532,663
4446	Coburg Community Charter School	Schools	387,634	605,508,777	8,570,010,277	27,388	4,578,319,190	2,731,502,837	649,720	5,800	-	-		-		655,520
4447	Arco Iris Spanish Immersion Charter School	Schools	487,239	605,508,777	8,570,010,277	34,426	4,578,319,190	2,731,502,837	816,670	7,290	-	-		-		823,960
4448	Gresham Barlow Web Academy	Schools	502,989	605,508,777	8,570,010,277	35,538	4,578,319,190	2,731,502,837	843,069	7,526	-	-		-		850,595
4449	Mosier Middle School	Schools	185,760	605,508,777	8,570,010,277	13,125	4,578,319,190	2,731,502,837	311,356	2,779	-	-		-		314,135
4450	Sauvie Island Academy	Schools	460,904	605,508,777	8,570,010,277	32,565	4,578,319,190	2,731,502,837	772,529	6,896	-	-		-		779,425
4451	River's Edge Academy Charter School	Schools	219,126	605,508,777	8,570,010,277	15,482	4,578,319,190	2,731,502,837	367,281	3,279	-	-		-		370,560
4452	South Columbia Family School	Schools	99,163	605,508,777	8,570,010,277	7,006	4,578,319,190	2,731,502,837	166,209	1,484	-	-		-		167,693
4453	Woodland Educational Initiative	Schools	31,166	605,508,777	8,570,010,277	2,202	4,578,319,190	2,731,502,837	52,238	466	-	-		-		52,704
4454	Le Monde Immersion Charter School	Schools	68,655	605,508,777	8,570,010,277	4,851	4,578,319,190	2,731,502,837	115,074	1,027	-	-		-		116,101
4455	Hope Chinese Charter School	Schools	30,894	605,508,777	8,570,010,277	2,183	4,578,319,190	2,731,502,837	51,782	462	-	-		-		52,244
4457	Oregon Virtual Education East	Schools	4,713	605,508,777	8,570,010,277	333	4,578,319,190	2,731,502,837	7,900	71	-	-		-		7,971
4458	Oregon Virtual Education West	Schools	48,966	605,508,777	8,570,010,277	3,460	4,578,319,190	2,731,502,837	82,073	733	-	-		-		82,806

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
1000	State Agencies	SLGRP	2,149,453,151	170,387,949	544,836,956	2,864,678,056	23.72796136%
2000	Lake County	SLGRP	3,327,263	257,228	2,017,179	5,601,670	0.04639831%
2001	Clackamas County	Indep	115,361,742	8,733,580	101,941,714	226,037,036	1.87225159%
2002	Curry County	Indep	5,956,522	410,419	5,046,240	11,413,181	0.09453471%
2003	Douglas County	Indep	31,060,524	2,146,814	50,461,317	83,668,655	0.69302259%
2004	Harney County	SLGRP	3,166,737	254,628	2,086,638	5,508,003	0.04562247%
2005	Jackson County	SLGRP	42,862,999	3,317,885	31,967,176	78,148,060	0.64729583%
2006	Jefferson County	Indep	5,638,555	409,503	2,336,020	8,384,078	0.06944483%
2007	Klamath County	SLGRP	4,569,747	263,733	(2,154,854)	2,678,626	0.02218690%
2008	Lane County	Indep	66,734,375	5,304,205	61,133,521	133,172,101	1.10305675%
2009	Marion County	SLGRP	68,394,081	5,235,061	21,609,475	95,238,617	0.78885591%
2011	Washington County	SLGRP	110,522,773	8,257,129	98,247,914	217,027,816	1.79762875%
2012	Grant County	SLGRP	2,926,691	220,858	(2,731,349)	416,200	0.00344736%
2013	Umatilla County	SLGRP	12,916,776	976,949	2,429,907	16,323,632	0.13520769%
2014	Linn County	Indep	32,418,260	2,410,445	30,598,004	65,426,709	0.54192562%
2015	Yamhill County	Indep	19,274,653	1,552,978	3,400,115	24,227,746	0.20067701%
2016	Sherman County	SLGRP	1,977,244	159,122	1,893,321	4,029,687	0.03337766%
2017	Columbia County	SLGRP	8,522,452	625,392	2,223,094	11,370,938	0.09418482%
2018	Coos County	SLGRP	11,888,366	872,037	12,821,554	25,581,957	0.21189386%
2020	Wasco County	SLGRP	6,638,186	495,989	4,533,958	11,668,133	0.09664647%
2021	Baker County	SLGRP	4,604,624	361,682	2,957,417	7,923,723	0.06563174%
2022	Gilliam County	SLGRP	1,712,011	132,584	1,407,660	3,252,255	0.02693824%
2023	Morrow County Rural School District Board	Indep	-	-	1,366	1,366	0.00001131%
2027	Deschutes County	SLGRP	50,563,776	3,860,390	19,684,458	74,108,624	0.61383741%
2028	Union County	Indep	-	-	(10,743)	-	0.00000000%
2033	Harney County Hospital	Indep	-	-	54,630	54,630	0.00045250%
2035	Hood River County	SLGRP	5,694,067	460,105	(1,257,467)	4,896,705	0.04055912%
2036	Clatsop County	SLGRP	11,816,747	869,728	3,101,061	15,787,536	0.13076724%
2037	Polk County	Indep	13,134,974	1,054,359	12,436,219	26,625,552	0.22053790%
2038	Multnomah County	SLGRP	253,352,552	19,561,489	139,729,940	412,643,981	3.41790604%
2039	Malheur County	Indep	7,480,399	546,839	1,437,918	9,465,156	0.07839934%
2040	Benton County	SLGRP	19,984,995	1,578,049	5,835,474	27,398,518	0.22694033%
2042	Josephine County	SLGRP	13,187,958	1,056,446	12,570,182	26,814,586	0.22210365%
2043	Lincoln County	SLGRP	5,304,550	300,523	(828,938)	4,776,135	0.03956045%
2044	Crook County	SLGRP	1,662,006	92,700	(50,677)	1,704,029	0.01411437%
2050	Wallowa County	Indep	225,617	12,603	(209,073)	29,147	0.00024142%
2052	Tillamook County	Indep	-	-	15,308	15,308	0.00012680%
2099	State Judiciary	Indep	20,816,274	-	3,091,404	23,907,678	0.19802590%
2100	City of Roseburg	SLGRP	10,818,444	717,481	8,536,987	20,072,912	0.16626276%
2101	City of Salem	Indep	74,750,386	5,449,116	43,657,786	123,857,288	1.02590270%
2102	City of Medford	SLGRP	34,785,573	2,427,711	10,818,038	48,031,322	0.39784064%
2103	City of Albany	SLGRP	25,072,847	1,781,726	17,881,431	44,736,004	0.37054571%
2104	City of Ashland	SLGRP	15,153,043	1,095,763	13,038,003	29,286,809	0.24258093%
2105	City of Astoria	SLGRP	5,284,231	392,809	4,673,865	10,350,905	0.08573594%
2106	City of Beaverton	Indep	33,774,825	2,435,318	22,314,255	58,524,398	0.48475418%
2107	City of Bend	Indep	31,235,982	2,300,414	11,967,176	45,503,572	0.37690343%
2109	City of Canby	SLGRP	5,807,586	410,377	2,265,451	8,483,414	0.07026762%
2110	City of Coquille	SLGRP	1,243,701	93,055	1,107,215	2,443,971	0.02024327%
2111	City of Eugene	Indep	94,088,498	6,679,005	61,707,204	162,474,707	1.34576853%
2112	City Of Forest Grove	Indep	-	-	11,923	11,923	0.00009876%
2113	City of Grants Pass	Indep	13,403,785	937,290	11,350,027	25,691,102	0.21279790%
2114	City of Gresham	Indep	41,390,361	2,793,793	10,917,459	55,101,613	0.45640345%
2115	City of Hillsboro	Indep	47,444,301	3,678,486	25,719,841	76,842,628	0.63648301%
2117	City of McMinnville	SLGRP	15,716,035	1,134,154	13,494,797	30,344,986	0.25134575%
2118	City of Ontario	Indep	4,470,599	317,525	6,017,349	10,805,473	0.08950110%
2119	City of Oregon City	SLGRP	10,097,139	762,503	4,905,037	15,764,679	0.13057792%
2120	City of Lake Oswego	SLGRP	24,354,533	1,756,083	23,053,018	49,163,634	0.40721951%
2121	City of Portland	SLGRP	277,025,974	22,022,165	139,122,488	438,170,627	3.62934176%
2122	City of Redmond	SLGRP	8,311,227	628,442	3,518,572	12,458,241	0.10319088%
2123	City of St Helens	SLGRP	3,601,727	278,692	4,097,616	7,978,035	0.06608160%
2125	City of Vernonia	SLGRP	662,211	47,953	171,957	882,121	0.00730656%
2126	City of West Linn	SLGRP	8,674,736	630,347	5,579,289	14,884,372	0.12328639%
2127	City of Cottage Grove	Indep	4,294,606	289,526	1,966,909	6,551,041	0.05426189%
2128	City of Tillamook	SLGRP	1,562,089	114,081	978,911	2,655,081	0.02199188%
2129	City of Sweet Home	Indep	921,448	54,430	(1,027,511)	-	0.00000000%
2131	City of Drain	SLGRP	366,960	32,223	383,406	782,589	0.00648214%
2132	Eugene Water & Electric Board	Indep	33,311,104	3,023,754	67,660,790	103,995,648	0.86138989%
2138	City of Hood River	SLGRP	4,037,242	265,928	2,729,890	7,033,060	0.05825443%
2139	City of Reedsport	SLGRP	1,199,933	96,088	(615,346)	680,675	0.00563799%
2140	City of Lebanon	SLGRP	5,220,501	371,742	2,187,551	7,779,794	0.06443958%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2142	City of Sherwood	SLGRP	5,019,864	398,099	4,554,527	9,972,490	0.08260155%
2143	City of Oakland	SLGRP	128,151	13,344	196,199	337,694	0.00279710%
2145	City of Vale	SLGRP	334,354	25,754	306,437	666,545	0.00552095%
2146	City of Prineville	Indep	3,514,106	260,168	2,309,243	6,083,517	0.05038942%
2147	City of Wheeler	SLGRP	85,565	8,928	118,396	212,889	0.00176335%
2148	City of Klamath Falls	SLGRP	8,149,334	601,806	593,893	9,345,033	0.07740436%
2149	City of Canyonville	Indep	259,249	22,235	395,169	676,653	0.00560468%
2150	City of Bandon	SLGRP	1,953,560	145,813	1,680,094	3,779,467	0.03130510%
2152	City of Coos Bay	Indep	6,956,598	466,244	4,061,585	11,484,427	0.09512484%
2154	City of Pendleton	SLGRP	8,115,257	570,799	3,486,459	12,172,515	0.10082423%
2155	City of Corvallis	SLGRP	29,437,209	2,085,616	8,351,276	39,874,101	0.33027485%
2157	City of Monmouth	SLGRP	2,854,226	209,818	1,502,863	4,566,907	0.03782742%
2158	City of Milton-Freewater	SLGRP	3,883,685	282,479	3,361,092	7,527,256	0.06234782%
2159	City of Baker City	SLGRP	3,758,876	250,761	2,837,161	6,846,798	0.05671163%
2160	City of Hermiston	SLGRP	4,510,686	344,021	4,252,303	9,107,010	0.07543283%
2161	City of Pilot Rock	SLGRP	362,141	25,227	300,161	687,529	0.00569476%
2162	City of Clatskanie	Indep	1,138,806	61,668	393,157	1,593,631	0.01319995%
2163	City of Milwaukie	SLGRP	8,317,564	611,491	3,276,620	12,205,675	0.10109889%
2165	City of Cornelius	Indep	3,030,259	223,193	161,664	3,415,116	0.02828721%
2166	City of Nyssa	SLGRP	683,020	47,634	526,850	1,257,504	0.01041583%
2167	City of Athena	Indep	260,083	23,913	(104,965)	179,031	0.00148290%
2168	City of Oakridge	SLGRP	970,091	65,552	779,976	1,815,619	0.01503867%
2170	City of Madras	SLGRP	1,815,628	128,341	1,284,463	3,228,432	0.02674091%
2172	City of Sandy	SLGRP	3,195,405	232,032	2,440,630	5,868,067	0.04860486%
2174	City of Mt Angel	Indep	960,960	63,289	(235,757)	788,492	0.00653103%
2175	City of Umatilla	SLGRP	1,522,850	108,807	(346,341)	1,285,316	0.01064620%
2176	City of Scappoose	SLGRP	2,114,142	151,372	1,931,701	4,197,215	0.03476529%
2177	City of Condon	SLGRP	208,968	18,480	271,715	499,163	0.00413454%
2178	City of Boardman	SLGRP	1,404,087	92,249	1,033,477	2,529,813	0.02095429%
2179	City of Estacada	SLGRP	607,785	52,700	627,059	1,287,544	0.01066465%
2180	City of Enterprise	SLGRP	732,578	51,520	752,901	1,536,999	0.01273087%
2181	City of Central Point	SLGRP	3,887,523	280,461	2,869,421	7,037,405	0.05829042%
2182	City of Cascade Locks	SLGRP	630,844	46,296	550,855	1,227,995	0.01017141%
2183	City of Myrtle Point	SLGRP	1,026,276	72,837	(49,687)	1,049,426	0.00869233%
2184	City of Port Orford	SLGRP	385,318	31,096	325,032	741,446	0.00614135%
2185	City of Wood Village	SLGRP	665,372	58,879	551,793	1,276,044	0.01056940%
2186	City of Chiloquin	Indep	126,950	12,249	(51,759)	87,440	0.00072426%
2187	City of Philomath	SLGRP	1,368,017	97,663	696,474	2,162,154	0.01790900%
2188	City of Talent	SLGRP	998,224	72,190	234,173	1,304,587	0.01080582%
2189	City of Willamina	Indep	293,328	21,531	(823,590)	-	0.00000000%
2191	City of Huntington	SLGRP	61,258	6,392	76,055	143,705	0.00119030%
2192	City of North Plains	SLGRP	509,957	45,133	363,186	918,276	0.00760603%
2193	City of Heppner	SLGRP	115,903	12,094	(315,790)	-	0.00000000%
2194	City of Cave Junction	SLGRP	398,783	32,268	328,227	759,278	0.00628906%
2195	City of Metolius	Indep	99,205	6,955	(310,586)	-	0.00000000%
2196	City of Hubbard	SLGRP	762,792	52,061	754,348	1,569,201	0.01299760%
2197	City of Myrtle Creek	SLGRP	988,355	64,791	354,992	1,408,138	0.01166352%
2198	City of Carlton	SLGRP	361,390	29,784	(179,719)	211,455	0.00175147%
2199	City of Junction City	SLGRP	2,221,377	172,899	1,888,233	4,282,509	0.03547177%
2200	City of Wallowa	SLGRP	98,251	9,544	16,396	124,191	0.00102867%
2201	City of Coburg	SLGRP	554,846	43,831	25,926	624,603	0.00517355%
2202	City of Dallas	SLGRP	3,981,061	305,427	3,507,610	7,794,098	0.06455806%
2203	City of Rockaway Beach	SLGRP	513,067	45,531	328,324	886,922	0.00734632%
2204	City of Burns	SLGRP	615,797	42,232	176,679	834,708	0.00691384%
2205	City of Elgin	SLGRP	223,303	20,847	(683,802)	-	0.00000000%
2206	City of Weston	Indep	181,308	14,579	(15,119)	180,768	0.00149729%
2207	City of Mill City	SLGRP	194,476	16,958	201,770	413,204	0.00342254%
2208	City of Fairview	SLGRP	2,386,035	162,829	1,440,251	3,989,115	0.03304161%
2209	City of Monroe	SLGRP	44,194	4,437	(88,975)	-	0.00000000%
2210	City of Helix	Indep	27,801	2,505	(4,611)	25,695	0.00021283%
2211	City of Jefferson	SLGRP	340,155	25,863	(873,849)	-	0.00000000%
2212	Town of Lakeview	SLGRP	1,101,278	72,413	(193,105)	980,586	0.00812214%
2213	City of Stanfield	Indep	421,687	28,141	(631,613)	-	0.00000000%
2214	City of Yamhill	SLGRP	358,906	27,774	150,986	537,666	0.00445346%
2215	City of Powers	Indep	63,089	3,188	(68,855)	-	0.00000000%
2216	City of Brookings	SLGRP	2,485,540	181,855	1,909,307	4,576,702	0.03790856%
2217	City of Sutherlin	SLGRP	2,037,071	139,900	(123,705)	2,053,266	0.01700708%
2218	City of Prairie City	Indep	133,189	11,950	(47,076)	98,063	0.00081225%
2219	City of Sheridan	Indep	750,556	65,263	276,262	1,092,081	0.00904564%
2220	City of Garibaldi	SLGRP	157,223	13,788	202,724	373,735	0.00309563%

Exhibit G

Schedule of Employer Allocations

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Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2221	City of Sisters	SLGRP	624,646	59,722	358,420	1,042,788	0.00863735%
2222	City of Jacksonville	Indep	1,030,255	69,901	269,616	1,369,772	0.01134574%
2223	City of Cannon Beach	SLGRP	1,462,699	110,729	855,516	2,428,944	0.02011880%
2224	City of Falls City	SLGRP	136,791	11,799	89,479	238,069	0.00197191%
2225	City of Echo	SLGRP	151,789	10,532	125,314	287,635	0.00238246%
2226	City of Hines	SLGRP	324,698	22,342	226,177	573,217	0.00474792%
2227	Town Of Bonanza	Indep	-	-	(47,610)	-	0.00000000%
2228	City of Turner	SLGRP	287,184	23,167	315,245	625,596	0.00518178%
2229	City of John Day	SLGRP	761,343	60,446	104,548	926,337	0.00767280%
2231	City of Banks	SLGRP	196,633	20,036	(40,187)	176,482	0.00146179%
2232	City of Joseph	Indep	94,748	9,185	171,551	275,484	0.00228182%
2233	City of Lafayette	SLGRP	370,075	31,476	224,053	625,604	0.00518184%
2234	City of Aumsville	SLGRP	804,629	56,201	218,864	1,079,694	0.00894304%
2235	City of Amity	SLGRP	344,143	30,489	155,851	530,483	0.00439396%
2236	City of Creswell	SLGRP	515,361	46,397	496,932	1,058,690	0.00876907%
2237	City of Troutdale	SLGRP	4,520,505	311,147	1,691,690	6,523,342	0.05403246%
2238	City of Warrenton	SLGRP	2,005,570	149,009	1,519,997	3,674,576	0.03043630%
2240	City of Wilsonville	SLGRP	6,855,558	575,915	6,329,758	13,761,231	0.11398347%
2241	City of Bay City	SLGRP	235,745	23,245	146,090	405,080	0.00335525%
2242	City of Gaston	SLGRP	53,089	3,391	(286,634)	-	0.00000000%
2243	City Of Brownsville	Indep	-	-	907,570	907,570	0.00751735%
2244	City of Lakeside	SLGRP	182,202	17,617	(82,847)	116,972	0.00096887%
2245	City of Dundee	SLGRP	469,917	34,918	326,897	831,732	0.00688919%
2246	City of Merrill	Indep	58,616	3,448	(57,398)	4,666	0.00003865%
2247	City of Malin	SLGRP	140,833	9,699	77,019	227,551	0.00188479%
2248	City of Fossil	Indep	51,396	4,929	63,826	120,151	0.00099520%
2249	City of Phoenix	SLGRP	1,070,156	72,146	(179,611)	962,691	0.00797391%
2250	City of Gold Beach	Indep	604,559	47,237	195,007	846,803	0.00701402%
2251	City of Rogue River	SLGRP	671,730	48,646	578,815	1,299,191	0.01076112%
2252	City of Dayton	SLGRP	216,767	18,162	(62,541)	172,388	0.00142788%
2253	Town of Butte Falls	Indep	85,527	3,930	(35,332)	54,125	0.00044831%
2254	City of Shady Cove	SLGRP	160,513	16,174	(80,644)	96,043	0.00079552%
2255	Town of Canyon City	SLGRP	115,201	9,584	114,036	238,821	0.00197814%
2256	City of Jordan Valley	SLGRP	42,744	4,164	(135,919)	-	0.00000000%
2257	City of Culver	Indep	109,578	8,412	92,643	210,633	0.00174466%
2258	City of Adair Village	SLGRP	232,155	19,051	226,680	477,886	0.00395830%
2259	Town Of Hammond	Indep	-	-	(41,802)	-	0.00000000%
2260	City of Riddle	SLGRP	236,971	18,145	145,930	401,046	0.00332184%
2261	City of Waldport	Indep	581,420	48,713	(224,703)	405,430	0.00335815%
2262	City of Dufur	Indep	78,605	7,212	89,994	175,811	0.00145623%
2263	City of La Grande	SLGRP	2,639,032	150,327	646,925	3,436,284	0.02846254%
2264	City of Gervais	Indep	507,379	38,736	163,265	709,380	0.00587575%
2265	City of Westfir	Indep	42,707	4,456	(20,955)	26,208	0.00021708%
2266	City of Irrigon	SLGRP	345,864	28,344	269,800	644,008	0.00533428%
2267	City of Independence	SLGRP	1,974,951	151,215	1,106,293	3,232,459	0.02677427%
2268	City of Harrisburg	SLGRP	578,365	49,622	525,059	1,153,046	0.00955061%
2269	City of Durham	SLGRP	71,689	7,262	64,742	143,693	0.00119020%
2270	City of Lyons	SLGRP	80,993	6,858	80,826	168,677	0.00139714%
2271	City of Columbia City	SLGRP	438,042	31,706	373,828	843,576	0.00698729%
2272	City of Aurora	SLGRP	233,656	17,852	(2,636)	248,872	0.00206139%
2273	City of Silverton	SLGRP	2,641,521	183,549	1,531,047	4,356,117	0.03608146%
2274	City of Gold Hill	SLGRP	175,329	17,242	(47,691)	144,880	0.00120003%
2275	City of Toledo	SLGRP	2,117,088	152,952	(231,318)	2,038,722	0.01688662%
2276	City of Newport	SLGRP	2,623,992	145,648	249,388	3,019,028	0.02500643%
2277	City Of Rajneeshpuram	Indep	-	-	(206,123)	-	0.00000000%
2278	City of Springfield	SLGRP	26,868,551	1,860,627	5,091,016	33,820,194	0.28013070%
2279	City of Keizer	Indep	5,737,496	421,240	868,498	7,027,234	0.05820617%
2280	City of Winston	SLGRP	1,233,175	88,816	(145,659)	1,176,332	0.00974349%
2281	City of Manzanita	SLGRP	537,717	39,776	406,068	983,561	0.00814678%
2282	City of Eagle Point	Indep	877,851	51,726	454,015	1,383,592	0.01146021%
2283	City of Maupin	Indep	273,707	23,347	(108,809)	188,245	0.00155922%
2284	City of Halsey	SLGRP	151,652	14,468	50,530	216,650	0.00179450%
2285	City of Veneta	SLGRP	620,011	51,046	370,841	1,041,898	0.00862998%
2286	City of Millersburg	SLGRP	153,883	13,067	155,231	322,181	0.00266861%
2287	City of King City	SLGRP	352,913	19,974	115,759	488,646	0.00404743%
2288	City of Tualatin	SLGRP	9,610,110	721,222	8,581,501	18,912,833	0.15665389%
2289	City Of St Paul	Indep	-	-	(24,730)	-	0.00000000%
2290	City of Molalla	Indep	2,306,741	177,537	(679,345)	1,804,933	0.01495015%
2291	City of Florence	SLGRP	2,662,503	196,769	12,607	2,871,879	0.02378761%
2292	City of North Bend	SLGRP	3,857,427	258,720	2,040,713	6,156,860	0.05099691%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2293	City of Lowell	SLGRP	163,130	13,846	127,978	304,954	0.00252592%
2294	City of Depoe Bay	SLGRP	529,148	44,073	519,653	1,092,874	0.00905221%
2295	City of Tigard	SLGRP	7,129,451	402,935	1,404,303	8,936,689	0.07402207%
2296	City of Happy Valley	SLGRP	1,388,624	138,679	1,650,084	3,177,387	0.02631811%
2297	City of Rainier	Indep	943,460	67,130	202,536	1,213,126	0.01004825%
2298	City of Lincoln City	SLGRP	6,245,805	482,738	2,531,335	9,259,878	0.07669903%
2299	City of Dunes City	SLGRP	25,907	2,703	32,165	60,775	0.00050340%
2300	City of Yachats	SLGRP	434,955	38,245	252,965	726,165	0.00601478%
2301	City of Moro	SLGRP	73,721	6,117	(3,469)	76,369	0.00063256%
2302	City of Mt. Vernon	SLGRP	109,453	8,502	21,633	139,588	0.00115620%
2303	City of Woodburn	SLGRP	8,018,755	585,085	5,218,353	13,822,193	0.11448842%
2304	City of Gladstone	SLGRP	2,594,922	172,399	946,007	3,713,328	0.03075728%
2305	City of Elkton	SLGRP	46,070	4,395	52,296	102,761	0.00085116%
2307	City of Yoncalla	SLGRP	95,957	9,553	106,865	212,375	0.00175909%
2308	City of North Powder	SLGRP	38,170	3,775	32,838	74,783	0.00061942%
2309	City of Gearhart	Indep	493,919	36,708	143,912	674,539	0.00558717%
2501	Port of The Dalles	SLGRP	122,171	10,786	(123,297)	9,660	0.00008001%
2504	Oak Lodge Water District	SLGRP	818,024	64,213	944,128	1,826,365	0.01512767%
2507	Port of Astoria	Indep	1,109,554	105,116	270,987	1,485,657	0.01230561%
2508	Multnomah Drainage	SLGRP	670,081	59,006	702,081	1,431,168	0.01185428%
2510	Horsefly Irrigation District	SLGRP	31,580	3,295	48,449	83,324	0.00069017%
2511	Grants Pass Irrigation District	SLGRP	424,204	30,713	365,441	820,358	0.00679498%
2512	Port of Portland	SLGRP	53,548,496	4,425,212	18,813,262	76,786,970	0.63602200%
2513	Port of Coos Bay	SLGRP	975,888	85,046	1,021,053	2,081,987	0.01724498%
2515	Klamath County Fire District #1	Indep	7,104,608	396,934	7,230,697	14,732,239	0.12202628%
2518	Clackamas County Housing Authority	Indep	1,964,203	151,095	1,361,119	3,476,417	0.02879496%
2519	Portland Housing Authority	SLGRP	11,122,223	995,130	7,349,345	19,466,698	0.16124152%
2521	League of Oregon Cities	Indep	4,536,696	446,689	3,118,721	8,102,106	0.06710927%
2522	Lane Council of Governments	SLGRP	7,443,771	605,217	7,260,820	15,309,808	0.12681025%
2524	Oak Lodge Sanitary District	Indep	1,412,936	132,181	1,366,221	2,911,338	0.02411444%
2526	Clatskanie PUD	SLGRP	2,739,736	250,296	2,978,162	5,968,194	0.04943420%
2527	Deschutes Valley Water District	Indep	1,556,111	122,221	1,702,241	3,380,573	0.02800109%
2528	Columbia River Fire & Rescue	SLGRP	4,708,694	269,913	505,085	5,483,692	0.04542110%
2529	East Fork Irrigation District	Indep	275,847	17,882	(119,438)	174,291	0.00144364%
2530	River Road Water District	Indep	-	-	570,608	570,608	0.00472631%
2531	Oregon School Boards Association	SLGRP	1,965,740	158,301	2,327,506	4,451,547	0.03687190%
2533	Owyhee Irrigation District	Indep	1,053,796	86,311	2,226,854	3,366,961	0.02788834%
2535	Athena Cemetary Maintenance District #1	Indep	-	-	(19,418)	-	0.00000000%
2536	Valley View Cemetery	Indep	26,257	2,390	(92,931)	-	0.00000000%
2538	Clackamas Vector Control	SLGRP	238,268	20,425	243,022	501,715	0.00415568%
2540	West Extension Irrigation District	SLGRP	252,026	25,037	105,228	382,291	0.00316649%
2541	Jackson County Vector Control District	SLGRP	138,736	8,863	63,958	211,557	0.00175231%
2542	Rainbow Water District	SLGRP	400,108	32,528	387,041	819,677	0.00678934%
2544	Santa Clara Rural Fire Protection District	SLGRP	150,383	8,089	81,383	239,855	0.00198670%
2545	Council of Governments	SLGRP	4,231,932	378,758	4,498,738	9,109,428	0.07545286%
2547	Metzger Water District	Indep	-	-	(89,974)	-	0.00000000%
2549	Rogue River Fire District	SLGRP	873,976	53,278	139,110	1,066,364	0.00883263%
2550	Nyssa Road Assessment District #2	Indep	164,063	12,096	502,579	678,738	0.00562195%
2551	Sandy Fire Department	SLGRP	1,469,517	89,692	425,071	1,984,280	0.01643568%
2552	Winston-Dillard Fire District	SLGRP	1,135,236	67,280	800,531	2,003,047	0.01659112%
2553	Tangent Rural Fire Protection District	Indep	93,304	4,821	210,848	308,973	0.00255921%
2555	Monroe Fire Department	SLGRP	66,186	4,255	2,259	72,700	0.00060217%
2556	Jackson County Fire District #5	Indep	2,908,501	159,419	2,504,866	5,572,786	0.04615906%
2557	Estacada Fire Department	SLGRP	961,612	54,236	(898,015)	117,833	0.00097600%
2558	Boring Fire Department	SLGRP	1,968,894	110,259	671,632	2,750,785	0.02278459%
2559	Keizer Fire Department	SLGRP	2,416,277	132,732	656,037	3,205,046	0.02654721%
2561	Jefferson Rural Fire Protection District	SLGRP	349,769	26,267	(47,934)	328,102	0.00271765%
2562	Odell Rural Fire Protection District	SLGRP	126,378	6,725	80,013	213,116	0.00176523%
2563	Central Oregon Irrigation District	SLGRP	1,140,643	102,516	1,219,788	2,462,947	0.02040045%
2564	Illinois Valley Fire District	SLGRP	240,660	18,569	(219,139)	40,090	0.00033206%
2565	Lane Rural Fire and Rescue	Indep	1,684,018	95,274	927,958	2,707,250	0.02242399%
2567	Charleston Rural Fire Protection District	SLGRP	215,373	12,518	77,561	305,452	0.00253004%
2568	Molalla Rural Fire Protection District #73	SLGRP	623,101	40,982	602,562	1,266,645	0.01049155%
2569	Central Oregon Intergovernmental Council	Indep	3,619,627	337,487	859,248	4,816,362	0.03989365%
2570	Port of St Helens	Indep	526,180	52,141	(84,978)	493,343	0.00408633%
2571	Crystal Springs Water District	SLGRP	277,572	22,220	264,327	564,119	0.00467256%
2572	Local Government Personnel Institute	SLGRP	383,908	34,399	409,300	827,607	0.00685502%
2573	Goshen Fire District	SLGRP	206,085	11,047	162,422	379,554	0.00314382%
2575	Jefferson County Rural Fire Protection District #1	Indep	387,987	21,263	64,348	473,598	0.00392278%
2576	Depoe Bay Rural Fire Protection District	SLGRP	394,662	22,359	213,950	630,971	0.00522630%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2578	Washington County Fire District #2	SLGRP	1,519,308	90,446	1,329,825	2,939,579	0.02434836%
2579	La Pine Rural Fire Protection District	SLGRP	2,237,452	127,198	813,560	3,178,210	0.02632493%
2580	Marion County Fire District #1	SLGRP	4,492,984	259,754	3,819,170	8,571,908	0.07100061%
2581	Port of Umatilla	Indep	155,951	10,954	145,592	312,497	0.00258839%
2582	Talent Irrigation District	SLGRP	539,458	39,746	472,924	1,052,128	0.00871471%
2585	Rogue River Valley Irrigation District	SLGRP	202,258	18,686	274,733	495,677	0.00410566%
2587	Tualatin Valley Irrigation District	SLGRP	185,735	16,885	107,214	309,834	0.00256634%
2588	Clatskanie Rural Fire Protection District	SLGRP	652,605	35,402	(6,197)	681,810	0.00564739%
2589	West Slope Water District	SLGRP	373,684	33,243	488,779	895,706	0.00741908%
2590	Redmond Fire & Rescue	SLGRP	4,440,632	261,606	1,522,639	6,224,877	0.05156029%
2592	Medford Irrigation District	SLGRP	344,136	27,502	268,591	640,229	0.00530298%
2594	Metro	SLGRP	41,555,806	3,577,479	16,915,610	62,048,895	0.51394738%
2595	Canby Fire District	SLGRP	2,120,965	128,776	1,389,165	3,638,906	0.03014085%
2596	Bend Parks & Recreation	Indep	4,061,877	363,006	1,650,798	6,075,681	0.05032451%
2597	Mapleton Water District	Indep	55,547	4,477	8,172	68,196	0.00056486%
2598	Marion County Housing Authority	SLGRP	827,872	70,374	(652,052)	246,194	0.00203921%
2599	South Suburban Sanitary District	SLGRP	591,726	50,506	591,550	1,233,782	0.01021934%
2600	Winston-Dillard Water District	SLGRP	294,727	26,052	260,424	581,203	0.00481407%
2601	Baker Valley Irrigation District	SLGRP	95,968	6,826	(97,552)	5,242	0.00004342%
2602	Aumsville Rural Fire Protection District	SLGRP	196,188	11,622	40,680	248,490	0.00205823%
2603	Corbett Water District	SLGRP	137,467	14,344	170,674	322,485	0.00267112%
2604	Netarts-Oceanside Sanitary District	SLGRP	237,690	21,626	2,319	261,635	0.00216711%
2605	Scio Fire District	SLGRP	33,859	2,163	(110,185)	-	0.00000000%
2606	West Valley Housing Authority	SLGRP	793,731	66,377	605,653	1,465,761	0.01214081%
2607	Hoodland Fire District #74	SLGRP	1,056,157	62,173	560,520	1,678,850	0.01390582%
2608	Gaston Rural Fire Protection District	Indep	129,434	7,188	16,209	152,831	0.00126589%
2610	Turner Fire District	Indep	397,672	23,807	(180,915)	240,564	0.00199258%
2612	Community Services Consortium	SLGRP	3,322,359	305,040	3,007,323	6,634,722	0.05495502%
2613	Polk Soil & Water Conservation District	Indep	143,821	15,414	121,277	280,512	0.00232346%
2614	Mountain Valley Mental Health Program	Indep	-	-	(145,726)	-	0.00000000%
2615	Humanities Council	Indep	-	-	146,685	146,685	0.00121498%
2616	Alcohol Safety Action Program	Indep	-	-	(40,731)	-	0.00000000%
2617	Clean Water Services	SLGRP	21,238,713	1,721,006	8,017,199	30,976,918	0.25658001%
2618	Estacada Cemetery District	Indep	39,791	3,642	(205,616)	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(185,376)	-	0.00000000%
2620	Jackson County Fire District #4	SLGRP	400,718	21,948	322,706	745,372	0.00617387%
2623	Evans Valley Fire District #6	Indep	118,575	6,361	(155,448)	-	0.00000000%
2624	Klamath Vector Control	SLGRP	133,088	9,766	116,197	259,051	0.00214570%
2625	Port of Newport	SLGRP	740,611	60,326	107,785	908,722	0.00752689%
2626	Tillamook Peoples Utility District	SLGRP	6,092,292	511,261	5,914,297	12,517,850	0.10368462%
2628	McKenzie Fire And Rescue	SLGRP	389,171	21,887	23,898	434,956	0.00360272%
2629	Metropolitan Wastewater Management Commission	Indep	-	-	(700,505)	-	0.00000000%
2630	Sheridan Fire District	SLGRP	366,892	20,197	137,797	524,886	0.00434760%
2631	Arch Cape Water-Sanitary District	SLGRP	114,998	8,504	52,911	176,413	0.00146122%
2632	Umpqua Regional Council of Governments	Indep	-	-	(40,319)	-	0.00000000%
2633	Port of Cascade Locks	Indep	314,714	30,220	(28,702)	316,232	0.00261933%
2635	Lane County Fire District #1	SLGRP	652,942	37,964	431,386	1,122,292	0.00929588%
2637	Northeast Oregon Housing Authority	Indep	677,861	49,731	267,365	994,957	0.00824117%
2638	North Douglas County Fire and EMS	SLGRP	261,263	15,539	82,028	358,830	0.00297217%
2641	Suburban East Salem Water District	SLGRP	361,184	27,469	327,286	715,939	0.00593008%
2642	Dexter Rural Fire Protection District	SLGRP	79,071	4,461	32,775	116,307	0.00096336%
2643	Sweet Home Cemetery	Indep	68,425	5,987	77,539	151,951	0.00125860%
2644	Lakeside Water District	Indep	103,043	10,636	85,550	199,229	0.00165020%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	127,219	6,952	26,839	161,010	0.00133364%
2646	Keno Rural Fire Protection District	Indep	122,252	7,433	2,697	132,382	0.00109651%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	417,962	21,122	207,287	646,371	0.00535385%
2648	Black Butte Ranch Rural Fire Protection District	Indep	874,409	49,670	(36,962)	887,117	0.00734794%
2649	Colton Fire Department	SLGRP	105,670	5,962	26,868	138,500	0.00114719%
2650	Pleasant Hill Fire Department	SLGRP	53,166	2,687	17,979	73,832	0.00061155%
2651	Imbler Rural Fire Protection District	SLGRP	24,665	1,937	23,044	49,646	0.00041121%
2652	The Oregon Consortium	SLGRP	168,100	13,409	197,155	378,664	0.00313645%
2653	Umatilla Fire Department	SLGRP	197,485	10,585	76,223	284,293	0.00235478%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(48,473)	-	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	-	-	105,692	105,692	0.00087544%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	6,391,229	549,739	3,285,731	10,226,699	0.08470715%
2658	Salem Metropolitan Communication Agency	Indep	-	-	206,467	206,467	0.00171015%
2659	Silverton Fire District	SLGRP	476,041	28,601	224,156	728,798	0.00603659%
2660	Tualatin Valley Fire & Rescue	SLGRP	50,250,597	3,047,372	18,024,251	71,322,220	0.59075779%
2662	East Central Oregon Association of Counties	Indep	-	-	30,561	30,561	0.00025313%
2663	Metropolitan Area Communications Commission	SLGRP	807,767	66,050	636,863	1,510,680	0.01251287%

Exhibit G

Schedule of Employer Allocations

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Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2664	Applegate Valley Rural Fire Protection District #9	Indep	510,121	34,356	(19,376)	525,101	0.00434938%
2665	N NE Community Mental Health Center	Indep	-	-	181,926	181,926	0.00150688%
2666	Central City Concern	Indep	-	-	(328,759)	-	0.00000000%
2667	Mental Health Services West Inc	Indep	-	-	(242,424)	-	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	-	-	(410,118)	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	810,198	63,554	443,296	1,317,048	0.01090903%
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	384,153	384,153	0.00318192%
2671	Columbia 911 Communications District	SLGRP	953,936	81,213	851,568	1,886,717	0.01562757%
2672	Rockwood Water PUD	Indep	816,615	81,520	1,768,208	2,666,343	0.02208516%
2673	Port Orford Library	SLGRP	21,962	2,116	(12,167)	11,911	0.00009866%
2674	Nestucca Rural Fire District	SLGRP	236,319	12,736	(33,228)	215,827	0.00178768%
2675	Salmon Harbor-Douglas County	Indep	345,039	27,040	(203,039)	169,040	0.00140015%
2676	Woodburn Fire District	SLGRP	1,246,226	72,727	1,069,301	2,388,254	0.01978177%
2677	Portland Private Industry Council Inc	Indep	-	-	(170,889)	-	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	553,227	52,196	(424,974)	180,449	0.00149465%
2679	Columbia River Public Utility District	Indep	3,524,083	314,740	1,493,052	5,331,875	0.04416361%
2681	Cloverdale Rural Fire Protection District	SLGRP	93,111	5,253	62,506	160,870	0.00133248%
2684	Parkdale Fire District	SLGRP	113,890	6,745	99,172	219,807	0.00182065%
2685	Oregon Community College Association	Indep	267,215	26,846	(264,634)	29,427	0.00024374%
2686	Weston Cemetery	Indep	24,898	684	18,762	44,344	0.00036730%
2687	Columbia Drainage Vector Control District	SLGRP	122,657	9,191	109,360	241,208	0.00199791%
2688	Polk County Fire District #1	Indep	1,341,843	80,047	352,194	1,774,084	0.01469463%
2689	Redmond Area Park & Recreation District	Indep	543,425	54,168	(125,553)	472,040	0.00390988%
2692	Siuslaw Public Library	SLGRP	310,223	26,966	236,207	573,396	0.00474941%
2694	Philomath Fire Department	SLGRP	485,286	27,102	261,169	773,557	0.00640733%
2695	Washington County Consolidated Communications Agency	SLGRP	5,277,310	464,210	5,523,426	11,264,946	0.09330689%
2696	Stayton Fire District	SLGRP	517,777	31,165	377,288	926,230	0.00767191%
2697	Oregon Museum Park	Indep	-	-	(61,065)	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	176,788	9,871	(130,053)	56,606	0.00046886%
2699	Chetco Library Board	SLGRP	227,784	16,582	187,259	431,625	0.00357512%
2700	Lowell Rural Fire Protection District	SLGRP	54,127	3,054	(118,986)	-	0.00000000%
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,375,365	83,336	814,159	2,272,860	0.01882597%
2702	Banks Fire District #13	Indep	141,225	10,848	97,582	249,655	0.00206788%
2703	Westport Sewer District	Indep	-	-	(4,435)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	155,949	14,798	138,285	309,032	0.00255969%
2705	Lebanon Fire District	SLGRP	3,409,457	190,344	1,660,606	5,260,407	0.04357164%
2706	Stanfield Fire District	SLGRP	108,311	6,111	23,000	137,422	0.00113826%
2707	Clatskanie Library	SLGRP	69,530	4,962	59,044	133,536	0.00110607%
2708	Milton-Freewater Cemetery District #3	Indep	15,330	1,558	96,257	113,145	0.00093717%
2709	Scappoose Public Library	SLGRP	121,223	9,230	1,883	132,336	0.00109613%
2710	Klamath County Emergency Communications District	SLGRP	521,061	48,558	577,772	1,147,391	0.00950377%
2712	Jefferson County EMS	SLGRP	257,021	22,384	266,338	545,743	0.00452036%
2713	Port of Tillamook Bay	SLGRP	649,789	56,514	506,484	1,212,787	0.01004544%
2714	Winchester Bay Sanitary District	Indep	111,608	10,119	67,979	189,706	0.00157132%
2715	Jackson County Fire District #3	SLGRP	6,433,994	386,645	558,152	7,378,791	0.06111810%
2716	Neskowin Water District	SLGRP	172,337	13,382	158,740	344,459	0.00285313%
2717	Ice Fountain Water District	Indep	179,502	16,738	33,284	229,524	0.00190113%
2718	Curry Library	SLGRP	64,129	6,531	(127,349)	-	0.00000000%
2719	Human Solutions, Inc	Indep	-	-	(214,082)	-	0.00000000%
2720	Tri-Met	Indep	-	-	(772,062)	-	0.00000000%
2721	Klamath Housing Authority	SLGRP	416,816	38,593	349,970	805,379	0.00667091%
2722	Tillamook 9-1-1	Indep	390,398	37,112	(407,143)	20,367	0.00016870%
2723	Oregon Coastal Zone Management Association	Indep	94,805	3,785	(111,256)	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	Indep	266,941	23,235	(51,811)	238,365	0.00197436%
2725	West Valley Fire District	Indep	481,082	26,019	33,752	540,853	0.00447985%
2726	Yamhill Communications Agency	SLGRP	960,761	83,179	978,307	2,022,247	0.01675015%
2728	Baker County Library District	SLGRP	324,403	29,928	333,949	688,280	0.00570098%
2729	Douglas County Fire District #2	Indep	6,135,838	405,225	10,290,536	16,831,599	0.13941515%
2731	Canby Utility Board	SLGRP	1,241,825	112,488	1,338,442	2,692,755	0.02230393%
2732	Umatilla County Special Library District	SLGRP	112,213	9,956	7,029	129,198	0.00107014%
2733	Wiard Memorial Park District	Indep	-	-	266,725	266,725	0.00220927%
2734	Seal Rock Water District	SLGRP	301,693	28,586	144,442	474,721	0.00393209%
2736	Wasco 9-1-1	Indep	-	-	(235,197)	-	0.00000000%
2737	Portland Energy Conservation Inc	Indep	-	-	58,330	58,330	0.00048314%
2739	Scappoose Rural Fire Protection District	SLGRP	1,507,817	86,489	932,799	2,527,105	0.02093186%
2740	Neskowin Regional Sanitary Authority	Indep	126,563	12,622	(50,857)	88,328	0.00073162%
2741	Port of Garibaldi	SLGRP	186,220	17,198	126,984	330,402	0.00273670%
2742	Amity Fire District	SLGRP	121,030	7,010	24,035	152,075	0.00125963%
2743	Douglas Soil & Water Conservation District	Indep	205,908	15,916	(220,968)	856	0.00000709%
2745	Clackamas County Fire District	SLGRP	25,310,399	1,467,789	11,783,659	38,561,847	0.31940553%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2746	Marion/Salem Data Center	Indep	-	-	(5,529,596)	-	0.00000000%
2747	Salem Housing Authority	Indep	1,906,059	165,756	1,635,996	3,707,811	0.03071158%
2749	Black Butte Ranch Police	SLGRP	460,994	27,489	22,597	511,080	0.00423325%
2750	Eastern Oregon Human Services Consortium	Indep	-	-	(392,445)	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	232,545	13,880	27,122	273,547	0.00226577%
2753	Linn-Benton Housing Authority	SLGRP	740,422	66,423	(20,375)	786,470	0.00651429%
2754	Western Lane Ambulance District	SLGRP	964,331	83,456	961,341	2,009,128	0.01664149%
2756	Sandy Area Sch Trans Agency	Indep	-	-	(110,519)	-	0.00000000%
2757	City of Stayton	SLGRP	986,896	57,468	592,413	1,636,777	0.01355733%
2758	Mohawk Valley Rural Fire District	SLGRP	71,554	3,616	(41,037)	34,133	0.00028272%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	102,420	5,928	(8,058)	100,290	0.00083070%
2761	Clackamas River Water	SLGRP	2,262,263	198,639	2,363,517	4,824,419	0.03996038%
2763	Junction City Fire Department	SLGRP	210,453	12,744	88,283	311,480	0.00257997%
2765	Green Sanitary	SLGRP	234,224	17,883	168,361	420,468	0.00348271%
2766	Southwest Lincoln County Water District	SLGRP	222,799	19,622	194,407	436,828	0.00361822%
2767	Springfield Utility Board	Indep	78,814	5,910	(40,249)	44,475	0.00036838%
2768	Lake County Library District	SLGRP	85,146	7,651	91,039	183,836	0.00152270%
2771	Harbor Water PUD	Indep	264,019	20,188	(124,735)	159,472	0.00132090%
2772	Umatilla County Soil & Water District	SLGRP	94,828	9,895	73,649	178,372	0.00147744%
2773	Housing Authority of Jackson County	SLGRP	1,788,252	165,924	1,974,256	3,928,432	0.03253897%
2774	Oregon Trail Library District	SLGRP	91,448	7,569	77,468	176,485	0.00146181%
2776	Rainier Cemetery District	SLGRP	44,267	4,619	(24,526)	24,360	0.00020177%
2777	City of Newberg	SLGRP	7,134,026	433,665	2,537,453	10,105,144	0.08370032%
2778	Mulino Water District #23	SLGRP	38,108	3,636	43,258	85,002	0.00070407%
2779	Brownsville Rural Fire Protection District	Indep	93,308	5,857	1,286	100,451	0.00083203%
2780	Nehalem Bay Health District	SLGRP	31,965	3,335	25,218	60,518	0.00050127%
2781	North Bend Coos-Curry Housing Authority	SLGRP	454,825	42,802	509,277	1,006,904	0.00834013%
2782	Millington Rural Fire Protection District	Indep	68,029	3,710	(83,485)	-	0.00000000%
2783	Tillamook Fire District	Indep	322,299	19,304	(39,200)	302,403	0.00250479%
2784	Eisenschmidt Pool	SLGRP	125,961	12,405	100,413	238,779	0.00197779%
2785	Fern Ridge Community Library	Indep	130,346	12,375	42,595	185,316	0.00153496%
2786	Seal Rock Rural Fire Protection District	SLGRP	65,960	4,241	(12,027)	58,174	0.00048185%
2788	Port of Hood River	Indep	774,676	70,881	229,258	1,074,815	0.00890263%
2789	Farmers Irrigation District	SLGRP	586,621	47,874	80,720	715,215	0.00592408%
2790	Silver Falls Library District	SLGRP	298,004	27,472	301,509	626,985	0.00519328%
2792	North Wasco County Parks And Recreation District	SLGRP	298,909	23,373	278,110	600,392	0.00497301%
2793	North Lincoln Fire & Rescue District #1	SLGRP	441,093	29,647	194,130	664,870	0.00550708%
2794	Siuslaw Rural Fire Protection District #1	SLGRP	517,612	32,134	429,399	979,145	0.00811020%
2796	West Side Rural Fire Protection District	Indep	125,726	5,977	(50,171)	81,532	0.00067532%
2797	Vernonia Fire	Indep	82,774	4,850	(28,928)	58,696	0.00048618%
2798	Fairview Water District	SLGRP	85,374	6,381	62,271	154,026	0.00127579%
2799	Sublimity Fire District	SLGRP	189,047	11,817	64,784	265,648	0.00220035%
2801	Coburg Rural Fire Protection District	SLGRP	139,484	8,088	30,313	177,885	0.00147341%
2802	Rural Road Assessment District #3	SLGRP	145,060	14,507	172,614	332,181	0.00275144%
2803	Southwestern Polk County Rural Fire Protection District	Indep	25,340	2,644	(14,034)	13,950	0.00011555%
2804	Aurora Rural Fire Protection District	SLGRP	362,478	19,472	(34,062)	347,888	0.00288154%
2806	Multnomah County Rural Fire Protection District #14	SLGRP	34,142	3,257	38,205	75,604	0.00062622%
2808	Lifeways	Indep	-	-	(11,760)	-	0.00000000%
2809	Juntura Road District #4	Indep	-	-	28,045	28,045	0.00023230%
2810	Sutherlin Water Control District	SLGRP	34,945	3,646	34,011	72,602	0.00060136%
2811	Mid-Columbia Center For Living	SLGRP	2,945,835	275,687	3,280,277	6,501,799	0.05385402%
2812	Workforce Development Board	Indep	-	-	(42,811)	-	0.00000000%
2814	The Job Council	SLGRP	1,442,610	128,462	1,528,515	3,099,587	0.02567370%
2815	Hermiston Rural Fire Protection District	Indep	2,494,713	153,300	580,967	3,228,980	0.02674545%
2816	Odell Sanitary District	SLGRP	140,269	14,366	184,678	339,313	0.00281051%
2817	Wickiup Water District	SLGRP	59,142	6,171	72,002	137,315	0.00113737%
2818	Netarts Water District	SLGRP	89,703	8,558	74,041	172,302	0.00142717%
2819	Harrisburg Fire and Rescue	SLGRP	186,288	9,520	102,584	298,392	0.00247156%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	395,956	21,638	15,544	433,138	0.00358766%
2821	Tillamook County Soil And Water Conservation District	Indep	46,974	4,516	17,417	68,907	0.00057075%
2822	Deschutes County Rural Fire Protection District #2	SLGRP	80,662	7,695	86,498	174,855	0.00144831%
2823	Lyons Fire District	SLGRP	27,546	2,874	42,261	72,681	0.00060201%
2824	Glide Fire Department	SLGRP	42,192	3,651	23,930	69,773	0.00057793%
2825	Northern Oregon Corrections	SLGRP	2,844,007	205,295	(133,922)	2,915,380	0.02414792%
2826	Wasco County Soil-Water Conservation District	SLGRP	288,230	28,257	194,713	511,200	0.00423424%
2828	Deschutes Public Library District	Indep	2,901,596	272,725	1,326,101	4,500,422	0.03727673%
2829	Hubbard Rural Fire Protection District	SLGRP	84,123	4,251	(9,128)	79,246	0.00065639%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	126,396	7,315	80,898	214,609	0.00177759%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(255,628)	-	0.00000000%
2832	Careoregon	Indep	-	-	(8,446)	-	0.00000000%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2833	Boardman Rural Fire Protection District	Indep	429,021	23,774	11,153	463,948	0.00384285%
2834	Crescent Rural Fire Protection District	SLGRP	283,627	14,782	182,663	481,072	0.00398469%
2835	North Clackamas County Water Commission	Indep	266,277	17,340	114,794	398,411	0.00330002%
2837	NORCOM	SLGRP	708,302	65,368	278,919	1,052,589	0.00871853%
2838	High Desert Parks & Recreation District	SLGRP	18,078	1,725	20,521	40,324	0.00033400%
2839	North Morrow Vector Control District	SLGRP	78,160	7,457	88,722	174,339	0.00144404%
2840	Cannon Beach Rural Fire Protection District	SLGRP	125,238	7,343	86,700	219,281	0.00181629%
2841	Jefferson County Soil & Water Conservation District	Indep	122,307	13,121	17,256	152,684	0.00126467%
2842	Tualatin Valley Water District	SLGRP	7,035,044	595,366	4,209,029	11,839,439	0.09806538%
2843	Yachats Rural Fire Protection District	SLGRP	169,138	8,553	67,482	245,173	0.00203075%
2844	Crook County Rural Fire Protection District #1	SLGRP	1,261,170	72,457	811,740	2,145,367	0.01776995%
2845	Sunrise Water Authority	Indep	786,233	79,864	1,056,852	1,922,949	0.01592767%
2846	Jefferson County Library District	SLGRP	136,024	13,065	179,326	328,415	0.00272024%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,165,129	64,459	676,285	1,905,873	0.01578623%
2848	Lane Transit District	Indep	-	-	(2,922)	-	0.00000000%
2849	Lebanon Aquatic District	SLGRP	178,493	15,392	170,206	364,091	0.00301574%
2850	Lake County 4-H & Extension Service	SLGRP	40,851	2,610	(2,226)	41,235	0.00034155%
2851	East Umatilla County Rural Fire Protection District	SLGRP	52,844	3,397	12,600	68,841	0.00057021%
2852	Ochoco Irrigation District	SLGRP	304,002	29,421	91,181	424,604	0.00351697%
2853	Mill City Rural Fire Protection District	SLGRP	54,177	3,483	(5,898)	51,762	0.00042874%
2854	Sunset Empire Transportation District	Indep	-	-	(3,804)	-	0.00000000%
2855	Harney Hospital	SLGRP	4,967,501	469,663	2,698,201	8,135,365	0.06738475%
2856	Mid-Columbia Council Of Governments	Indep	-	-	29,169	29,169	0.00024161%
2857	Sunriver Service District	SLGRP	2,338,645	142,979	553,511	3,035,135	0.02513985%
2858	Nesika Beach-Ophir Water District	SLGRP	84,705	6,303	58,225	149,233	0.00123609%
2859	South Lane County Fire and Rescue	Indep	2,138,435	118,102	1,782,546	4,039,083	0.03345549%
2860	Coos County Airport District	SLGRP	425,530	43,611	232,225	701,366	0.00580937%
2861	Mt Angel Fire District	Indep	18,925	1,072	(6,920)	13,077	0.00010832%
2864	Tri-City Water and Sanitary Authority	SLGRP	207,036	21,154	172,667	400,857	0.00332028%
2865	Tri-County Cooperative Weed Management Area	Indep	65,508	6,835	1,743	74,086	0.00061365%
2866	Jefferson Behavioral Health	Indep	-	-	(2,673)	-	0.00000000%
2867	West Multnomah Soil And Water Conservation District	SLGRP	261,217	26,978	396,663	684,858	0.00567264%
2868	Willamette Valley Fire & Rescue Authority	SLGRP	-	927	13,432	14,359	0.00011893%
2869	Nehalem Bay Fire & Rescue	SLGRP	180,137	11,799	173,479	365,415	0.00302671%
2870	Clackamas River Water Providers	Indep	83,630	10,238	9,721	103,589	0.00085802%
2872	Emergency Communications of Southern Oregon	Indep	-	-	5,563	5,563	0.00004608%
2873	Mosier Fire District	Indep	54,485	2,753	598	57,836	0.00047905%
2874	Umatilla-Morrow Radio and Data District	Indep	72,968	8,895	(5,613)	76,250	0.00063157%
2876	Oregon Municipal Electric Utilities Association	Indep	63,969	6,502	1,157	71,628	0.00059329%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	162,263	7,578	4,487	174,328	0.00144395%
2878	Yamhill Fire Protection District	Indep	44,439	2,246	476	47,161	0.00039063%
2880	Oregon Health & Science University	SLGRP	322,776,008	27,109,801	164,906,409	514,792,218	4.26399394%
2900	Clatsop Community College	SLGRP	4,322,455	376,917	(507,475)	4,191,897	0.03472124%
2901	Blue Mountain Community College	SLGRP	8,205,913	705,568	1,385,482	10,296,963	0.08528914%
2902	Treasure Valley Community College	SLGRP	7,744,611	687,191	(1,585,269)	6,846,533	0.05670943%
2903	Umpqua Community College	SLGRP	9,381,574	841,134	2,585,723	12,808,431	0.10609149%
2904	Lane Community College	SLGRP	43,408,064	3,722,614	(896,573)	46,234,105	0.38295440%
2905	Mt Hood Community College	SLGRP	31,761,700	2,766,876	(14,535,371)	19,993,205	0.16560255%
2906	Klamath Community College	SLGRP	3,257,073	309,064	4,161,450	7,727,587	0.06400715%
2908	Clackamas Community College	SLGRP	21,543,258	1,853,233	2,602,886	25,999,377	0.21535132%
2910	Linn-Benton Community College	SLGRP	21,904,593	1,856,164	2,310,660	26,071,417	0.21594803%
2918	Portland Community College	SLGRP	101,356,417	8,790,748	14,693,105	124,840,270	1.03404468%
2919	Chemeketa Community College	SLGRP	36,806,971	3,133,259	(3,950,281)	35,989,949	0.29810265%
2922	Rogue Community College	SLGRP	15,880,947	1,366,757	2,983,653	20,231,357	0.16757515%
2995	Oregon Coast Community College	SLGRP	1,559,326	131,448	116,961	1,807,735	0.01497336%
2996	Columbia Gorge Community College	SLGRP	3,868,490	339,022	1,667,249	5,874,761	0.04866030%
2997	Tillamook Bay Community College	SLGRP	1,273,738	114,130	296,728	1,684,596	0.01395341%
2998	Southwestern Community College	SLGRP	8,389,467	733,739	(621,182)	8,502,024	0.07042177%
2999	Central Oregon Community College	SLGRP	16,453,156	1,464,254	10,061,076	27,978,486	0.23174417%
3003	Baker School District #5J	Schools	6,228,404	541,926	3,391,388	10,161,718	0.08416892%
3008	Huntington School District #16J	Schools	365,708	34,765	832,094	1,232,567	0.01020928%
3016	Burnt River High School	Schools	239,925	20,226	484,097	744,248	0.00616456%
3027	Pine-Eagle School District #61	Schools	730,233	67,082	1,605,579	2,402,894	0.01990303%
3037	Alsea School	Schools	690,594	63,149	1,511,438	2,265,181	0.01876236%
3039	Corvallis School District #509J	Schools	23,615,463	2,088,161	12,970,638	38,674,262	0.32033666%
3043	Philomath School District #17J	Schools	4,964,417	432,875	3,681,743	9,079,035	0.07520112%
3075	West Linn School District	Schools	30,295,188	2,685,744	28,301,103	61,282,035	0.50759552%
3116	Colton School District #53	Schools	2,224,795	196,481	4,702,670	7,123,946	0.05900723%
3122	Oregon City School District #62	Schools	27,428,983	2,406,453	17,664,543	47,499,979	0.39343956%
3160	Gladstone School District #115	Schools	6,269,615	554,255	(7,144,740)	-	0.00000000%

Exhibit G

Schedule of Employer Allocations

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Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3179	Clatsop County School District #1C	Schools	6,750,618	600,349	(7,314,507)	36,460	0.00030200%
3186	Jewell School District #8	Schools	1,021,774	94,774	2,268,377	3,384,925	0.02803714%
3187	Seaside Schools	Schools	6,952,561	595,229	5,961,798	13,509,588	0.11189913%
3195	Warrenton-Hammond School District	Schools	3,377,923	303,477	3,449,758	7,131,158	0.05906697%
3230	Vernonia School District	Schools	2,528,619	220,630	5,280,666	8,029,915	0.06651132%
3241	Coquille School District #8	Schools	3,237,258	285,927	6,843,533	10,366,718	0.08586692%
3242	Coos Bay School District #9	Schools	9,341,651	827,218	11,569,142	21,738,011	0.18005468%
3245	North Bend Public Schools	Schools	6,806,515	601,662	5,046,888	12,455,065	0.10316458%
3252	Powers School District	Schools	645,684	55,240	1,322,147	2,023,071	0.01675698%
3257	Myrtle Point School District #41	Schools	2,263,375	207,722	4,971,720	7,442,817	0.06164842%
3264	Bandon School District	Schools	2,850,138	250,642	5,999,010	9,099,790	0.07537303%
3274	Crook County School District	Schools	10,069,193	891,066	(6,582,174)	4,378,085	0.03626342%
3275	Port Orford-Langlois School District #2Cj	Schools	1,266,221	110,574	2,646,533	4,023,328	0.03332499%
3283	Brookings-Harbor School District #17C	Schools	5,202,898	462,548	(613,669)	5,051,777	0.04184357%
3288	Central Curry School District #1	Schools	1,846,684	158,411	3,791,499	5,796,594	0.04801285%
3291	Bend-La Pine Public Schools	Schools	55,883,390	5,002,205	45,484,060	106,369,655	0.88105365%
3296	Sisters School District	Schools	4,278,514	377,526	(462,164)	4,193,876	0.03473763%
3307	Oakland School District	Schools	1,876,215	166,741	3,990,867	6,033,823	0.04997780%
3310	Roseburg Public Schools	Schools	19,762,014	1,733,885	5,465,164	26,961,063	0.22331691%
3316	Glide School District #12	Schools	2,557,529	222,577	1,789,336	4,569,442	0.03784842%
3318	Days Creek School District #15	Schools	1,103,384	95,440	2,284,307	3,483,131	0.02885057%
3319	South Umpqua School District	Schools	4,704,331	418,678	(6,396,566)	-	0.00000000%
3320	Camas Valley School District #21	Schools	626,451	58,411	1,398,051	2,082,913	0.01725265%
3321	North Douglas School District #22	Schools	1,383,085	122,800	2,939,173	4,445,058	0.03681816%
3324	Yoncalla School District #32	Schools	986,755	88,190	2,110,786	3,185,731	0.02638722%
3325	Elkton School District #34	Schools	783,196	72,563	1,736,753	2,592,512	0.02147363%
3335	Riddle School District	Schools	1,326,293	116,392	2,785,791	4,228,476	0.03502422%
3338	Glendale #77	Schools	1,452,148	124,199	2,972,653	4,549,000	0.03767910%
3349	Winston-Dillard Schools	Schools	4,775,966	417,982	(5,842,913)	-	0.00000000%
3353	Sutherlin School District #130	Schools	5,067,761	446,597	(1,893,949)	3,620,409	0.02998764%
3361	Arlington Public Schools	Schools	785,176	70,724	1,692,755	2,548,655	0.02111036%
3364	Condon Admin School District #25J	Schools	623,317	53,354	1,277,007	1,953,678	0.01618220%
3370	Prairie City School District #4	Schools	647,592	56,396	1,349,815	2,053,803	0.01701153%
3372	Monument School District #8	Schools	353,274	31,623	756,894	1,141,791	0.00945739%
3375	Dayville School District #16J	Schools	363,566	32,850	786,249	1,182,665	0.00979595%
3376	Long Creek Schools	Schools	166,458	14,419	345,123	526,000	0.00435683%
3394	Crane Elementary School	Schools	251,248	21,748	520,533	793,529	0.00657275%
3395	Pine Creek School	Schools	17,948	1,873	44,826	64,647	0.00053547%
3396	Diamond School District #7	Schools	90,144	7,998	191,424	289,566	0.00239846%
3397	Suntex School District	Schools	73,414	6,738	161,278	241,430	0.00199975%
3398	Drewsey School	Schools	106,599	9,137	218,696	334,432	0.00277008%
3399	Frenchglen School District	Schools	87,341	7,190	172,083	266,614	0.00220835%
3405	Fields-Trout Creek #33	Schools	77,390	8,075	193,278	278,743	0.00230881%
3407	Crane Union High School	Schools	570,962	51,059	1,222,074	1,844,095	0.01527453%
3409	Hood River County School District	Schools	18,017,673	1,600,282	13,838,215	33,456,170	0.27711551%
3414	City of Phoenix School District	Schools	9,014,814	785,204	5,939,849	15,739,867	0.13037240%
3415	Ashland Public Schools	Schools	10,042,970	885,192	21,186,661	32,114,823	0.26600521%
3416	Central Point School District #6	Schools	13,603,751	1,207,687	28,905,421	43,716,859	0.36210419%
3417	Eagle Point School District #9	Schools	12,524,340	1,107,559	26,508,899	40,140,798	0.33248389%
3424	Rogue River School District	Schools	2,837,836	251,866	6,028,297	9,117,999	0.07552385%
3432	Prospect School District	Schools	776,509	74,111	1,773,823	2,624,443	0.02173811%
3439	Butte Falls School District	Schools	729,432	64,730	1,549,280	2,343,442	0.01941059%
3440	Pinehurst School	Schools	101,057	8,989	215,141	325,187	0.00269350%
3445	Culver School District #4	Schools	1,979,213	182,420	4,366,130	6,527,763	0.05406908%
3447	Madras School District	Schools	12,936,445	1,179,589	14,870,645	28,986,679	0.24009497%
3451	Black Butte School District	Schools	117,558	12,267	293,597	423,422	0.00350718%
3454	Grants Pass School District	Schools	22,183,144	1,950,653	46,687,967	70,821,764	0.58661254%
3456	Klamath County School District	Schools	21,012,921	1,849,588	44,269,030	67,131,539	0.55604662%
3457	Klamath Falls City Schools	Schools	12,336,757	1,076,715	25,770,674	39,184,146	0.32456000%
3461	Lake County School District #7	Schools	2,680,558	236,573	5,662,269	8,579,400	0.07106267%
3462	Paisley School District	Schools	460,865	44,250	1,059,095	1,564,210	0.01295626%
3463	North Lake School District #14	Schools	1,103,118	97,295	2,328,700	3,529,113	0.02923144%
3464	Plush School District	Schools	62,431	5,408	129,430	197,269	0.00163397%
3465	Adel School District #21	Schools	69,660	5,814	139,152	214,626	0.00177773%
3470	Pleasant Hill School District	Schools	2,783,522	242,796	5,811,218	8,837,536	0.07320080%
3473	Eugene School District 4J	Schools	63,622,478	5,609,059	87,764,714	156,996,251	1.30039080%
3487	Springfield School District #19	Schools	38,238,151	3,379,271	28,424,580	70,042,002	0.58015382%
3494	Fern Ridge School District	Schools	4,418,639	396,581	1,931,089	6,746,309	0.05587928%
3498	Mapleton School District	Schools	1,118,701	99,643	2,384,920	3,603,264	0.02984563%
3502	Creswell School District #40	Schools	4,442,772	388,594	6,523,696	11,355,062	0.09405332%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3506	South Lane School District	Schools	10,807,587	942,991	(3,511,765)	8,238,813	0.06824161%
3510	Bethel School District	Schools	17,816,648	1,584,873	37,933,193	57,334,714	0.47490009%
3517	Crow-Applegate-Lorane District #66	Schools	1,208,475	109,446	2,619,545	3,937,466	0.03261380%
3519	McKenzie School District	Schools	1,136,931	104,785	2,507,983	3,749,699	0.03105854%
3520	Junction City School District #69	Schools	5,547,859	493,371	11,808,612	17,849,842	0.14784920%
3522	Lowell School District	Schools	972,365	89,464	2,141,291	3,203,120	0.02653126%
3524	Oakridge School District	Schools	1,992,370	172,541	4,129,700	6,294,611	0.05213790%
3527	Marcola School District #79	Schools	1,021,090	91,850	2,198,393	3,311,333	0.02742758%
3533	Triangle Lake Schools	Schools	925,953	85,768	2,052,822	3,064,543	0.02538343%
3537	Siuslaw School District #97J	Schools	5,273,646	462,204	2,025,751	7,761,601	0.06428889%
3579	Lincoln County School District	Schools	14,323,288	1,283,294	(35,445,979)	-	0.00000000%
3615	Central Linn School District #552C	Schools	2,352,852	215,647	5,161,416	7,729,915	0.06402644%
3618	Sweet Home School District #55	Schools	7,405,754	650,986	(4,719,654)	3,337,086	0.02764089%
3647	Scio School District #95C	Schools	2,482,914	231,464	5,539,994	8,254,372	0.06837048%
3665	Santiam Canyon School District	Schools	2,209,247	191,444	183,560	2,584,251	0.02140520%
3684	Ontario School District #8C	Schools	9,098,485	817,355	8,738,371	18,654,211	0.15451174%
3687	Juntura Grade School	Schools	21,086	1,872	44,805	67,763	0.00056128%
3694	Nyssa School District #26	Schools	4,634,582	407,475	9,752,723	14,794,780	0.12254430%
3696	Annex Elementary School	Schools	204,750	19,652	470,367	694,769	0.00575473%
3707	Adrian School District #61	Schools	1,005,273	85,035	2,035,277	3,125,585	0.02588904%
3709	Harper School District #66	Schools	456,949	40,431	967,708	1,465,088	0.01213524%
3712	W W Jones School	Schools	64,840	6,717	160,777	232,334	0.00192441%
3729	Jefferson School District #14Cj	Schools	3,420,864	305,486	(383,592)	3,342,758	0.02768787%
3730	North Marion School District #15	Schools	6,740,214	602,044	2,111,968	9,454,226	0.07830880%
3735	Salem-Keizer Public Schools	Schools	153,656,613	13,716,078	132,877,696	300,250,387	2.48695645%
3750	St Paul School District	Schools	1,301,506	121,413	2,905,959	4,328,878	0.03585584%
3780	Mt Angel School District #91	Schools	2,497,091	219,806	5,260,951	7,977,848	0.06608005%
3786	Woodburn School District	Schools	21,046,646	1,881,171	45,024,959	67,952,776	0.56284888%
3809	Morrow County Schools	Schools	7,632,126	683,571	8,048,488	16,364,185	0.13554359%
3818	Portland Public Schools	Schools	199,463,120	17,726,459	(186,544,291)	30,645,288	0.25383313%
3820	Parkrose School District	Schools	13,517,594	1,204,282	28,823,929	43,545,805	0.36068736%
3824	Reynolds School District	Schools	46,208,167	4,064,272	7,399,519	57,671,958	0.47769347%
3842	Corbett School District #39	Schools	2,455,245	222,940	5,335,957	8,014,142	0.06638067%
3843	David Douglas School Dist	Schools	44,170,654	3,916,100	70,277,370	118,364,124	0.98040314%
3847	Riverdale School	Schools	2,702,475	241,255	1,148,824	4,092,554	0.03389839%
3850	Dallas School Dist	Schools	9,543,831	836,190	20,013,826	30,393,847	0.25175046%
3859	Central School District #13J	Schools	10,307,994	908,385	(563,882)	10,652,497	0.08823401%
3865	Perrydale School District #21	Schools	1,298,387	111,619	2,671,556	4,081,562	0.03380734%
3887	Falls City School District	Schools	681,907	62,556	(621,159)	123,304	0.00102132%
3902	Tillamook Public Schools	Schools	7,002,090	622,310	(4,996,970)	2,627,430	0.02176285%
3920	Neah-Kah-Nie School District	Schools	4,170,456	372,261	8,909,885	13,452,602	0.11142712%
3927	Echo School District	Schools	1,105,425	102,372	682,205	1,890,002	0.01565478%
3928	Umatilla School District #6R	Schools	4,756,576	427,407	6,048,305	11,232,288	0.09303639%
3931	Pendleton School District #16R	Schools	11,174,013	956,421	(8,058,474)	4,071,960	0.03372781%
3935	Athena-Weston School District #29Rj	Schools	2,068,842	178,455	4,271,247	6,518,544	0.05399272%
3942	Stanfield School District	Schools	1,933,557	173,290	174,170	2,281,017	0.01889353%
3944	Ukiah School	Schools	357,087	30,736	735,642	1,123,465	0.00930560%
3957	Helix School District	Schools	597,150	55,043	1,317,418	1,969,611	0.01631417%
3958	Pilot Rock School District #2R	Schools	1,217,510	105,280	287,976	1,610,766	0.01334188%
3965	La Grande Public Schools	Schools	7,133,757	625,438	4,022,011	11,781,206	0.09758304%
3966	Union County School District	Schools	1,460,096	121,472	857,374	2,438,942	0.02020161%
3967	North Powder School District	Schools	1,074,054	92,964	2,225,047	3,392,065	0.02809628%
3969	Imbler School District	Schools	1,193,374	104,810	2,508,577	3,806,761	0.03153118%
3970	Cove School District	Schools	1,079,379	90,761	2,172,322	3,342,462	0.02768542%
3973	Elgin School District #23	Schools	1,535,497	130,752	3,129,482	4,795,731	0.03972276%
3986	Joseph School District #6	Schools	1,070,700	94,386	2,259,088	3,424,174	0.02836223%
3990	Wallowa School	Schools	1,043,054	91,095	2,180,316	3,314,465	0.02745352%
3993	Enterprise School District #21	Schools	1,518,399	132,465	3,170,495	4,821,359	0.03993504%
4003	Troy School District #54	Schools	493	51	1,231	1,775	0.00001470%
4012	Dufur Schools	Schools	1,111,564	98,105	2,348,087	3,557,756	0.02946869%
4034	Gaston Public Schools	Schools	1,869,398	164,069	(863,763)	1,169,704	0.00968859%
4035	Banks School District	Schools	2,891,238	262,056	4,005,801	7,159,095	0.05929837%
4062	Beaverton School District	Schools	150,605,319	13,348,461	164,542,815	328,496,595	2.72091815%
4109	Spray School District #1	Schools	396,673	33,944	812,433	1,243,050	0.01029611%
4114	Fossil School District #21J	Schools	602,227	52,590	1,258,713	1,913,530	0.01584966%
4135	Newberg School District #29Jt	Schools	18,001,249	1,609,772	(542,220)	19,068,801	0.15794577%
4142	McMinnville Schools	Schools	24,537,107	2,180,516	23,954,135	50,671,758	0.41971122%
4144	Sheridan School District #48J	Schools	3,368,182	300,546	7,193,441	10,862,169	0.08997071%
4166	Yamhill-Carlton School District #1	Schools	3,867,657	344,790	(3,431,365)	781,082	0.00646966%
4219	Grant County Education Service District	Schools	469,794	39,423	943,582	1,452,799	0.01203345%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4220	Jefferson County Education Service District	Schools	738,422	65,964	1,578,822	2,383,208	0.01973997%
4223	InterMountain Education Service District	Schools	7,857,586	693,408	5,846,203	14,397,197	0.11925114%
4224	Wallowa County Region 18	Schools	714,461	63,089	1,510,014	2,287,564	0.01894776%
4226	North Central Education Service District	Schools	516,030	47,558	1,138,277	1,701,865	0.01409645%
4232	South Coast Education Service District Region #7	Schools	3,878,835	337,999	8,089,852	12,306,686	0.10193556%
4237	Douglas Education Service District	Schools	6,114,840	577,836	9,626,118	16,318,794	0.13516762%
4238	Multnomah Education Service District	Schools	21,281,555	1,895,652	16,400,070	39,577,277	0.32781628%
4252	High Desert Education Service District	Schools	8,119,739	730,539	7,460,956	16,311,234	0.13510500%
4254	Willamette Education Service District	Schools	12,222,984	1,063,189	518,648	13,804,821	0.11434453%
4258	Hermiston School District #8R	Schools	15,731,475	1,416,314	12,280,128	29,427,917	0.24374972%
4259	Clackamas Education Service District	Schools	11,140,201	991,011	7,778,924	19,910,136	0.16491450%
4260	Greater Albany School District #8J	Schools	31,357,631	2,794,055	28,854,405	63,006,091	0.52187578%
4268	Lake Oswego School District	Schools	25,404,108	2,245,054	8,198,033	35,847,195	0.29692023%
4270	Silver Falls School District	Schools	12,568,264	1,100,581	8,986,441	22,655,286	0.18765241%
4271	Malheur Education Service District Region 14	Schools	1,299,712	115,030	2,753,200	4,167,942	0.03452282%
4272	Linn-Benton-Lincoln Education Service District	Schools	7,939,648	699,720	16,747,480	25,386,848	0.21027778%
4273	Double O School District	Schools	23,601	2,453	58,712	84,766	0.00070211%
4276	Lane County Education Service District	Schools	7,519,218	673,046	10,736,250	18,928,514	0.15678378%
4277	Mitchell School	Schools	420,952	40,399	966,932	1,428,283	0.01183038%
4279	St Helens School District #502	Schools	10,690,649	931,955	(7,020,492)	4,602,112	0.03811903%
4280	Northwest Regional Education Service District	Schools	19,700,440	1,767,452	42,303,140	63,771,032	0.52821174%
4286	Southern Oregon Education Service District	Schools	9,203,812	820,584	19,640,305	29,664,701	0.24571099%
4288	Medford School District #549C	Schools	37,940,325	3,364,849	53,573,967	94,879,141	0.78587839%
4291	Dayton Public Schools	Schools	4,138,256	364,644	492,969	4,995,869	0.04138049%
4293	Lake County Education Service District	Schools	283,791	25,530	611,042	920,363	0.00762331%
4294	Harney Education Service District Region XVII	Schools	846,792	77,799	1,862,089	2,786,680	0.02308191%
4295	Wasco County Education Service District	Schools	744,670	65,766	1,574,082	2,384,518	0.01975082%
4306	Amity School District	Schools	2,850,836	251,027	(2,039,217)	1,062,646	0.00880183%
4309	Scappoose School District	Schools	6,796,793	602,713	14,425,645	21,825,151	0.18077645%
4311	Redmond School District #2J	Schools	21,864,458	1,942,533	19,265,910	43,072,901	0.35677033%
4312	Reedsport School District	Schools	2,175,949	192,135	1,044,600	3,412,684	0.02826706%
4313	Forest Grove School District	Schools	21,004,211	1,868,880	20,818,795	43,691,886	0.36189735%
4314	Willamina School District #30J	Schools	2,726,608	243,800	4,066,646	7,037,054	0.05828751%
4315	John Day School District	Schools	2,815,926	240,764	1,519,930	4,576,620	0.03790788%
4316	Tigard-Tualatin School District #23J	Schools	45,591,682	4,032,596	70,477,358	120,101,636	0.99479485%
4317	Sherwood School District #88J	Schools	17,478,715	1,578,357	26,668,687	45,725,759	0.37874380%
4320	Rainier School District #13	Schools	3,524,419	313,803	1,476,988	5,315,210	0.04402557%
4321	North Clackamas School District #12	Schools	59,924,005	5,262,856	1,123,844	66,310,705	0.54924770%
4323	Estacada School District #108	Schools	8,005,343	716,345	6,329,069	15,050,757	0.12466454%
4324	Centennial School District #28	Schools	25,013,296	2,201,471	52,691,184	79,905,951	0.66185633%
4326	Harney County School District #3	Schools	3,565,619	304,378	(6,964,269)	-	0.00000000%
4327	Jordan Valley School District #3	Schools	507,978	46,465	1,112,113	1,666,556	0.01380399%
4329	Gervais School District #1	Schools	4,566,838	402,338	(1,353,247)	3,615,929	0.02995053%
4330	Vale School District #84	Schools	3,604,272	316,187	7,567,778	11,488,237	0.09515640%
4331	Molalla River School District	Schools	8,328,399	747,835	(9,461,071)	-	0.00000000%
4332	Gresham-Barlow School District #10	Schools	42,214,571	3,685,604	20,480,088	66,380,263	0.54982385%
4333	Canby School District	Schools	19,647,450	1,719,717	(544,677)	20,822,490	0.17247147%
4334	Cascade School District #5	Schools	7,321,749	637,481	(1,610,399)	6,348,831	0.05258700%
4335	Milton-Freewater Unified School District #7	Schools	6,640,885	593,296	(860,912)	6,373,269	0.05278942%
4336	Nestucca Valley School District #101	Schools	2,164,455	184,554	2,202,570	4,551,579	0.03770046%
4337	Sherman County School District	Schools	1,139,176	104,946	2,511,823	3,755,945	0.03111027%
4338	Three Rivers U J School District	Schools	17,580,705	1,535,987	13,357,432	32,474,124	0.26898128%
4339	Lebanon Community School District	Schools	13,590,769	1,214,248	29,062,452	43,867,469	0.36335169%
4340	Monroe School District #1J	Schools	1,846,494	165,282	2,090,141	4,101,917	0.03397594%
4341	Hillsboro School District #1J	Schools	77,268,551	6,957,208	83,309,971	167,535,730	1.38768869%
4342	North Santiam School District #29J	Schools	8,530,219	772,240	1,180,135	10,482,594	0.08682672%
4343	HARRISBURG SCHOOL DISTRICT #7	Schools	3,041,772	276,285	6,612,765	9,930,822	0.08225642%
4344	South Wasco County School District #1	Schools	1,027,338	89,947	2,152,838	3,270,123	0.02708624%
4345	Oregon Trail School District #46	Schools	13,895,063	1,231,176	29,467,631	44,593,870	0.36936843%
4346	Knappa School District #4	Schools	1,847,640	172,190	4,121,280	6,141,110	0.05086646%
4347	Clatskanie School District #6J	Schools	2,872,562	263,460	6,305,781	9,441,803	0.07820590%
4348	Lourdes Charter School	Schools	104,163	9,380	224,494	338,037	0.00279994%
4350	Ridgeline Montessori	Schools	467,366	43,215	1,034,321	1,544,902	0.01279633%
4351	The Village School	Schools	356,835	34,308	821,147	1,212,290	0.01004133%
4352	Armadillo Technical Institute	Schools	323,295	28,002	670,209	1,021,506	0.00846107%
4354	Opal Charter School	Schools	167,628	15,687	375,457	558,772	0.00462828%
4355	Three Rivers Charter School	Schools	370,074	33,731	807,340	1,211,145	0.01003184%
4360	Luckiamute Valley Charter School	Schools	344,004	33,243	795,652	1,172,899	0.00971505%
4361	Rimrock Expeditionary Alternative Learning	Schools	383,938	35,852	858,091	1,277,881	0.01058461%
4362	Kings Valley Charter School	Schools	30,155	3,147	75,310	108,612	0.00089963%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2012

Present Value of Contribution Effort - All Employers: 12,073,005,397

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4363	Multisensory Learning Academy	Schools	485,902	47,650	1,140,470	1,674,022	0.01386583%
4365	Mitch Charter School	Schools	387,706	38,554	922,764	1,349,024	0.01117389%
4366	Sand Ridge Charter School	Schools	535,492	55,172	1,320,519	1,911,183	0.01583022%
4367	Arthur Academy Charter School	Schools	1,553,293	157,748	3,775,630	5,486,671	0.04544578%
4369	Trillium Charter School	Schools	473,518	47,748	1,142,819	1,664,085	0.01378352%
4370	Howard Street Charter School, Inc.	Schools	83,717	8,443	202,072	294,232	0.00243711%
4371	The Lighthouse School	Schools	451,527	45,269	1,083,490	1,580,286	0.01308942%
4373	Sheridan Japanese School Foundation	Schools	181,645	17,607	421,406	620,658	0.00514087%
4374	Ione School District	Schools	845,255	75,141	1,798,464	2,718,860	0.02252016%
4375	Eddyville Charter School	Schools	427,714	38,934	931,874	1,398,522	0.01158388%
4376	Four Rivers Community School	Schools	672,128	62,793	1,502,917	2,237,838	0.01853588%
4378	Mosier Community School	Schools	423,027	40,573	971,084	1,434,684	0.01188340%
4379	Siletz Valley School	Schools	595,389	53,433	1,278,902	1,927,724	0.01596723%
4380	The Emerson School	Schools	262,430	24,627	589,437	876,494	0.00725995%
4381	North Wasco County School District #21	Schools	10,914,890	958,713	6,624,251	18,497,854	0.15321665%
4382	Self Enhancement Inc	Schools	253,419	26,443	632,904	912,766	0.00756039%
4383	City View Charter School	Schools	362,471	35,647	853,205	1,251,323	0.01036464%
4386	Nixyaawii Community School	Schools	242,478	22,154	530,254	794,886	0.00658399%
4388	West Lane Tech	Schools	183,493	16,639	398,255	598,387	0.00495640%
4390	Oregon Connections Academy	Schools	3,326,887	322,592	7,721,079	11,370,558	0.09418167%
4392	Eagleridge High School	Schools	521,417	51,834	1,240,624	1,813,875	0.01502422%
4393	Cascade Heights Public Charter School	Schools	443,867	45,372	1,085,947	1,575,186	0.01304717%
4395	Siletz Valley Early College Academy	Schools	230,904	22,306	533,883	787,093	0.00651945%
4396	Sweet Home Charter School	Schools	334,470	34,254	819,842	1,188,566	0.00984482%
4397	Springwater Environmental Sciences School	Schools	401,639	40,241	963,158	1,405,038	0.01163785%
4398	LEP High	Schools	903,658	91,118	2,180,869	3,175,645	0.02630368%
4401	Ballston Community School	Schools	126,643	12,001	287,241	425,885	0.00352758%
4403	Portland Village School	Schools	517,451	53,241	1,274,303	1,844,995	0.01528199%
4404	Alliance Charter Academy	Schools	721,092	72,745	1,741,115	2,534,952	0.02099686%
4405	Forest Grove Community School	Schools	345,733	33,522	802,340	1,181,595	0.00978708%
4407	Madrone Trail Public Charter School	Schools	354,431	34,577	827,580	1,216,588	0.01007693%
4408	Muddy Creek Charter School	Schools	93,750	9,034	216,220	319,004	0.00264229%
4409	Southwest Charter School	Schools	256,148	26,705	639,172	922,025	0.00763708%
4410	Ace Academy	Schools	284,563	27,223	651,576	963,362	0.00797947%
4411	Sherwood Charter School	Schools	217,146	20,472	489,977	727,595	0.00602663%
4412	Estacada Web Academy	Schools	868,795	81,858	1,959,226	2,909,879	0.02410236%
4418	Lewis And Clark Montessori Charter School	Schools	326,276	33,692	806,400	1,166,368	0.00966096%
4419	Silvies River Web Academy	Schools	123,558	10,966	262,469	396,993	0.00328827%
4420	Oregon Virtual Academy	Schools	1,064,444	101,904	2,439,027	3,605,375	0.02986311%
4422	Redmond Proficiency Academy	Schools	1,126,248	108,250	2,590,910	3,825,408	0.03168563%
4423	Molalla River Academy	Schools	246,217	25,611	612,978	884,806	0.00732880%
4424	The Ivy School	Schools	182,120	19,003	454,836	655,959	0.00543327%
4429	Clackamas Web Academy	Schools	19,063	1,567	37,503	58,133	0.00048151%
4430	Clackamas Charter Alliance #2	Schools	52,895	5,151	123,282	181,328	0.00150193%
4431	Corbett Charter School	Schools	764,074	72,766	1,741,628	2,578,468	0.02135730%
4432	Renaissance Public Academy	Schools	186,973	19,506	466,863	673,342	0.00557725%
4433	Powell Butte Community Charter School	Schools	274,546	27,008	646,428	947,982	0.00785208%
4434	Logos Public Charter School	Schools	1,152,217	116,766	2,794,729	4,063,712	0.03365949%
4435	Sunny Wolf Charter School	Schools	91,545	9,356	223,927	324,828	0.00269053%
4436	Academy Of Arts & Academics	Schools	229,877	23,603	564,935	818,415	0.00677888%
4437	Center for Advance Learning	Schools	436,760	39,069	935,093	1,410,922	0.01168658%
4439	Homesource Family Charter	Schools	314,038	32,235	771,526	1,117,799	0.00925866%
4440	Sheridan Allprep Academy	Schools	103,975	9,943	237,984	351,902	0.00291478%
4441	Baker Web Academy	Schools	567,236	54,887	1,313,691	1,935,814	0.01603423%
4443	Knova Learning Oreogn	Schools	595,583	61,596	1,474,280	2,131,459	0.01765475%
4444	Bennett Pearson Academy, Inc.	Schools	221,616	22,255	532,663	776,534	0.00643199%
4446	Coburg Community Charter School	Schools	276,653	27,388	655,520	959,561	0.00794799%
4447	Arco Iris Spanish Immersion Charter School	Schools	344,283	34,426	823,960	1,202,669	0.00996164%
4448	Gresham Barlow Web Academy	Schools	373,785	35,538	850,595	1,259,918	0.01043583%
4449	Mosier Middle School	Schools	130,230	13,125	314,135	457,490	0.00378936%
4450	Sauvie Island Academy	Schools	357,228	32,565	779,425	1,169,218	0.00968456%
4451	River's Edge Academy Charter School	Schools	171,389	15,482	370,560	557,431	0.00461717%
4452	South Columbia Family School	Schools	67,145	7,006	167,693	241,844	0.00200318%
4453	Woodland Educational Initiative	Schools	21,103	2,202	52,704	76,009	0.00062958%
4454	Le Monde Immersion Charter School	Schools	46,488	4,851	116,101	167,440	0.00138690%
4455	Hope Chinese Charter School	Schools	20,919	2,183	52,244	75,346	0.00062409%
4457	Oregon Virtual Education East	Schools	4,051	333	7,971	12,355	0.00010234%
4458	Oregon Virtual Education West	Schools	34,016	3,460	82,806	120,282	0.00099629%

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
1000	State Agencies	23.72796136%	23.72796136%	5,103,146,507	0	923,216,477	219,060,449	230,769,663	11,709,214	5.6	2,090,931
2000	Lake County	0.04639831%	0.04639831%	5,103,146,507	0	923,216,477	428,357	348,595	(79,762)	5.6	(14,243)
2001	Clackamas County	1.87225159%	1.87225159%	5,103,146,507	0	923,216,477	17,284,935	17,331,141	46,206	5.6	8,251
2002	Curry County	0.09453471%	0.09453471%	5,103,146,507	0	923,216,477	872,760	588,296	(284,464)	5.6	(50,797)
2003	Douglas County	0.69302259%	0.69302259%	5,103,146,507	0	923,216,477	6,398,099	6,365,952	(32,147)	5.6	(5,741)
2004	Harney County	0.04562247%	0.04562247%	5,103,146,507	0	923,216,477	421,194	386,514	(34,680)	5.6	(6,193)
2005	Jackson County	0.64729583%	0.64729583%	5,103,146,507	0	923,216,477	5,975,942	5,060,348	(915,594)	5.6	(163,499)
2006	Jefferson County	0.06944483%	0.06944483%	5,103,146,507	0	923,216,477	641,126	583,619	(57,507)	5.6	(10,269)
2007	Klamath County	0.02218690%	0.02218690%	5,103,146,507	0	923,216,477	204,833	94,567	(110,266)	5.6	(19,690)
2008	Lane County	1.10305675%	1.10305675%	5,103,146,507	0	923,216,477	10,183,602	7,216,891	(2,966,711)	5.6	(529,770)
2009	Marion County	0.78885591%	0.78885591%	5,103,146,507	0	923,216,477	7,282,848	6,141,461	(1,141,387)	5.6	(203,819)
2011	Washington County	1.79762875%	1.79762875%	5,103,146,507	0	923,216,477	16,596,005	15,539,434	(1,056,571)	5.6	(188,673)
2012	Grant County	0.00344736%	0.00344736%	5,103,146,507	0	923,216,477	31,827	0	(31,827)	5.6	(5,683)
2013	Umatilla County	0.13520769%	0.13520769%	5,103,146,507	0	923,216,477	1,248,260	1,039,623	(208,637)	5.6	(37,257)
2014	Linn County	0.54192562%	0.54192562%	5,103,146,507	0	923,216,477	5,003,147	4,720,003	(283,144)	5.6	(50,561)
2015	Yamhill County	0.20067701%	0.20067701%	5,103,146,507	0	923,216,477	1,852,683	1,343,281	(509,402)	5.6	(90,965)
2016	Sherman County	0.03337766%	0.03337766%	5,103,146,507	0	923,216,477	308,148	349,607	41,459	5.6	7,403
2017	Columbia County	0.09418482%	0.09418482%	5,103,146,507	0	923,216,477	869,530	680,742	(188,788)	5.6	(33,712)
2018	Coos County	0.21189386%	0.21189386%	5,103,146,507	0	923,216,477	1,956,239	2,078,186	121,947	5.6	21,776
2020	Wasco County	0.09664647%	0.09664647%	5,103,146,507	0	923,216,477	892,256	692,025	(200,231)	5.6	(35,756)
2021	Baker County	0.06563174%	0.06563174%	5,103,146,507	0	923,216,477	605,923	538,257	(67,666)	5.6	(12,083)
2022	Gilliam County	0.02693824%	0.02693824%	5,103,146,507	0	923,216,477	248,698	211,637	(37,061)	5.6	(6,618)
2023	Morrow County Rural School District Board	0.00001131%	0.00001131%	5,103,146,507	0	923,216,477	104	0	(104)	5.6	(19)
2027	Deschutes County	0.61383741%	0.61383741%	5,103,146,507	0	923,216,477	5,667,048	4,787,512	(879,536)	5.6	(157,060)
2033	Harney County Hospital	0.00045250%	0.00045250%	5,103,146,507	0	923,216,477	4,178	0	(4,178)	5.6	(746)
2035	Hood River County	0.04055912%	0.04055912%	5,103,146,507	0	923,216,477	374,448	323,449	(50,999)	5.6	(9,107)
2036	Clatsop County	0.13076724%	0.13076724%	5,103,146,507	0	923,216,477	1,207,265	928,995	(278,270)	5.6	(49,691)
2037	Polk County	0.22053790%	0.22053790%	5,103,146,507	0	923,216,477	2,036,042	1,577,230	(458,812)	5.6	(81,931)
2038	Multnomah County	3.41790604%	3.41790604%	5,103,146,507	0	923,216,477	31,554,672	28,430,586	(3,124,086)	5.6	(557,872)
2039	Malheur County	0.07839934%	0.07839934%	5,103,146,507	0	923,216,477	723,796	740,872	17,076	5.6	3,049
2040	Benton County	0.22694033%	0.22694033%	5,103,146,507	0	923,216,477	2,095,151	1,792,128	(303,023)	5.6	(54,111)
2042	Josephine County	0.22210365%	0.22210365%	5,103,146,507	0	923,216,477	2,050,497	1,733,285	(317,212)	5.6	(56,645)
2043	Lincoln County	0.03956045%	0.03956045%	5,103,146,507	0	923,216,477	365,229	396,396	31,167	5.6	5,566
2044	Crook County	0.01411437%	0.01411437%	5,103,146,507	0	923,216,477	130,306	112,806	(17,500)	5.6	(3,125)
2050	Wallowa County	0.00024142%	0.00024142%	5,103,146,507	0	923,216,477	2,229	19,403	17,174	5.6	3,067
2052	Tillamook County	0.00012680%	0.00012680%	5,103,146,507	0	923,216,477	1,171	0	(1,171)	5.6	(209)
2099	State Judiciary	0.19802590%	0.19802590%	5,103,146,507	0	923,216,477	1,828,208	3,950,450	2,122,242	5.6	378,972
2100	City of Roseburg	0.16626276%	0.16626276%	5,103,146,507	0	923,216,477	1,534,965	6,385,362	4,850,397	5.6	866,142
2101	City of Salem	1.02590270%	1.02590270%	5,103,146,507	0	923,216,477	9,471,303	9,734,410	263,107	5.6	46,983
2102	City of Medford	0.39784064%	0.39784064%	5,103,146,507	0	923,216,477	3,672,930	3,479,773	(193,157)	5.6	(34,492)
2103	City of Albany	0.37054571%	0.37054571%	5,103,146,507	0	923,216,477	3,420,939	3,383,501	(37,438)	5.6	(6,685)
2104	City of Ashland	0.24258093%	0.24258093%	5,103,146,507	0	923,216,477	2,239,547	2,219,128	(20,419)	5.6	(3,646)
2105	City of Astoria	0.08573594%	0.08573594%	5,103,146,507	0	923,216,477	791,528	842,586	51,058	5.6	9,118
2106	City of Beaverton	0.48475418%	0.48475418%	5,103,146,507	0	923,216,477	4,475,330	3,316,396	(1,158,934)	5.6	(206,952)
2107	City of Bend	0.37690343%	0.37690343%	5,103,146,507	0	923,216,477	3,479,635	3,510,644	31,009	5.6	5,537
2109	City of Canby	0.07026762%	0.07026762%	5,103,146,507	0	923,216,477	648,722	558,095	(90,627)	5.6	(16,183)
2110	City of Coquille	0.02024327%	0.02024327%	5,103,146,507	0	923,216,477	186,889	222,946	36,057	5.6	6,439
2111	City of Eugene	1.34576853%	1.34576853%	5,103,146,507	0	923,216,477	12,424,357	11,174,784	(1,249,573)	5.6	(223,138)
2112	City Of Forest Grove	0.00009876%	0.00009876%	5,103,146,507	0	923,216,477	912	0	(912)	5.6	(163)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2113	City of Grants Pass	0.21279790%	0.21279790%	5,103,146,507	0	923,216,477	1,964,585	1,923,938	(40,647)	5.6	(7,258)
2114	City of Gresham	0.45640345%	0.45640345%	5,103,146,507	0	923,216,477	4,213,592	2,667,531	(1,546,061)	5.6	(276,082)
2115	City of Hillsboro	0.63648301%	0.63648301%	5,103,146,507	0	923,216,477	5,876,116	5,551,293	(324,823)	5.6	(58,004)
2117	City of McMinnville	0.25134575%	0.25134575%	5,103,146,507	0	923,216,477	2,320,465	2,708,553	388,088	5.6	69,301
2118	City of Ontario	0.08950110%	0.08950110%	5,103,146,507	0	923,216,477	826,289	706,426	(119,863)	5.6	(21,404)
2119	City of Oregon City	0.13057792%	0.13057792%	5,103,146,507	0	923,216,477	1,205,517	1,179,889	(25,628)	5.6	(4,576)
2120	City of Lake Oswego	0.40721951%	0.40721951%	5,103,146,507	0	923,216,477	3,759,518	3,427,596	(331,922)	5.6	(59,272)
2121	City of Portland	3.62934176%	3.62934176%	5,103,146,507	0	923,216,477	33,506,681	26,557,647	(6,949,034)	5.6	(1,240,899)
2122	City of Redmond	0.10319088%	0.10319088%	5,103,146,507	0	923,216,477	952,675	928,429	(24,246)	5.6	(4,330)
2123	City of St Helens	0.06608160%	0.06608160%	5,103,146,507	0	923,216,477	610,076	658,015	47,939	5.6	8,561
2125	City of Vernonia	0.00730656%	0.00730656%	5,103,146,507	0	923,216,477	67,455	34,364	(33,091)	5.6	(5,909)
2126	City of West Linn	0.12328639%	0.12328639%	5,103,146,507	0	923,216,477	1,138,200	848,061	(290,139)	5.6	(51,811)
2127	City of Cottage Grove	0.05426189%	0.05426189%	5,103,146,507	0	923,216,477	500,955	532,719	31,764	5.6	5,672
2128	City of Tillamook	0.02199188%	0.02199188%	5,103,146,507	0	923,216,477	203,033	179,470	(23,563)	5.6	(4,208)
2129	City of Sweet Home	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	19,704	19,704	5.6	3,519
2131	City of Drain	0.00648214%	0.00648214%	5,103,146,507	0	923,216,477	59,844	59,260	(584)	5.6	(104)
2132	Eugene Water & Electric Board	0.86138989%	0.86138989%	5,103,146,507	0	923,216,477	7,952,493	9,544,586	1,592,093	5.6	284,302
2138	City of Hood River	0.05825443%	0.05825443%	5,103,146,507	0	923,216,477	537,814	520,246	(17,568)	5.6	(3,137)
2139	City of Reedsport	0.00563799%	0.00563799%	5,103,146,507	0	923,216,477	52,051	34,028	(18,023)	5.6	(3,218)
2140	City of Lebanon	0.06443958%	0.06443958%	5,103,146,507	0	923,216,477	594,917	552,321	(42,596)	5.6	(7,606)
2142	City of Sherwood	0.08260155%	0.08260155%	5,103,146,507	0	923,216,477	762,591	779,090	16,499	5.6	2,946
2143	City of Oakland	0.00279710%	0.00279710%	5,103,146,507	0	923,216,477	25,823	25,564	(259)	5.6	(46)
2145	City of Vale	0.00552095%	0.00552095%	5,103,146,507	0	923,216,477	50,970	6,415	(44,555)	5.6	(7,956)
2146	City of Prineville	0.05038942%	0.05038942%	5,103,146,507	0	923,216,477	465,203	3,159,627	2,694,424	5.6	481,147
2147	City of Wheeler	0.00176335%	0.00176335%	5,103,146,507	0	923,216,477	16,280	7,995	(8,285)	5.6	(1,479)
2148	City of Klamath Falls	0.07740436%	0.07740436%	5,103,146,507	0	923,216,477	714,610	632,709	(81,901)	5.6	(14,625)
2149	City of Canyonville	0.00560468%	0.00560468%	5,103,146,507	0	923,216,477	51,743	25,024	(26,719)	5.6	(4,771)
2150	City of Bandon	0.03130510%	0.03130510%	5,103,146,507	0	923,216,477	289,014	257,212	(31,802)	5.6	(5,679)
2152	City of Coos Bay	0.09512484%	0.09512484%	5,103,146,507	0	923,216,477	878,208	644,649	(233,559)	5.6	(41,707)
2154	City of Pendleton	0.10082423%	0.10082423%	5,103,146,507	0	923,216,477	930,826	806,762	(124,064)	5.6	(22,154)
2155	City of Corvallis	0.33027485%	0.33027485%	5,103,146,507	0	923,216,477	3,049,152	2,535,640	(513,512)	5.6	(91,699)
2157	City of Monmouth	0.03782742%	0.03782742%	5,103,146,507	0	923,216,477	349,229	295,392	(53,837)	5.6	(9,614)
2158	City of Milton-Freewater	0.06234782%	0.06234782%	5,103,146,507	0	923,216,477	575,605	560,334	(15,271)	5.6	(2,727)
2159	City of Baker City	0.05671163%	0.05671163%	5,103,146,507	0	923,216,477	523,571	486,539	(37,032)	5.6	(6,613)
2160	City of Hermiston	0.07543283%	0.07543283%	5,103,146,507	0	923,216,477	696,408	764,158	67,750	5.6	12,098
2161	City of Pilot Rock	0.00569476%	0.00569476%	5,103,146,507	0	923,216,477	52,575	53,730	1,155	5.6	206
2162	City of Clatskanie	0.01319995%	0.01319995%	5,103,146,507	0	923,216,477	121,864	82,167	(39,697)	5.6	(7,089)
2163	City of Milwaukie	0.10109889%	0.10109889%	5,103,146,507	0	923,216,477	933,362	774,851	(158,511)	5.6	(28,306)
2165	City of Cornelius	0.02828721%	0.02828721%	5,103,146,507	0	923,216,477	261,152	232,865	(28,287)	5.6	(5,051)
2166	City of Nyssa	0.01041583%	0.01041583%	5,103,146,507	0	923,216,477	96,161	95,754	(407)	5.6	(73)
2167	City of Athena	0.00148290%	0.00148290%	5,103,146,507	0	923,216,477	13,690	18,323	4,633	5.6	827
2168	City of Oakridge	0.01503867%	0.01503867%	5,103,146,507	0	923,216,477	138,839	173,109	34,270	5.6	6,120
2170	City of Madras	0.02674091%	0.02674091%	5,103,146,507	0	923,216,477	246,876	213,670	(33,206)	5.6	(5,930)
2172	City of Sandy	0.04860486%	0.04860486%	5,103,146,507	0	923,216,477	448,728	400,323	(48,405)	5.6	(8,644)
2174	City of Mt Angel	0.00653103%	0.00653103%	5,103,146,507	0	923,216,477	60,296	60,848	552	5.6	99
2175	City of Umatilla	0.01064620%	0.01064620%	5,103,146,507	0	923,216,477	98,287	60,550	(37,737)	5.6	(6,739)
2176	City of Scappoose	0.03476529%	0.03476529%	5,103,146,507	0	923,216,477	320,959	258,751	(62,208)	5.6	(11,109)
2177	City of Condon	0.00413454%	0.00413454%	5,103,146,507	0	923,216,477	38,171	62,933	24,762	5.6	4,422
2178	City of Boardman	0.02095429%	0.02095429%	5,103,146,507	0	923,216,477	193,453	163,968	(29,485)	5.6	(5,265)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2179	City of Estacada	0.01066465%	0.01066465%	5,103,146,507	0	923,216,477	98,458	103,391	4,933	5.6	881
2180	City of Enterprise	0.01273087%	0.01273087%	5,103,146,507	0	923,216,477	117,533	93,237	(24,296)	5.6	(4,339)
2181	City of Central Point	0.05829042%	0.05829042%	5,103,146,507	0	923,216,477	538,147	567,233	29,086	5.6	5,194
2182	City of Cascade Locks	0.01017141%	0.01017141%	5,103,146,507	0	923,216,477	93,904	112,061	18,157	5.6	3,242
2183	City of Myrtle Point	0.00869233%	0.00869233%	5,103,146,507	0	923,216,477	80,249	63,053	(17,196)	5.6	(3,071)
2184	City of Port Orford	0.00614135%	0.00614135%	5,103,146,507	0	923,216,477	56,698	63,415	6,717	5.6	1,199
2185	City of Wood Village	0.01056940%	0.01056940%	5,103,146,507	0	923,216,477	97,578	73,178	(24,400)	5.6	(4,357)
2186	City of Chiloquin	0.00072426%	0.00072426%	5,103,146,507	0	923,216,477	6,686	2,516	(4,170)	5.6	(745)
2187	City of Philomath	0.01790900%	0.01790900%	5,103,146,507	0	923,216,477	165,339	137,820	(27,519)	5.6	(4,914)
2188	City of Talent	0.01080582%	0.01080582%	5,103,146,507	0	923,216,477	99,761	79,791	(19,970)	5.6	(3,566)
2189	City of Willamina	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	10,020	10,020	5.6	1,789
2191	City of Huntington	0.00119030%	0.00119030%	5,103,146,507	0	923,216,477	10,989	46,593	35,604	5.6	6,358
2192	City of North Plains	0.00760603%	0.00760603%	5,103,146,507	0	923,216,477	70,220	80,845	10,625	5.6	1,897
2193	City of Heppner	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	416	416	5.6	74
2194	City of Cave Junction	0.00628906%	0.00628906%	5,103,146,507	0	923,216,477	58,062	42,223	(15,839)	5.6	(2,828)
2195	City of Metolius	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	3,428	3,428	5.6	612
2196	City of Hubbard	0.01299760%	0.01299760%	5,103,146,507	0	923,216,477	119,996	107,342	(12,654)	5.6	(2,260)
2197	City of Myrtle Creek	0.01166352%	0.01166352%	5,103,146,507	0	923,216,477	107,680	87,881	(19,799)	5.6	(3,536)
2198	City of Carlton	0.00175147%	0.00175147%	5,103,146,507	0	923,216,477	16,170	0	(16,170)	5.6	(2,888)
2199	City of Junction City	0.03547177%	0.03547177%	5,103,146,507	0	923,216,477	327,481	302,682	(24,799)	5.6	(4,428)
2200	City of Wallowa	0.00102867%	0.00102867%	5,103,146,507	0	923,216,477	9,497	7,196	(2,301)	5.6	(411)
2201	City of Coburg	0.00517355%	0.00517355%	5,103,146,507	0	923,216,477	47,763	42,836	(4,927)	5.6	(880)
2202	City of Dallas	0.06455806%	0.06455806%	5,103,146,507	0	923,216,477	596,011	605,550	9,539	5.6	1,703
2203	City of Rockaway Beach	0.00734632%	0.00734632%	5,103,146,507	0	923,216,477	67,822	82,150	14,328	5.6	2,559
2204	City of Burns	0.00691384%	0.00691384%	5,103,146,507	0	923,216,477	63,830	50,179	(13,651)	5.6	(2,438)
2206	City of Weston	0.00149729%	0.00149729%	5,103,146,507	0	923,216,477	13,823	2,931	(10,892)	5.6	(1,945)
2207	City of Mill City	0.00342254%	0.00342254%	5,103,146,507	0	923,216,477	31,597	25,190	(6,407)	5.6	(1,144)
2208	City of Fairview	0.03304161%	0.03304161%	5,103,146,507	0	923,216,477	305,046	277,206	(27,840)	5.6	(4,971)
2209	City of Monroe	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	13,202	13,202	5.6	2,358
2210	City of Helix	0.00021283%	0.00021283%	5,103,146,507	0	923,216,477	1,965	2,582	617	5.6	110
2212	Town of Lakeview	0.00812214%	0.00812214%	5,103,146,507	0	923,216,477	74,985	35,061	(39,924)	5.6	(7,129)
2213	City of Stanfield	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	7,005	7,005	5.6	1,251
2214	City of Yamhill	0.00445346%	0.00445346%	5,103,146,507	0	923,216,477	41,115	36,650	(4,465)	5.6	(797)
2215	City of Powers	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	2,096	2,096	5.6	374
2216	City of Brookings	0.03790856%	0.03790856%	5,103,146,507	0	923,216,477	349,978	325,532	(24,446)	5.6	(4,365)
2217	City of Sutherlin	0.01700708%	0.01700708%	5,103,146,507	0	923,216,477	157,012	148,264	(8,748)	5.6	(1,562)
2218	City of Prairie City	0.00081225%	0.00081225%	5,103,146,507	0	923,216,477	7,499	15,400	7,901	5.6	1,411
2219	City of Sheridan	0.00904564%	0.00904564%	5,103,146,507	0	923,216,477	83,511	54,223	(29,288)	5.6	(5,230)
2220	City of Garibaldi	0.00309563%	0.00309563%	5,103,146,507	0	923,216,477	28,579	52,984	24,405	5.6	4,358
2221	City of Sisters	0.00863735%	0.00863735%	5,103,146,507	0	923,216,477	79,741	63,531	(16,210)	5.6	(2,895)
2222	City of Jacksonville	0.01134574%	0.01134574%	5,103,146,507	0	923,216,477	104,746	81,955	(22,791)	5.6	(4,070)
2223	City of Cannon Beach	0.02011880%	0.02011880%	5,103,146,507	0	923,216,477	185,740	182,411	(3,329)	5.6	(594)
2224	City of Falls City	0.00197191%	0.00197191%	5,103,146,507	0	923,216,477	18,205	14,384	(3,821)	5.6	(682)
2225	City of Echo	0.00238246%	0.00238246%	5,103,146,507	0	923,216,477	21,995	30,590	8,595	5.6	1,535
2226	City of Hines	0.00474792%	0.00474792%	5,103,146,507	0	923,216,477	43,834	41,685	(2,149)	5.6	(384)
2228	City of Turner	0.00518178%	0.00518178%	5,103,146,507	0	923,216,477	47,839	51,411	3,572	5.6	638
2229	City of John Day	0.00767280%	0.00767280%	5,103,146,507	0	923,216,477	70,837	51,814	(19,023)	5.6	(3,397)
2231	City of Banks	0.00146179%	0.00146179%	5,103,146,507	0	923,216,477	13,495	13,100	(395)	5.6	(71)
2232	City of Joseph	0.00228182%	0.00228182%	5,103,146,507	0	923,216,477	21,066	15,048	(6,018)	5.6	(1,075)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2233	City of Lafayette	0.00518184%	0.00518184%	5,103,146,507	0	923,216,477	47,840	44,536	(3,304)	5.6	(590)
2234	City of Aumsville	0.00894304%	0.00894304%	5,103,146,507	0	923,216,477	82,564	49,108	(33,456)	5.6	(5,974)
2235	City of Amity	0.00439396%	0.00439396%	5,103,146,507	0	923,216,477	40,566	38,219	(2,347)	5.6	(419)
2236	City of Creswell	0.00876907%	0.00876907%	5,103,146,507	0	923,216,477	80,957	61,698	(19,259)	5.6	(3,439)
2237	City of Troutdale	0.05403246%	0.05403246%	5,103,146,507	0	923,216,477	498,837	440,945	(57,892)	5.6	(10,338)
2238	City of Warrenton	0.03043630%	0.03043630%	5,103,146,507	0	923,216,477	280,993	278,737	(2,256)	5.6	(403)
2240	City of Wilsonville	0.11398347%	0.11398347%	5,103,146,507	0	923,216,477	1,052,314	946,988	(105,326)	5.6	(18,808)
2241	City of Bay City	0.00335525%	0.00335525%	5,103,146,507	0	923,216,477	30,976	23,516	(7,460)	5.6	(1,332)
2243	City Of Brownsville	0.00751735%	0.00751735%	5,103,146,507	0	923,216,477	69,401	0	(69,401)	5.6	(12,393)
2244	City of Lakeside	0.00096887%	0.00096887%	5,103,146,507	0	923,216,477	8,945	20,020	11,075	5.6	1,978
2245	City of Dundee	0.00688919%	0.00688919%	5,103,146,507	0	923,216,477	63,602	55,036	(8,566)	5.6	(1,530)
2246	City of Merrill	0.00003865%	0.00003865%	5,103,146,507	0	923,216,477	357	3,426	3,069	5.6	548
2247	City of Malin	0.00188479%	0.00188479%	5,103,146,507	0	923,216,477	17,401	9,195	(8,206)	5.6	(1,465)
2248	City of Fossil	0.00099520%	0.00099520%	5,103,146,507	0	923,216,477	9,188	3,886	(5,302)	5.6	(947)
2249	City of Phoenix	0.00797391%	0.00797391%	5,103,146,507	0	923,216,477	73,616	53,280	(20,336)	5.6	(3,631)
2250	City of Gold Beach	0.00701402%	0.00701402%	5,103,146,507	0	923,216,477	64,755	100,503	35,748	5.6	6,384
2251	City of Rogue River	0.01076112%	0.01076112%	5,103,146,507	0	923,216,477	99,348	106,544	7,196	5.6	1,285
2252	City of Dayton	0.00142788%	0.00142788%	5,103,146,507	0	923,216,477	13,182	11,541	(1,641)	5.6	(293)
2253	Town of Butte Falls	0.00044831%	0.00044831%	5,103,146,507	0	923,216,477	4,139	5,215	1,076	5.6	192
2254	City of Shady Cove	0.00079552%	0.00079552%	5,103,146,507	0	923,216,477	7,344	0	(7,344)	5.6	(1,311)
2255	Town of Canyon City	0.00197814%	0.00197814%	5,103,146,507	0	923,216,477	18,263	12,416	(5,847)	5.6	(1,044)
2256	City of Jordan Valley	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	1,823	1,823	5.6	326
2257	City of Culver	0.00174466%	0.00174466%	5,103,146,507	0	923,216,477	16,107	10,438	(5,669)	5.6	(1,012)
2258	City of Adair Village	0.00395830%	0.00395830%	5,103,146,507	0	923,216,477	36,544	31,402	(5,142)	5.6	(918)
2260	City of Riddle	0.00332184%	0.00332184%	5,103,146,507	0	923,216,477	30,668	23,378	(7,290)	5.6	(1,302)
2261	City of Waldport	0.00335815%	0.00335815%	5,103,146,507	0	923,216,477	31,003	37,722	6,719	5.6	1,200
2262	City of Dufur	0.00145623%	0.00145623%	5,103,146,507	0	923,216,477	13,444	11,414	(2,030)	5.6	(362)
2263	City of La Grande	0.02846254%	0.02846254%	5,103,146,507	0	923,216,477	262,771	298,695	35,924	5.6	6,415
2264	City of Gervais	0.00587575%	0.00587575%	5,103,146,507	0	923,216,477	54,246	37,879	(16,367)	5.6	(2,923)
2265	City of Westfir	0.00021708%	0.00021708%	5,103,146,507	0	923,216,477	2,004	318	(1,686)	5.6	(301)
2266	City of Irrigon	0.00533428%	0.00533428%	5,103,146,507	0	923,216,477	49,247	46,367	(2,880)	5.6	(514)
2267	City of Independence	0.02677427%	0.02677427%	5,103,146,507	0	923,216,477	247,184	225,441	(21,743)	5.6	(3,883)
2268	City of Harrisburg	0.00955061%	0.00955061%	5,103,146,507	0	923,216,477	88,173	86,038	(2,135)	5.6	(381)
2269	City of Durham	0.00119020%	0.00119020%	5,103,146,507	0	923,216,477	10,988	6,422	(4,566)	5.6	(815)
2270	City of Lyons	0.00139714%	0.00139714%	5,103,146,507	0	923,216,477	12,899	12,247	(652)	5.6	(116)
2271	City of Columbia City	0.00698729%	0.00698729%	5,103,146,507	0	923,216,477	64,508	57,479	(7,029)	5.6	(1,255)
2272	City of Aurora	0.00206139%	0.00206139%	5,103,146,507	0	923,216,477	19,031	12,583	(6,448)	5.6	(1,151)
2273	City of Silverton	0.03608146%	0.03608146%	5,103,146,507	0	923,216,477	333,110	326,672	(6,438)	5.6	(1,150)
2274	City of Gold Hill	0.00120003%	0.00120003%	5,103,146,507	0	923,216,477	11,079	10,722	(357)	5.6	(64)
2275	City of Toledo	0.01688662%	0.01688662%	5,103,146,507	0	923,216,477	155,900	97,974	(57,926)	5.6	(10,344)
2276	City of Newport	0.02500643%	0.02500643%	5,103,146,507	0	923,216,477	230,863	210,020	(20,843)	5.6	(3,722)
2278	City of Springfield	0.28013070%	0.28013070%	5,103,146,507	0	923,216,477	2,586,213	2,371,838	(214,375)	5.6	(38,281)
2279	City of Keizer	0.05820617%	0.05820617%	5,103,146,507	0	923,216,477	537,369	367,651	(169,718)	5.6	(30,307)
2280	City of Winston	0.00974349%	0.00974349%	5,103,146,507	0	923,216,477	89,954	61,654	(28,300)	5.6	(5,054)
2281	City of Manzanita	0.00814678%	0.00814678%	5,103,146,507	0	923,216,477	75,212	68,141	(7,071)	5.6	(1,263)
2282	City of Eagle Point	0.01146021%	0.01146021%	5,103,146,507	0	923,216,477	105,803	53,576	(52,227)	5.6	(9,326)
2283	City of Maupin	0.00155922%	0.00155922%	5,103,146,507	0	923,216,477	14,395	23,448	9,053	5.6	1,617
2284	City of Halsey	0.00179450%	0.00179450%	5,103,146,507	0	923,216,477	16,567	14,859	(1,708)	5.6	(305)
2285	City of Veneta	0.00862998%	0.00862998%	5,103,146,507	0	923,216,477	79,673	67,900	(11,773)	5.6	(2,102)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2286	City of Millersburg	0.00266861%	0.00266861%	5,103,146,507	0	923,216,477	24,637	26,978	2,341	5.6	418
2287	City of King City	0.00404743%	0.00404743%	5,103,146,507	0	923,216,477	37,367	35,385	(1,982)	5.6	(354)
2288	City of Tualatin	0.15665389%	0.15665389%	5,103,146,507	0	923,216,477	1,446,255	1,458,300	12,045	5.6	2,151
2290	City of Molalla	0.01495015%	0.01495015%	5,103,146,507	0	923,216,477	138,022	166,301	28,279	5.6	5,050
2291	City of Florence	0.02378761%	0.02378761%	5,103,146,507	0	923,216,477	219,611	226,664	7,053	5.6	1,259
2292	City of North Bend	0.05099691%	0.05099691%	5,103,146,507	0	923,216,477	470,812	444,615	(26,197)	5.6	(4,678)
2293	City of Lowell	0.00252592%	0.00252592%	5,103,146,507	0	923,216,477	23,320	20,125	(3,195)	5.6	(571)
2294	City of Depoe Bay	0.00905221%	0.00905221%	5,103,146,507	0	923,216,477	83,571	76,229	(7,342)	5.6	(1,311)
2295	City of Tigard	0.07402207%	0.07402207%	5,103,146,507	0	923,216,477	683,384	728,015	44,631	5.6	7,970
2296	City of Happy Valley	0.02631811%	0.02631811%	5,103,146,507	0	923,216,477	242,973	272,863	29,890	5.6	5,338
2297	City of Rainier	0.01004825%	0.01004825%	5,103,146,507	0	923,216,477	92,767	55,696	(37,071)	5.6	(6,620)
2298	City of Lincoln City	0.07669903%	0.07669903%	5,103,146,507	0	923,216,477	708,098	617,697	(90,401)	5.6	(16,143)
2299	City of Dunes City	0.00050340%	0.00050340%	5,103,146,507	0	923,216,477	4,647	5,274	627	5.6	112
2300	City of Yachats	0.00601478%	0.00601478%	5,103,146,507	0	923,216,477	55,529	40,077	(15,452)	5.6	(2,759)
2301	City of Moro	0.00063256%	0.00063256%	5,103,146,507	0	923,216,477	5,840	2,781	(3,059)	5.6	(546)
2302	City of Mt. Vernon	0.00115620%	0.00115620%	5,103,146,507	0	923,216,477	10,674	6,435	(4,239)	5.6	(757)
2303	City of Woodburn	0.11448842%	0.11448842%	5,103,146,507	0	923,216,477	1,056,976	1,022,058	(34,918)	5.6	(6,235)
2304	City of Gladstone	0.03075728%	0.03075728%	5,103,146,507	0	923,216,477	283,956	282,620	(1,336)	5.6	(239)
2305	City of Elkton	0.00085116%	0.00085116%	5,103,146,507	0	923,216,477	7,858	8,819	961	5.6	172
2307	City of Yoncalla	0.00175909%	0.00175909%	5,103,146,507	0	923,216,477	16,240	19,487	3,247	5.6	580
2308	City of North Powder	0.00061942%	0.00061942%	5,103,146,507	0	923,216,477	5,719	5,785	66	5.6	12
2309	City of Gearhart	0.00558717%	0.00558717%	5,103,146,507	0	923,216,477	51,582	25,548	(26,034)	5.6	(4,649)
2501	Port of The Dalles	0.00008001%	0.00008001%	5,103,146,507	0	923,216,477	739	0	(739)	5.6	(132)
2504	Oak Lodge Water District	0.01512767%	0.01512767%	5,103,146,507	0	923,216,477	139,661	130,922	(8,739)	5.6	(1,561)
2507	Port of Astoria	0.01230561%	0.01230561%	5,103,146,507	0	923,216,477	113,607	137,924	24,317	5.6	4,342
2508	Multnomah Drainage	0.01185428%	0.01185428%	5,103,146,507	0	923,216,477	109,441	164,266	54,825	5.6	9,790
2510	Horsefly Irrigation District	0.00069017%	0.00069017%	5,103,146,507	0	923,216,477	6,372	9,493	3,121	5.6	557
2511	Grants Pass Irrigation District	0.00679498%	0.00679498%	5,103,146,507	0	923,216,477	62,732	40,342	(22,390)	5.6	(3,998)
2512	Port of Portland	0.63602200%	0.63602200%	5,103,146,507	0	923,216,477	5,871,860	4,831,085	(1,040,775)	5.6	(185,853)
2513	Port of Coos Bay	0.01724498%	0.01724498%	5,103,146,507	0	923,216,477	159,208	125,875	(33,333)	5.6	(5,952)
2515	Klamath County Fire District #1	0.12202628%	0.12202628%	5,103,146,507	0	923,216,477	1,126,567	697,930	(428,637)	5.6	(76,542)
2518	Clackamas County Housing Authority	0.02879496%	0.02879496%	5,103,146,507	0	923,216,477	265,840	269,660	3,820	5.6	682
2519	Portland Housing Authority	0.16124152%	0.16124152%	5,103,146,507	0	923,216,477	1,488,608	1,287,838	(200,770)	5.6	(35,852)
2521	League of Oregon Cities	0.06710927%	0.06710927%	5,103,146,507	0	923,216,477	619,564	516,477	(103,087)	5.6	(18,408)
2522	Lane Council of Governments	0.12681025%	0.12681025%	5,103,146,507	0	923,216,477	1,170,733	953,357	(217,376)	5.6	(38,817)
2524	Oak Lodge Sanitary District	0.02411444%	0.02411444%	5,103,146,507	0	923,216,477	222,628	166,866	(55,762)	5.6	(9,958)
2526	Clatskanie PUD	0.04943420%	0.04943420%	5,103,146,507	0	923,216,477	456,385	496,459	40,074	5.6	7,156
2527	Deschutes Valley Water District	0.02800109%	0.02800109%	5,103,146,507	0	923,216,477	258,511	252,116	(6,395)	5.6	(1,142)
2528	Columbia River Fire & Rescue	0.04542110%	0.04542110%	5,103,146,507	0	923,216,477	419,335	454,255	34,920	5.6	6,236
2529	East Fork Irrigation District	0.00144364%	0.00144364%	5,103,146,507	0	923,216,477	13,328	18,413	5,085	5.6	908
2530	River Road Water District	0.00472631%	0.00472631%	5,103,146,507	0	923,216,477	43,634	0	(43,634)	5.6	(7,792)
2531	Oregon School Boards Association	0.03687190%	0.03687190%	5,103,146,507	0	923,216,477	340,407	288,380	(52,027)	5.6	(9,291)
2533	Owyhee Irrigation District	0.02788834%	0.02788834%	5,103,146,507	0	923,216,477	257,470	319,314	61,844	5.6	11,044
2536	Valley View Cemetery	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	2,376	2,376	5.6	424
2538	Clackamas Vector Control	0.00415568%	0.00415568%	5,103,146,507	0	923,216,477	38,366	51,570	13,204	5.6	2,358
2540	West Extension Irrigation District	0.00316649%	0.00316649%	5,103,146,507	0	923,216,477	29,234	27,136	(2,098)	5.6	(375)
2541	Jackson County Vector Control District	0.00175231%	0.00175231%	5,103,146,507	0	923,216,477	16,178	20,322	4,144	5.6	740
2542	Rainbow Water District	0.00678934%	0.00678934%	5,103,146,507	0	923,216,477	62,680	55,987	(6,693)	5.6	(1,195)
2544	Santa Clara Rural Fire Protection District	0.00198670%	0.00198670%	5,103,146,507	0	923,216,477	18,342	35,386	17,044	5.6	3,044

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2545	Council of Governments	0.07545286%	0.07545286%	5,103,146,507	0	923,216,477	696,593	701,621	5,028	5.6	898
2549	Rogue River Fire District	0.00883263%	0.00883263%	5,103,146,507	0	923,216,477	81,544	99,900	18,356	5.6	3,278
2550	Nyssa Road Assessment District #2	0.00562195%	0.00562195%	5,103,146,507	0	923,216,477	51,903	73,074	21,171	5.6	3,781
2551	Sandy Fire Department	0.01643568%	0.01643568%	5,103,146,507	0	923,216,477	151,737	150,341	(1,396)	5.6	(249)
2552	Winston-Dillard Fire District	0.01659112%	0.01659112%	5,103,146,507	0	923,216,477	153,172	269,572	116,400	5.6	20,786
2553	Tangent Rural Fire Protection District	0.00255921%	0.00255921%	5,103,146,507	0	923,216,477	23,627	25,568	1,941	5.6	347
2555	Monroe Fire Department	0.00060217%	0.00060217%	5,103,146,507	0	923,216,477	5,559	7,338	1,779	5.6	318
2556	Jackson County Fire District #5	0.04615906%	0.04615906%	5,103,146,507	0	923,216,477	426,148	306,262	(119,886)	5.6	(21,408)
2557	Estacada Fire Department	0.00097600%	0.00097600%	5,103,146,507	0	923,216,477	9,011	0	(9,011)	5.6	(1,609)
2558	Boring Fire Department	0.02278459%	0.02278459%	5,103,146,507	0	923,216,477	210,351	212,898	2,547	5.6	455
2559	Keizer Fire Department	0.02654721%	0.02654721%	5,103,146,507	0	923,216,477	245,088	240,090	(4,998)	5.6	(892)
2561	Jefferson Rural Fire Protection District	0.00271765%	0.00271765%	5,103,146,507	0	923,216,477	25,090	15,794	(9,296)	5.6	(1,660)
2562	Odell Rural Fire Protection District	0.00176523%	0.00176523%	5,103,146,507	0	923,216,477	16,297	15,706	(591)	5.6	(106)
2563	Central Oregon Irrigation District	0.02040045%	0.02040045%	5,103,146,507	0	923,216,477	188,340	216,294	27,954	5.6	4,992
2564	Illinois Valley Fire District	0.00033206%	0.00033206%	5,103,146,507	0	923,216,477	3,066	775	(2,291)	5.6	(409)
2565	Lane Rural Fire and Rescue	0.02242399%	0.02242399%	5,103,146,507	0	923,216,477	207,022	0	(207,022)	5.6	(36,968)
2567	Charleston Rural Fire Protection District	0.00253004%	0.00253004%	5,103,146,507	0	923,216,477	23,358	22,979	(379)	5.6	(68)
2568	Molalla Rural Fire Protection District #73	0.01049155%	0.01049155%	5,103,146,507	0	923,216,477	96,860	121,964	25,104	5.6	4,483
2569	Central Oregon Intergovernmental Council	0.03989365%	0.03989365%	5,103,146,507	0	923,216,477	368,305	347,315	(20,990)	5.6	(3,748)
2570	Port of St Helens	0.00408633%	0.00408633%	5,103,146,507	0	923,216,477	37,726	41,680	3,954	5.6	706
2571	Crystal Springs Water District	0.00467256%	0.00467256%	5,103,146,507	0	923,216,477	43,138	26,930	(16,208)	5.6	(2,894)
2572	Local Government Personnel Institute	0.00685502%	0.00685502%	5,103,146,507	0	923,216,477	63,287	69,599	6,312	5.6	1,127
2573	Goshen Fire District	0.00314382%	0.00314382%	5,103,146,507	0	923,216,477	29,024	23,310	(5,714)	5.6	(1,020)
2575	Jefferson County Rural Fire Protection District #1	0.00392278%	0.00392278%	5,103,146,507	0	923,216,477	36,216	34,392	(1,824)	5.6	(326)
2576	Depoe Bay Rural Fire Protection District	0.00522630%	0.00522630%	5,103,146,507	0	923,216,477	48,250	48,761	511	5.6	91
2578	Washington County Fire District #2	0.02434836%	0.02434836%	5,103,146,507	0	923,216,477	224,788	242,171	17,383	5.6	3,104
2579	La Pine Rural Fire Protection District	0.02632493%	0.02632493%	5,103,146,507	0	923,216,477	243,036	199,588	(43,448)	5.6	(7,759)
2580	Marion County Fire District #1	0.07100061%	0.07100061%	5,103,146,507	0	923,216,477	655,489	2,445,811	1,790,322	5.6	319,700
2581	Port of Umatilla	0.00258839%	0.00258839%	5,103,146,507	0	923,216,477	23,896	18,160	(5,736)	5.6	(1,024)
2582	Talent Irrigation District	0.00871471%	0.00871471%	5,103,146,507	0	923,216,477	80,456	66,708	(13,748)	5.6	(2,455)
2585	Rogue River Valley Irrigation District	0.00410566%	0.00410566%	5,103,146,507	0	923,216,477	37,904	56,941	19,037	5.6	3,399
2587	Tualatin Valley Irrigation District	0.00256634%	0.00256634%	5,103,146,507	0	923,216,477	23,693	21,226	(2,467)	5.6	(441)
2588	Clatskanie Rural Fire Protection District	0.00564739%	0.00564739%	5,103,146,507	0	923,216,477	52,138	59,702	7,564	5.6	1,351
2589	West Slope Water District	0.00741908%	0.00741908%	5,103,146,507	0	923,216,477	68,494	85,181	16,687	5.6	2,980
2590	Redmond Fire & Rescue	0.05156029%	0.05156029%	5,103,146,507	0	923,216,477	476,013	521,676	45,663	5.6	8,154
2592	Medford Irrigation District	0.00530298%	0.00530298%	5,103,146,507	0	923,216,477	48,958	43,462	(5,496)	5.6	(981)
2594	Metro	0.51394738%	0.51394738%	5,103,146,507	0	923,216,477	4,744,847	3,874,906	(869,941)	5.6	(155,347)
2595	Canby Fire District	0.03014085%	0.03014085%	5,103,146,507	0	923,216,477	278,265	309,730	31,465	5.6	5,619
2596	Bend Parks & Recreation	0.05032451%	0.05032451%	5,103,146,507	0	923,216,477	464,604	430,877	(33,727)	5.6	(6,023)
2597	Mapleton Water District	0.00056486%	0.00056486%	5,103,146,507	0	923,216,477	5,215	7,149	1,934	5.6	345
2598	Marion County Housing Authority	0.00203921%	0.00203921%	5,103,146,507	0	923,216,477	18,826	0	(18,826)	5.6	(3,362)
2599	South Suburban Sanitary District	0.01021934%	0.01021934%	5,103,146,507	0	923,216,477	94,347	71,701	(22,646)	5.6	(4,044)
2600	Winston-Dillard Water District	0.00481407%	0.00481407%	5,103,146,507	0	923,216,477	44,444	42,579	(1,865)	5.6	(333)
2601	Baker Valley Irrigation District	0.00004342%	0.00004342%	5,103,146,507	0	923,216,477	401	0	(401)	5.6	(72)
2602	Aumsville Rural Fire Protection District	0.00205823%	0.00205823%	5,103,146,507	0	923,216,477	19,002	26,672	7,670	5.6	1,370
2603	Corbett Water District	0.00267112%	0.00267112%	5,103,146,507	0	923,216,477	24,660	21,566	(3,094)	5.6	(552)
2604	Netarts-Oceanside Sanitary District	0.00216711%	0.00216711%	5,103,146,507	0	923,216,477	20,007	14,896	(5,111)	5.6	(913)
2606	West Valley Housing Authority	0.01214081%	0.01214081%	5,103,146,507	0	923,216,477	112,086	90,063	(22,023)	5.6	(3,933)
2607	Hoodland Fire District #74	0.01390582%	0.01390582%	5,103,146,507	0	923,216,477	128,381	140,021	11,640	5.6	2,079

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2608	Gaston Rural Fire Protection District	0.00126589%	0.00126589%	5,103,146,507	0	923,216,477	11,687	7,355	(4,332)	5.6	(774)
2610	Turner Fire District	0.00199258%	0.00199258%	5,103,146,507	0	923,216,477	18,396	169,429	151,033	5.6	26,970
2612	Community Services Consortium	0.05495502%	0.05495502%	5,103,146,507	0	923,216,477	507,354	394,465	(112,889)	5.6	(20,159)
2613	Polk Soil & Water Conservation District	0.00232346%	0.00232346%	5,103,146,507	0	923,216,477	21,451	12,133	(9,318)	5.6	(1,664)
2615	Humanities Council	0.00121498%	0.00121498%	5,103,146,507	0	923,216,477	11,217	0	(11,217)	5.6	(2,003)
2617	Clean Water Services	0.25658001%	0.25658001%	5,103,146,507	0	923,216,477	2,368,789	1,700,572	(668,217)	5.6	(119,324)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	1,037	1,037	5.6	185
2620	Jackson County Fire District #4	0.00617387%	0.00617387%	5,103,146,507	0	923,216,477	56,998	51,195	(5,803)	5.6	(1,036)
2623	Evans Valley Fire District #6	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	2,015	2,015	5.6	360
2624	Klamath Vector Control	0.00214570%	0.00214570%	5,103,146,507	0	923,216,477	19,809	17,817	(1,992)	5.6	(356)
2625	Port of Newport	0.00752689%	0.00752689%	5,103,146,507	0	923,216,477	69,489	25,214	(44,275)	5.6	(7,906)
2626	Tillamook Peoples Utility District	0.10368462%	0.10368462%	5,103,146,507	0	923,216,477	957,233	767,956	(189,277)	5.6	(33,799)
2628	McKenzie Fire And Rescue	0.00360272%	0.00360272%	5,103,146,507	0	923,216,477	33,261	25,923	(7,338)	5.6	(1,310)
2630	Sheridan Fire District	0.00434760%	0.00434760%	5,103,146,507	0	923,216,477	40,138	29,205	(10,933)	5.6	(1,952)
2631	Arch Cape Water-Sanitary District	0.00146122%	0.00146122%	5,103,146,507	0	923,216,477	13,490	10,006	(3,484)	5.6	(622)
2633	Port of Cascade Locks	0.00261933%	0.00261933%	5,103,146,507	0	923,216,477	24,182	23,217	(965)	5.6	(172)
2635	Lane County Fire District #1	0.00929588%	0.00929588%	5,103,146,507	0	923,216,477	85,821	0	(85,821)	5.6	(15,325)
2637	Northeast Oregon Housing Authority	0.00824117%	0.00824117%	5,103,146,507	0	923,216,477	76,084	41,629	(34,455)	5.6	(6,153)
2638	North Douglas County Fire and EMS	0.00297217%	0.00297217%	5,103,146,507	0	923,216,477	27,440	29,701	2,261	5.6	404
2641	Suburban East Salem Water District	0.00593008%	0.00593008%	5,103,146,507	0	923,216,477	54,747	33,182	(21,565)	5.6	(3,851)
2642	Dexter Rural Fire Protection District	0.00096336%	0.00096336%	5,103,146,507	0	923,216,477	8,894	10,662	1,768	5.6	316
2643	Sweet Home Cemetery	0.00125860%	0.00125860%	5,103,146,507	0	923,216,477	11,620	21,083	9,463	5.6	1,690
2644	Lakeside Water District	0.00165020%	0.00165020%	5,103,146,507	0	923,216,477	15,235	18,738	3,503	5.6	626
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00133364%	0.00133364%	5,103,146,507	0	923,216,477	12,312	10,582	(1,730)	5.6	(309)
2646	Keno Rural Fire Protection District	0.00109651%	0.00109651%	5,103,146,507	0	923,216,477	10,123	18,672	8,549	5.6	1,527
2647	Crooked River Ranch Rural Fire Protection District	0.00535385%	0.00535385%	5,103,146,507	0	923,216,477	49,428	36,539	(12,889)	5.6	(2,302)
2648	Black Butte Ranch Rural Fire Protection District	0.00734794%	0.00734794%	5,103,146,507	0	923,216,477	67,837	25,827	(42,010)	5.6	(7,502)
2649	Colton Fire Department	0.00114719%	0.00114719%	5,103,146,507	0	923,216,477	10,591	11,640	1,049	5.6	187
2650	Pleasant Hill Fire Department	0.00061155%	0.00061155%	5,103,146,507	0	923,216,477	5,646	4,661	(985)	5.6	(176)
2651	Imbler Rural Fire Protection District	0.00041121%	0.00041121%	5,103,146,507	0	923,216,477	3,796	4,512	716	5.6	128
2652	The Oregon Consortium	0.00313645%	0.00313645%	5,103,146,507	0	923,216,477	28,956	34,950	5,994	5.6	1,070
2653	Umatilla Fire Department	0.00235478%	0.00235478%	5,103,146,507	0	923,216,477	21,740	14,160	(7,580)	5.6	(1,354)
2655	North Bay Rural Fire Protection District	0.00087544%	0.00087544%	5,103,146,507	0	923,216,477	8,082	0	(8,082)	5.6	(1,443)
2657	Mid-Willamette Valley Senior Service Agency	0.08470715%	0.08470715%	5,103,146,507	0	923,216,477	782,030	687,604	(94,426)	5.6	(16,862)
2658	Salem Metropolitan Communication Agency	0.00171015%	0.00171015%	5,103,146,507	0	923,216,477	15,788	0	(15,788)	5.6	(2,819)
2659	Silverton Fire District	0.00603659%	0.00603659%	5,103,146,507	0	923,216,477	55,731	64,878	9,147	5.6	1,633
2660	Tualatin Valley Fire & Rescue	0.59075779%	0.59075779%	5,103,146,507	0	923,216,477	5,453,973	5,437,237	(16,736)	5.6	(2,989)
2662	East Central Oregon Association of Counties	0.00025313%	0.00025313%	5,103,146,507	0	923,216,477	2,337	0	(2,337)	5.6	(417)
2663	Metropolitan Area Communications Commission	0.01251287%	0.01251287%	5,103,146,507	0	923,216,477	115,521	71,165	(44,356)	5.6	(7,921)
2664	Applegate Valley Rural Fire Protection District #9	0.00434938%	0.00434938%	5,103,146,507	0	923,216,477	40,154	52,480	12,326	5.6	2,201
2665	N NE Community Mental Health Center	0.00150688%	0.00150688%	5,103,146,507	0	923,216,477	13,912	0	(13,912)	5.6	(2,484)
2669	Roseburg Urban Sanitary Authority	0.01090903%	0.01090903%	5,103,146,507	0	923,216,477	100,714	74,064	(26,650)	5.6	(4,759)
2670	Mt Hood Community Mental Health Ctr	0.00318192%	0.00318192%	5,103,146,507	0	923,216,477	29,376	0	(29,376)	5.6	(5,246)
2671	Columbia 911 Communications District	0.01562757%	0.01562757%	5,103,146,507	0	923,216,477	144,276	145,484	1,208	5.6	216
2672	Rockwood Water PUD	0.02208516%	0.02208516%	5,103,146,507	0	923,216,477	203,894	118,126	(85,768)	5.6	(15,316)
2673	Port Orford Library	0.00009866%	0.00009866%	5,103,146,507	0	923,216,477	911	0	(911)	5.6	(163)
2674	Nestucca Rural Fire District	0.00178768%	0.00178768%	5,103,146,507	0	923,216,477	16,504	15,360	(1,144)	5.6	(204)
2675	Salmon Harbor-Douglas County	0.00140015%	0.00140015%	5,103,146,507	0	923,216,477	12,926	20,455	7,529	5.6	1,344
2676	Woodburn Fire District	0.01978177%	0.01978177%	5,103,146,507	0	923,216,477	182,629	273,026	90,397	5.6	16,142

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2678	Central Oregon Regional Housing Authority	0.00149465%	0.00149465%	5,103,146,507	0	923,216,477	13,799	35,466	21,667	5.6	3,869
2679	Columbia River Public Utility District	0.04416361%	0.04416361%	5,103,146,507	0	923,216,477	407,726	373,316	(34,410)	5.6	(6,145)
2681	Cloverdale Rural Fire Protection District	0.00133248%	0.00133248%	5,103,146,507	0	923,216,477	12,302	29,730	17,428	5.6	3,112
2684	Parkdale Fire District	0.00182065%	0.00182065%	5,103,146,507	0	923,216,477	16,809	19,621	2,812	5.6	502
2685	Oregon Community College Association	0.00024374%	0.00024374%	5,103,146,507	0	923,216,477	2,250	16,305	14,055	5.6	2,510
2686	Weston Cemetery	0.00036730%	0.00036730%	5,103,146,507	0	923,216,477	3,391	1,146	(2,245)	5.6	(401)
2687	Columbia Drainage Vector Control District	0.00199791%	0.00199791%	5,103,146,507	0	923,216,477	18,445	41,230	22,785	5.6	4,069
2688	Polk County Fire District #1	0.01469463%	0.01469463%	5,103,146,507	0	923,216,477	135,663	100,975	(34,688)	5.6	(6,194)
2689	Redmond Area Park & Recreation District	0.00390988%	0.00390988%	5,103,146,507	0	923,216,477	36,097	27,365	(8,732)	5.6	(1,559)
2692	Siuslaw Public Library	0.00474941%	0.00474941%	5,103,146,507	0	923,216,477	43,847	35,491	(8,356)	5.6	(1,492)
2694	Philomath Fire Department	0.00640733%	0.00640733%	5,103,146,507	0	923,216,477	59,154	57,344	(1,810)	5.6	(323)
2695	Washington County Consolidated Communications Agency	0.09330689%	0.09330689%	5,103,146,507	0	923,216,477	861,425	769,936	(91,489)	5.6	(16,337)
2696	Stayton Fire District	0.00767191%	0.00767191%	5,103,146,507	0	923,216,477	70,828	81,860	11,032	5.6	1,970
2698	Halsey Shedd Rural Fire Protection District	0.00046886%	0.00046886%	5,103,146,507	0	923,216,477	4,329	5,538	1,209	5.6	216
2699	Chetco Library Board	0.00357512%	0.00357512%	5,103,146,507	0	923,216,477	33,006	21,206	(11,800)	5.6	(2,107)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01882597%	0.01882597%	5,103,146,507	0	923,216,477	173,804	153,329	(20,475)	5.6	(3,656)
2702	Banks Fire District #13	0.00206788%	0.00206788%	5,103,146,507	0	923,216,477	19,091	17,861	(1,230)	5.6	(220)
2704	Clatsop County 4-H District	0.00255969%	0.00255969%	5,103,146,507	0	923,216,477	23,631	952	(22,679)	5.6	(4,050)
2705	Lebanon Fire District	0.04357164%	0.04357164%	5,103,146,507	0	923,216,477	402,261	446,971	44,710	5.6	7,984
2706	Stanfield Fire District	0.00113826%	0.00113826%	5,103,146,507	0	923,216,477	10,509	16,326	5,817	5.6	1,039
2707	Clatskanie Library	0.00110607%	0.00110607%	5,103,146,507	0	923,216,477	10,211	8,530	(1,681)	5.6	(300)
2708	Milton-Freewater Cemetery District #3	0.00093717%	0.00093717%	5,103,146,507	0	923,216,477	8,652	0	(8,652)	5.6	(1,545)
2709	Scappoose Public Library	0.00109613%	0.00109613%	5,103,146,507	0	923,216,477	10,120	5,441	(4,679)	5.6	(836)
2710	Klamath County Emergency Communications District	0.00950377%	0.00950377%	5,103,146,507	0	923,216,477	87,740	79,913	(7,827)	5.6	(1,398)
2712	Jefferson County EMS	0.00452036%	0.00452036%	5,103,146,507	0	923,216,477	41,733	44,756	3,023	5.6	540
2713	Port of Tillamook Bay	0.01004544%	0.01004544%	5,103,146,507	0	923,216,477	92,741	62,203	(30,538)	5.6	(5,453)
2714	Winchester Bay Sanitary District	0.00157132%	0.00157132%	5,103,146,507	0	923,216,477	14,507	17,810	3,303	5.6	590
2715	Jackson County Fire District #3	0.06111810%	0.06111810%	5,103,146,507	0	923,216,477	564,252	601,564	37,312	5.6	6,663
2716	Neskowin Water District	0.00285313%	0.00285313%	5,103,146,507	0	923,216,477	26,341	19,267	(7,074)	5.6	(1,263)
2717	Ice Fountain Water District	0.00190113%	0.00190113%	5,103,146,507	0	923,216,477	17,552	15,354	(2,198)	5.6	(392)
2721	Klamath Housing Authority	0.00667091%	0.00667091%	5,103,146,507	0	923,216,477	61,587	42,707	(18,880)	5.6	(3,371)
2722	Tillamook 9-1-1	0.00016870%	0.00016870%	5,103,146,507	0	923,216,477	1,557	25,327	23,770	5.6	4,245
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	2,756	2,756	5.6	492
2724	Nehalem Bay Wastewater Agency	0.00197436%	0.00197436%	5,103,146,507	0	923,216,477	18,228	31,225	12,997	5.6	2,321
2725	West Valley Fire District	0.00447985%	0.00447985%	5,103,146,507	0	923,216,477	41,359	42,070	711	5.6	127
2726	Yamhill Communications Agency	0.01675015%	0.01675015%	5,103,146,507	0	923,216,477	154,640	109,162	(45,478)	5.6	(8,121)
2728	Baker County Library District	0.00570098%	0.00570098%	5,103,146,507	0	923,216,477	52,632	47,143	(5,489)	5.6	(980)
2729	Douglas County Fire District #2	0.13941515%	0.13941515%	5,103,146,507	0	923,216,477	1,287,104	786,377	(500,727)	5.6	(89,416)
2731	Canby Utility Board	0.02230393%	0.02230393%	5,103,146,507	0	923,216,477	205,914	190,887	(15,027)	5.6	(2,683)
2732	Umatilla County Special Library District	0.00107014%	0.00107014%	5,103,146,507	0	923,216,477	9,880	4,406	(5,474)	5.6	(978)
2733	Wiard Memorial Park District	0.00220927%	0.00220927%	5,103,146,507	0	923,216,477	20,396	0	(20,396)	5.6	(3,642)
2734	Seal Rock Water District	0.00393209%	0.00393209%	5,103,146,507	0	923,216,477	36,302	21,654	(14,648)	5.6	(2,616)
2737	Portland Energy Conservation Inc	0.00048314%	0.00048314%	5,103,146,507	0	923,216,477	4,460	0	(4,460)	5.6	(796)
2739	Scappoose Rural Fire Protection District	0.02093186%	0.02093186%	5,103,146,507	0	923,216,477	193,246	246,301	53,055	5.6	9,474
2740	Neskowin Regional Sanitary Authority	0.00073162%	0.00073162%	5,103,146,507	0	923,216,477	6,754	5,754	(1,000)	5.6	(179)
2741	Port of Garibaldi	0.00273670%	0.00273670%	5,103,146,507	0	923,216,477	25,266	20,607	(4,659)	5.6	(832)
2742	Amity Fire District	0.00125963%	0.00125963%	5,103,146,507	0	923,216,477	11,629	14,322	2,693	5.6	481
2743	Douglas Soil & Water Conservation District	0.00000709%	0.00000709%	5,103,146,507	0	923,216,477	65	12,637	12,572	5.6	2,245
2745	Clackamas County Fire District	0.31940553%	0.31940553%	5,103,146,507	0	923,216,477	2,948,804	3,201,831	253,027	5.6	45,183

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2747	Salem Housing Authority	0.03071158%	0.03071158%	5,103,146,507	0	923,216,477	283,534	289,422	5,888	5.6	1,051
2749	Black Butte Ranch Police	0.00423325%	0.00423325%	5,103,146,507	0	923,216,477	39,082	49,102	10,020	5.6	1,789
2752	Mist-Birkenfeld Rural Fire Protection District	0.00226577%	0.00226577%	5,103,146,507	0	923,216,477	20,918	8,917	(12,001)	5.6	(2,143)
2753	Linn-Benton Housing Authority	0.00651429%	0.00651429%	5,103,146,507	0	923,216,477	60,141	52,875	(7,266)	5.6	(1,298)
2754	Western Lane Ambulance District	0.01664149%	0.01664149%	5,103,146,507	0	923,216,477	153,637	127,882	(25,755)	5.6	(4,599)
2757	City of Stayton	0.01355733%	0.01355733%	5,103,146,507	0	923,216,477	125,164	122,770	(2,394)	5.6	(428)
2758	Mohawk Valley Rural Fire District	0.00028272%	0.00028272%	5,103,146,507	0	923,216,477	2,610	4,907	2,297	5.6	410
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00083070%	0.00083070%	5,103,146,507	0	923,216,477	7,669	7,249	(420)	5.6	(75)
2761	Clackamas River Water	0.03996038%	0.03996038%	5,103,146,507	0	923,216,477	368,921	395,126	26,205	5.6	4,679
2763	Junction City Fire Department	0.00257997%	0.00257997%	5,103,146,507	0	923,216,477	23,819	39,295	15,476	5.6	2,764
2765	Green Sanitary	0.00348271%	0.00348271%	5,103,146,507	0	923,216,477	32,153	28,080	(4,073)	5.6	(727)
2766	Southwest Lincoln County Water District	0.00361822%	0.00361822%	5,103,146,507	0	923,216,477	33,404	32,430	(974)	5.6	(174)
2767	Springfield Utility Board	0.00036838%	0.00036838%	5,103,146,507	0	923,216,477	3,401	4,663	1,262	5.6	225
2768	Lake County Library District	0.00152270%	0.00152270%	5,103,146,507	0	923,216,477	14,058	19,095	5,037	5.6	899
2771	Harbor Water PUD	0.00132090%	0.00132090%	5,103,146,507	0	923,216,477	12,195	12,677	482	5.6	86
2772	Umatilla County Soil & Water District	0.00147744%	0.00147744%	5,103,146,507	0	923,216,477	13,640	6,162	(7,478)	5.6	(1,335)
2773	Housing Authority of Jackson County	0.03253897%	0.03253897%	5,103,146,507	0	923,216,477	300,405	364,207	63,802	5.6	11,393
2774	Oregon Trail Library District	0.00146181%	0.00146181%	5,103,146,507	0	923,216,477	13,496	11,634	(1,862)	5.6	(332)
2776	Rainier Cemetery District	0.00020177%	0.00020177%	5,103,146,507	0	923,216,477	1,863	0	(1,863)	5.6	(333)
2777	City of Newberg	0.08370032%	0.08370032%	5,103,146,507	0	923,216,477	772,735	780,699	7,964	5.6	1,422
2778	Mulino Water District #23	0.00070407%	0.00070407%	5,103,146,507	0	923,216,477	6,500	8,713	2,213	5.6	395
2779	Brownsville Rural Fire Protection District	0.00083203%	0.00083203%	5,103,146,507	0	923,216,477	7,681	10,131	2,450	5.6	438
2780	Nehalem Bay Health District	0.00050127%	0.00050127%	5,103,146,507	0	923,216,477	4,628	3,337	(1,291)	5.6	(231)
2781	North Bend Coos-Curry Housing Authority	0.00834013%	0.00834013%	5,103,146,507	0	923,216,477	76,997	120,856	43,859	5.6	7,832
2782	Millington Rural Fire Protection District	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	2,910	2,910	5.6	520
2783	Tillamook Fire District	0.00250479%	0.00250479%	5,103,146,507	0	923,216,477	23,125	23,306	181	5.6	32
2784	Eisenschmidt Pool	0.00197779%	0.00197779%	5,103,146,507	0	923,216,477	18,259	20,224	1,965	5.6	351
2785	Fern Ridge Community Library	0.00153496%	0.00153496%	5,103,146,507	0	923,216,477	14,171	7,970	(6,201)	5.6	(1,107)
2786	Seal Rock Rural Fire Protection District	0.00048185%	0.00048185%	5,103,146,507	0	923,216,477	4,449	4,104	(345)	5.6	(62)
2788	Port of Hood River	0.00890263%	0.00890263%	5,103,146,507	0	923,216,477	82,191	83,041	850	5.6	152
2789	Farmers Irrigation District	0.00592408%	0.00592408%	5,103,146,507	0	923,216,477	54,692	24,667	(30,025)	5.6	(5,362)
2790	Silver Falls Library District	0.00519328%	0.00519328%	5,103,146,507	0	923,216,477	47,945	45,065	(2,880)	5.6	(514)
2792	North Wasco County Parks And Recreation District	0.00497301%	0.00497301%	5,103,146,507	0	923,216,477	45,912	34,956	(10,956)	5.6	(1,956)
2793	North Lincoln Fire & Rescue District #1	0.00550708%	0.00550708%	5,103,146,507	0	923,216,477	50,842	79,713	28,871	5.6	5,156
2794	Siuslaw Rural Fire Protection District #1	0.00811020%	0.00811020%	5,103,146,507	0	923,216,477	74,875	57,872	(17,003)	5.6	(3,036)
2796	West Side Rural Fire Protection District	0.00067532%	0.00067532%	5,103,146,507	0	923,216,477	6,235	12,104	5,869	5.6	1,048
2797	Vernonia Fire	0.00048618%	0.00048618%	5,103,146,507	0	923,216,477	4,488	5,613	1,125	5.6	201
2798	Fairview Water District	0.00127579%	0.00127579%	5,103,146,507	0	923,216,477	11,778	8,133	(3,645)	5.6	(651)
2799	Sublimity Fire District	0.00220035%	0.00220035%	5,103,146,507	0	923,216,477	20,314	18,730	(1,584)	5.6	(283)
2801	Coburg Rural Fire Protection District	0.00147341%	0.00147341%	5,103,146,507	0	923,216,477	13,603	13,977	374	5.6	67
2802	Rural Road Assessment District #3	0.00275144%	0.00275144%	5,103,146,507	0	923,216,477	25,402	27,474	2,072	5.6	370
2803	Southwestern Polk County Rural Fire Protection District	0.00011555%	0.00011555%	5,103,146,507	0	923,216,477	1,067	654	(413)	5.6	(74)
2804	Aurora Rural Fire Protection District	0.00288154%	0.00288154%	5,103,146,507	0	923,216,477	26,603	18,367	(8,236)	5.6	(1,471)
2806	Multnomah County Rural Fire Protection District #14	0.00062622%	0.00062622%	5,103,146,507	0	923,216,477	5,781	6,118	337	5.6	60
2809	Juntura Road District #4	0.00023230%	0.00023230%	5,103,146,507	0	923,216,477	2,145	0	(2,145)	5.6	(383)
2810	Sutherlin Water Control District	0.00060136%	0.00060136%	5,103,146,507	0	923,216,477	5,552	4,671	(881)	5.6	(157)
2811	Mid-Columbia Center For Living	0.05385402%	0.05385402%	5,103,146,507	0	923,216,477	497,189	447,762	(49,427)	5.6	(8,826)
2814	The Job Council	0.02567370%	0.02567370%	5,103,146,507	0	923,216,477	237,024	628,988	391,964	5.6	69,994
2815	Hermiston Rural Fire Protection District	0.02674545%	0.02674545%	5,103,146,507	0	923,216,477	246,918	237,692	(9,226)	5.6	(1,648)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2816	Odell Sanitary District	0.00281051%	0.00281051%	5,103,146,507	0	923,216,477	25,947	25,305	(642)	5.6	(115)
2817	Wickiup Water District	0.00113737%	0.00113737%	5,103,146,507	0	923,216,477	10,500	8,515	(1,985)	5.6	(354)
2818	Netarts Water District	0.00142717%	0.00142717%	5,103,146,507	0	923,216,477	13,176	13,987	811	5.6	145
2819	Harrisburg Fire and Rescue	0.00247156%	0.00247156%	5,103,146,507	0	923,216,477	22,818	17,760	(5,058)	5.6	(903)
2820	Central Oregon Coast Fire & Rescue District	0.00358766%	0.00358766%	5,103,146,507	0	923,216,477	33,122	21,993	(11,129)	5.6	(1,987)
2821	Tillamook County Soil And Water Conservation District	0.00057075%	0.00057075%	5,103,146,507	0	923,216,477	5,269	15,764	10,495	5.6	1,874
2822	Deschutes County Rural Fire Protection District #2	0.00144831%	0.00144831%	5,103,146,507	0	923,216,477	13,371	15,394	2,023	5.6	361
2823	Lyons Fire District	0.00060201%	0.00060201%	5,103,146,507	0	923,216,477	5,558	5,165	(393)	5.6	(70)
2824	Glide Fire Department	0.00057793%	0.00057793%	5,103,146,507	0	923,216,477	5,336	3,740	(1,596)	5.6	(285)
2825	Northern Oregon Corrections	0.02414792%	0.02414792%	5,103,146,507	0	923,216,477	222,938	169,819	(53,119)	5.6	(9,486)
2826	Wasco County Soil-Water Conservation District	0.00423424%	0.00423424%	5,103,146,507	0	923,216,477	39,091	38,410	(681)	5.6	(122)
2828	Deschutes Public Library District	0.03727673%	0.03727673%	5,103,146,507	0	923,216,477	344,145	306,222	(37,923)	5.6	(6,772)
2829	Hubbard Rural Fire Protection District	0.00065639%	0.00065639%	5,103,146,507	0	923,216,477	6,060	1,039	(5,021)	5.6	(897)
2830	Netarts-Oceanside Rural Fire Protection District	0.00177759%	0.00177759%	5,103,146,507	0	923,216,477	16,411	17,495	1,084	5.6	194
2833	Boardman Rural Fire Protection District	0.00384285%	0.00384285%	5,103,146,507	0	923,216,477	35,478	32,323	(3,155)	5.6	(563)
2834	Crescent Rural Fire Protection District	0.00398469%	0.00398469%	5,103,146,507	0	923,216,477	36,787	34,800	(1,987)	5.6	(355)
2835	North Clackamas County Water Commission	0.00330002%	0.00330002%	5,103,146,507	0	923,216,477	30,466	15,998	(14,468)	5.6	(2,584)
2837	NORCOM	0.00871853%	0.00871853%	5,103,146,507	0	923,216,477	80,491	61,436	(19,055)	5.6	(3,403)
2838	High Desert Parks & Recreation District	0.00033400%	0.00033400%	5,103,146,507	0	923,216,477	3,084	3,512	428	5.6	76
2839	North Morrow Vector Control District	0.00144404%	0.00144404%	5,103,146,507	0	923,216,477	13,332	16,280	2,948	5.6	526
2840	Cannon Beach Rural Fire Protection District	0.00181629%	0.00181629%	5,103,146,507	0	923,216,477	16,768	20,196	3,428	5.6	612
2841	Jefferson County Soil & Water Conservation District	0.00126467%	0.00126467%	5,103,146,507	0	923,216,477	11,676	7,009	(4,667)	5.6	(833)
2842	Tualatin Valley Water District	0.09806538%	0.09806538%	5,103,146,507	0	923,216,477	905,356	771,452	(133,904)	5.6	(23,911)
2843	Yachats Rural Fire Protection District	0.00203075%	0.00203075%	5,103,146,507	0	923,216,477	18,748	19,522	774	5.6	138
2844	Crook County Rural Fire Protection District #1	0.01776995%	0.01776995%	5,103,146,507	0	923,216,477	164,055	184,719	20,664	5.6	3,690
2845	Sunrise Water Authority	0.01592767%	0.01592767%	5,103,146,507	0	923,216,477	147,047	137,909	(9,138)	5.6	(1,632)
2846	Jefferson County Library District	0.00272024%	0.00272024%	5,103,146,507	0	923,216,477	25,114	24,917	(197)	5.6	(35)
2847	Sweet Home Fire and Ambulance District	0.01578623%	0.01578623%	5,103,146,507	0	923,216,477	145,741	125,519	(20,222)	5.6	(3,611)
2849	Lebanon Aquatic District	0.00301574%	0.00301574%	5,103,146,507	0	923,216,477	27,842	6,410	(21,432)	5.6	(3,827)
2850	Lake County 4-H & Extension Service	0.00034155%	0.00034155%	5,103,146,507	0	923,216,477	3,153	1,065	(2,088)	5.6	(373)
2851	East Umatilla County Rural Fire Protection District	0.00057021%	0.00057021%	5,103,146,507	0	923,216,477	5,264	9,160	3,896	5.6	696
2852	Ochoco Irrigation District	0.00351697%	0.00351697%	5,103,146,507	0	923,216,477	32,469	34,844	2,375	5.6	424
2853	Mill City Rural Fire Protection District	0.00042874%	0.00042874%	5,103,146,507	0	923,216,477	3,958	5,424	1,466	5.6	262
2855	Harney Hospital	0.06738475%	0.06738475%	5,103,146,507	0	923,216,477	622,107	449,411	(172,696)	5.6	(30,839)
2856	Mid-Columbia Council Of Governments	0.00024161%	0.00024161%	5,103,146,507	0	923,216,477	2,231	0	(2,231)	5.6	(398)
2857	Sunriver Service District	0.02513985%	0.02513985%	5,103,146,507	0	923,216,477	232,095	250,351	18,256	5.6	3,260
2858	Nesika Beach-Ophir Water District	0.00123609%	0.00123609%	5,103,146,507	0	923,216,477	11,412	7,419	(3,993)	5.6	(713)
2859	South Lane County Fire and Rescue	0.03345549%	0.03345549%	5,103,146,507	0	923,216,477	308,867	201,599	(107,268)	5.6	(19,155)
2860	Coos County Airport District	0.00580937%	0.00580937%	5,103,146,507	0	923,216,477	53,633	39,983	(13,650)	5.6	(2,438)
2861	Mt Angel Fire District	0.00010832%	0.00010832%	5,103,146,507	0	923,216,477	1000	2,127	1,127	5.6	201
2864	Tri-City Water and Sanitary Authority	0.00332028%	0.00332028%	5,103,146,507	0	923,216,477	30,653	30,785	132	5.6	24
2865	Tri-County Cooperative Weed Management Area	0.00061365%	0.00061365%	5,103,146,507	0	923,216,477	5,665	2,531	(3,134)	5.6	(560)
2867	West Multnomah Soil And Water Conservation District	0.00567264%	0.00567264%	5,103,146,507	0	923,216,477	52,371	58,167	5,796	5.6	1,035
2868	Willamette Valley Fire & Rescue Authority	0.00011893%	0.00011893%	5,103,146,507	0	923,216,477	1,098	0	(1,098)	5.6	(196)
2869	Nehalem Bay Fire & Rescue	0.00302671%	0.00302671%	5,103,146,507	0	923,216,477	27,943	25,297	(2,646)	5.6	(473)
2870	Clackamas River Water Providers	0.00085802%	0.00085802%	5,103,146,507	0	923,216,477	7,921	6,777	(1,144)	5.6	(204)
2872	Emergency Communications of Southern Oregon	0.00004608%	0.00004608%	5,103,146,507	0	923,216,477	425	0	(425)	5.6	(76)
2873	Mosier Fire District	0.00047905%	0.00047905%	5,103,146,507	0	923,216,477	4,423	2,441	(1,982)	5.6	(354)
2874	Umatilla-Morrow Radio and Data District	0.00063157%	0.00063157%	5,103,146,507	0	923,216,477	5,831	7,875	2,044	5.6	365

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
2876	Oregon Municipal Electric Utilities Association	0.00059329%	0.00059329%	5,103,146,507	0	923,216,477	5,477	14,445	8,968	5.6	1,601
2877	Mid-Columbia Fire And Rescue V1-801	0.00144395%	0.00144395%	5,103,146,507	0	923,216,477	13,331	162,272	148,941	5.6	26,597
2878	Yamhill Fire Protection District	0.00039063%	0.00039063%	5,103,146,507	0	923,216,477	3,606	7,493	3,887	5.6	694
2880	Oregon Health & Science University	4.26399394%	4.26399394%	5,103,146,507	0	923,216,477	39,365,895	37,368,334	(1,997,561)	5.6	(356,707)
2900	Clatsop Community College	0.03472124%	0.03472124%	5,103,146,507	0	923,216,477	320,552	343,630	23,078	5.6	4,121
2901	Blue Mountain Community College	0.08528914%	0.08528914%	5,103,146,507	0	923,216,477	787,403	741,447	(45,956)	5.6	(8,206)
2902	Treasure Valley Community College	0.05670943%	0.05670943%	5,103,146,507	0	923,216,477	523,551	439,747	(83,804)	5.6	(14,965)
2903	Umpqua Community College	0.10609149%	0.10609149%	5,103,146,507	0	923,216,477	979,454	950,811	(28,643)	5.6	(5,115)
2904	Lane Community College	0.38295440%	0.38295440%	5,103,146,507	0	923,216,477	3,535,498	3,333,692	(201,806)	5.6	(36,037)
2905	Mt Hood Community College	0.16560255%	0.16560255%	5,103,146,507	0	923,216,477	1,528,870	1,331,663	(197,207)	5.6	(35,216)
2906	Klamath Community College	0.06400715%	0.06400715%	5,103,146,507	0	923,216,477	590,925	621,040	30,115	5.6	5,378
2908	Clackamas Community College	0.21535132%	0.21535132%	5,103,146,507	0	923,216,477	1,988,159	1,636,396	(351,763)	5.6	(62,815)
2910	Linn-Benton Community College	0.21594803%	0.21594803%	5,103,146,507	0	923,216,477	1,993,668	1,622,115	(371,553)	5.6	(66,349)
2918	Portland Community College	1.03404468%	1.03404468%	5,103,146,507	0	923,216,477	9,546,471	8,566,476	(979,995)	5.6	(174,999)
2919	Chemeketa Community College	0.29810265%	0.29810265%	5,103,146,507	0	923,216,477	2,752,133	2,292,080	(460,053)	5.6	(82,152)
2922	Rogue Community College	0.16757515%	0.16757515%	5,103,146,507	0	923,216,477	1,547,081	1,512,135	(34,946)	5.6	(6,240)
2995	Oregon Coast Community College	0.01497336%	0.01497336%	5,103,146,507	0	923,216,477	138,237	185,041	46,804	5.6	8,358
2996	Columbia Gorge Community College	0.04866030%	0.04866030%	5,103,146,507	0	923,216,477	449,240	504,569	55,329	5.6	9,880
2997	Tillamook Bay Community College	0.01395341%	0.01395341%	5,103,146,507	0	923,216,477	128,820	123,213	(5,607)	5.6	(1,001)
2998	Southwestern Community College	0.07042177%	0.07042177%	5,103,146,507	0	923,216,477	650,145	586,570	(63,575)	5.6	(11,353)
2999	Central Oregon Community College	0.23174417%	0.23174417%	5,103,146,507	0	923,216,477	2,139,500	1,974,717	(164,783)	5.6	(29,426)
3003	Baker School District #5J	0.08416892%	0.08416892%	5,103,146,507	0	923,216,477	777,061	707,998	(69,063)	5.6	(12,333)
3008	Huntington School District #16J	0.01020928%	0.01020928%	5,103,146,507	0	923,216,477	94,254	100,712	6,458	5.6	1,153
3016	Burnt River High School	0.00616456%	0.00616456%	5,103,146,507	0	923,216,477	56,912	73,369	16,457	5.6	2,939
3027	Pine-Eagle School District #61	0.01990303%	0.01990303%	5,103,146,507	0	923,216,477	183,748	199,235	15,487	5.6	2,766
3037	Alsea School	0.01876236%	0.01876236%	5,103,146,507	0	923,216,477	173,217	151,172	(22,045)	5.6	(3,937)
3039	Corvallis School District #509J	0.32033666%	0.32033666%	5,103,146,507	0	923,216,477	2,957,401	2,889,571	(67,830)	5.6	(12,112)
3043	Philomath School District #17J	0.07520112%	0.07520112%	5,103,146,507	0	923,216,477	694,269	670,287	(23,982)	5.6	(4,282)
3075	West Linn School District	0.50759552%	0.50759552%	5,103,146,507	0	923,216,477	4,686,205	4,845,572	159,367	5.6	28,458
3116	Colton School District #53	0.05900723%	0.05900723%	5,103,146,507	0	923,216,477	544,764	585,180	40,416	5.6	7,217
3122	Oregon City School District #62	0.39343956%	0.39343956%	5,103,146,507	0	923,216,477	3,632,299	3,702,268	69,969	5.6	12,494
3160	Gladstone School District #115	0.00000000%	0.00000000%	5,103,146,507	0	923,216,477	0	29,774	29,774	5.6	5,317
3179	Clatsop County School District #1C	0.00030200%	0.00030200%	5,103,146,507	0	923,216,477	2,788	38,872	36,084	5.6	6,444
3186	Jewell School District #8	0.02803714%	0.02803714%	5,103,146,507	0	923,216,477	258,843	297,422	38,579	5.6	6,889
3187	Seaside Schools	0.11189913%	0.11189913%	5,103,146,507	0	923,216,477	1,033,071	1,006,601	(26,470)	5.6	(4,727)
3195	Warrenton-Hammond School District	0.05906697%	0.05906697%	5,103,146,507	0	923,216,477	545,316	498,434	(46,882)	5.6	(8,372)
3230	Vernonia School District	0.06651132%	0.06651132%	5,103,146,507	0	923,216,477	614,043	418,414	(195,629)	5.6	(34,934)
3241	Coquille School District #8	0.08586692%	0.08586692%	5,103,146,507	0	923,216,477	792,738	966,459	173,721	5.6	31,022
3242	Coos Bay School District #9	0.18005468%	0.18005468%	5,103,146,507	0	923,216,477	1,662,294	1,863,607	201,313	5.6	35,949
3245	North Bend Public Schools	0.10316458%	0.10316458%	5,103,146,507	0	923,216,477	952,432	1,025,795	73,363	5.6	13,101
3252	Powers School District	0.01675698%	0.01675698%	5,103,146,507	0	923,216,477	154,703	136,945	(17,758)	5.6	(3,171)
3257	Myrtle Point School District #41	0.06164842%	0.06164842%	5,103,146,507	0	923,216,477	569,148	638,952	69,804	5.6	12,465
3264	Bandon School District	0.07537303%	0.07537303%	5,103,146,507	0	923,216,477	695,856	574,288	(121,568)	5.6	(21,709)
3274	Crook County School District	0.03626342%	0.03626342%	5,103,146,507	0	923,216,477	334,790	353,924	19,134	5.6	3,417
3275	Port Orford-Langlois School District #2Cj	0.03332499%	0.03332499%	5,103,146,507	0	923,216,477	307,662	270,834	(36,828)	5.6	(6,576)
3283	Brookings-Harbor School District #17C	0.04184357%	0.04184357%	5,103,146,507	0	923,216,477	386,307	327,355	(58,952)	5.6	(10,527)
3288	Central Curry School District #1	0.04801285%	0.04801285%	5,103,146,507	0	923,216,477	443,263	425,207	(18,056)	5.6	(3,224)
3291	Bend-La Pine Public Schools	0.88105365%	0.88105365%	5,103,146,507	0	923,216,477	8,134,032	8,855,760	721,728	5.6	128,880
3296	Sisters School District	0.03473763%	0.03473763%	5,103,146,507	0	923,216,477	320,704	351,086	30,382	5.6	5,425

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
3307	Oakland School District	0.04997780%	0.04997780%	5,103,146,507	0	923,216,477	461,403	490,029	28,626	5.6	5,112
3310	Roseburg Public Schools	0.22331691%	0.22331691%	5,103,146,507	0	923,216,477	2,061,699	2,329,058	267,359	5.6	47,743
3316	Glide School District #12	0.03784842%	0.03784842%	5,103,146,507	0	923,216,477	349,423	404,906	55,483	5.6	9,908
3318	Days Creek School District #15	0.02885057%	0.02885057%	5,103,146,507	0	923,216,477	266,353	260,045	(6,308)	5.6	(1,126)
3320	Camas Valley School District #21	0.01725265%	0.01725265%	5,103,146,507	0	923,216,477	159,279	200,929	41,650	5.6	7,438
3321	North Douglas School District #22	0.03681816%	0.03681816%	5,103,146,507	0	923,216,477	339,911	261,207	(78,704)	5.6	(14,054)
3324	Yoncalla School District #32	0.02638722%	0.02638722%	5,103,146,507	0	923,216,477	243,611	270,329	26,718	5.6	4,771
3325	Elkton School District #34	0.02147363%	0.02147363%	5,103,146,507	0	923,216,477	198,248	200,631	2,383	5.6	426
3335	Riddle School District	0.03502422%	0.03502422%	5,103,146,507	0	923,216,477	323,349	339,947	16,598	5.6	2,964
3338	Glendale #77	0.03767910%	0.03767910%	5,103,146,507	0	923,216,477	347,860	313,371	(34,489)	5.6	(6,159)
3353	Sutherlin School District #130	0.02998764%	0.02998764%	5,103,146,507	0	923,216,477	276,851	298,570	21,719	5.6	3,878
3361	Arlington Public Schools	0.02111036%	0.02111036%	5,103,146,507	0	923,216,477	194,894	204,995	10,101	5.6	1,804
3364	Condon Admin School District #25J	0.01618220%	0.01618220%	5,103,146,507	0	923,216,477	149,397	191,889	42,492	5.6	7,588
3370	Prairie City School District #4	0.01701153%	0.01701153%	5,103,146,507	0	923,216,477	157,053	126,893	(30,160)	5.6	(5,386)
3372	Monument School District #8	0.00945739%	0.00945739%	5,103,146,507	0	923,216,477	87,312	116,279	28,967	5.6	5,173
3375	Dayville School District #16J	0.00979595%	0.00979595%	5,103,146,507	0	923,216,477	90,438	94,023	3,585	5.6	640
3376	Long Creek Schools	0.00435683%	0.00435683%	5,103,146,507	0	923,216,477	40,223	55,245	15,022	5.6	2,682
3394	Crane Elementary School	0.00657275%	0.00657275%	5,103,146,507	0	923,216,477	60,681	51,837	(8,844)	5.6	(1,579)
3395	Pine Creek School	0.00053547%	0.00053547%	5,103,146,507	0	923,216,477	4,944	5,239	295	5.6	53
3396	Diamond School District #7	0.00239846%	0.00239846%	5,103,146,507	0	923,216,477	22,143	22,894	751	5.6	134
3397	Suntex School District	0.00199975%	0.00199975%	5,103,146,507	0	923,216,477	18,462	19,078	616	5.6	110
3398	Drewsey School	0.00277008%	0.00277008%	5,103,146,507	0	923,216,477	25,574	0	(25,574)	5.6	(4,567)
3399	Frenchglen School District	0.00220835%	0.00220835%	5,103,146,507	0	923,216,477	20,388	23,756	3,368	5.6	601
3405	Fields-Trout Creek #33	0.00230881%	0.00230881%	5,103,146,507	0	923,216,477	21,315	24,314	2,999	5.6	536
3407	Crane Union High School	0.01527453%	0.01527453%	5,103,146,507	0	923,216,477	141,017	170,129	29,112	5.6	5,199
3409	Hood River County School District	0.27711551%	0.27711551%	5,103,146,507	0	923,216,477	2,558,376	2,605,175	46,799	5.6	8,357
3414	City of Phoenix School District	0.13037240%	0.13037240%	5,103,146,507	0	923,216,477	1,203,619	1,311,290	107,671	5.6	19,227
3415	Ashland Public Schools	0.26600521%	0.26600521%	5,103,146,507	0	923,216,477	2,455,804	2,262,158	(193,646)	5.6	(34,580)
3416	Central Point School District #6	0.36210419%	0.36210419%	5,103,146,507	0	923,216,477	3,343,006	3,469,139	126,133	5.6	22,524
3417	Eagle Point School District #9	0.33248389%	0.33248389%	5,103,146,507	0	923,216,477	3,069,546	3,330,146	260,600	5.6	46,536
3424	Rogue River School District	0.07552385%	0.07552385%	5,103,146,507	0	923,216,477	697,249	598,676	(98,573)	5.6	(17,602)
3432	Prospect School District	0.02173811%	0.02173811%	5,103,146,507	0	923,216,477	200,690	203,166	2,476	5.6	442
3439	Butte Falls School District	0.01941059%	0.01941059%	5,103,146,507	0	923,216,477	179,202	204,119	24,917	5.6	4,449
3440	Pinehurst School	0.00269350%	0.00269350%	5,103,146,507	0	923,216,477	24,867	36,521	11,654	5.6	2,081
3445	Culver School District #4	0.05406908%	0.05406908%	5,103,146,507	0	923,216,477	499,175	601,245	102,070	5.6	18,227
3447	Madras School District	0.24009497%	0.24009497%	5,103,146,507	0	923,216,477	2,216,596	1,790,311	(426,285)	5.6	(76,122)
3451	Black Butte School District	0.00350718%	0.00350718%	5,103,146,507	0	923,216,477	32,379	46,582	14,203	5.6	2,536
3454	Grants Pass School District	0.58661254%	0.58661254%	5,103,146,507	0	923,216,477	5,415,704	5,813,557	397,853	5.6	71,045
3456	Klamath County School District	0.55604662%	0.55604662%	5,103,146,507	0	923,216,477	5,133,514	4,284,934	(848,580)	5.6	(151,532)
3457	Klamath Falls City Schools	0.32456000%	0.32456000%	5,103,146,507	0	923,216,477	2,996,391	3,238,437	242,046	5.6	43,222
3461	Lake County School District #7	0.07106267%	0.07106267%	5,103,146,507	0	923,216,477	656,062	741,423	85,361	5.6	15,243
3462	Paisley School District	0.01295626%	0.01295626%	5,103,146,507	0	923,216,477	119,614	128,270	8,656	5.6	1,546
3463	North Lake School District #14	0.02923144%	0.02923144%	5,103,146,507	0	923,216,477	269,869	268,499	(1,370)	5.6	(245)
3464	Plush School District	0.00163397%	0.00163397%	5,103,146,507	0	923,216,477	15,085	17,946	2,861	5.6	511
3465	Adel School District #21	0.00177773%	0.00177773%	5,103,146,507	0	923,216,477	16,412	16,674	262	5.6	47
3470	Pleasant Hill School District	0.07320080%	0.07320080%	5,103,146,507	0	923,216,477	675,802	618,206	(57,596)	5.6	(10,285)
3473	Eugene School District 4J	1.30039080%	1.30039080%	5,103,146,507	0	923,216,477	12,005,422	12,865,509	860,087	5.6	153,587
3487	Springfield School District #19	0.58015382%	0.58015382%	5,103,146,507	0	923,216,477	5,356,076	4,941,865	(414,211)	5.6	(73,966)
3494	Fern Ridge School District	0.05587928%	0.05587928%	5,103,146,507	0	923,216,477	515,887	471,439	(44,448)	5.6	(7,937)

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
3498	Mapleton School District	0.02984563%	0.02984563%	5,103,146,507	0	923,216,477	275,540	270,732	(4,808)	5.6	(859)
3502	Creswell School District #40	0.09405332%	0.09405332%	5,103,146,507	0	923,216,477	868,316	955,056	86,740	5.6	15,489
3506	South Lane School District	0.06824161%	0.06824161%	5,103,146,507	0	923,216,477	630,018	760,255	130,237	5.6	23,257
3510	Bethel School District	0.47490009%	0.47490009%	5,103,146,507	0	923,216,477	4,384,356	3,836,044	(548,312)	5.6	(97,913)
3517	Crow-Applegate-Lorane District #66	0.03261380%	0.03261380%	5,103,146,507	0	923,216,477	301,096	320,611	19,515	5.6	3,485
3519	McKenzie School District	0.03105854%	0.03105854%	5,103,146,507	0	923,216,477	286,738	231,633	(55,105)	5.6	(9,840)
3520	Junction City School District #69	0.14784920%	0.14784920%	5,103,146,507	0	923,216,477	1,364,968	1,473,838	108,870	5.6	19,441
3522	Lowell School District	0.02653126%	0.02653126%	5,103,146,507	0	923,216,477	244,941	266,666	21,725	5.6	3,879
3524	Oakridge School District	0.05213790%	0.05213790%	5,103,146,507	0	923,216,477	481,346	502,995	21,649	5.6	3,866
3527	Marcola School District #79	0.02742758%	0.02742758%	5,103,146,507	0	923,216,477	253,216	215,289	(37,927)	5.6	(6,773)
3533	Triangle Lake Schools	0.02538343%	0.02538343%	5,103,146,507	0	923,216,477	234,344	262,175	27,831	5.6	4,970
3537	Siuslaw School District #97J	0.06428889%	0.06428889%	5,103,146,507	0	923,216,477	593,526	612,030	18,504	5.6	3,304
3615	Central Linn School District #552C	0.06402644%	0.06402644%	5,103,146,507	0	923,216,477	591,103	551,980	(39,123)	5.6	(6,986)
3618	Sweet Home School District #55	0.02764089%	0.02764089%	5,103,146,507	0	923,216,477	255,185	457,560	202,375	5.6	36,138
3647	Scio School District #95C	0.06837048%	0.06837048%	5,103,146,507	0	923,216,477	631,208	701,082	69,874	5.6	12,478
3665	Santiam Canyon School District	0.02140520%	0.02140520%	5,103,146,507	0	923,216,477	197,616	151,411	(46,205)	5.6	(8,251)
3684	Ontario School District #8C	0.15451174%	0.15451174%	5,103,146,507	0	923,216,477	1,426,478	1,608,216	181,738	5.6	32,453
3687	Juntura Grade School	0.00056128%	0.00056128%	5,103,146,507	0	923,216,477	5,182	11,518	6,336	5.6	1,131
3694	Nyssa School District #26	0.12254430%	0.12254430%	5,103,146,507	0	923,216,477	1,131,349	1,169,874	38,525	5.6	6,879
3696	Annex Elementary School	0.00575473%	0.00575473%	5,103,146,507	0	923,216,477	53,129	64,004	10,875	5.6	1,942
3707	Adrian School District #61	0.02588904%	0.02588904%	5,103,146,507	0	923,216,477	239,012	255,308	16,296	5.6	2,910
3709	Harper School District #66	0.01213524%	0.01213524%	5,103,146,507	0	923,216,477	112,035	142,138	30,103	5.6	5,376
3712	W W Jones School	0.00192441%	0.00192441%	5,103,146,507	0	923,216,477	17,766	17,916	150	5.6	27
3729	Jefferson School District #14Cj	0.02768787%	0.02768787%	5,103,146,507	0	923,216,477	255,619	317,887	62,268	5.6	11,119
3730	North Marion School District #15	0.07830880%	0.07830880%	5,103,146,507	0	923,216,477	722,960	616,661	(106,299)	5.6	(18,982)
3735	Salem-Keizer Public Schools	2.48695645%	2.48695645%	5,103,146,507	0	923,216,477	22,959,992	24,709,480	1,749,488	5.6	312,409
3750	St Paul School District	0.03585584%	0.03585584%	5,103,146,507	0	923,216,477	331,027	364,828	33,801	5.6	6,036
3780	Mt Angel School District #91	0.06608005%	0.06608005%	5,103,146,507	0	923,216,477	610,062	706,251	96,189	5.6	17,177
3786	Woodburn School District	0.56284888%	0.56284888%	5,103,146,507	0	923,216,477	5,196,314	4,693,147	(503,167)	5.6	(89,851)
3809	Morrow County Schools	0.13554359%	0.13554359%	5,103,146,507	0	923,216,477	1,251,361	1,062,977	(188,384)	5.6	(33,640)
3818	Portland Public Schools	0.25383313%	0.25383313%	5,103,146,507	0	923,216,477	2,343,429	4,664,139	2,320,710	5.6	414,412
3820	Parkrose School District	0.36068736%	0.36068736%	5,103,146,507	0	923,216,477	3,329,925	3,184,504	(145,421)	5.6	(25,968)
3824	Reynolds School District	0.47769347%	0.47769347%	5,103,146,507	0	923,216,477	4,410,145	4,470,433	60,288	5.6	10,766
3842	Corbett School District #39	0.06638067%	0.06638067%	5,103,146,507	0	923,216,477	612,837	800,398	187,561	5.6	33,493
3843	David Douglas School Dist	0.98040314%	0.98040314%	5,103,146,507	0	923,216,477	9,051,243	8,859,411	(191,832)	5.6	(34,256)
3847	Riverdale School	0.03389839%	0.03389839%	5,103,146,507	0	923,216,477	312,956	370,223	57,267	5.6	10,226
3850	Dallas School Dist	0.25175046%	0.25175046%	5,103,146,507	0	923,216,477	2,324,202	2,718,994	394,792	5.6	70,499
3859	Central School District #13J	0.08823401%	0.08823401%	5,103,146,507	0	923,216,477	814,591	904,307	89,716	5.6	16,021
3865	Perrydale School District #21	0.03380734%	0.03380734%	5,103,146,507	0	923,216,477	312,115	291,698	(20,417)	5.6	(3,646)
3887	Falls City School District	0.00102132%	0.00102132%	5,103,146,507	0	923,216,477	9,429	8,210	(1,219)	5.6	(218)
3902	Tillamook Public Schools	0.02176285%	0.02176285%	5,103,146,507	0	923,216,477	200,918	307,767	106,849	5.6	19,080
3920	Neah-Kah-Nie School District	0.11142712%	0.11142712%	5,103,146,507	0	923,216,477	1,028,714	1,122,621	93,907	5.6	16,769
3927	Echo School District	0.01565478%	0.01565478%	5,103,146,507	0	923,216,477	144,528	148,495	3,967	5.6	708
3928	Umatilla School District #6R	0.09303639%	0.09303639%	5,103,146,507	0	923,216,477	858,927	1,001,711	142,784	5.6	25,497
3931	Pendleton School District #16R	0.03372781%	0.03372781%	5,103,146,507	0	923,216,477	311,381	421,822	110,441	5.6	19,722
3935	Athena-Weston School District #29Rj	0.05399272%	0.05399272%	5,103,146,507	0	923,216,477	498,470	552,992	54,522	5.6	9,736
3942	Stanfield School District	0.01889353%	0.01889353%	5,103,146,507	0	923,216,477	174,428	141,511	(32,917)	5.6	(5,878)
3944	Ukiah School	0.00930560%	0.00930560%	5,103,146,507	0	923,216,477	85,911	80,518	(5,393)	5.6	(963)
3957	Helix School District	0.01631417%	0.01631417%	5,103,146,507	0	923,216,477	150,615	161,017	10,402	5.6	1,858

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
3958	Pilot Rock School District #2R	0.01334188%	0.01334188%	5,103,146,507	0	923,216,477	123,174	178,195	55,021	5.6	9,825
3965	La Grande Public Schools	0.09758304%	0.09758304%	5,103,146,507	0	923,216,477	900,903	940,063	39,160	5.6	6,993
3966	Union County School District	0.02020161%	0.02020161%	5,103,146,507	0	923,216,477	186,505	167,881	(18,624)	5.6	(3,326)
3967	North Powder School District	0.02809628%	0.02809628%	5,103,146,507	0	923,216,477	259,389	179,391	(79,998)	5.6	(14,285)
3969	Imbler School District	0.03153118%	0.03153118%	5,103,146,507	0	923,216,477	291,101	308,530	17,429	5.6	3,112
3970	Cove School District	0.02768542%	0.02768542%	5,103,146,507	0	923,216,477	255,596	279,394	23,798	5.6	4,250
3973	Elgin School District #23	0.03972276%	0.03972276%	5,103,146,507	0	923,216,477	366,727	369,298	2,571	5.6	459
3986	Joseph School District #6	0.02836223%	0.02836223%	5,103,146,507	0	923,216,477	261,845	212,798	(49,047)	5.6	(8,758)
3990	Wallowa School	0.02745352%	0.02745352%	5,103,146,507	0	923,216,477	253,455	272,437	18,982	5.6	3,390
3993	Enterprise School District #21	0.03993504%	0.03993504%	5,103,146,507	0	923,216,477	368,687	308,872	(59,815)	5.6	(10,681)
4003	Troy School District #54	0.00001470%	0.00001470%	5,103,146,507	0	923,216,477	136	9,053	8,917	5.6	1,592
4012	Dufur Schools	0.02946869%	0.02946869%	5,103,146,507	0	923,216,477	272,060	308,976	36,916	5.6	6,592
4034	Gaston Public Schools	0.00968859%	0.00968859%	5,103,146,507	0	923,216,477	89,447	73,864	(15,583)	5.6	(2,783)
4035	Banks School District	0.05929837%	0.05929837%	5,103,146,507	0	923,216,477	547,452	573,469	26,017	5.6	4,646
4062	Beaverton School District	2.72091815%	2.72091815%	5,103,146,507	0	923,216,477	25,119,965	27,192,500	2,072,535	5.6	370,096
4109	Spray School District #1	0.01029611%	0.01029611%	5,103,146,507	0	923,216,477	95,055	104,693	9,638	5.6	1,721
4114	Fossil School District #21J	0.01584966%	0.01584966%	5,103,146,507	0	923,216,477	146,327	176,097	29,770	5.6	5,316
4135	Newberg School District #29Jt	0.15794577%	0.15794577%	5,103,146,507	0	923,216,477	1,458,181	1,589,748	131,567	5.6	23,494
4142	McMinnville Schools	0.41971122%	0.41971122%	5,103,146,507	0	923,216,477	3,874,843	4,111,501	236,658	5.6	42,260
4144	Sheridan School District #48J	0.08997071%	0.08997071%	5,103,146,507	0	923,216,477	830,624	821,593	(9,031)	5.6	(1,613)
4166	Yamhill-Carlton School District #1	0.00646966%	0.00646966%	5,103,146,507	0	923,216,477	59,729	50,838	(8,891)	5.6	(1,588)
4219	Grant County Education Service District	0.01203345%	0.01203345%	5,103,146,507	0	923,216,477	111,095	120,348	9,253	5.6	1,652
4220	Jefferson County Education Service District	0.01973997%	0.01973997%	5,103,146,507	0	923,216,477	182,243	183,815	1,572	5.6	281
4223	InterMountain Education Service District	0.11925114%	0.11925114%	5,103,146,507	0	923,216,477	1,100,946	1,098,958	(1,988)	5.6	(355)
4224	Wallowa County Region 18	0.01894776%	0.01894776%	5,103,146,507	0	923,216,477	174,929	198,961	24,032	5.6	4,291
4226	North Central Education Service District	0.01409645%	0.01409645%	5,103,146,507	0	923,216,477	130,141	122,173	(7,968)	5.6	(1,423)
4232	South Coast Education Service District Region #7	0.10193556%	0.10193556%	5,103,146,507	0	923,216,477	941,086	863,606	(77,480)	5.6	(13,836)
4237	Douglas Education Service District	0.13516762%	0.13516762%	5,103,146,507	0	923,216,477	1,247,890	1,220,634	(27,256)	5.6	(4,867)
4238	Multnomah Education Service District	0.32781628%	0.32781628%	5,103,146,507	0	923,216,477	3,026,454	2,237,273	(789,181)	5.6	(140,925)
4252	High Desert Education Service District	0.13510500%	0.13510500%	5,103,146,507	0	923,216,477	1,247,312	1,297,908	50,596	5.6	9,035
4254	Willamette Education Service District	0.11434453%	0.11434453%	5,103,146,507	0	923,216,477	1,055,648	1,362,772	307,124	5.6	54,844
4258	Hermiston School District #8R	0.24374972%	0.24374972%	5,103,146,507	0	923,216,477	2,250,338	2,359,514	109,176	5.6	19,496
4259	Clackamas Education Service District	0.16491450%	0.16491450%	5,103,146,507	0	923,216,477	1,522,518	1,747,689	225,171	5.6	40,209
4260	Greater Albany School District #8J	0.52187578%	0.52187578%	5,103,146,507	0	923,216,477	4,818,043	5,152,011	333,968	5.6	59,637
4268	Lake Oswego School District	0.29692023%	0.29692023%	5,103,146,507	0	923,216,477	2,741,216	2,829,424	88,208	5.6	15,751
4270	Silver Falls School District	0.18765241%	0.18765241%	5,103,146,507	0	923,216,477	1,732,438	1,862,402	129,964	5.6	23,208
4271	Malheur Education Service District Region 14	0.03452282%	0.03452282%	5,103,146,507	0	923,216,477	318,720	402,918	84,198	5.6	15,035
4272	Linn-Benton-Lincoln Education Service District	0.21027778%	0.21027778%	5,103,146,507	0	923,216,477	1,941,319	2,026,157	84,838	5.6	15,150
4273	Double O School District	0.00070211%	0.00070211%	5,103,146,507	0	923,216,477	6,482	5,116	(1,366)	5.6	(244)
4276	Lane County Education Service District	0.15678378%	0.15678378%	5,103,146,507	0	923,216,477	1,447,454	1,127,414	(320,040)	5.6	(57,150)
4277	Mitchell School	0.01183038%	0.01183038%	5,103,146,507	0	923,216,477	109,220	97,697	(11,523)	5.6	(2,058)
4279	St Helens School District #502	0.03811903%	0.03811903%	5,103,146,507	0	923,216,477	351,921	584,407	232,486	5.6	41,515
4280	Northwest Regional Education Service District	0.52821174%	0.52821174%	5,103,146,507	0	923,216,477	4,876,538	4,902,191	25,653	5.6	4,581
4286	Southern Oregon Education Service District	0.24571099%	0.24571099%	5,103,146,507	0	923,216,477	2,268,444	2,397,684	129,240	5.6	23,079
4288	Medford School District #549C	0.78587839%	0.78587839%	5,103,146,507	0	923,216,477	7,255,359	8,170,574	915,215	5.6	163,431
4291	Dayton Public Schools	0.04138049%	0.04138049%	5,103,146,507	0	923,216,477	382,032	331,046	(50,986)	5.6	(9,105)
4293	Lake County Education Service District	0.00762331%	0.00762331%	5,103,146,507	0	923,216,477	70,380	99,005	28,625	5.6	5,112
4294	Harney Education Service District Region XVII	0.02308191%	0.02308191%	5,103,146,507	0	923,216,477	213,096	199,234	(13,862)	5.6	(2,475)
4295	Wasco County Education Service District	0.01975082%	0.01975082%	5,103,146,507	0	923,216,477	182,343	220,782	38,439	5.6	6,864

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
4306	Amity School District	0.00880183%	0.00880183%	5,103,146,507	0	923,216,477	81,260	76,909	(4,351)	5.6	(777)
4309	Scappoose School District	0.18077645%	0.18077645%	5,103,146,507	0	923,216,477	1,668,958	1,849,853	180,895	5.6	32,303
4311	Redmond School District #2J	0.35677033%	0.35677033%	5,103,146,507	0	923,216,477	3,293,762	3,755,195	461,433	5.6	82,399
4312	Reedsport School District	0.02826706%	0.02826706%	5,103,146,507	0	923,216,477	260,966	228,586	(32,380)	5.6	(5,782)
4313	Forest Grove School District	0.36189735%	0.36189735%	5,103,146,507	0	923,216,477	3,341,096	3,821,452	480,356	5.6	85,778
4314	Willamina School District #30J	0.05828751%	0.05828751%	5,103,146,507	0	923,216,477	538,120	615,658	77,538	5.6	13,846
4315	John Day School District	0.03790788%	0.03790788%	5,103,146,507	0	923,216,477	349,972	400,581	50,609	5.6	9,037
4316	Tigard-Tualatin School District #23J	0.99479485%	0.99479485%	5,103,146,507	0	923,216,477	9,184,110	7,507,119	(1,676,991)	5.6	(299,463)
4317	Sherwood School District #88J	0.37874380%	0.37874380%	5,103,146,507	0	923,216,477	3,496,625	2,805,230	(691,395)	5.6	(123,463)
4320	Rainier School District #13	0.04402557%	0.04402557%	5,103,146,507	0	923,216,477	406,451	417,860	11,409	5.6	2,037
4321	North Clackamas School District #12	0.54924770%	0.54924770%	5,103,146,507	0	923,216,477	5,070,745	5,737,703	666,958	5.6	119,100
4323	Estacada School District #108	0.12466454%	0.12466454%	5,103,146,507	0	923,216,477	1,150,924	1,060,796	(90,128)	5.6	(16,094)
4324	Centennial School District #28	0.66185633%	0.66185633%	5,103,146,507	0	923,216,477	6,110,367	8,184,095	2,073,728	5.6	370,309
4327	Jordan Valley School District #3	0.01380399%	0.01380399%	5,103,146,507	0	923,216,477	127,441	120,930	(6,511)	5.6	(1,163)
4329	Gervais School District #1	0.02995053%	0.02995053%	5,103,146,507	0	923,216,477	276,508	247,502	(29,006)	5.6	(5,180)
4330	Vale School District #84	0.09515640%	0.09515640%	5,103,146,507	0	923,216,477	878,500	997,723	119,223	5.6	21,290
4332	Gresham-Barlow School District #10	0.54982385%	0.54982385%	5,103,146,507	0	923,216,477	5,076,064	4,146,155	(929,909)	5.6	(166,055)
4333	Canby School District	0.17247147%	0.17247147%	5,103,146,507	0	923,216,477	1,592,285	1,660,454	68,169	5.6	12,173
4334	Cascade School District #5	0.05258700%	0.05258700%	5,103,146,507	0	923,216,477	485,492	274,766	(210,726)	5.6	(37,630)
4335	Milton-Freewater Unified School District #7	0.05278942%	0.05278942%	5,103,146,507	0	923,216,477	487,361	554,810	67,449	5.6	12,044
4336	Nestucca Valley School District #101	0.03770046%	0.03770046%	5,103,146,507	0	923,216,477	348,057	401,326	53,269	5.6	9,512
4337	Sherman County School District	0.03111027%	0.03111027%	5,103,146,507	0	923,216,477	287,215	214,341	(72,874)	5.6	(13,013)
4338	Three Rivers U J School District	0.26898128%	0.26898128%	5,103,146,507	0	923,216,477	2,483,279	3,032,329	549,050	5.6	98,045
4339	Lebanon Community School District	0.36335169%	0.36335169%	5,103,146,507	0	923,216,477	3,354,523	4,065,230	710,707	5.6	126,912
4340	Monroe School District #1J	0.03397594%	0.03397594%	5,103,146,507	0	923,216,477	313,671	310,964	(2,707)	5.6	(483)
4341	Hillsboro School District #1J	1.38768869%	1.38768869%	5,103,146,507	0	923,216,477	12,811,371	11,055,932	(1,755,439)	5.6	(313,471)
4342	North Santiam School District #29J	0.08682672%	0.08682672%	5,103,146,507	0	923,216,477	801,599	501,939	(299,660)	5.6	(53,511)
4343	HARRISBURG SCHOOL DISTRICT #7	0.08225642%	0.08225642%	5,103,146,507	0	923,216,477	759,405	649,270	(110,135)	5.6	(19,667)
4344	South Wasco County School District #1	0.02708624%	0.02708624%	5,103,146,507	0	923,216,477	250,065	224,881	(25,184)	5.6	(4,497)
4345	Oregon Trail School District #46	0.36936843%	0.36936843%	5,103,146,507	0	923,216,477	3,410,070	3,653,828	243,758	5.6	43,528
4346	Knappa School District #4	0.05086646%	0.05086646%	5,103,146,507	0	923,216,477	469,608	527,169	57,561	5.6	10,279
4347	Clatskanie School District #6J	0.07820590%	0.07820590%	5,103,146,507	0	923,216,477	722,010	751,334	29,324	5.6	5,236
4348	Lourdes Charter School	0.00279994%	0.00279994%	5,103,146,507	0	923,216,477	25,850	30,265	4,415	5.6	788
4350	Ridgeline Montessori	0.01279633%	0.01279633%	5,103,146,507	0	923,216,477	118,138	132,083	13,945	5.6	2,490
4351	The Village School	0.01004133%	0.01004133%	5,103,146,507	0	923,216,477	92,703	25,133	(67,570)	5.6	(12,066)
4352	Armadillo Technical Institute	0.00846107%	0.00846107%	5,103,146,507	0	923,216,477	78,114	76,483	(1,631)	5.6	(291)
4354	Opal Charter School	0.00462828%	0.00462828%	5,103,146,507	0	923,216,477	42,729	37,790	(4,939)	5.6	(882)
4355	Three Rivers Charter School	0.01003184%	0.01003184%	5,103,146,507	0	923,216,477	92,616	103,091	10,475	5.6	1,871
4360	Luckiamute Valley Charter School	0.00971505%	0.00971505%	5,103,146,507	0	923,216,477	89,691	142,910	53,219	5.6	9,503
4361	Rimrock Expeditionary Alternative Learning	0.01058461%	0.01058461%	5,103,146,507	0	923,216,477	97,719	107,417	9,698	5.6	1,732
4362	Kings Valley Charter School	0.00089963%	0.00089963%	5,103,146,507	0	923,216,477	8,306	5,194	(3,112)	5.6	(556)
4363	Multisensory Learning Academy	0.01386583%	0.01386583%	5,103,146,507	0	923,216,477	128,012	161,927	33,915	5.6	6,056
4365	Mitch Charter School	0.01117389%	0.01117389%	5,103,146,507	0	923,216,477	103,159	105,979	2,820	5.6	504
4366	Sand Ridge Charter School	0.01583022%	0.01583022%	5,103,146,507	0	923,216,477	146,147	150,103	3,956	5.6	706
4367	Arthur Academy Charter School	0.04544578%	0.04544578%	5,103,146,507	0	923,216,477	419,563	490,821	71,258	5.6	12,725
4369	Trillium Charter School	0.01378352%	0.01378352%	5,103,146,507	0	923,216,477	127,252	155,590	28,338	5.6	5,060
4370	Howard Street Charter School, Inc.	0.00243711%	0.00243711%	5,103,146,507	0	923,216,477	22,500	32,282	9,782	5.6	1,747
4371	The Lighthouse School	0.01308942%	0.01308942%	5,103,146,507	0	923,216,477	120,844	94,030	(26,814)	5.6	(4,788)
4373	Sheridan Japanese School Foundation	0.00514087%	0.00514087%	5,103,146,507	0	923,216,477	47,461	60,365	12,904	5.6	2,304

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
4374	Ione School District	0.02252016%	0.02252016%	5,103,146,507	0	923,216,477	207,910	239,468	31,558	5.6	5,635
4375	Eddyville Charter School	0.01158388%	0.01158388%	5,103,146,507	0	923,216,477	106,944	109,127	2,183	5.6	390
4376	Four Rivers Community School	0.01853588%	0.01853588%	5,103,146,507	0	923,216,477	171,126	152,702	(18,424)	5.6	(3,290)
4378	Mosier Community School	0.01188340%	0.01188340%	5,103,146,507	0	923,216,477	109,710	96,117	(13,593)	5.6	(2,427)
4379	Siletz Valley School	0.01596723%	0.01596723%	5,103,146,507	0	923,216,477	147,412	122,606	(24,806)	5.6	(4,430)
4380	The Emerson School	0.00725995%	0.00725995%	5,103,146,507	0	923,216,477	67,025	79,470	12,445	5.6	2,222
4381	North Wasco County School District #21	0.15321665%	0.15321665%	5,103,146,507	0	923,216,477	1,414,521	1,546,046	131,525	5.6	23,487
4382	Self Enhancement Inc	0.00756039%	0.00756039%	5,103,146,507	0	923,216,477	69,799	81,016	11,217	5.6	2,003
4383	City View Charter School	0.01036464%	0.01036464%	5,103,146,507	0	923,216,477	95,688	97,524	1,836	5.6	328
4386	Nixyaawii Community School	0.00658399%	0.00658399%	5,103,146,507	0	923,216,477	60,784	63,740	2,956	5.6	528
4388	West Lane Tech	0.00495640%	0.00495640%	5,103,146,507	0	923,216,477	45,758	142,597	96,839	5.6	17,293
4390	Oregon Connections Academy	0.09418167%	0.09418167%	5,103,146,507	0	923,216,477	869,501	1,035,676	166,175	5.6	29,674
4392	Eagleridge High School	0.01502422%	0.01502422%	5,103,146,507	0	923,216,477	138,706	120,770	(17,936)	5.6	(3,203)
4393	Cascade Heights Public Charter School	0.01304717%	0.01304717%	5,103,146,507	0	923,216,477	120,454	107,197	(13,257)	5.6	(2,367)
4395	Siletz Valley Early College Academy	0.00651945%	0.00651945%	5,103,146,507	0	923,216,477	60,189	40,968	(19,221)	5.6	(3,432)
4396	Sweet Home Charter School	0.00984482%	0.00984482%	5,103,146,507	0	923,216,477	90,889	95,199	4,310	5.6	770
4397	Springwater Environmental Sciences School	0.01163785%	0.01163785%	5,103,146,507	0	923,216,477	107,443	133,602	26,159	5.6	4,671
4398	LEP High	0.02630368%	0.02630368%	5,103,146,507	0	923,216,477	242,840	288,916	46,076	5.6	8,228
4401	Ballston Community School	0.00352758%	0.00352758%	5,103,146,507	0	923,216,477	32,567	39,067	6,500	5.6	1,161
4403	Portland Village School	0.01528199%	0.01528199%	5,103,146,507	0	923,216,477	141,086	183,405	42,319	5.6	7,557
4404	Alliance Charter Academy	0.02099686%	0.02099686%	5,103,146,507	0	923,216,477	193,846	219,147	25,301	5.6	4,518
4405	Forest Grove Community School	0.00978708%	0.00978708%	5,103,146,507	0	923,216,477	90,356	104,943	14,587	5.6	2,605
4407	Madrone Trail Public Charter School	0.01007693%	0.01007693%	5,103,146,507	0	923,216,477	93,032	91,952	(1,080)	5.6	(193)
4408	Muddy Creek Charter School	0.00264229%	0.00264229%	5,103,146,507	0	923,216,477	24,394	38,505	14,111	5.6	2,520
4409	Southwest Charter School	0.00763708%	0.00763708%	5,103,146,507	0	923,216,477	70,507	98,960	28,453	5.6	5,081
4410	Ace Academy	0.00797947%	0.00797947%	5,103,146,507	0	923,216,477	73,668	69,446	(4,222)	5.6	(754)
4411	Sherwood Charter School	0.00602663%	0.00602663%	5,103,146,507	0	923,216,477	55,639	112,276	56,637	5.6	10,114
4412	Estacada Web Academy	0.02410236%	0.02410236%	5,103,146,507	0	923,216,477	222,517	228,197	5,680	5.6	1,014
4418	Lewis And Clark Montessori Charter School	0.00966096%	0.00966096%	5,103,146,507	0	923,216,477	89,192	103,744	14,552	5.6	2,599
4419	Silvies River Web Academy	0.00328827%	0.00328827%	5,103,146,507	0	923,216,477	30,358	32,506	2,148	5.6	384
4420	Oregon Virtual Academy	0.02986311%	0.02986311%	5,103,146,507	0	923,216,477	275,701	406,856	131,155	5.6	23,421
4422	Redmond Proficiency Academy	0.03168563%	0.03168563%	5,103,146,507	0	923,216,477	292,527	380,297	87,770	5.6	15,673
4423	Molalla River Academy	0.00732880%	0.00732880%	5,103,146,507	0	923,216,477	67,661	93,146	25,485	5.6	4,551
4424	The Ivy School	0.00543327%	0.00543327%	5,103,146,507	0	923,216,477	50,161	52,638	2,477	5.6	442
4429	Clackamas Web Academy	0.00048151%	0.00048151%	5,103,146,507	0	923,216,477	4,445	3,827	(618)	5.6	(110)
4430	Clackamas Charter Alliance #2	0.00150193%	0.00150193%	5,103,146,507	0	923,216,477	13,866	16,325	2,459	5.6	439
4431	Corbett Charter School	0.02135730%	0.02135730%	5,103,146,507	0	923,216,477	197,174	225,969	28,795	5.6	5,142
4432	Renaissance Public Academy	0.00557725%	0.00557725%	5,103,146,507	0	923,216,477	51,490	61,222	9,732	5.6	1,738
4433	Powell Butte Community Charter School	0.00785208%	0.00785208%	5,103,146,507	0	923,216,477	72,492	97,930	25,438	5.6	4,542
4434	Logos Public Charter School	0.03365949%	0.03365949%	5,103,146,507	0	923,216,477	310,750	433,362	122,612	5.6	21,895
4435	Sunny Wolf Charter School	0.00269053%	0.00269053%	5,103,146,507	0	923,216,477	24,839	49,468	24,629	5.6	4,398
4436	Academy Of Arts & Academics	0.00677888%	0.00677888%	5,103,146,507	0	923,216,477	62,584	81,325	18,741	5.6	3,347
4437	Center for Advance Learning	0.01168658%	0.01168658%	5,103,146,507	0	923,216,477	107,892	111,681	3,789	5.6	677
4439	Homesource Family Charter	0.00925866%	0.00925866%	5,103,146,507	0	923,216,477	85,477	0	(85,477)	5.6	(15,264)
4440	Sheridan Allprep Academy	0.00291478%	0.00291478%	5,103,146,507	0	923,216,477	26,910	46,219	19,309	5.6	3,448
4441	Baker Web Academy	0.01603423%	0.01603423%	5,103,146,507	0	923,216,477	148,031	226,040	78,009	5.6	13,930
4443	Knova Learning Oreogn	0.01765475%	0.01765475%	5,103,146,507	0	923,216,477	162,992	185,155	22,163	5.6	3,958
4444	Bennett Pearson Academy, Inc.	0.00643199%	0.00643199%	5,103,146,507	0	923,216,477	59,381	93,069	33,688	5.6	6,016
4446	Coburg Community Charter School	0.00794799%	0.00794799%	5,103,146,507	0	923,216,477	73,377	89,472	16,095	5.6	2,874

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2014 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Total Net Pension Liability at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) due to employer contributions	Amortization Period	New deferred Outflow/(Inflow) Recognized During Measurement Period
4447	Arco Iris Spanish Immersion Charter School	0.00996164%	0.00996164%	5,103,146,507	0	923,216,477	91,968	113,320	21,352	5.6	3,813
4448	Gresham Barlow Web Academy	0.01043583%	0.01043583%	5,103,146,507	0	923,216,477	96,345	131,219	34,874	5.6	6,228
4449	Mosier Middle School	0.00378936%	0.00378936%	5,103,146,507	0	923,216,477	34,984	48,796	13,812	5.6	2,466
4450	Sauvie Island Academy	0.00968456%	0.00968456%	5,103,146,507	0	923,216,477	89,409	137,090	47,681	5.6	8,514
4451	River's Edge Academy Charter School	0.00461717%	0.00461717%	5,103,146,507	0	923,216,477	42,626	76,543	33,917	5.6	6,057
4452	South Columbia Family School	0.00200318%	0.00200318%	5,103,146,507	0	923,216,477	18,494	17,961	(533)	5.6	(95)
4453	Woodland Educational Initiative	0.00062958%	0.00062958%	5,103,146,507	0	923,216,477	5,812	40,475	34,663	5.6	6,190
4454	Le Monde Immersion Charter School	0.00138690%	0.00138690%	5,103,146,507	0	923,216,477	12,804	79,988	67,184	5.6	11,997
4455	Hope Chinese Charter School	0.00062409%	0.00062409%	5,103,146,507	0	923,216,477	5,762	53,983	48,221	5.6	8,611
4457	Oregon Virtual Education East	0.00010234%	0.00010234%	5,103,146,507	0	923,216,477	945	6,357	5,412	5.6	966
4458	Oregon Virtual Education West	0.00099629%	0.00099629%	5,103,146,507	0	923,216,477	9,198	6,357	(2,841)	5.6	(507)

*Excludes contributions attributable to PreSLGRP or Transition Liabilities.