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

As of and for the Fiscal Year Ended June 30, 2018



Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2018

# Table of Contents

	Page (s)
Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-17
Schedule of Pension Amounts by Employer	18-30
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer	31-37



## **Independent Auditor's Report**

To the Honorable Kate Brown Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) as of and for the fiscal year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2018, and the related notes.

## Management's Responsibility for the Schedules

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense for the total of all participating entities for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2018, and our report thereon, dated November 30, 2018, expressed unmodified opinions on those financial statements.

### Restriction on Use

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

Macias Gihi & O'Connell D
Sacramento, California

March 1, 2019

Employer	D. L. N	Employer Total Present Value of Contribution	Employer Proportionat
Number	Employer Name	Effort	Share Percentage
1000	State Agencies	\$ 7,579,476,074	26.99868186
2000	Lake County	11,495,218	0.04094686
2001	Clackamas County	448,902,916	1.59902702
2002	Curry County	26,179,383	0.09325299
2003	Douglas County	147,072,898	0.52388507
2004	Harney County	12,238,988	0.04359622
2005	Jackson County	160,431,814	0.57147057
2006	Jefferson County	14,935,829	0.05320258
2007	Klamath County	8,250,358	0.02938842
2008	Lane County	309,415,416	1.10216172
2009	Marion County	217,188,866	0.77364359
2011	Washington County	424,047,212	1.51048907
2012	Grant County	5,582,359	0.01988480
2013	Umatilla County	41,289,869	0.14707772
2014	Linn County	122,043,609	0.43472880
2015	Yamhill County	50,832,682	0.18106996
2016	Sherman County	7,565,720	0.02694968
2017	Columbia County	25,622,149	0.09126808
2018	Coos County	50,454,070	0.1797213
2020	Wasco County	19,059,007	0.06788966
2021	Baker County	14,886,720	0.05302765
2022	Gilliam County	6,230,438	0.02219330
2023	Morrow County Rural School District Board		0.00000000
2027	Deschutes County	177,606,348	0.63264759
2028	Union County	-	0.00000000
2035	Hood River County	15,898,909	0.05663313
2036	Clatsop County	35,281,975	0.1256771
2037	Polk County	51,175,189	0.18228999
2038	Multnomah County	940,934,527	3.35168179
2039	Malheur County	18,298,157	0.0651794
2040	Benton County	77,467,020	0.27594354
2042	Josephine County	47,195,800	0.16811510
2043	Lincoln County	13,480,642	0.0480190
2044	Crook County	5,002,080	0.01781780
2050	Wallowa County	400,095	0.0014251
2052	Tillamook County	24,017	0.0000855
2099	State Judiciary	81,705,903	0.2910427
2100	City of Roseburg	36,958,969	0.1316507
2100	City of Salem	259,535,460	0.9244854
2101	City of Medford		0.37914020
2102	City of Albany	106,437,956 89,828,511	0.3199761
2103	· · · · · · · · · · · · · · · · · · ·		
2104	City of Ashland City of Astoria	57,425,408	0.2045537
	City of Beaverton	20,467,537	0.0729069
2106	•	129,685,453	0.4619496
2107	City of Bend	109,107,406	0.3886490
2109	City of Canby	18,495,095	0.0658809
2110	City of Coquille	4,688,738	0.0167016
2111	City of Eugene	370,318,364	1.3191027
2112	City of Forest Grove	657,032	0.0023404
2113	City of Grants Pass	46,940,445	0.1672055
2114	City of Gresham	153,357,085	0.5462698
2115	City of Hillsboro	152,557,987	0.5434233
2117	City of McMinnville	42,087,123	0.1499176
2118	City of Ontario	20,610,057	0.0734146
2119	City of Oregon City	38,095,763	0.1357000
2120	City of Lake Oswego	86,645,276	0.3086372
2121	City of Portland	1,036,802,327	3.6931703
2122	City of Redmond	34,339,213	0.1223189
2123	City of St. Helens	14,011,895	0.0499114
2125	City of Vernonia	2,042,913	0.0072770
2126	City of West Linn	27,853,888	0.0992177
2127	City of Cottage Grove	16,576,981	0.05904849

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2129	City of Sweet Home	1,987,244	0.00707872%
2129	City of Drain	1,572,730	0.00767278
2131	Eugene Water & Electric Board	1,372,730	0.59283304%
2132	McMinnville Water & Light Department	15,090,381	0.05375311%
2133	City of Hood River	13,822,359	0.04923632%
2139	City of Reedsport	3,161,340	0.04923032%
2140	City of Lebanon		0.06255912%
2140	City of Sherwood	17,562,536 22,266,891	0.07931639%
2142	City of Oakland		
	City of Vale	533,768	0.00190132%
2145	City of Vale City of Prineville	1,422,742	0.00506792%
2146 2147	City of Wheeler	8,846,528 521,508	0.03151202%
	City of Wheeler City of Klamath Falls	531,508	0.00189327%
2148	•	25,143,355	0.08956258%
2149	City of Canyonville	849,269	0.00302516%
2150	City of Bandon	6,712,732	0.02391127%
2152	City of Coos Bay	26,391,660	0.09400914%
2154	City of Pendleton	25,036,192	0.08918086%
2155	City of Corvallis	78,512,444	0.27966742%
2157	City of Monmouth	10,281,759	0.03662442%
2158	City of Milton-Freewater	13,521,805	0.04816572%
2159	City of Baker City	11,690,386	0.04164206%
2160	City of Hermiston	19,332,278	0.06886307%
2161	City of Pilot Rock	863,100	0.00307443%
2162	City of Clatskanie	3,967,765	0.01413349%
2163	City of Milwaukie	29,094,623	0.10363730%
2165	City of Cornelius	6,368,673	0.02268571%
2166	City of Nyssa	2,450,931	0.00873041%
2167	City of Athena	548,737	0.00195464%
2168	City of Oakridge	4,565,443	0.01626246%
2170	City of Madras	5,462,512	0.01945789%
2172	City of Sandy	13,810,685	0.04919473%
2174	City of Mt. Angel	2,234,189	0.00795835%
2175	City of Umatilla	4,815,557	0.01715339%
2176	City of Scappoose	7,416,102	0.02641673%
2177	City of Condon	729,450	0.00259836%
2178	City of Boardman	3,583,196	0.01276362%
2179	City of Estacada	3,261,101	0.01161629%
2180	City of Enterprise	2,318,893	0.00826008%
2181	City of Central Point	15,141,564	0.05393543%
2182	City of Cascade Locks	1,816,093	0.00646906%
2183	City of Myrtle Point	3,210,352	0.01143552%
2184	City of Port Orford	1,471,180	0.00524046%
2185	City of Wood Village	2,769,020	0.00986346%
2186	City of Chiloquin	153,251	0.00054589%
2187	City of Philomath	5,270,838	0.01877513%
2188	City of Talent	4,347,900	0.01548756%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	283,416	0.00100955%
2192	City of North Plains	1,892,407	0.00674090%
2193	City of Heppner	444,268	0.00158252%
2194	City of Cave Junction	1,236,510	0.00440454%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	2,312,366	0.00823683%
2197	City of Myrtle Creek	2,458,134	0.00875606%
2198	City of Carlton	1,401,770	0.00499321%
2199	City of Junction City	7,548,448	0.02688816%
2200	City of Wallowa	368,807	0.00131372%
2201	City of Coburg	1,501,245	0.00534755%
2202	City of Dallas	14,931,014	0.05318543%
2203	City of Rockaway Beach	3,091,219	0.01101116%
2201	City of Burns	2,308,361	0.00822256%
2204	•		
2204 2205 2206	City of Elgin City of Weston	273,214 362,224	0.00097321% 0.00129027%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2207	City of Mill City	707,337	0.00251959%
2208	City of Fairview	8,579,648	0.03056137%
2209	City of Monroe	144,745	0.00051559%
2210	City of Helix	144,743	0.000019397%
2211	City of Jefferson	_	0.00000000%
2212	Town of Lakeview	2,571,773	0.00916085%
2213	City of Stanfield	39,737	0.00014155%
2214	City of Yamhill	1,271,974	0.00453087%
2215	City of Powers	23,263	0.00008286%
2216	City of Brookings	8,828,631	0.03144827%
2217	City of Sutherlin	6,059,333	0.02158381%
2218	City of Prairie City	520,966	0.00185572%
2219	City of Sheridan	2,286,659	0.00814526%
2220	City of Garibaldi	1,321,278	0.00470649%
2221	City of Sisters	2,035,535	0.00725073%
2222	City of Jacksonville	2,794,930	0.00995576%
2223	City of Cannon Beach	7,081,970	0.02522653%
2224	City of Falls City	432,350	0.00154006%
2225	City of Echo	678,778	0.00241786%
2226	City of Hines	1,105,230	0.00393692%
2227	Town of Bonanza	, , , , , , , , , , , , , , , , , , ,	0.00000000%
2228	City of Turner	1,306,317	0.00465320%
2229	City of John Day	1,357,457	0.00483537%
2231	City of Banks	555,221	0.00197774%
2232	City of Joseph	470,559	0.00167617%
2233	City of Lafayette	1,414,178	0.00503741%
2234	City of Aumsville	2,752,277	0.00980382%
2235	City of Amity	668,415	0.00238095%
2236	City of Creswell	2,511,891	0.00894755%
2237	City of Troutdale	5,520,096	0.01966301%
2238	City of Warrenton	8,486,873	0.03023090%
2240	City of Wilsonville	26,019,624	0.09268392%
2241	City of Bay City	1,036,603	0.00369246%
2242	City of Gaston	-	0.00000000%
2243	City of Brownsville	611,509	0.00217824%
2244	City of Lakeside	586,279	0.00208837%
2245	City of Dundee	1,864,811	0.00664260%
2246	City of Merrill	153,611	0.00054717%
2247	City of Malin	294,434	0.00104880%
2248	City of Fossil	253,815	0.00090411%
2249	City of Phoenix	2,091,825	0.00745124%
2250	City of Gold Beach	1,272,916	0.00453423%
2251	City of Rogue River	2,220,258	0.00790873%
2252	City of Dayton	1,127,723	0.00401704%
2253	Town of Butte Falls	85,961	0.00030620%
2254	City of Shady Cove	259,197	0.00092328%
2255	Town of Canyon City	439,624	0.00156597%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	666,309	0.00237344%
2258	City of Adair Village	617,980	0.00220129%
2259	Town of Hammond	-	0.00000000%
2260	City of Riddle	951,772	0.00339029%
2261	City of Waldport	1,087,272	0.00387295%
2262	City of Dufur	316,190	0.00112629%
2263	City of La Grande	7,552,832	0.02690377%
2264	City of Gervais	1,068,162	0.00380488%
2265	City of Westfir	48,868	0.00017407%
2266	City of Irrigon	1,360,884	0.00484757%
2267	City of Independence	8,663,775	0.03086104%
2268	City of Harrisburg	2,093,508	0.00745724%
2269	City of Durham	264,251	0.00094128%
2270	City of Lyons	207,952	0.00074074%
2271	City of Columbia City	1,539,299	0.00548310%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2272	City of Aurora	474,844	0.00169143%
2273	City of Silverton	9,018,991	0.03212635%
2274	City of Gold Hill	152,041	0.0054158%
2275	City of Toledo	4,882,632	0.01739231%
2276	City of Newport	7,603,635	0.02708474%
2277	City of Rajneeshpuram	7,003,033	0.00000000%
2278	City of Springfield	84,479,817	0.30092366%
2279	City of Keizer	16,798,545	0.05983772%
2280	City of Winston	2,538,502	0.00904234%
2280	City of Manzanita	1,670,895	0.00595186%
2282	City of Eagle Point	2,601,524	0.00393180%
2282	City of Maupin	765,304	0.0032608376
2284	City of Halsey	569,924	0.002/2007%
2285	City of Veneta	2,753,293	0.0020301178
2286	City of Willersburg	459,376	0.00380744%
2287	•		
	City of Typlotin	1,135,872	0.00404606%
2288 2289	City of Tualatin City of St Paul	35,306,644	0.12576501%
	City of Molalla	4.742.202	0.00000000%
2290	City of Florence	4,742,302	0.01689245%
2291	•	7,588,368	0.02703036%
2292	City of North Bend	12,073,275	0.04300594%
2293	City of Lowell	598,090	0.00213044%
2294	City of Depoe Bay	2,076,594	0.00739699%
2295	City of Tigard	20,584,066	0.07332204%
2296	City of Happy Valley	12,437,818	0.04430447%
2297	City of Rainier	2,682,424	0.00955500%
2298	City of Lincoln City	19,893,644	0.07086270%
2299	City of Dunes City	17,433	0.00006210%
2300	City of Yachats	1,131,788	0.00403152%
2301	City of Moro	175,539	0.00062528%
2302	City of Mt. Vernon	406,802	0.00144906%
2303	City of Woodburn	24,034,988	0.08561449%
2304	City of Gladstone	9,262,697	0.03299445%
2305	City of Elkton	109,429	0.00038979%
2306	City of Imbler	11,934	0.00004251%
2307	City of Yoncalla	646,546	0.00230305%
2308	City of North Powder	185,804	0.00066185%
2309	City of Gearhart	1,338,323	0.00476721%
2501	Port of The Dalles	464,213	0.00165356%
2507	Port of Astoria	2,474,938	0.00881592%
2508	Multnomah Drainage	5,186,285	0.01847395%
2510	Horsefly Irrigation District	176,431	0.00062846%
2511	Grants Pass Irrigation District	1,693,244	0.00603147%
2512	Port of Portland	185,186,786	0.65964970%
2513	Port of Coos Bay	4,939,922	0.01759639%
2515	Klamath County Fire District 1	25,868,895	0.09214701%
2518	Clackamas County Housing Authority	6,782,192	0.02415869%
2519	Home Forward	39,763,638	0.14164116%
2521	League of Oregon Cities	2,795,648	0.00995832%
2522	Lane Council of Governments	34,102,465	0.12147563%
2526	Clatskanie PUD	10,362,537	0.03691216%
2527	Deschutes Valley Water District	5,525,547	0.01968243%
2528	Columbia River Fire & Rescue	12,393,027	0.04414492%
2529	East Fork Irrigation District	423,899	0.00150996%
2530	River Road Water District	848,134	0.00302112%
2531	Oregon School Boards Association	9,297,809	0.03311952%
2533	Owyhee Irrigation District	4,361,509	0.01553603%
2535	Athena Cemetary Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	1,077,069	0.00383660%
2540	West Extension Irrigation District	876,260	0.00312131%
2541	Jackson County Vector Control District	440,337	0.00156851%
2542	Rainbow Water District	1,659,439	0.00591105%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2544	Santa Clara Rural Fire Protection District	828,008	0.00294943%
2545	Council of Governments	20,950,449	0.07462712%
2547	Metzger Water District	20,730,447	0.00000000%
2549	Rogue River Fire District	2,938,644	0.01046768%
2550	Nyssa Road Assessment District 2	703,455	0.00250576%
2551	Sandy Fire Department	3,436,572	0.0023037070
2552	Winston-Dillard Fire District	3,146,013	0.01224134%
2553	Tangent Rural Fire Protection District	621,882	0.00221519%
2555	Monroe Fire Department	266,015	0.00221317/6
2556	Jackson County Fire District 5		0.04497503%
2557	Estacada Fire Department	12,626,068 2,807,636	0.01000102%
2559	Keizer Fire Department		
2561	Jefferson Rural Fire Protection District	8,423,837	0.03000636%
		901,020	0.00320950%
2562	Wy'East Fire District	140,678	0.00050111%
2563	Central Oregon Irrigation District	5,603,283	0.01995933%
2564	Illinois Valley Fire District	1,265,828	0.00450898%
2567	Charleston Rural Fire Protection District	368,830	0.00131380%
2568	Molalla Rural Fire Protection District 73 Central	4,162,935	0.01482870%
2569	Oregon Intergovernmental Council	6,725,767	0.02395770%
2570	Port of St. Helens	833,590	0.00296931%
2571	Crystal Springs Water District	1,144,963	0.00407845%
2572	Local Government Personnel Institute	1,415,655	0.00504267%
2573	Goshen Fire District	224,381	0.00079926%
2575	Jefferson County Rural Fire Protection District 1	1,261,076	0.00449205%
2576	Depoe Bay Rural Fire Protection District	3,010,316	0.01072298%
2579	La Pine Rural Fire Protection District	7,670,895	0.02732432%
2580	Marion County Fire District 1	13,149,953	0.04684115%
2581	Port of Umatilla	752,460	0.00268032%
2582	Talent Irrigation District	1,952,060	0.00695339%
2585	Rogue River Valley Irrigation District	974,080	0.00346975%
2587	Tualatin Valley Irrigation District	739,178	0.00263301%
2588	Clatskanie Rural Fire Protection District	3,250,353	0.01157801%
2589	West Slope Water District	1,557,346	0.00554739%
2590	Redmond Fire & Rescue	13,886,568	0.04946503%
2592	Medford Irrigation District	818,496	0.00291555%
2594	Metro	168,152,371	0.59897179%
2595	Canby Fire District	6,147,028	0.02189619%
2596	Bend Parks & Recreation	15,541,349	0.05535949%
2597	Mapleton Water District	106,620	0.00037979%
2598	Marion County Housing Authority	647,511	0.00230648%
2599	South Suburban Sanitary District	2,387,729	0.00850528%
2600	Winston-Dillard Water District	1,311,953	0.00467328%
2601	Baker Valley Irrigation District	26,007	0.00009264%
2602	Aumsville Rural Fire Protection District	662,110	0.00235849%
2603	Corbett Water District	586,401	0.00208881%
2604	Netarts-Oceanside Sanitary District	652,424	0.00232398%
2605	Scio Fire District	342,152	0.00121877%
2606	West Valley Housing Authority	2,624,552	0.00934886%
2607	Hoodland Fire District 74	3,149,204	0.01121771%
2608	Gaston Rural Fire Protection District	372,520	0.00132695%
2610	Turner Fire District	1,381,632	0.00492148%
2612	Community Services Consortium	11,317,640	0.04031431%
2613	Polk Soil & Water Conservation District	343,197	0.00122249%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	135,534	0.00048278%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	78,665,231	0.28021166%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	2,067,309	0.00736392%
2623	Evans Valley Fire District 6	39,943	0.00073037270
2624	Klamath Vector Control	227,442	0.0001422376
2625	Port of Newport	1,590,757	0.00566640%
2023	1 of of 1 to mpote	1,570,757	3.0030004070

2644         Lakeside Water District         280,098         0.00099809           2645         Kchioquin Agency Lake Rural Fire Protection District         313,992         0.00111846           2646         Keno Rural Fire Protection District         381,471         0.0013883           2647         Crooked River Ranch Rural Fire Protection District         2,282,940         0.00013120           2648         Bales Bute Ranch Rural Fire Protection District         69,873         0.00024889           2650         Pleasant Hill Fire Department         69,873         0.00024889           2651         Imber Rural Fire Protection District         84,174         0.00029983           2652         The Oregon Consortium         176,505         0.00063272           2653         Umailla Fire Department         176,505         0.00063272           2654         Spring Valley Rural Fire Protection District         143,205         0.00063272           2655         North Bay Rural Fire Protection District         143,205         0.00063272           2658         Salem Metropolitan Communication Agency         578,462         0.00060322           2659         Silverton Fire District         1,20,8965         0.0043243           2660         Tualatin Valley Fire & Reseue         183,661,520         0.001432	Employer	Employer Name	Employer Total Present Value of Contribution	Employer Proportionate
2028		. · ·		
26.50         Metropolian Wastewater Management Commission         1,22,779         0.00000007           26.51         Arch Cape Mater-Sanitary District         350,681         0.001/4152           26.51         Arch Cape Mater-Sanitary District         350,681         0.001/4152           26.52         Unopuga Regional Councel of Governments         1,105,320         0.0050058           26.53         Port Of Cascade Locks         1,405,320         0.0050058           26.54         Northeast Orepon Housing Authority         2,198,234         0.00783028           26.48         Subunban East Salem Water District         1,031,174         0.0044152           26.41         Subunban East Salem Water District         138,753         0.00094929           26.43         Sweet Home Cemetery         198,521         0.0009715           26.44         Lakeside Water District         318,992         0.0009892           26.45         Chologian Agency Lake Rural Fire Protection District         1,440,16         0.0011846           26.46         Keno Rural Fire Protection District         1,440,16         0.00813011           26.47         Crocked River Rank Rural Fire Protection District         1,440,16         0.00813011           26.48         Black Butte Ranke Rural Fire Protection District         1,440,16<		1		
26.00         Sheridan Fire District         1,328,779         0.00473321           26.12         Umpqua Regional Council of Governments         125,652         0.00044785           26.32         Umpqua Regional Council of Governments         1,26,652         0.00044785           26.37         North Cascod Locks         1,031,134         0.00783038           26.38         North Douglas Councy Fine & EMS         968,017         0.0044815           26.48         North Douglas Councy Fine & EMS         968,017         0.0044815           26.41         Suburban Last Salem Water District         138,733         0.00074715           26.42         Dexter Rural Fire Protection District         138,521         0.00070735           26.43         Sweet Home Cemetery         138,521         0.00070735           26.44         Lakenide Water District         313,992         0.0011846           26.45         Chaice Roach Rural Fire Protection District         1,49,016         0.00151651           26.46         Keno Rural Fire Protection District         1,49,016         0.00516151           26.48         Blacke Batte Ranch Rural Fire Protection District         1,49,016         0.00516151           26.48         District Rural Fire Protection District         1,40,016         0.00516151			1,343,144	
2631		1	1 220 770	
2632   Umpqua Regional Council of Governments				
2633   Port of Casada Locks		•	-	
2.198.234   0.00783082     26.88   North Douglan County Fire & EMS   968,017   0.0044815     26.41   Suburban Last Salem Water District   1.031.174   0.00367312     26.42   Daver Raral Fire Protection District   138,753   0.00097807     26.43   Sweet Home Cemetary   198,521   0.00079713     26.44   Lakeside Water District   280,198   0.00097807     26.45   Chiopsini Agency Lake Rural Fire Protection District   313,992   0.00111846     26.46   Keno Rural Fire Protection District   381,471   0.0018836     26.47   Crooked River Ranch Rural Fire Protection District   1,449,016   0.00516151     26.48   Black Butte Ranch Rural Fire Protection District   69,873   0.00024889     26.50   Pleasant Hill Fire Department   207,063   0.0007373     26.51   Imbire Rural Fire Protection District   84,174   0.00000000     26.52   The Oregon Consortium   2,000000000     26.53   Unstalli Fire Department   176,05   0.000000000     26.54   Spring Valley Rural Fire Protection District   143,05   0.000000000     26.55   North Bay Rural Fire Protection District   143,05   0.000000000     26.55   North Bay Rural Fire Protection District   143,05   0.000000000000     26.56   Seliem Metropolitan Communication Agency   34,601,661   0.12325164     26.67   Mid-Williamente Valley Senior Service Agency   34,601,661   0.12325164     26.69   Tulnalin Valley Fire Protection District   1,208,965   0.00430043     26.60   Tulnalin Valley Fire Rescue   1,208,965   0.00430043     26.61   Lincoln County 91   0.00000000     26.62   Salem Metropolitan Area Communications Commission   2,697,778   0.00000000     26.62   Salem Metropolitan Area Communications Commission   2,697,778   0.00000000     26.64   Applicate Valley Rural Fire Protection District   3,718,031   0.00000000     26.65   North Community Mental Health Center   3,718,031   0.00000000     26.66   Central City Concern   0.000000000     26.67   Methodologian Area Communications District   3,718,031   0.00000000     26.68   Solutheast Mental Health Center   5,714,008   0.00132478     26.67		* * *		
2648   North Douglas County Fire & EMS			· · ·	
2641   Suburban East Salem Water District   1,031,174   0,00367312   2642   Detect Ruml Fire Protection District   138,751   0,00070715   2643   Sweat Home Cemetery   198,521   0,00070715   2644   Caleside Water District   280,198   0,000707075   2645   Chiloquin Agency Lake Rural Fire Protection District   313,992   0,00118487   2646   Kene Rural Fire Protection District   314,901   0,000185887   2647   Crooked River Ranch Rural Fire Protection District   1,449,016   0,00516131   2648   Black Butte Ranch Rural Fire Protection District   0,9473   0,00018201   2659   Colton Fire Department   0,9473   0,00073787   2650   Pleasant Hill Fire Department   0,00000000   2651   Insulin Fire Department   0,000000000   2652   The Oregon Consortium   0,000000000   2653   Unmillia Fire Department   176,505   0,000000000   2654   Spring Valley Rural Fire Protection District   143,205   0,000000000   2655   North Bay Rural Fire Protection District   143,205   0,000000000   2655   North Bay Rural Fire Protection District   143,205   0,000000000   2665   South Bay Rural Fire Protection District   1,0000000000   2667   Mid-Willamente Valley Senior Service Agency   34,601,601   0,12325166   2668   Salem Metropolitan Communication Agency   578,462   0,00430643   2660   Tunlatin Valley Fire Rescue   13,661,520   0,00430643   2661   Lincoin County 911   0,000000000   2662   East Central Oregon Association of Counties   6,1190   0,00000000   2664   Amplegate Valley Rural Fire Protection District   1,723,956   0,000000000   2665   Nate Community Mental Health Center   316,876   0,00123944   2666   Central City Concern   1,723,956   0,000000000   2667   Mental Health Services West Inc   0,000000000   2668   Southeast Mental Health Center   5,194,008   0,00000000   2669   Noseburg Urban Sunitary Authority   1,723,841   0,00000000   2670   Mental Health Services West Inc   0,000000000   2671   Central City Concern   0,000000000   2672   Noseburg Urban Sunitary Authority   1,702,841   0,00000000   2673   Vertical Protection District		The state of the s		
Deuter Rural Fire Protection District			·	
2643   Sweet Home Cemetery				
2644         Lakeside Water District         313,992         0.00099809           2645         Chiloquin Agency Lake Rural Fire Protection District         313,947         0.0011848           2646         Keno Rural Fire Protection District         1,449,016         0.00151631           2647         Crooked River Ranch Rural Fire Protection District         2,282,940         0.00813201           2648         Black Bute Ranch Rural Fire Protection District         69,873         0.00024889           2650         Plessant Hill Fire Department         207,063         0.00023787           2651         Imbler Rural Fire Protection District         84,174         0.00029983           2652         The Oregon Consortium         176,505         0.00002007           2653         Umatilla Fire Department         176,505         0.00002007           2654         Spring Valley Rural Fire Protection District         143,205         0.00016227           2655         North Bay Rural Fire Protection District         143,205         0.00051011           2675         Mid-Willamete Valley Senior Service Agency         34,601,601         0.12325166           2685         Salem Metropolitan Communication Agency         578,462         0.00060234           2669         Silverton Fire District         1,20,965			,	
2645   Chiloquin Agency Lake Rural Fire Protection District   31,992   0.00118467   2646   Crooked River Ranch Rural Fire Protection District   1,449,016   0.00516151   2648   Black Burte Ranch Rural Fire Protection District   2,282,940   0.0001813201   2649   Colton Fire Department   207,063   0.00073878   2650   Pleasant Hill Fire Department   207,063   0.00073878   2651   Inhebr Rural Fire Protection District   84,174   0.00029983   2652   The Oregon Consortium   - 0.000000000   2653   Unmailla Fire Department   176,505   0.00003872   2654   Spring Valley Rural Fire Protection District   1,42,025   0.000000000   2655   North Bay Rural Fire Protection District   1,42,025   0.000000000   2655   Spring Valley Rural Fire Protection District   1,42,025   0.000000000   2656   Spring Valley Rural Fire Protection District   1,42,025   0.000000000   2657   Mid-Willamette Valley Senior Service Agency   34,601,061   0.12325166   2658   Salem Metropolitan Communication Agency   578,642   0.000000000   2669   Silverton Fire District   1,208,965   0.00036643*   2660   Tualatin Valley Fire & Rescue   183,661,520   0.65421658*   2661   Lincoln County 91st   1.0000000000   2662   East Central Oregon Association of Counties   67,190   0.00023934*   2663   Metropolitan Area Communications Commission   2,697,778   0.000000000   2664   Applegate Valley Rural Fire Protection District   1,723,956   0.00617292*   2665   Note Communications Commission   2,697,778   0.000000000   2666   Central City Concern   - 0.000000000*   2667   Merital Health Services West Inc   - 0.000000000*   2668   Southeast Mental Health Center   3,718,031   0.00123491*   2669   Central City Concern   - 0.000000000*   2660   Roseburg Urban Sanitary Authority   2,643,598   0.00034647*   2670   Oktobar Pirot Library   1,72,844   0.00035535*   2671   Columbia 911 Communications District   3,718,031   0.00035536*   2672   Columbia River Public Utility District   1,702,841   0.00035536*   2673   Central Oregon Association of Sanitary   1,702,841   0.00035536*		·	·	0.00070715%
2646   Ceno Rural Fire Protection District			·	0.00099809%
2647   Crooked River Ranch Rural Fire Protection District   2,282,940   0,008132012   2648   Black Butte Ranch Rural Fire Protection District   2,282,940   0,008132012   2650   Pleasant Hill Fire Department   207,063   0,00073787   2651   Imbier Rural Fire Protection District   84,174   0,000299837   2652   The Oregon Consortium   - 0,000000007   2653   Umatilla Fire Department   176,505   0,00062872   2654   Spring Valley Rural Fire Protection District   136,505   0,00062872   2655   North Bay Rural Fire Protection District   143,205   0,0000111   2657   Mid-Willamette Valley Senior Service Agency   34,601,061   0,12251667   2658   Salem Metropolitan Communication Agency   578,462   0,000430643   2669   Tualaiti Valley Fire & Resue   183,661,520   0,65421684   2660   Tualaiti Valley Fire & Resue   183,661,520   0,65421684   2661   Lincoln County 911   - 0,00000000   2662   East Central Oregon Association of Counties   67,190   0,00023943   2663   Metropolitan Area Communications Commission   2,697,778   0,00026969   2664   Applegate Valley Rural Fire Protection District   31,6876   0,00112874   2665   N ECommunity Mental Health Center   316,876   0,00112874   2666   Central City Concern   0,00000000   2667   Mental Health Services West Inc   0,00000000   2668   Southeast Mental Health Center   3,583,871   0,00000000   2669   Roschurg Urban Sanitury Authority   2,634,598   0,00034464   2670   Mc. Hood Community Mental Health Center   3,583,371   0,00000000   2667   Mental Health Services West Inc   0,000000000   2668   Southeast Mental Health Center   3,583,371   0,00008816   2671   Columbia 911   Communications District   3,718,031   0,01324391   2672   Rockwood Water PUD   4,695,462   0,00172526   2673   Port Orford Library   1,702,841   0,0006553   2674   Nestucea Rural Fire District   3,18,031   0,01324391   2675   Salmon Harbor-Douglas County   768,947   0,0027390   2676   Woodburn Fire District   473,893   0,0002464   2688   Polk County Fire District   473,893   0,0002466   2689   Celumbia Drainage Vect			·	0.00111846%
Black Butte Ranch Rural Fire Protection District			·	0.00135883%
2649         Colton Fire Department         69.873         0.00024889           2650         Pleasant Hill Fire Department         207,063         0.00073757           2651         Imbler Rural Fire Protection District         84,174         0.00029983           2652         The Oregon Consortium         -         0.00000000           2653         Unmatilla Fire Department         176,505         0.00000000           2654         Spring Valley Rural Fire Protection District         143,205         0.0000000           2655         North Bay Rural Fire Protection District         143,205         0.0000000           2655         North Bay Rural Fire Protection District         143,205         0.0000000           2657         Mid-Willamette Valley Senior Service Agency         34,601,061         0.12325166           2658         Salem Metropolitan Arcsing Senior Service Agency         578,462         0.00000000           2659         Silverton Fire District         1,208,965         0.00010000           2660         Tunlatin Valley Fire & Rescue         183,661,520         0.658211688           2661         Lincoln County 91         0         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.0000000           266				0.00516151%
2650   Pleasant Hill Fire Department   207,063   0.00073757*   2651   Imbler Rural Fire Protection District   84,174   0.00029983*   2652   The Oregon Consortium   - 0.00000000*   2653   Umatilla Fire Department   176,505   0.00062872*   2654   Spring Valley Rural Fire Protection District   - 0.00000000*   2655   North Bay Rural Fire Protection District   143,205   0.00051011*   2657   Mid-Willamette Valley Senior Service Agency   34,601,061   0.12325166*   2658   Salem Metropolitan Communication Agency   578,462   0.0026053*   2659   Silverton Fire District   1,208,965   0.0036063*   2659   Silverton Fire District   1,208,965   0.0036063*   2660   Tualatin Valley Fire & Rescue   813,661,520   0.65241658*   2661   East Central Oregon Association of Counties   67,190   0.0002394*   2664   Applegate Valley Rural Fire Protection District   1,732,956   0.00617292*   2665   N. NE Community Mental Health Center   316,876   0.00112874*   2666   Central City Concern   - 0.00000000*   2669   Next Mental Health Services West Inc   - 0.00000000*   2669   Roseburg Urban Sanitary Authority   2,634,598   0.0093846*   2670   Mt. Hood Community Mental Health Center   585,377   0.002608516*   2671   Columbia 911 Communications District   3,718,031   0.01324391*   2672   Rockwood Water PUD   4,695,462   0.01672560*   2673   Port Orford Library   2,634,598   0.00045355*   2674   Nestucea Rural Fire District   5,194,098   0.0045355*   2674   Nestucea Rural Fire District   5,194,098   0.0018256*   2675   Salmon Harbor-Douglas County   768,947   0.0023905*   2676   Woodburn Fire District   472,584   0.0004555*   2679   Columbia River Public Utility Istrict   472,589   0.0018696*   2688   Oregon Community Gental Housing Authority   1,702,841   0.0006566*   2688   Oregon Community College Association   634,923   0.0023657*   2696   Central Oregon Regional Housing Authority   1,702,841   0.0006566*   2688   Oregon Community College Association   634,923   0.0023657*   2697   Columbia River Public Utility District   3,210,533   0.0114				0.00813201%
2651		*		0.00024889%
2652         The Oregon Consortium         -         0,00000000           2653         Umatilla Fire Department         176,505         0,00062872           2654         Spring Valley Rural Fire Protection District         -         0,00000000           2655         North Bay Rural Fire Protection District         143,205         0,00051011           2657         Mid-Willamette Valley Senior Service Agency         34,601,061         0,12325166           2658         Sallem Metropolitan Communication Agency         578,462         0,000430643           2659         Silverton Fire District         1,208,965         0,00430643           2660         Tualatin Valley Fire & Rescue         183,661,520         0,65421658           2661         Lincoln County 911         -         0,0000000           2662         East Central Orgon Association of Counties         67,190         0,0000000           2663         Mctropolitan Area Communications Commission         2,697,778         0,00000000           2665         N NE Community Mental Health Center         316,876         0,00112874           2666         Central City Concern         -         0,00000000           2667         N Restured Rural Health Network Inc.         -         0,00000000           2668			· · · · · · · · · · · · · · · · · · ·	0.00073757%
2653         Umatila Fire Department         1 76,505         0.00062872           2654         Spring Valley Rural Fire Protection District         - 0.0000000           2655         North Bay Rural Fire Protection District         143,205         0.00051011           2657         Mid-Willamette Valley Senior Service Agency         578,462         0.00206033           2658         Salem Metropolitan Communication Agency         578,462         0.00206033           2659         Silverton Fire District         1,208,965         0.00430643           2660         Tualatin Valley Fire & Rescue         183,661,520         0.65421658           2661         Lincoin County 911         -         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.0022394           2663         Metropolitan Area Communications Commission         2,677,778         0.00600000           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.0017292           2665         N NE Community Mental Health Center         316,876         0.00112874           2666         Central City Concern         -         0.00000000           2667         Mental Health Network Inc.         -         0.00000000           2668	2651	Imbler Rural Fire Protection District	84,174	0.00029983%
2654         Spring Valley Rural Fire Protection District         1,3,05         0,000000000           2655         North Bay Rural Fire Protection District         13,4601,061         0,12321666           2658         Salem Metropolitan Communication Agency         578,462         0,00206033           2659         Silverton Fire District         1,208,965         0,004306433           2660         Tualatin Valley Fire & Rescue         183,661,520         0,65421658           2661         Lincoln County 911         -         0,00000000           2662         East Central Oregon Association of Counties         67,190         0,00023944           2663         Metropolitan Area Communications Commission         2,697,778         0,00060969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0,00112874           2665         N NE Community Mental Health Center         316,876         0,00112874           2666         Central City Concern         -         0,00000000           2668         Southeast Mental Health Network Inc.         -         0,00000000           2668         Southeast Mental Health Center         585,377         0,00000000           2679         Roseburg Urban Sanitary Authority         2,634,598         0,009338444     <		e e e e e e e e e e e e e e e e e e e	-	0.00000000%
2655         North Bay Rural Fire Protection District         143,205         0.00051011*           2657         Mid-Willamette Valley Senior Service Agency         34,601,061         0.12325166*           2658         Salem Metropolitan Communication Agency         578,462         0.00206033*           2669         Silverton Fire District         1,208,965         0.00430643*           2660         Lincoln County 911         -         0.00000000*           2661         Lincoln County 911         -         0.00000000*           2662         East Central Oregon Association of Counties         67,190         0.0002394*           2663         Metropolitan Area Communications Commission         2,697,778         0.00060009*           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.0011729*           2665         N. E. Community Mental Health Center         316,876         0.001128*4*           2666         Central City Concern         -         0.00000000*           2667         Mental Health Services West Inc         -         0.00000000*           2668         Roseburg Urban Sanitary Authority         2,634,598         0.0033844*           2670         Mt. Hood Community Mental Health Center         585,377         0.0020000*      <		*	176,505	0.00062872%
2657         Mid-Willamette Valley Senior Service Agency         34,601,061         0.12325166           2658         Salem Metropolitan Communication Agency         578,462         0.00206033           2660         Tualatin Valley Fire & Rescue         183,661,520         0.65421688           2661         Lincoln County 911         -         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.00023934           2663         Metropolitan Area Communications Commission         2,697,778         0.00060969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00012292           2665         N NE Community Mental Health Center         316,876         0.00112874           2666         Central City Concern         -         0.00000000           2667         Mental Health Services West Ine         -         0.00000000           2668         Southeast Mental Health Network Ine.         -         0.00000000           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938444           2670         Mf. Hood Community Mental Health Center         385,377         0.00225164           2671         Columbia 911 Communications District         3,718,031         0.0132491		1 6 7	-	0.00000000%
2658         Salem Metropolitan Communication Agency         578.462         0.00206053           2659         Silverton Fire District         1,208,965         0.00430643           2660         Tualatin Valley Fire & Rescue         183,661,520         0.65421658           2661         Lincoln County 911         -         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.00023934           2663         Metropolitan Area Communications Commission         2,697,778         0.00060969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00011282           2665         N NE Community Mental Health Center         316,876         0.0011282           2666         Central City Concern         -         0.00000000           2667         Mental Health Services West Ine         -         0.00000000           2668         Roseburg Urban Sanitary Authority         2,634,598         0.00938464           2670         Mt. Hood Community Mental Health Center         583,377         0.0000800           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464           2671         Columbia Di Hommunications District         381,718,031         0.01323491	2655	•	-	0.00051011%
2659         Silverton Fire District         1,208,965         0,00430643           2660         Tualatin Valley Fire & Rescue         183,61520         0,65421658           2661         Lincoln County 911         -         0,00000000           2662         East Central Oregon Association of Counties         6,7190         0,00003934           2663         Metropolitan Area Communications Commission         2,697,778         0,00960969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0,00617292           2665         N NE Community Mental Health Center         316,876         0,00112874           2666         Central City Concern         -         0,00000000           2667         Mental Health Services West Ine         -         0,00000000           2668         Southeast Mental Health Network Ine.         -         0,00000000           2669         Mc. Hood Community Mental Health Center         585,377         0,0028516           2670         Mr. Hood Community Mental Health Center         585,377         0,0028516           2671         Columbia 911 Communications District         37,18,031         0,01324391           2672         Rockwood Water PUD         4,695,462         0,01672560           2673	2657	• • • • • • • • • • • • • • • • • • • •	34,601,061	0.12325166%
2660         Tualatin Valley Fire & Rescue         183,661,520         0.65421658*           2661         Lincoln County 911         -         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.00923934*           2663         Metropolitan Area Communications Commission         2,697,778         0.00960969*           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00617292*           2665         N.E Community Mental Health Center         316,876         0.00112874*           2666         Central City Concern         -         0.00000000*           2667         Mental Health Services West Ine         -         0.00000000*           2668         Southeast Mental Health Network Inc.         -         0.00000000*           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674<	2658		578,462	0.00206053%
2661         Lincoln County 911         -         0.00000000           2662         East Central Oregon Association of Counties         67,190         0.00023934           2663         Mctropolitan Area Communications Commission         2,697,778         0.009609699           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00617292*           2665         N NE Community Mental Health Center         316,876         0.00112874*           2666         Central City Concern         -         0.00000000*           2667         Mental Health Services West Ine         -         0.00000000*           2668         Southeast Mental Health Network Ine.         -         0.00000000*           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01323491*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674         Nestucca Rural Fire District         85,563         0.0034790*           2675	2659	Silverton Fire District	1,208,965	0.00430643%
2662         East Central Oregon Association of Counties         67,190         0.00023934*           2663         Metropolitan Area Communications Commission         2,697,778         0.00960969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00617292*           2665         N NE Community Mental Health Center         316,876         0.00112874*           2666         Central City Concern         -         0.00000000           2667         Mental Health Services West Inc         -         0.00000000           2668         Southeast Mental Health Network Inc.         -         0.00000000           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.0045355*           2674         Nestucea Rural Fire District         855,653         0.0034490*           2675         Salmon Harbor-Douglas County         768,947         0.0027306*           2676         Woodburn Fire District         5,194,908         0.01850467*           2677	2660	•	183,661,520	0.65421658%
2663         Metropolitan Area Communications Commission         2,697,778         0.00960969           2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00617292*           2665         N NE Community Mental Health Center         316,876         0.00112874*           2666         Central City Concern         -         0.00000000*           2667         Mental Health Network Inc.         -         0.00000000*           2668         Southeast Mental Health Network Inc.         -         0.00000000*           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         385,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674         Nestucca Rural Fire District         85,653         0.0034790*           2675         Salmon Harbor-Douglas County         768,947         0.0027390*           2676         Woodburn Fire District         5,194,908         0.01850467*           2677         <	2661	· · · · · · · · · · · · · · · · · · ·	-	0.00000000%
2664         Applegate Valley Rural Fire Protection District 9         1,732,956         0.00617292²           2665         N NE Community Mental Health Center         316,876         0.0011287²           2666         Central City Concern         -         0.00000000°           2667         Mental Health Services West Inc         -         0.00000000°           2668         Southeast Mental Health Network Inc.         -         0.00000000°           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674         Nestucca Rural Fire District         855,653         0.0034790°           2675         Salmon Harbor-Douglas County         768,947         0.00273905*           2676         Woodburn Fire District         5,194,908         0.01850467*           2677         Portland Private Industry Council Inc.         -         0.00000000°           2678         Cen	2662	•	67,190	0.00023934%
2665         NNE Community Mental Health Center         316,876         0.00112874'           2666         Central City Concern         -         0.00000000'           2667         Mental Health Services West Inc         -         0.00000000'           2668         Southeast Mental Health Network Inc.         -         0.00000000'           2669         Roseburg Urban Sanitary Authority         2,634,598         0.0093846'           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516'           2671         Columbia 911 Communications District         3,718,031         0.01324391'           2672         Rockwood Water PUD         4,695,462         0.01672560'           2673         Port Orford Library         127,834         0.0004535'           2674         Nestucca Rural Fire District         855,653         0.00304790'           2675         Salmon Harbor-Douglas County         768,947         0.00273905'           2676         Woodburn Fire District         5,194,908         0.0185046'*           2677         Portland Private Industry Council Inc.         -         -         0.0000000'           2678         Central Oregon Regional Housing Authority         1,702,841         0.0060555'         2679'         Columbia Rive	2663	Metropolitan Area Communications Commission	2,697,778	0.00960969%
2666         Central City Concern         -         0.00000000           2667         Mental Health Services West Ine         -         0.00000000           2668         Southeast Mental Health Network Inc.         -         0.00000000           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674         Nestucca Rural Fire District         855,653         0.00304790*           2675         Salmon Harbor-Douglas County         768,947         0.00273905*           2676         Woodburn Fire District         5,194,908         0.01850467*           2677         Portland Private Industry Council Inc.         -         0.0000000*           2678         Central Oregon Regional Housing Authority         1,702,841         0.0066565*           2679         Columbia River Public Utility District         11,127,597         0.03963736*           2681         Cloverda	2664	Applegate Valley Rural Fire Protection District 9	1,732,956	0.00617292%
2667         Mental Health Services West Inc         -         0.00000000           2668         Southeast Mental Health Network Inc.         -         0.00000000           2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516           2671         Columbia 911 Communications District         3,718,031         0.013243915           2672         Rockwood Water PUD         4,695,462         0.016725606           2673         Port Orford Library         127,834         0.000455355           2674         Nestucca Rural Fire District         855,653         0.00347906           2675         Salmon Harbor-Douglas County         768,947         0.00273905           2676         Woodburn Fire District         5,194,908         0.01850467           2677         Portland Private Industry Council Inc.         -         -         0.0000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.00666565           2679         Columbia River Public Utility District         11,127,597         0.03963736           2681         Cloverdale Rural Fire Protection District         473,589         0.00168696	2665	N NE Community Mental Health Center	316,876	0.00112874%
2668         Southeast Mental Health Network Inc.         -         0.00000000           2669         Roseburg Urban Sanitary Authority         2,634,598         0.009384644           2670         Mt. Hood Community Mental Health Center         585,377         0.00208516           2671         Columbia 911 Communications District         3,718,031         0.01324391 <sup>1</sup> 2672         Rockwood Water PUD         4,695,462         0.01672560 <sup>2</sup> 2673         Port Orford Library         127,834         0.00045535 <sup>2</sup> 2674         Nestucca Rural Fire District         855,653         0.0034790 <sup>2</sup> 2675         Salmon Harbor-Douglas County         768,947         0.0027390 <sup>2</sup> 2676         Woodburn Fire District         5,194,908         0.01850467 <sup>2</sup> 2677         Portland Private Industry Council Inc.         -         0.00000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.0066565 <sup>2</sup> 2679         Columbia River Public Utility District         11,127,597         0.03963736 <sup>2</sup> 2681         Cloverdale Rural Fire Protection District         469,655         0.00238536 <sup>2</sup> 2684         Parkdale Fire District         473,589         0.00168696 <sup>2</sup>	2666	Central City Concern	-	0.00000000%
2669         Roseburg Urban Sanitary Authority         2,634,598         0.00938464*           2670         Mt. Hood Community Mental Health Center         \$85,377         0.00208516*           2671         Columbia 911 Communications District         3,718,031         0.01324391*           2672         Rockwood Water PUD         4,695,462         0.01672560*           2673         Port Orford Library         127,834         0.00045535*           2674         Nestucca Rural Fire District         855,653         0.00304790*           2675         Salmon Harbor-Douglas County         768,947         0.00273095*           2676         Woodburn Fire District         5,194,908         0.01850467*           2677         Portland Private Industry Council Inc.         -         0.00000000*           2678         Central Oregon Regional Housing Authority         1,702,841         0.0066565*           2679         Columbia River Public Utility District         11,127,597         0.03963736*           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536*           2684         Parkdale Fire District         473,589         0.00168696*           2685         Oregon Community College Association         634,923         0.00226164*	2667	Mental Health Services West Inc	-	0.00000000%
2670         Mt. Hood Community Mental Health Center         585,377         0.00208516'           2671         Columbia 911 Communications District         3,718,031         0.01324391'           2672         Rockwood Water PUD         4,695,462         0.01672560'           2673         Port Orford Library         127,834         0.00045535'           2674         Nestucca Rural Fire District         855,653         0.00304790'           2675         Salmon Harbor-Douglas County         768,947         0.00273905'           2676         Woodburn Fire District         5,194,908         0.01850467'           2677         Portland Private Industry Council Inc.         -         0.0000000'           2678         Central Oregon Regional Housing Authority         1,702,841         0.0066565'           2679         Columbia River Public Utility District         11,127,597         0.03963736'           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536'           2684         Parkdale Fire District         473,589         0.00168696'           2685         Oregon Community College Association         634,923         0.00226164'           2687         Columbia Drainage Vector Control District         422,551         0.00150516'	2668	Southeast Mental Health Network Inc.	-	0.00000000%
2671         Columbia 911 Communications District         3,718,031         0.013243915           2672         Rockwood Water PUD         4,695,462         0.01672500           2673         Port Orford Library         127,834         0.000455355           2674         Nestucca Rural Fire District         855,653         0.003047905           2675         Salmon Harbor-Douglas County         768,947         0.00273905           2676         Woodburn Fire District         5,194,908         0.01850467           2677         Portland Private Industry Council Inc.         -         0.0000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.0060655           2679         Columbia River Public Utility District         11,127,597         0.03963736           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536           2684         Parkdale Fire District         473,589         0.00168696           2685         Oregon Community College Association         634,923         0.00226164           2686         Weston Cemetery         43,311         0.000150516           2687         Columbia Drainage Vector Control District         422,551         0.00150516           2688         Polk	2669	Roseburg Urban Sanitary Authority	2,634,598	0.00938464%
2672         Rockwood Water PUD         4,695,462         0.016725600           2673         Port Orford Library         127,834         0.000455350           2674         Nestucca Rural Fire District         855,653         0.003047900           2675         Salmon Harbor-Douglas County         768,947         0.002739050           2676         Woodburn Fire District         5,194,908         0.018504670           2677         Portland Private Industry Council Inc.         -         0.000000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.00665655           2679         Columbia River Public Utility District         11,127,597         0.039637366           2681         Cloverdale Rural Fire Protection District         669,655         0.002385366           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261644           2686         Weston Cemetery         43,311         0.00015026164           2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.01143617           2692         S	2670	Mt. Hood Community Mental Health Center	585,377	0.00208516%
2673         Port Orford Library         127,834         0.000455355           2674         Nestucca Rural Fire District         855,653         0.003047905           2675         Salmon Harbor-Douglas County         768,947         0.002739055           2676         Woodburn Fire District         5,194,908         0.018504676           2677         Portland Private Industry Council Inc.         -         0.00000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.00665655           2679         Columbia River Public Utility District         11,127,597         0.039637366           2681         Cloverdale Rural Fire Protection District         669,655         0.002385366           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261644           2686         Weston Cemetery         43,311         0.000154285           2687         Columbia Drainage Vector Control District         422,551         0.00154285           2688         Polk County Fire District 1         3,210,533         0.01143617           2689         Redmond Area Park & Recreation District         883,495         0.00314708           2692	2671	Columbia 911 Communications District	3,718,031	0.01324391%
2674         Nestucca Rural Fire District         855,653         0.003047905           2675         Salmon Harbor-Douglas County         768,947         0.002739055           2676         Woodburn Fire District         5,194,908         0.018504675           2677         Portland Private Industry Council Inc.         -         0.00000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.0066555           2679         Columbia River Public Utility District         11,127,597         0.039637365           2681         Cloverdale Rural Fire Protection District         669,655         0.002385365           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261645           2686         Weston Cemetery         43,311         0.000154286           2687         Columbia Drainage Vector Control District         422,551         0.00150166           2688         Polk County Fire District 1         3,210,533         0.01143617           2689         Redmond Area Park & Recreation District         883,495         0.00314708           2692         Siuslaw Public Library         1,025,512         0.003652956           2693<	2672	Rockwood Water PUD	4,695,462	0.01672560%
2675         Salmon Harbor-Douglas County         768,947         0.00273905'           2676         Woodburn Fire District         5,194,908         0.01850467'           2677         Portland Private Industry Council Inc.         -         0.00000000'           2678         Central Oregon Regional Housing Authority         1,702,841         0.0060565'           2679         Columbia River Public Utility District         11,127,597         0.03963736'           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536'           2684         Parkdale Fire District         473,589         0.00168696'           2685         Oregon Community College Association         634,923         0.00226164'           2686         Weston Cemetery         43,311         0.00015428'           2687         Columbia Drainage Vector Control District         422,551         0.00150516'           2688         Polk County Fire District 1         3,210,533         0.01143617'           2689         Redmond Area Park & Recreation District         883,495         0.00314708'           2692         Siuslaw Public Library         1,025,512         0.00365295'           2693         City-County Insurance Services         12,189,044         0.04341832'	2673	Port Orford Library	127,834	0.00045535%
2676         Woodburn Fire District         5,194,908         0.018504676           2677         Portland Private Industry Council Inc.         -         0.00000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.006065656           2679         Columbia River Public Utility District         11,127,597         0.03963736           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536           2684         Parkdale Fire District         473,589         0.00168696           2685         Oregon Community College Association         634,923         0.00226164           2686         Weston Cemetery         43,311         0.00015428           2687         Columbia Drainage Vector Control District         422,551         0.00150516           2688         Polk County Fire District 1         3,210,533         0.01143617           2689         Redmond Area Park & Recreation District         883,495         0.00314708           2692         Siuslaw Public Library         1,025,512         0.00365295           2693         City-County Insurance Services         12,189,044         0.0434182           2694         Philomath Fire Department         1,219,104         0.00434254           2695 <td>2674</td> <td>Nestucca Rural Fire District</td> <td>855,653</td> <td>0.00304790%</td>	2674	Nestucca Rural Fire District	855,653	0.00304790%
2677         Portland Private Industry Council Inc.         -         0.000000000           2678         Central Oregon Regional Housing Authority         1,702,841         0.00606565           2679         Columbia River Public Utility District         11,127,597         0.03963736           2681         Cloverdale Rural Fire Protection District         669,655         0.00238536           2684         Parkdale Fire District         473,589         0.00168696           2685         Oregon Community College Association         634,923         0.00226164           2686         Weston Cemetery         43,311         0.00015428           2687         Columbia Drainage Vector Control District         422,551         0.00150516           2688         Polk County Fire District         3,210,533         0.01143617           2689         Redmond Area Park & Recreation District         883,495         0.00314708           2692         Siuslaw Public Library         1,025,512         0.00365295           2693         City-County Insurance Services         12,189,044         0.04341832           2694         Philomath Fire Department         1,219,104         0.00434254           2695         Washington County Consolidated Communications Agency         21,111,155         0.07519957	2675	Salmon Harbor-Douglas County	768,947	0.00273905%
2678         Central Oregon Regional Housing Authority         1,702,841         0.006065656           2679         Columbia River Public Utility District         11,127,597         0.039637366           2681         Cloverdale Rural Fire Protection District         669,655         0.002385366           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261646           2686         Weston Cemetery         43,311         0.000154286           2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.011436176           2689         Redmond Area Park & Recreation District         883,495         0.003147086           2692         Siuslaw Public Library         1,025,512         0.003652956           2693         City-County Insurance Services         12,189,044         0.043418326           2694         Philomath Fire Department         1,219,104         0.0043425454           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199576           2696         Stayton Fire District         1,521,384         0.005419296	2676	Woodburn Fire District	5,194,908	0.01850467%
2679         Columbia River Public Utility District         11,127,597         0.039637366           2681         Cloverdale Rural Fire Protection District         669,655         0.002385366           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261646           2686         Weston Cemetery         43,311         0.000154286           2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.011436176           2689         Redmond Area Park & Recreation District         883,495         0.003147086           2692         Siuslaw Public Library         1,025,512         0.003652956           2693         City-County Insurance Services         12,189,044         0.043418326           2694         Philomath Fire Department         1,219,104         0.004342546           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199576           2696         Stayton Fire District         1,521,384         0.005419296           2697         Oregon Museum Park         -         0.00000000           2698<	2677	Portland Private Industry Council Inc.	-	0.00000000%
2681         Cloverdale Rural Fire Protection District         669,655         0.002385366           2684         Parkdale Fire District         473,589         0.001686966           2685         Oregon Community College Association         634,923         0.002261646           2686         Weston Cemetery         43,311         0.000154286           2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.011436176           2689         Redmond Area Park & Recreation District         883,495         0.003147086           2692         Siuslaw Public Library         1,025,512         0.003652956           2693         City-County Insurance Services         12,189,044         0.043418326           2694         Philomath Fire Department         1,219,104         0.004342546           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199576           2696         Stayton Fire District         1,521,384         0.005419296           2697         Oregon Museum Park         -         0.000000006           2698         Halsey Shedd Rural Fire Protection District         116,332         0.000414386           26	2678	Central Oregon Regional Housing Authority	1,702,841	0.00606565%
2684       Parkdale Fire District       473,589       0.00168696         2685       Oregon Community College Association       634,923       0.00226164         2686       Weston Cemetery       43,311       0.00015428         2687       Columbia Drainage Vector Control District       422,551       0.00150516         2688       Polk County Fire District 1       3,210,533       0.01143617         2689       Redmond Area Park & Recreation District       883,495       0.00314708         2692       Siuslaw Public Library       1,025,512       0.00365295         2693       City-County Insurance Services       12,189,044       0.04341832         2694       Philomath Fire Department       1,219,104       0.00434254         2695       Washington County Consolidated Communications Agency       21,111,155       0.07519957         2696       Stayton Fire District       1,521,384       0.00541929         2697       Oregon Museum Park       -       0.00000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.00041438         2699       Chetco Library Board       709,929       0.00252882	2679	Columbia River Public Utility District	11,127,597	0.03963736%
2685         Oregon Community College Association         634,923         0.002261644           2686         Weston Cemetery         43,311         0.000154284           2687         Columbia Drainage Vector Control District         422,551         0.001505164           2688         Polk County Fire District 1         3,210,533         0.011436176           2689         Redmond Area Park & Recreation District         883,495         0.003147086           2692         Siuslaw Public Library         1,025,512         0.003652956           2693         City-County Insurance Services         12,189,044         0.043418326           2694         Philomath Fire Department         1,219,104         0.004342546           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199576           2696         Stayton Fire District         1,521,384         0.005419296           2697         Oregon Museum Park         -         0.000000006           2698         Halsey Shedd Rural Fire Protection District         116,332         0.000414386           2699         Chetco Library Board         709,929         0.002528826	2681	Cloverdale Rural Fire Protection District	669,655	0.00238536%
2686       Weston Cemetery       43,311       0.000154286         2687       Columbia Drainage Vector Control District       422,551       0.001505166         2688       Polk County Fire District 1       3,210,533       0.011436176         2689       Redmond Area Park & Recreation District       883,495       0.003147086         2692       Siuslaw Public Library       1,025,512       0.003652956         2693       City-County Insurance Services       12,189,044       0.043418326         2694       Philomath Fire Department       1,219,104       0.004342546         2695       Washington County Consolidated Communications Agency       21,111,155       0.075199576         2696       Stayton Fire District       1,521,384       0.005419296         2697       Oregon Museum Park       -       0.000000006         2698       Halsey Shedd Rural Fire Protection District       116,332       0.000414386         2699       Chetco Library Board       709,929       0.002528826	2684	Parkdale Fire District	473,589	0.00168696%
2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.011436176           2689         Redmond Area Park & Recreation District         883,495         0.003147086           2692         Siuslaw Public Library         1,025,512         0.003652956           2693         City-County Insurance Services         12,189,044         0.043418326           2694         Philomath Fire Department         1,219,104         0.004342546           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199576           2696         Stayton Fire District         1,521,384         0.005419296           2697         Oregon Museum Park         -         0.000000006           2698         Halsey Shedd Rural Fire Protection District         116,332         0.000414386           2699         Chetco Library Board         709,929         0.002528826	2685	Oregon Community College Association	634,923	0.00226164%
2687         Columbia Drainage Vector Control District         422,551         0.001505166           2688         Polk County Fire District 1         3,210,533         0.011436179           2689         Redmond Area Park & Recreation District         883,495         0.003147089           2692         Siuslaw Public Library         1,025,512         0.003652959           2693         City-County Insurance Services         12,189,044         0.043418329           2694         Philomath Fire Department         1,219,104         0.004342549           2695         Washington County Consolidated Communications Agency         21,111,155         0.075199579           2696         Stayton Fire District         1,521,384         0.005419299           2697         Oregon Museum Park         -         0.000000000           2698         Halsey Shedd Rural Fire Protection District         116,332         0.000414389           2699         Chetco Library Board         709,929         0.002528826	2686	Weston Cemetery	43,311	0.00015428%
2688       Polk County Fire District 1       3,210,533       0.011436179         2689       Redmond Area Park & Recreation District       883,495       0.003147089         2692       Siuslaw Public Library       1,025,512       0.003652959         2693       City-County Insurance Services       12,189,044       0.043418329         2694       Philomath Fire Department       1,219,104       0.004342549         2695       Washington County Consolidated Communications Agency       21,111,155       0.075199579         2696       Stayton Fire District       1,521,384       0.005419299         2697       Oregon Museum Park       -       0.000000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.000414389         2699       Chetco Library Board       709,929       0.002528826	2687	Columbia Drainage Vector Control District	422,551	0.00150516%
2692       Siuslaw Public Library       1,025,512       0.00365295         2693       City-County Insurance Services       12,189,044       0.04341832         2694       Philomath Fire Department       1,219,104       0.00434254         2695       Washington County Consolidated Communications Agency       21,111,155       0.07519957         2696       Stayton Fire District       1,521,384       0.00541929         2697       Oregon Museum Park       -       0.00000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.00041438         2699       Chetco Library Board       709,929       0.00252882	2688		3,210,533	0.01143617%
2692       Siuslaw Public Library       1,025,512       0.00365295         2693       City-County Insurance Services       12,189,044       0.04341832         2694       Philomath Fire Department       1,219,104       0.00434254         2695       Washington County Consolidated Communications Agency       21,111,155       0.07519957         2696       Stayton Fire District       1,521,384       0.00541929         2697       Oregon Museum Park       -       0.00000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.00041438         2699       Chetco Library Board       709,929       0.00252882		•	· · ·	0.00314708%
2693       City-County Insurance Services       12,189,044       0.043418329         2694       Philomath Fire Department       1,219,104       0.004342549         2695       Washington County Consolidated Communications Agency       21,111,155       0.075199579         2696       Stayton Fire District       1,521,384       0.005419299         2697       Oregon Museum Park       -       0.000000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.000414389         2699       Chetco Library Board       709,929       0.002528829	2692	Siuslaw Public Library		0.00365295%
2694       Philomath Fire Department       1,219,104       0.004342549         2695       Washington County Consolidated Communications Agency       21,111,155       0.075199579         2696       Stayton Fire District       1,521,384       0.005419299         2697       Oregon Museum Park       -       0.000000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.000414389         2699       Chetco Library Board       709,929       0.002528829		· · · · · · · · · · · · · · · · · · ·		0.04341832%
2695       Washington County Consolidated Communications Agency       21,111,155       0.075199576         2696       Stayton Fire District       1,521,384       0.005419296         2697       Oregon Museum Park       -       0.000000006         2698       Halsey Shedd Rural Fire Protection District       116,332       0.000414386         2699       Chetco Library Board       709,929       0.002528826				0.00434254%
2696       Stayton Fire District       1,521,384       0.005419299         2697       Oregon Museum Park       -       0.00000000         2698       Halsey Shedd Rural Fire Protection District       116,332       0.00041438         2699       Chetco Library Board       709,929       0.00252882	2695	*		0.07519957%
2697         Oregon Museum Park         -         0.000000000           2698         Halsey Shedd Rural Fire Protection District         116,332         0.00041438           2699         Chetco Library Board         709,929         0.00252882				0.00541929%
2698       Halsey Shedd Rural Fire Protection District       116,332       0.00041438°         2699       Chetco Library Board       709,929       0.00252882°		•	-	0.00000000%
2699 Chetco Library Board 709,929 0.002528829		•	116.332	0.00041438%
				0.00252882%
2/00 Lowell Rural Fire Protection District - 0.00000000	2700	Lowell Rural Fire Protection District	-	0.00000000%

Number	Employer Name	Value of Contribution Effort	Employer Proportionate Share Percentage
	. · ·	5,497,112	
	Sisters-Camp Sherman Rural Fire Protection District Banks Fire District 13		0.01958114%
		521,099	0.00185620%
	Westport Sewer District	-	0.00000000%
	Clatsop County 4-H District	10.566.700	0.00000000%
	Lebanon Fire District	10,566,798	0.03763975%
	Clatskanie Library	285,285	0.00101621%
	Milton-Freewater Cemetery District 3	31,735	0.00011304%
	Scappoose Public Library	351,972	0.00125375%
	Klamath County Emergency Communications District	1,910,340	0.00680478%
	Jefferson County EMS	1,788,181	0.00636964%
	Port of Tillamook Bay	2,451,567	0.00873267%
	Winchester Bay Sanitary District	278,409	0.00099171%
	Jackson County Fire District 3	19,620,541	0.06988989%
	Neskowin Water District	570,935	0.00203371%
	Ice Fountain Water District	564,185	0.00200967%
	Curry Library	245,177	0.00087334%
	Human Solutions, Inc.	-	0.00000000%
	Tri-Met	-	0.00000000%
	Klamath Housing Authority	1,272,646	0.00453326%
	Tillamook 9-1-1	916,433	0.00326441%
	Oregon Coastal Zone Management Association	92,441	0.00032928%
	Nehalem Bay Wastewater Agency	735,962	0.00262155%
	West Valley Fire District	1,466,302	0.00522308%
	Yamhill Communications Agency	2,927,953	0.01042960%
	Baker County Library District	1,496,050	0.00532905%
	Douglas County Fire District 2	28,117,277	0.10015592%
	Canby Utility Board	5,166,979	0.01840518%
	Umatilla County Special Library District	433,061	0.00154260%
	Wiard Memorial Park District	293,956	0.00104709%
	Seal Rock Water District	1,402,799	0.00499688%
	Wasco 9-1-1	-	0.00000000%
	Portland Energy Conservation Inc	170,052	0.00060574%
	Scappoose Rural Fire Protection District	6,099,771	0.02172786%
	Neskowin Regional Sanitary Authority	87,528	0.00031178%
	Port of Garibaldi	1,175,912	0.00418869%
	Amity Fire District	309,730	0.00110328%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
	Clackamas County Fire District	95,030,675	0.33850664%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	6,941,817	0.02472729%
2749	Black Butte Ranch Police	1,133,509	0.00403765%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	432,907	0.00154205%
2753	Linn-Benton Housing Authority	2,584,590	0.00920651%
2754	Western Lane Ambulance District	4,099,514	0.01460279%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	3,494,155	0.01244645%
2758	Mohawk Valley Rural Fire District	291,674	0.00103897%
2760	Knappa Svensen Burnside Rural Fire Protection District	379,448	0.00135162%
2761	Clackamas River Water	9,224,250	0.03285749%
2763	Junction City Fire Department	919,582	0.00327562%
2765	Green Sanitary	911,338	0.00324626%
2766	Southwest Lincoln County Water District	763,999	0.00272142%
2767	Springfield Utility Board	159,817	0.00056928%
2768	Lake County Library District	406,072	0.00144646%
	Harbor Water PUD	345,691	0.00123138%
	Umatilla County Soil & Water District	94,940	0.00033818%
	Housing Authority of Jackson County	8,807,320	0.03137236%
	Oregon Trail Library District	445,397	0.00158654%
	Rainier Cemetery District	58,301	0.00020767%
	City of Newberg	12,955,664	0.04614908%
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	Mulino Water District 23	192,861	0.00068699%

Employer	Employar Nama	Employer Total Present Value of Contribution	Employer Proportionate Share Percentage
Number	Employer Name	Effort	
2780	Nehalem Bay Health District	24,977	0.00008897%
2781	North Bend Coos-Curry Housing Authority	1,585,952	0.00564928%
2782	Millington Rural Fire Protection District	541.002	0.00000000%
2783	Tillamook Fire District	541,983	0.00193059%
2784	Eisenschmidt Pool	511,411	0.00182169%
2785	Fern Ridge Community Library	161,778	0.00057627%
2786	Seal Rock Rural Fire Protection District	172,844	0.00061568%
2788	Port of Hood River	2,201,058	0.00784034%
2789	Farmers Irrigation District	1,046,207	0.00372667%
2790	Silver Falls Library District	1,448,422	0.00515939%
2792	North Wasco County Parks And Recreation District	987,491	0.00351752%
2793	North Lincoln Fire & Rescue District 1	1,568,425	0.00558685%
2794	Siuslaw Rural Fire Protection District 1	2,454,048	0.00874151%
2796	West Side Rural Fire Protection District	59,680	0.00021258%
2797	Vernonia Fire	172,142	0.00061318%
2798	Fairview Water District	152,000	0.00054144%
2799	Sublimity Fire District	307,217	0.00109433%
2801	Coburg Rural Fire Protection District	423,196	0.00150746%
2802	Rural Road Assessment District 3	672,862	0.00239679%
2803	Southwestern Polk County Rural Fire Protection District	34,636	0.00012338%
2804	Aurora Rural Fire Protection District	880,679	0.00313705%
2806	Multnomah County Rural Fire Protection District 14	153,011	0.00054504%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	43,876	0.00015629%
2810	Sutherlin Water Control District	174,563	0.00062181%
2811	Mid-Columbia Center For Living	20,426,899	0.07276220%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	754,223	0.00268660%
2817	Wickiup Water District	289,423	0.00103095%
2818	Netarts Water District	424,862	0.00151339%
2819	Harrisburg Fire and Rescue	523,368	0.00186428%
2820	Central Oregon Coast Fire & Rescue District	76,926	0.00027402%
2821	Tillamook County Soil And Water Conservation District	404,191	0.00143976%
2822	Deschutes County Rural Fire Protection District 2	369,171	0.00131502%
2823	Lyons Fire District	-	0.00000000%
2824	Glide Fire Department	194,213	0.00069180%
2825	Northern Oregon Corrections	7,822,209	0.02786332%
2826	Wasco County Soil-Water Conservation District	923,381	0.00328915%
2828	Deschutes Public Library District	7,701,194	0.02743225%
2829	Hubbard Rural Fire Protection District	160,931	0.00057325%
2830	Netarts-Oceanside Rural Fire Protection District Oregon	278,022	0.00099034%
2831	Advanced Technology Consortium, Inc.	-	0.00000000%
2832	Careoregon	3,768	0.00001342%
2833	Boardman Rural Fire Protection District	870,087	0.00309932%
2834	Crescent Rural Fire Protection District	689,293	0.00245532%
2835	North Clackamas County Water Commission	612,572	0.00218203%
2837	NORCOM	3,669,945	0.01307263%
2838	High Desert Parks & Recreation District	84,174	0.00029983%
2839	North Morrow Vector Control District	374,413	0.00133369%
2840	Cannon Beach Rural Fire Protection District	359,877	0.00128191%
2841	Jefferson County Soil & Water Conservation District	324,374	0.00115545%
2842	Tualatin Valley Water District	28,778,294	0.10251052%
2843	Yachats Rural Fire Protection District	1,136,460	0.00404816%
2844	Crook County Rural Fire Protection District 1	6,268,983	0.02233060%
2845	Sunrise Water Authority	3,161,723	0.01126230%
2846	Jefferson County Library District	651,183	0.00231956%
2847	Sweet Home Fire and Ambulance District	3,480,801	0.01239888%
2848	Lane Transit District	5,625	0.00002004%
2849	Lebanon Aquatic District	679,186	0.00241931%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	86,973	0.00030980%
2852	Ochoco Irrigation District	1,272,140	0.00453146%
	6	-,-,-,1,1	

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2853	Mill City Rural Fire Protection District	127,388	0.00045377%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	26,966,797	0.09605782%
2856	Mid-Columbia Council of Governments	38,431	0.00013689%
2857	Sunriver Service District	5,423,540	0.01931907%
2858	Nesika Beach-Ophir Water District	155,998	0.00055568%
2859	South Lane County Fire and Rescue	6,543,685	0.02330911%
2860	Coos County Airport District	1,704,586	0.00607187%
2861	Mt. Angel Fire District	101,045	0.00035993%
2864	Tri-City Water and Sanitary Authority	1,126,311	0.00401201%
2865	Tri-County Cooperative Weed Management Area	140,168	0.00049929%
2866	Jefferson Behavioral Health West Multnomah Soil And Water Conservation District	12,112	0.00004314%
2867 2869	Nehalem Bay Fire & Rescue	2,145,603 950,163	0.00764280% 0.00338455%
2870	Clackamas River Water Providers	183,872	0.00338433%
2872	Emergency Communications of Southern Oregon	8,765	0.000034977%
2873	Mosier Fire District	129,118	0.00045993%
2874	Umatilla-Morrow Radio and Data District	204,692	0.00072913%
2876	Oregon Municipal Electric Utilities Association	109,548	0.00039022%
2877	Mid-Columbia Fire & Rescue V1-801	3,610,810	0.01286199%
2878	Yamhill Fire Protection District	132,754	0.00047288%
2879	LaGrande Rural Fire Protection District	155,308	0.00055322%
2880	Oregon Health & Science University	845,069,133	3.01020182%
2881	Lake Chinook Fire and Rescue District	76,434	0.00027226%
2883	Lane Fire Authority	9,293,811	0.03310528%
2884	North Central Public Health District	3,640,313	0.01296708%
2885	Siletz Rural Fire Protection District	179,634	0.00063987%
2886	Idanha-Detroit Rural Fire Protection District	584,254	0.00208116%
2887	Umatilla County Fire District #1	7,735,702	0.02755517%
2888	Oak Lodge Water Services District	8,004,548	0.02851282%
2889	Mid-Valley Behavioral Care Network	-	0.00000000%
2900	Clatsop Community College	11,449,491	0.04078398%
2901 2902	Blue Mountain Community College	24,798,504	0.08833420%
2903	Treasure Valley Community College Umpqua Community College	18,986,183 27,645,894	0.06763026% 0.09847682%
2904	Lane Community College	90,900,644	0.32379515%
2905	Mt. Hood Community College	71,793,373	0.25573356%
2906	Klamath Community College	21,009,089	0.07483601%
2908	Clackamas Community College	65,039,268	0.23167492%
2910	Linn-Benton Community College	60,296,398	0.21478045%
2918	Portland Community College	306,302,469	1.09107316%
2919	Chemeketa Community College	104,716,445	0.37300810%
2922	Rogue Community College	50,072,413	0.17836182%
2995	Oregon Coast Community College	5,159,220	0.01837754%
2996	Columbia Gorge Community College	11,912,650	0.04243378%
2997	Tillamook Bay Community College	4,736,325	0.01687116%
2998	Southwestern Community College	23,331,000	0.08310683%
2999	Central Oregon Community College	65,340,192	0.23274683%
3003	Baker School District 5J	27,042,502	0.09632749%
3008	Huntington School District 16J	2,348,853	0.00836680%
3016	Burnt River High School	1,350,760	0.00481151%
3027	Pine-Eagle School District 61	5,246,880	0.01868979%
3037 3039	Alsea School	4,861,882	0.01731840%
3039	Corvallis School District 509J Philomath School District 17J	94,476,249	0.33653173%
3043 3049	Monroe Elementary School	18,754,902	0.06680642% 0.00000000%
3049	West Linn School District	151,314,565	0.53899422%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.0000000%
3102	Molalla Elementary School 35	-	0.0000000%
3109	Boring School District	-	0.0000000%
3111	Sandy Elementary School District 46	-	0.00000000%
3116	Colton School District 53	11,345,947	0.04041514%

Employer Number	Employou Namo	Employer Total Present Value of Contribution Effort	Employer Proportionat
	Employer Name		Share Percentage
3122	Oregon City School District 62	125,283,206	0.44626850
3138	Canby Elementary School District 86	15.005.020	0.00000000
3160	Gladstone School District 115	17,995,838	0.06410257
3174	Canby Union High School	-	0.00000000
3175	Sandy Union High School	-	0.00000000
3176	Molalla Union High School	17.057.440	0.00000000
3179	Clatsop County School District 1C	17,057,449	0.06075996
3186	Jewell School District 8	5,897,198	0.02100628
3187	Seaside Schools	26,345,209	0.09384368
3195	Warrenton-Hammond School District	15,982,920	0.05693240
3230	Vernonia School District	11,752,791	0.04186435
3241	Coquille School District 8	17,983,177	0.06405747
3242	Coos Bay School District 9	42,135,453	0.15008975
3245	North Bend Public Schools	32,751,682	0.11666403
3252	Powers School District	3,228,269	0.01149934
3257	Myrtle Point School District 41	13,829,722	0.04926254
3264	Bandon School District	13,433,690	0.04785185
3274	Crook County School District	28,760,621	0.10244756
3275	Port Orford-Langlois School District 2CJ	6,132,802	0.02184552
3277	Curry County School District 3C	-	0.00000000
3281	Ophir School	-	0.00000000
3282	Pistol River School District 16	-	0.00000000
3283	Brookings-Harbor School District 17C	18,574,388	0.06616341
3288	Central Curry School District 1	8,173,250	0.02911375
3291	Bend-La Pine Public Schools	267,380,433	0.95242985
3296	Sisters School District	12,768,806	0.04548348
3307	Oakland School District	10,747,611	0.03828382
3310	Roseburg Public Schools	73,225,419	0.26083462
3316	Glide School District 12	10,894,494	0.03880703
3318	Days Creek School District 15	4,298,873	0.01531292
3319	South Umpqua School District	8,085,692	0.02880186
3320	Camas Valley School District 21	4,175,508	0.01487348
3321	North Douglas School District 22	6,358,993	0.02265123
3324	Yoncalla School District 32	4,663,833	0.01661294
3325	Elkton School District 34	4,744,670	0.01690088
3331	Umpqua School District	-	0.00000000
3335	Riddle School District	7,803,827	0.02779784
3338	Glendale 77	5,912,551	0.02106097
3349	Winston-Dillard Schools	4,186,792	0.01491368
3353	Sutherlin School District 130	14,032,223	0.04998387
3361	Arlington Public Schools	4,197,286	0.01495106
3364	Condon Admin School District 25J	2,707,409	0.00964400
3370	Prairie City School District 4	3,150,930	0.01122386
3372	Monument School District 8	1,980,648	0.00705522
3375	Dayville School District 16J	2,208,790	0.00786788
3376	Long Creek Schools	1,577,115	0.00561781
3392	Burns-Slater School District	-	0.00000000
3394	Crane Elementary School	964,147	0.00343437
3395	Pine Creek School	135,884	0.00048403
3396	Diamond School District 7	200,243	0.00071328
3397	Suntex School District	326,114	0.00116164
3398	Drewsey School	196,861	0.00070123
3399	Frenchglen School District	399,808	0.00142415
3405	Fields-Trout Creek 33	545,519	0.00194318
3407	Crane Union High School	2,040,002	0.00726665
3408	Burns Union High School	-	0.00000000
3409	Hood River County School District	69,711,528	0.2483178
3414	Phoenix-Talent School District	31,314,274	0.11154383
3415	Ashland Public Schools	56,942,150	0.20283236
3416	Central Point School District 6	83,220,258	0.29643702
3417	Eagle Point School District 9	71,939,473	0.25625398
3424	Rogue River School District	14,185,967	0.05053152
		17,103,707	0.00000102

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3439	Butte Falls School District	4,525,546	0.01612035%
3440	Pinehurst School	422,094	0.00150353%
3445	Culver School District 4	14,033,446	0.04998822%
3446	Ashwood School	135,838	0.00048387%
3447	Madras School District	56,070,351	0.19972694%
3451	Black Butte School District	576,743	0.00205440%
3453	Josephine County School District CU	-	0.00000000%
3454	Grants Pass School District	129,984,416	0.46301458%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	130,199,217	0.46377971%
3457	Klamath Falls City Schools	62,712,250	0.22338590%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	15,251,275	0.05432622%
3462	Paisley School District	3,328,307	0.01185569%
3463	North Lake School District 14	4,919,560	0.01752385%
3464	Plush School District	466,233	0.00166076%
3465	Adel School District 21	320,882	0.00114301%
3470	Pleasant Hill School District	16,509,854	0.05880938%
3473	Eugene School District 4J	305,820,587	1.08935666%
3487	Springfield School District 19	159,162,315	0.56694852%
3494	Fern Ridge School District	16,545,909	0.05893781%
3498	Mapleton School District	4,838,763	0.01723605%
3502	Creswell School District 40	21,978,655	0.07828967%
3502	South Lane School District	36,037,602	0.12836873%
3510	Bethel School District	111,757,751	0.39808978%
3510	Crow-Applegate-Lorane District 66	7,036,009	0.02506281%
3517	McKenzie School District	6,239,073	0.02222406%
3520	Junction City School District 69		0.10709230%
3520	Lowell School District	30,064,562 7,014,458	0.1070923076
3524	Oakridge School District	12,058,053	0.04295172%
3524	Marcola School District 79	5,677,345	0.02022314%
3533	Triangle Lake Schools	5,785,512	0.02060844%
3537	Siuslaw School District 97J	20,559,090	0.07323307%
3579	Lincoln County School District	13,227,474	0.04711729%
3579	Linn County School District 5	13,227,474	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.0000000%
3613	Harris School	-	0.0000000%
3615	Central Linn School District 552C	14,271,566	0.05083643%
3618	Sweet Home School District 55	20,208,757	0.07198516%
3626	Wyatt School District 63CJ	20,208,737	0.00000000%
3647	Scio School District 95C	13,532,442	0.04820361%
	Santiam Canyon School District		
3665 3676	Harrisburg High School	6,879,109	0.02450392% 0.00000000%
3684	Ontario School District 8C	37,104,092	
	Juntura Grade School		0.13216765%
3687 3689	Vale School District 15	318,920	0.00113602% 0.00000000%
		22,006,752	
3694	Nyssa School District 26	23,096,753	0.08227243%
3696	Annex Elementary School	1,144,511	0.00407684%
3707	Adrian School District 61	5,924,457	0.02110338%
3709	Harper School District 66	3,173,173	0.01130309%
3712	W W Jones School	411,040	0.00146416%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	12 (05 (20	0.00000000%
3729	Jefferson School District 14CJ	12,605,620	0.04490220%
3730	North Marion School District 15	25,534,520	0.09095594%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	685,717,726	2.44257974%
3750	St. Paul School District	6,043,058	0.02152584%
3759	Eldriedge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%

Employer	P. J. V	Employer Total Present Value of Contribution	Employer Proportionat
Number	Employer Name	Effort	Share Percentage
3771	Gervais Elementary School	-	0.00000000
3772	Stayton School District 77J	-	0.00000000
3780	Mt. Angel School District 91	15,857,021	0.05648394
3781	Silver Crest School District 93	-	0.00000000
3786	Woodburn School District	114,842,397	0.40907753
3794	Detroit School District 123J	-	0.00000000
3804	Monitor School District 142J	-	0.00000000
3806	Cloverdale School District 144	-	0.00000000
3809	Morrow County Schools	34,442,461	0.12268672
3818	Portland Public Schools	641,699,817	2.28578454
3820	Parkrose School District	63,671,717	0.22680360
3821	Gresham Grade School District 4	-	0.00000000
3823	Orient School	-	0.00000000
3824	Reynolds School District	170,366,773	0.60685966
3842	Corbett School District 39	22,820,341	0.08128783
3843	David Douglas School District	260,826,655	0.92908478
3847	Riverdale School	13,485,634	0.04803687
3848	Barlow-Gresham Uhs District U2-20JT	-	0.00000000
3850	Dallas School District	59,911,178	0.21340826
3859	Central School District 13J	44,384,452	0.15810086
3865	Perrydale School District 21	5,792,359	0.02063283
3887	Falls City School District	1,647,102	0.00586711
3894	Sherman County School District 9	-	0.00000000
3902	Tillamook Public Schools	19,205,405	0.06841114
3920	Neah-Kah-Nie School District	20,645,430	0.07354062
3927	Echo School District	4,449,987	0.01585120
3928	Umatilla School District 6R	20,211,527	0.07199503
3929	Ferndale School District 10	-	0.00000000
3931	Pendleton School District 16R	33,303,232	0.11862870
3935	Athena-Weston School District 29RJ	11,729,094	0.04177994
3936	Milton-Freewater Elementary School District 31	-	0.00000000
3942	Stanfield School District	6,159,353	0.02194009
3944	Ukiah School	1,500,602	0.00534526
3957	Helix School District	3,695,895	0.01316506
3958	Pilot Rock School District 2R	4,599,309	0.01638310
3959	Mcloughlin Union High School District	-	0.00000000
3965	La Grande Public Schools	27,883,610	0.09932358
3966	Union County School District	4,197,779	0.01495281
3967	North Powder School District	5,413,861	0.01928459
3969	Imbler School District	6,640,487	0.02365393
3970	Cove School District	5,679,113	0.02022944
3973	Elgin School District 23	6,940,068	0.02472106
3986	Joseph School District 6	6,332,054	0.02255527
3990	Wallowa School	4,526,082	0.01612226
3993	Enterprise School District 21	7,128,630	0.02539273
4003	Troy School District 54	204,899	0.00072987
4008	Chenowith School District	-	0.00000000
4012	Dufur Schools	6,944,039	0.0247352
4022	Maupin Grade School 84	-	0.00000000
4025	West Union School District 1	-	0.00000000
4030	Hillsboro Elementary School District 7	-	0.00000000
4034	Gaston Public Schools	8,369,240	0.02981188
4035	Banks School District	15,047,071	0.05359883
4047	Reedville School District 29	-	0.00000000
4055	Groner School	-	0.00000000
4062	Beaverton School District	729,991,465	2.60028624
4080	North Plains School District 70	-	0.00000000
4105	Hillsboro Union High School	-	0.0000000
4109	Spray School District 1	1,088,173	0.00387616
4114	Fossil School District 21J	5,242,585	0.01867449
4128	Yamhill Grade School	-	0.00000000
4135	Newberg School District 29JT	71,857,337	0.25596141
4133			

Employer	Fundama Nama	Employer Total Present Value of Contribution Effort	Employer Proportionate
Number	Employer Name		Share Percentage
4144	Sheridan School District 48J	15,589,349	0.055530479
4166	Yamhill-Carlton School District 1	6,452,841	0.022985529
4185	Lebanon School District Uh-1	-	0.00000000
4189	Wasco County High School	-	0.00000000
4203	Victor Point School	-	0.00000000
4218	Curry County Education Service District	-	0.00000000
4219	Grant County Education Service District	2,266,560	0.00807366
4220	Jefferson County Education Service District	3,414,247	0.01216181
4221	Marion Education Service District	-	0.00000000
4223	InterMountain Education Service District	25,701,006	0.09154898
4224	Wallowa County Region 18	3,859,078	0.01374634
4225	Washington County Education Service District	- 2266.054	0.00000000
4226	North Central Education Service District	2,266,854	0.00807471
4227	Cascade School District Uh5	-	0.00000000
4230	Mari-Linn School District	-	0.00000000
4232	South Coast Education Service District Region 7	17,098,839	0.06090739
4237	Douglas Education Service District	34,336,964	0.12231093
4238	Multnomah Education Service District	47,764,138	0.17013957
4251	Clatsop County Education Service District	-	0.00000000
4252	High Desert Education Service District	35,658,326	0.12701772
4254	Willamette Education Service District	33,465,763	0.11920764
4258	Hermiston School District 8R	71,940,735	0.25625848
4259	Clackamas Education Service District	40,606,276	0.14464271
4260	Greater Albany School District 8J	146,095,685	0.52040417
4268	Lake Oswego School District	97,495,980	0.34728825
4270	Silver Falls School District	56,840,488	0.20247023
4271	Malheur Education Service District Region 14	7,977,659	0.02841704
4272	Linn-Benton-Lincoln Education Service District	45,696,070	0.16277295
4273	Double O School District	192,405	0.00068536
4275	Tillamook County Education Service District	-	0.00000000
4276	Lane County Education Service District	23,460,999	0.08356990
4277	Mitchell School	2,259,678	0.00804915
4279	St. Helens School District 502	29,294,901	0.10435071
4280	Northwest Regional Education Service District	101,773,565	0.36252534
4286	Southern Oregon Education Service District	45,536,907	0.16220600
4288	Medford School District 549C	208,433,028	0.74245462
4291	Dayton Public Schools	11,054,483	0.03937693
4293	Lake County Education Service District	1,907,988	0.00679640
4294	Harney Education Service District Region XVII	4,297,113	0.01530665
4295	Wasco County Education Service District	6,183,301	0.02202540
4297	Yamhill Education Service District	-	0.00000000
4306	Amity School District	7,392,342	0.02633210
4307	Columbia School District 5J	-	0.00000000
4309	Scappoose School District	39,298,453	0.13998414
4311	Redmond School District 2J	106,245,960	0.37845635
4312	Reedsport School District	8,573,690	0.03054015
4313	Forest Grove School District	107,325,737	0.38230260
4314	Willamina School District 30J	14,469,245	0.05154057
4315	John Day School District	8,430,701	0.03003081
4316	Tigard-Tualatin School District 23J	229,305,347	0.81680344
4317	Sherwood School District 88J	88,482,191	0.31518043
4320	Rainier School District 13	11,955,526	0.04258651
4321	North Clackamas School District 12	236,344,678	0.84187808
4323	Estacada School District 108	27,173,289	0.09679336
4324	Centennial School District 28	140,992,484	0.50222617
4326	Harney County School District 3	· · · · · · · · · · · · · · · · · · ·	0.00000000
4327	Jordan Valley School District 3	1,920,896	0.00684238
4329	Gervais School District 1	9,795,476	0.03489225
4330	Vale School District 84	20,576,620	0.07329552
4331	Molalla River School District	20,208,907	0.07198569
4332	Gresham-Barlow School District 10	157,002,320	0.55925445
	Canby School District	53,921,248	0.19207167
4333			

4335         Milton-Precwater Unified School District 101         1,5765,915         0.055           4336         Nestneca Valley School District 101         9,127,008         0.03           4337         Sherman County School District 1         5,163,496         0.015           4338         Three Rivers U J School District 1         76,689,340         0.27           4349         Monroe School District 1         76,689,340         0.27           4341         Hillsborn School District 1         349,680,364         1.24           4341         Hillsborn School District 1         17,165,301         0.06           4342         North Santiam School District 1         5,956,030         0.02           4343         Harrisburg School District 1         5,956,030         0.02           4344         Study Wasco County School District 1         5,956,030         0.02           4345         Clatakinie School District 4         10,100,284         0.03           4346         Knappa School District 4         10,100,284         0.03           4347         Clatakinie School District 4         10,100,284         0.03           4348         Lourdes Charter School         655,554         0.00           4350         Ridgeline Montessori         3,168,332	Employer	Farehous News	Employer Total Present Value of Contribution	Employer Proportionate
4336   Nestuca Valley School District   9,127,008   0.031     4338   Three Rivers U J School District   5,163,496   0.21     4339   Lebanon Community School District   76,893,40   0.27     4340   Monres School District I   76,893,40   0.27     4341   Hillsboro School District I   349,680,664   1.24     4342   North Santians School District 29   25,849,576   0.090     4343   Harrisburg School District 29   25,849,576   0.090     4344   South Wasso County School District 1   17,165,301   0.061     4344   South Wasso County School District 6   5,956,030   0.021     4345   Oregon Trail School District 4   10,190,284   0.030     4346   Canada	Number	Employer Name	Effort	Share Percentage
4337         Sherman County School District         5,163,496         0.014           4339         Lebanon Community School District         76,589,340         0.272           4340         Morroe School District IJ         76,589,340         0.272           4341         Hillsborn School District IJ         349,680,364         1.244           4342         North Santiam School District 2J         25,899,76         0.005           4343         Harrisburg School District 1         5,956,030         0.021           4344         Sund Wasco County School District 1         5,956,030         0.021           4344         Cryogon Trail School District 4         10,190,284         0.03           4345         Cryagon Trail School District 4         10,190,284         0.03           4346         Knappa School District 4         10,190,284         0.03           4347         Clatskains School District 4         10,190,284         0.03           4348         Lourdes Charter School         655,554         0.05           4350         Ridgeline Monstosori         3,168,332         0.01           4351         The Village School         1,344,568         0.00           4352         Armadillo Teclnical Institute         82,2407         0.00				0.05615941%
4338         Three Rivers U J School District         76,889,340         0.272           4340         Monroe School District I J         76,889,340         0.272           4341         Hillsborn School District I J         349,680,364         1.247           4342         North Santham School District 29J         25,849,576         0.092           4343         Harrisburg Sachool District 1         17,165,301         0.061           4344         South Wasso County School District 6         75,205,129         0.267           4345         Oregon Trail School District 4         10,190,284         0.03           4346         Kappa School District 4         10,190,284         0.03           4347         Clatskanie School District 6         75,205,129         0.267           4348         Lourdes Charter School         65,555         0.000           4351         The Village School         1,344,568         0.00           4352         Armadillo Technical Institute         852,407         0.00           4353         Three Rivers Chineal Institute         852,407         0.00           4354         Opal Charter School         2,426,349         0.08           4355         Three Rivers Charter School         2,426,349         0.08		·		0.03251111%
4339		•		0.01839277%
4340   Monro School District IJ   7,641,339   0.027     4341   Hillsboro School District IJ   349,680,364   1.244     4342   North Santiam School District 29J   25,849,576   0.092     4343   Harrisburg Sschool District 7   17,165,301   0.061     4344   South Wasso County School District 1   5,956,000   0.021     4345   Oregon Trail School District 4   10,190,284   0.033     4346   County School District 4   10,190,284   0.033     4347   Clastkamic School District 6J   15,435,314   0.054     4348   Lourdes Charter School   655,554   0.006     4349   Clastkamic School District 6J   15,435,314   0.054     4349   Lourdes Charter School   655,554   0.007     4351   The Village School   1,344,568   0.004     4352   Armadillo Technical Institute   852,407   0.000     4353   Opal Charter School   942,154   0.000     4354   Opal Charter School   942,154   0.000     4358   Detroit Lake Charter School   2,426,349   0.000     4358   Detroit Lake Charter School   2,426,349   0.000     4360   Luckiamute Valley Charter School   2,857,670   0.011     4361   Rimrock Expeditionary Alternative Learning   - 0.000     4362   Kings Valley Charter School   190,532   0.000     4363   Multisensory Learning Academy   5,706,943   0.022     4365   Multisensory Learning Academy   5,706,943   0.022     4366   Sand Ridge Charter School   3,513,094   0.012     4367   Arthur Academy Charter School   3,716,860   0.014     4370   Howard Street Charter School   2,716,079   0.005     4371   The Lighthouse School   2,716,079   0.005     4373   Eddyville Charter School   2,107,979   0.006     4374   Lone School   3,018,659   0.014     4375   Eddyville Charter School   2,108,090   0.014     4376   Four Rivers Community School   2,108,090   0.016     4386   Nichal Charter School   1,103,388   0.000     4387   Moster Community School   2,108,090   0.000     4388   West Lane Tech   1,035,388   0.000     4390   Creater School   1,103,388   0.000     4391   Creater School   1,103,388   0.000     4392   Springwarte Truvionmental Sciences School   1,996,6				0.24852676%
Hilsboro School District IJ   349,680,364   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245   1.245		*		0.27281717%
4342   North Santiam School District 291   25,849,576   0.095     4343   Harrisburg Sschool District 7   17,165,301   0.061     4344   South Wasse County School District 1   5,956,030   0.021     4345   Oregon Trail School District 4   10,190,284   0.034     4346   Carbon District 4   10,190,284   0.034     4347   Clatskanie School District 61   15,435,314   0.055     4348   Lourdes Charter School   655,554   0.000     4350   Ridgeline Montessori   3,168,332   0.011     4351   The Village School   1,344,568   0.000     4352   Armadillo Technical Institute   852,407   0.000     4354   Opal Charter School   942,154   0.000     4355   Three Rivers Charter School   942,154   0.000     4356   Detroit Lake Charter School   2,426,349   0.000     4360   Luckiamute Valley Charter School   2,857,670   0.010     4361   Luckiamute Valley Charter School   2,857,670   0.010     4362   Kings Valley Charter School   190,532   0.000     4363   Mitch Charter School   3,513,004   0.012     4364   Sand Ridge Charter School   3,513,004   0.012     4365   Mitch Charter School   3,513,004   0.012     4366   Sand Ridge Charter School   3,513,004   0.012     4367   Arthur Academy Charter School   3,513,004   0.012     4368   Arthur Academy Charter School   1,488,469   0.044     4369   Tillium Charter School   3,976,860   0.014     4371   The Lighthouse School   1,488,409   0.046     4373   Long School   1,488,409   0.047     4374   Ione School   1,000   0.000     4375   Eddyville Charter School   0.018,410   0.000     4376   Four Rivers Community School   0.018,400   0.018,400     4377   Steridan Japanese School Foundation   0.084,101   0.000     4378   Mosier Community School   0.101,400   0.000     4380   The Emerson School   0.101,400   0.000     4381   North Wasso County School   0.101,400   0.000     4382   Self Enhancement, Inc.   1,181,394   0.000     4383   City View Charter School   0.106,000   0.000     4384   North Wasso County School   0.101,400   0.000     4395   Siletz Valley Early College Academy   0.799,958   0.100				0.02721904%
Harrisburg Sechool Distriet 7   17,165,301   0.061				1.24558859%
4344   South Wasco County School District 1   5.956,030   0.021     4345   Oregon Trail School District 4   10,190,284   0.036     4346   Knappa School District 6   10,190,284   0.036     4347   Clatskanic School District 6   15,435,314   0.055     4348   Lourdes Charter School   655,554   0.000     4350   Ridgeline Montessori   3,168,332   0.011     4351   The Village School   1,344,568   0.000     4352   Armadillo Technical Institute   852,407   0.003     4354   Opal Charter School   942,154   0.000     4355   Armadillo Technical Institute   852,407   0.003     4356   Three Rivers Charter School   942,154   0.000     4360   Luckiamute Valley Charter School   2,857,670   0.001     4361   Rimrock Expeditionary Alternative Learning   - 0.000     4362   Kings Valley Charter School   190,532   0.000     4363   Mitch Charter School   3,513,094   0.012     4364   Sand Ridge Charter School   3,513,094   0.012     4365   Mitch Charter School   3,513,094   0.012     4366   Sand Ridge Charter School   3,513,094   0.014     4369   Trillium Charter School   3,513,094   0.014     4369   Trillium Charter School   3,976,660   0.014     4360   Trillium Charter School   1,405,924   0.000     4371   The Lighthouse School   2,716,079   0.000     4373   Ince School Foundation   1,084,101   0.000     4374   Ione School Foundation   1,084,101   0.000     4375   Four Rivers Community School   2,491,962   0.000     4376   Four Rivers Community School   2,108,809   0.001     4381   North Wasso County School District 2   4,380,457   0.141     4382   Self Enhancement, Inc   1,181,394   0.000     4383   City View Charter School   1,208,909   0.000     4386   Siletz Valley Early College Academy   2,759,958   0.100     4393   Sewet Home Charter School   1,999,656   0.000     4394   Sewet Home Charter School   1,163,918   0.000     4400   Potentar School   1,163,918   0.000     4401   Ballston Community School   1,160,727   0.000     4401   Ballston Community School   4,904,900   0.017				0.09207820%
4345   Oregon Trail School District 46   75,205,129   0.267   4346   Knappa School District 61   10,190,284   0.036   4347   Clatskanie School District 63   15,435,314   0.054   4348   Lourdes Charter School   655,554   0.000   4350   Ridgeline Montessori   3,168,332   0.011   4351   The Village School   1,344,568   0.000   4352   Armadillo Technical Institute   852,407   0.003   4354   Armadillo Technical Institute   852,407   0.003   4355   Three Rivers Charter School   942,154   0.002   4356   Detroit Lake Charter School   2,426,349   0.008   4360   Luckiamute Valley Charter School   2,857,670   0.011   4361   Rimrock Expeditionary Alternative Learning   - 0.000   4362   Kings Valley Charter School   190,532   0.000   4363   Multisensory Learning Academy   5,706,943   0.022   4365   Mitch Charter School   3,513,094   0.013   4366   Sand Ridge Charter School   3,513,094   0.014   4367   Arthur Academy Charter School   3,513,094   0.014   4369   Arthur Academy Charter School   11,488,469   0.046   4370   Howard Street Charter School   1,405,924   0.000   4371   The Lighthouse School   2,716,079   0.005   4373   Sheridan Japanese School Foundation   1,084,101   0.003   4376   Four Rivers Chamminy School   2,416,079   0.005   4377   Four Rivers Community School   2,419,062   0.006   4378   Silezt Valley School   2,389,912   0.011   4381   North Wasco County School District   1,181,394   0.004   4382   Self Enhancement, Inc.   1,181,394   0.004   4383   North Wasco County School District 21   40,380,457   0.14   4384   Schiff Enhancement, Inc.   1,181,394   0.004   4385   Silezt Valley School   2,162,791   0.007   4381   North Wasco County School District 21   40,380,457   0.14   4382   Self Enhancement, Inc.   1,181,394   0.004   4383   Silezt Valley School   1,299,656   0.007   4384   Silezt Valley School   1,299,656   0.007   4395   Silezt Valley Early College Academy   88,5,830   0.003   4396   Sweet Home Charter School   1,299,656   0.007   4397   Springwater Environmental Sciences School   1,299,156   0.0				0.06114413%
4346   Knappa School District 4   10,190,284   0.034   4347   Clatskanic School District 60   15,435,314   0.054   4348   Lourdes Charter School   655,554   0.000   4350   Ridgeline Montessori   3,168,332   0.011   4351   The Village School   1,344,568   0.004   4352   Armadillo Technical Institute   852,407   0.003   4354   Opal Charter School   942,154   0.000   4354   Opal Charter School   942,154   0.000   4355   Three Rivers Charter School   942,154   0.000   4360   Luckiamute Valley Charter School   2,246,349   0.008   4360   Luckiamute Valley Charter School   2,857,670   0.011   4361   Rimrock Expeditionary Alternative Learning   0.000   4360   Multisensory Learning Academy   5,706,943   0.024   4363   Multisensory Learning Academy   5,706,943   0.024   4365   Mitch Charter School   3,539,035   0.013   4366   Sand Ridge Charter School   3,513,094   0.012   4367   Arthur Academy Charter School   3,513,094   0.012   4367   Arthur Academy Charter School   3,513,094   0.014   4370   Howard Street Charter School   3,976,860   0.014   4370   Howard Street Charter School   3,976,860   0.014   4370   Howard Street Charter School   1,084,101   0.000   4371   The Lighthouse School   2,716,079   0.008   4375   Eddyville Charter School   2,491,962   0.008   4376   Eddyville Charter School   2,491,962   0.008   4378   Mosier Community School   2,491,962   0.008   4376   Eddyville Charter School   2,491,962   0.008   4376   Eddyville		•		0.02121584% 0.26788650%
4347   Clatskanie School District 6J   15,435,314   0.054   4348   Lourdes Charter School   655,554   0.000   4350   Ridgeline Montessori   3,168,332   0.011   4351   The Village School   1,344,568   0.000   4352   Armadillo Technical Institute   852,407   0.000   4354   Opal Charter School   942,154   0.000   4355   Three Rivers Charter School   2,465,49   0.000   4360   Luckiamute Valley Charter School   2,857,670   0.011   4361   Rimrock Expeditionary Alternative Learning   - 0.000   4360   Luckiamute Valley Charter School   2,857,670   0.011   4361   Rimrock Expeditionary Alternative Learning   - 0.000   4362   Kings Valley Charter School   190,532   0.000   4363   Multisensory Learning Academy   5,706,943   0.022   4365   Mitch Charter School   3,659,035   0.012   4366   Sand Ridge Charter School   3,659,035   0.013   4367   Arthur Academy Charter School   11,488,469   0.044   4369   Trillium Charter School   3,976,800   0.014   4370   Howard Street Charter School   1,405,924   0.005   4371   The Lighthouse School   2,716,079   0.005   4372   Sheridan Japanese School   1,084,101   0.000   4374   Ione School District   5,420,676   0.015   4375   Eddyville Charter School   4,055,382   0.014   4376   Four Rivers Community School   2,491,962   0.006   4377   Mosier Community School   2,491,962   0.006   4378   Mosier Community School   2,491,962   0.006   4380   The Emerson School   2,162,791   0.007   4381   North Wasco County School District 21   40,380,457   0.143   4382   Self Enhancement, Inc.   1,181,394   0.000   4383   City View Charter School   1,260,966   0.000   4384   West Lane Tech   1,035,388   0.000   4396   Siletz Valley Early College Academy   88,58,30   0.000   4397   Springwater Environmental Sciences School   1,99,656   0.000   4399   Orgon Connections Academy   29,759,958   0.100   4390   Orgon Connections Academy   29,759,958   0.100   4391   September School   1,60,0727   0.000   4401   Ballston Community School   0.001   4402   Sage Community School   0.007   4403   Portland Village S		•		
4348		**		0.03629858% 0.05498179%
4350   Ridgeline Montessori   3,168,332   0.011     4351   The Village School   1,344,568   0.004     4352   Armadillo Technical Institute   882,407   0.003     4354   Opal Charter School   942,154   0.003     4355   Three Rivers Charter School   2,426,349   0.008     4360   Luckiamute Valley Charter School   2,857,670   0.016     4361   Rimrock Expeditionary Alternative Learning   0.006     4362   Kings Valley Charter School   190,532   0.000     4363   Multisensory Learning Academy   5,706,943   0.025     4365   Mitch Charter School   3,513,094   0.012     4366   Sand Ridge Charter School   3,513,094   0.012     4367   Arthur Academy Charter School   1,488,469   0.044     4369   Trillium Charter School   3,976,860   0.014     4370   Howard Street Charter School, Inc.   1,405,924   0.005     4371   The Lighthouse School Foundation   1,084,101   0.002     4372   Sheridan Japanese School Foundation   1,084,101   0.003     4373   Sheridan Japanese School Foundation   1,084,101   0.003     4376   Four Rivers Community School   2,216,079   0.015     4377   Four Rivers Community School   2,491,962   0.008     4378   Mosier Community School   2,409,902   0.016     4380   The Emerson School District   1,405,904   0.016     4380   The Emerson School District   1,405,904   0.017     4381   North Wasco County School District 21   40,380,457   0.016     4383   City View Charter School   2,102,791   0.007     4384   North Wasco County School District 21   40,380,457   0.014     4383   City View Charter School   2,208,809   0.007     4384   West Lane Tech   1,209,908   0.007     4395   Siletz Valley School   2,258,151   0.008     4396   Cascade Heights Public Charter School   2,548,239   0.006     4397   Springwater Environmental Sciences School   2,548,239   0.006     4398   West Lane Tech   1,007,727   0.000     4400   Phoenix School   1,163,918   0.006     4401   Ballston Community School   1,007,727   0.000     4401   Ballston Community School   0.007   0.007     4402   Sage Community School   0.007   0.007     4403				0.00233513%
4351   The Village School   1,344,568   0.006   4352   Armadillo Technical Institute   852,407   0.003   4354   0.003   4355   Three Rivers Charter School   2,426,349   0.008   4358   Detroit Lake Charter School   2,265,349   0.006   4360   Luckiamute Valley Charter School   2,857,670   0.016   4361   Rimrock Expeditionary Alternative Learning   - 0.000   4362   Kings Valley Charter School   190,532   0.000   4363   Multisensory Learning Academy   5,706,943   0.022   4363   Multisensory Learning Academy   5,706,943   0.022   4365   Mitch Charter School   3,559,035   0.013   4366   Sand Ridge Charter School   3,513,094   0.012   4367   Arthur Academy Charter School   3,513,094   0.012   4369   Thillium Charter School   3,976,860   0.014   4370   Howard Street Charter School   3,976,860   0.014   4370   Howard Street Charter School   2,716,079   0.006   4373   Sheridan Japanese School Foundation   1,084,101   0.002   4374   Lone School District   5,420,676   0.015   4375   Eddyville Charter School   2,491,962   0.008   4376   Four Rivers Community School   2,491,962   0.008   4378   Mosier Community School   2,839,912   0.016   4379   Siletz Valley School   2,839,912   0.016   4381   North Wasco County School   2,162,791   0.007   4381   North Wasco County School   2,162,791   0.007   4388   West Lane Tech   1,181,394   0.006   4388   West Lane Tech   1,035,388   0.003   4390   Orgon Connections Academy   29,759,958   0.106   4393   Siletz Valley Early College Academy   885,830   0.003   4395   Siletz Valley Early College Academy   885,830   0.003   4395   Siletz Valley Early College Academy   885,830   0.003   4396   Sweet Home Charter School   1,163,918   0.006   4400   Phoenix School   1,163,918   0.006				0.0023331376
4352         Armadillo Technical Institute         852,407         0.002           4354         Opal Charter School         942,154         0.003           4355         Three Rivers Charter School         2,426,349         0.006           4360         Luckiamute Valley Charter School         -         0.000           4361         Rimrock Expeditionary Alternative Learning         -         0.000           4362         Kings Valley Charter School         190,532         0.00           4365         Multisensory Learning Academy         5,706,943         0.02           4365         Mitch Charter School         3,659,035         0.013           4366         Sand Ridge Charter School         3,513,004         0.012           4367         Arthur Academy Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.00           4371         The Lighthouse School         2,716,079         0.00           4373         Sheridan Japanese School Foundation         1,084,101         0.00           4374         Ione School District         5,420,676         0.015           4375         Four Rivers Community School         2,583,912         0.016 <t< td=""><td></td><td>•</td><td></td><td>0.00172838478</td></t<>		•		0.00172838478
4354   Opal Charter School   242,154   0.002     4355   Three Rivers Charter School   2,463,439   0.008     4358   Detroit Lake Charter School   - 0.000     4360   Luckiamute Valley Charter School   2,857,670   0.016     4361   Rimrock Expeditionary Alternative Learning   - 0.000     4362   Kings Valley Charter School   190,532   0.000     4363   Multisensory Learning Academy   5,706,943   0.026     4365   Mitch Charter School   3,659,035   0.013     4366   Mitch Charter School   3,513,094   0.012     4367   Arthur Academy Charter School   3,513,094   0.012     4369   Trillium Charter School   3,716,860   0.014     4370   Howard Street Charter School, Inc.   1,405,924   0.005     4371   The Lighthouse School   2,716,079   0.005     4373   Sheridan Japanese School Foundation   1,084,101   0.003     4374   Ione School District   5,420,676   0.015     4375   Eddyville Charter School   2,919,602   0.008     4376   Four Rivers Community School   2,839,912   0.016     4378   Mosier Community School   2,839,912   0.016     4379   Siletz Valley School   2,839,912   0.016     4380   The Emerson School District 21   40,380,457   0.142     4382   Self Enhancement, Inc.   1,181,394   0.006     4383   City View Charter School   2,108,809   0.007     4388   West Lane Tech   1,035,388   0.002     4390   Oregon Connections Academy   29,759,958   0.106     4393   Siletz Valley Early College Academy   885,830   0.003     4394   Springwater Environmental Sciences School   1,999,656   0.006     4399   Springwater Environmental Sciences School   1,999,164   0.007     4400   Phoenix School   1,163,918   0.006     4400   Phoenix School   1,163,918   0.006     4400   Phoenix School   1,060,727   0.007     4400   Sage Community School   1,060,727   0.007     4400   Sage Community School   1,060,727   0.007     4400   Sage Community School   1,060,727   0.007     4400   Portland Village School   4,904,900   0.017		•		0.0047894078
4355   Three Rivers Charter School				0.00335603%
4358         Detroit Lake Charter School         2,857,670         0.010           4360         Luckiamute Valley Charter School         2,857,670         0.011           4361         Rimrock Expeditionary Alternative Learning         -         0.000           4362         Kings Valley Charter School         190,532         0.000           4363         Multisensory Learning Academy         5,706,943         0.022           4366         Mitch Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         1,1488,469         0.044           4369         Trillium Charter School         3,976,880         0.014           4370         Howard Street Charter School Inc.         1,405,924         0.005           4371         The Lighthouse School Inc.         1,70,079         0.006           4373         Sheridan Japanese School Foundation         1,844,101         0.00           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.006           4376         Four Rivers Community School         3,018,659         0.016           4378         Mosier Community School         2,162,791         0.00				0.0033300370
4360         Luckiamute Valley Charter School         2,857,670         0.010           4361         Rimrock Expeditionary Alternative Learning         - 0,000           4362         Kings Valley Charter School         190,532         0.000           4363         Multisensory Learning Academy         5,706,943         0.020           4365         Mitch Charter School         3,659,035         0.013           4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         1,488,469         0.04           4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.005           4371         The Lighthouse School         2,716,079         0.005           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.00           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         2,162,791         0.007           4380<			2,420,347	0.00000000%
4361         Rimrock Expeditionary Alternative Learning         0.000           4362         Kings Valley Charter School         190,532         0.000           4363         Multisensory Learning Academy         5,706,943         0.020           4365         Mitch Charter School         3,659,035         0.012           4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         11,488,469         0.046           4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.005           4371         The Lighthouse School Inc.         1,084,101         0.003           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.006           4376         Four Rivers Community School         3,018,659         0.014           4378         Mosier Community School         3,018,659         0.014           4380         The Emerson School         2,183,9912         0.016           4381			2 857 670	0.01017924%
4362         Kings Valley Charter School         190,532         0.000           4363         Multisensory Learning Academy         5,706,943         0.020           4365         Mitch Charter School         3,659,035         0.013           4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         11,488,469         0.044           4369         Trillium Charter School, Inc.         1,405,924         0.003           4371         The Lighthouse School Inc.         1,405,924         0.003           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         3,018,659         0.016           4378         Mosier Community School         2,839,912         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.00           4381         North Wasco County School District 21         40,380,457         0.143 <td< td=""><td></td><td>•</td><td>2,637,670</td><td>0.00000000%</td></td<>		•	2,637,670	0.00000000%
4363         Multisensory Learning Academy         5,706,943         0.026           4365         Mitch Charter School         3,659,035         0.012           4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         11,488,469         0.044           4369         Trillium Charter School, Inc.         1,405,924         0.002           4371         The Lighthouse School         2,716,079         0.008           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,339,912         0.016           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         1,260,966         0.004		• •	190 532	0.00067869%
4365         Mitch Charter School         3,659,035         0.013           4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         11,488,469         0.044           4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.002           4371         The Lighthouse School Foundation         1,084,101         0.003           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         2,839,912         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.142           4382         Self Enhancement, Inc.         1,181,394         0.004			-	0.02032857%
4366         Sand Ridge Charter School         3,513,094         0.012           4367         Arthur Academy Charter School         11,488,469         0.044           4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.005           4371         The Lighthouse School         2,716,079         0.005           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4388         West Lane Tech         1,035,388         0.003           4390				0.01303377%
4367         Arthur Academy Charter School         11,488,469         0.040           4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.003           4371         The Lighthouse School         2,716,079         0.006           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         3,018,659         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.142           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         1,260,966         0.004           4386         Nixyaawii Community School         1,260,966         0.004           43				0.01251391%
4369         Trillium Charter School         3,976,860         0.014           4370         Howard Street Charter School, Inc.         1,405,924         0.005           4371         The Lighthouse School         2,716,079         0.005           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         3,018,659         0.014           4378         Mosier Community School         3,018,659         0.014           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4384         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392		_		0.04092282%
4370         Howard Street Charter School, Inc.         1,405,924         0.002           4371         The Lighthouse School         2,716,079         0.005           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392		•		0.01416588%
4371         The Lighthouse School         2,716,079         0.005           4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Casc				0.00500801%
4373         Sheridan Japanese School Foundation         1,084,101         0.003           4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.142           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4384         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Cascade Heights Public Charter School         2,508,151         0.006           4396				0.00967488%
4374         Ione School District         5,420,676         0.015           4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.010           4379         Siletz Valley School         2,839,912         0.010           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Cascade Heights Public Charter School         2,508,151         0.008           4396         Sweet Home Charter School         1,999,164         0.007           4397 <t< td=""><td></td><td></td><td></td><td>0.00386165%</td></t<>				0.00386165%
4375         Eddyville Charter School         2,491,962         0.008           4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.016           4379         Siletz Valley School         2,839,912         0.016           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.142           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Cascade Heights Public Charter School         2,508,151         0.006           4395         Siletz Valley Early College Academy         885,830         0.003           4396         Sweet Home Charter School         1,999,164         0.007           4397 <td></td> <td></td> <td></td> <td>0.01930887%</td>				0.01930887%
4376         Four Rivers Community School         4,055,382         0.014           4378         Mosier Community School         3,018,659         0.010           4379         Siletz Valley School         2,839,912         0.010           4380         The Emerson School         2,162,791         0.007           4381         North Wasco County School District 21         40,380,457         0.143           4382         Self Enhancement, Inc.         1,181,394         0.004           4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Cascade Heights Public Charter School         2,508,151         0.008           4396         Sweet Home Charter School         1,999,164         0.007           4397         Springwater Environmental Sciences School         2,548,239         0.003           4398         LEP High         -         0.004           4400         P				0.00887656%
4378       Mosier Community School       3,018,659       0.010         4379       Siletz Valley School       2,839,912       0.010         4380       The Emerson School       2,162,791       0.007         4381       North Wasco County School District 21       40,380,457       0.143         4382       Self Enhancement, Inc.       1,181,394       0.004         4383       City View Charter School       2,108,809       0.007         4386       Nixyaawii Community School       1,260,966       0.004         4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.006         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003		•		0.01444559%
4379       Siletz Valley School       2,839,912       0.010         4380       The Emerson School       2,162,791       0.007         4381       North Wasco County School District 21       40,380,457       0.143         4382       Self Enhancement, Inc.       1,181,394       0.004         4383       City View Charter School       2,108,809       0.007         4386       Nixyaawii Community School       1,260,966       0.004         4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.006         4398       LEP High       -       0.006         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402				0.01075270%
4381       North Wasco County School District 21       40,380,457       0.143         4382       Self Enhancement, Inc.       1,181,394       0.004         4383       City View Charter School       2,108,809       0.007         4386       Nixyaawii Community School       1,260,966       0.004         4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4379	· ·		0.01011599%
4381       North Wasco County School District 21       40,380,457       0.143         4382       Self Enhancement, Inc.       1,181,394       0.004         4383       City View Charter School       2,108,809       0.007         4386       Nixyaawii Community School       1,260,966       0.004         4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.006         4398       LEP High       -       0.006         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4380	The Emerson School	2,162,791	0.00770403%
4383         City View Charter School         2,108,809         0.007           4386         Nixyaawii Community School         1,260,966         0.004           4388         West Lane Tech         1,035,388         0.003           4390         Oregon Connections Academy         29,759,958         0.106           4392         Eagleridge High School         1,999,656         0.007           4393         Cascade Heights Public Charter School         2,508,151         0.008           4395         Siletz Valley Early College Academy         885,830         0.003           4396         Sweet Home Charter School         1,999,164         0.007           4397         Springwater Environmental Sciences School         2,548,239         0.009           4398         LEP High         -         0.000           4400         Phoenix School         1,163,918         0.004           4401         Ballston Community School         1,060,727         0.003           4402         Sage Community School         668,611         0.002           4403         Portland Village School         4,904,900         0.017	4381	North Wasco County School District 21		0.14383832%
4386       Nixyaawii Community School       1,260,966       0.004         4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4382	Self Enhancement, Inc.	1,181,394	0.00420822%
4388       West Lane Tech       1,035,388       0.003         4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4383	City View Charter School	2,108,809	0.00751174%
4390       Oregon Connections Academy       29,759,958       0.106         4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4386	Nixyaawii Community School	1,260,966	0.00449166%
4392       Eagleridge High School       1,999,656       0.007         4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4388	West Lane Tech	1,035,388	0.00368813%
4393       Cascade Heights Public Charter School       2,508,151       0.008         4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4390	Oregon Connections Academy	29,759,958	0.10600728%
4395       Siletz Valley Early College Academy       885,830       0.003         4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.006         4398       LEP High       -       0.006         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4392	Eagleridge High School	1,999,656	0.00712293%
4396       Sweet Home Charter School       1,999,164       0.007         4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4393	Cascade Heights Public Charter School	2,508,151	0.00893423%
4397       Springwater Environmental Sciences School       2,548,239       0.009         4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4395	Siletz Valley Early College Academy	885,830	0.00315540%
4398       LEP High       -       0.000         4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4396	Sweet Home Charter School	1,999,164	0.00712118%
4400       Phoenix School       1,163,918       0.004         4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4397	Springwater Environmental Sciences School	2,548,239	0.00907703%
4401       Ballston Community School       1,060,727       0.003         4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4398	LEP High	-	0.00000000%
4402       Sage Community School       668,611       0.002         4403       Portland Village School       4,904,900       0.017	4400	Phoenix School	1,163,918	0.00414597%
4403 Portland Village School 4,904,900 0.017	4401	Ballston Community School	1,060,727	0.00377839%
, ,	4402	Sage Community School	668,611	0.00238164%
4404 Alliance Charter Academy 5 872 668 0 026	4403	Portland Village School	4,904,900	0.01747163%
5,072,000 0.02C	4404	Alliance Charter Academy	5,872,668	0.02091890%
4405 Forest Grove Community School 2,774,968 0.009	4405	Forest Grove Community School	2,774,968	0.00988465%
4407 Madrone Trail Public Charter School 2,428,301 0.008	4407	Madrone Trail Public Charter School	2,428,301	0.00864980%
4408 Muddy Creek Charter School 1,309,074 0.004	4408	Muddy Creek Charter School	1,309,074	0.00466302%
4409 Southwest Charter School 2,471,258 0.008	4409	Southwest Charter School	2,471,258	0.00880281%
4410 Ace Academy - 0.000	4410	Ace Academy	-	0.00000000%
4411 Sherwood Charter School 3,072,934 0.010	4411	Sherwood Charter School	3,072,934	0.01094603%
4412 Estacada Web Academy 5,759,994 0.020	4412	Estacada Web Academy	5,759,994	0.02051755%
				0.01775859%
4419 Silvies River Web Academy 1,392,333 0.004	4419	Silvies River Web Academy	1,392,333	0.00495960%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4420	Oregon Virtual Academy	12,561,539	0.04474518%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	8,731,407	0.03110195%
4423	Molalla River Academy	2,147,648	0.00765009%
4424	The Ivy School	3,757,724	0.01338530%
4429	Clackamas Web Academy	37,623	0.000134029
4430	Clackamas Charter Alliance 2	306,669	0.001092389
4431	Corbett Charter School	-	0.0000000009
4432	Renaissance Public Academy	1,199,480	0.004272649
4433	Powell Butte Community Charter School	2,753,078	0.009806689
4434	Logos Public Charter School	10,598,943	0.037754269
4435	Sunny Wolf Charter School	1,939,415	0.006908359
4436	Academy of Arts & Academics	2,199,281	0.007834019
4437	Center for Advance Learning	2,955,183	0.010526599
4439	Homesource Family Charter	2,755,165	0.000000009
4440	Sheridan Allprep Academy	1,699,769	0.006054719
4441	Baker Web Academy	11,375,212	0.040519399
4443	Knova Learning Oreogn	3,550,536	0.012647289
4444	Bennett Pearson Academy, Inc.		0.005108599
4446		1,434,159	0.003108393
4447	Coburg Community Charter School Arco Iris Spanish Immersion Charter School	3,237,493	
4448	Gresham Barlow Web Academy	3,469,418	0.012358349
4448	Mosier Middle School	4,687,765	0.016698189
4449		2 241 267	0.00000000
	Sauvie Island Academy	3,341,267	0.011901859
4451	River's Edge Academy Charter School	2,260,201	0.008051019
4452	South Columbia Family School	714,876	0.002546449
4453	Woodland Educational Initiative	1,283,309	0.004571259
4454	Le Monde Immersion Charter School	2,862,785	0.010197469
4455	Hope Chinese Charter School	2,915,222	0.010384259
4456	Insight School of Oregon Charter	2,867,634	0.010214739
4457	Oregon Virtual Education East	231,617	0.000825049
4458	Oregon Virtual Education West	231,613	0.000825029
4459	Crater Lake Charter Academy	1,930,825	0.006877759
4460	KairosPDX	2,105,406	0.007499629
4461	Mountain View Academy	986,153	0.003512759
4462	Bend International School	2,347,881	0.008363339
4463	Dallas Community School-Community Innovation Partners	1,371,587	0.004885709
4464	The Valley School of Southern Oregon	815,516	0.002904939
4465	Bridge Educational Foundation	303,172	0.001079929
4467	Cannon Beach Academy	-	0.000000009
4468	Frontier Charter Academy	-	0.000000000
4469	Desert Sky Montessori	-	0.000000009
	Total	\$ 28,073,504,157	100%

Deferred Inflows of Resources

Pension Expense / (Credit)

Deferred Outflows of Resources

			-	Deletted Outilo	ws of Resources		Del	terred filliows of Resourc		-	rension expense/(Crean	,
Employer		N. B	Differences between Expected and Actual		Changes in Employer	Total Deferred Outflows of Resources Excluding Employer Specific	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer Specific		Net Amortization of Deferred Amounts from	
Number 1000	Employer Name	Net Pension Liability \$ 4,089,944,689	Experience \$ 139,127,687	Changes in Assumptions \$ 950,904,375	Proportion \$ 76,300,668	\$ 1,166,332,730	Investment Earnings \$ 181,616,657	Proportion \$ 29,588,625	Amounts <sup>(1)</sup> \$ 211,205,282	\$ 794,311,366	Changes in Proportion \$ 25,110,950	(Credit) (1) \$ 819,422,316
2000	State Agencies	5 4,089,944,089 6,202,910		1,442,165				\$ 29,388,623 725,379				
2000	Lake County Clackamas County	242,231,532	211,004 8,239,992	56,318,371	370,146 192,332	2,023,315 64,750,695	275,444 10,756,449	14,749,371	1,000,823 25,505,820	1,204,672 47,043,976	(86,973) (4,512,945)	
2001	Curry County	14,126,600	8,239,992 480,545	3,284,408	297,705	4,062,658	627,301	14,749,371	25,505,820 819,366	2,743,538	(4,512,945)	2,744,425
2002		79,361,688	2,699,647	18,451,442	291,103	21,151,089	3,524,107	6,970,230	10,494,337	15,412,896	(2,344,697)	
2003	Douglas County Harney County	/9,361,688 6,604,253	2,699,647	18,451,442	15,015	21,151,089 1,775,148	3,524,107 293,266	6,970,230 316,519	10,494,337	15,412,896	(2,344,697)	
2004	Jackson County	86,570,264	2,944,862	20,127,422	162,844	23,235,128	3,844,209	2,128,461	5,972,670	16,812,879	(805,088)	16,007,791
2005		8,059,490	2,944,862	1,873,816	102,844	23,233,128	357,887	2,128,461 829,432	1,187,319	1,565,240	(232,028)	
2006	Jefferson County Klamath County	8,039,490 4.451,959	151.442	1,873,816	454,407	1,640,921	197.692	829,432 540,004	737.696	1,363,240 864.618	(232,028)	913.192
2007	Lane County	166,962,983	5,679,581	38,818,577	1,415,327	45,913,485	7,414,100	1,240,576	8,654,676	32,426,012	(16,119)	
2009	Marion County	117,196,814	3,986,685	27,248,037	302,038	31,536,760	5,204,201	2,420,814	7,625,015	22,760,885	(514,934)	
2009	Washington County	228,819,199	7,783,745	53,200,029	33,101	61,016,875	10,160,866	13,150,257	23,311,123	44,439,156	(4,291,054)	
2011	Grant County	3,012,285	102,469	700,351	503.837	1,306,657	133,762	13,130,237	133,762	585,018	191,065	776,083
2012	Umatilla County	22,280,337	757,910	5,180,136	802,182	6,740,228	989,373	15,140	1,004,513	4,327,082	224,689	4,551,771
2013	Linn County	65,855,687	2,240,214	15,311,322	481	17,552,017	2,924,365	4,926,542	7,850,907	12,789,885	(1,591,665)	
2014	Yamhill County	27,429,714	933,077	6,377,356	17,908	7,328,341	1,218,034	1,059,169	2,277,203	5,327,146	(327,201)	
2015	Sherman County	4,082,522	138,875	949.179	17,700	1.088.054	181,287	259,041	440.328	792,870	(84,897)	
2010	Columbia County	13.825.912	470.316	3.214.498	1.007.897	4.692.711	613,949	227.294	841.243	2,685,141	132.171	2.817.312
2017	Coos County	27,225,411	926,127	6,329,856	1,007,697	7,255,983	1,208,962	1.589.096	2,798,058	5,287,468	(487,639)	
2020	Wasco County	10,284,389	349,844	2,391,101	373,612	3,114,557	456,685	570,740	1,027,425	1,997,339	(171,081)	
2020	Baker County	8,032,991	273,258	1,867,655	1.143	2,142,056	356,710	638,203	994.913	1,560,093	(171,081)	
2021	Gilliam County	3,361,993	114,365	781,657	7,147	903,169	149,291	310.827	460,118	652,935	(89,089)	
2022	Morrow County Rural School District Board	3,301,993	114,303	/61,03/	7,147	903,109	149,291	310,827	330	032,933	(143)	
2023	Deschutes County	95,837,777	3,260,115	22,282,101	1,026,835	26,569,051	4,255,739	634,977	4,890,716	18,612,730	48,421	18,661,151
2027	Union County	93,037,777	3,200,113	22,202,101	1,020,633	20,309,031	4,233,739	0.54,977	4,070,710	18,012,730	40,421	18,001,131
2028	Hood River County	8,579,176	291,838	1,994,642	537,906	2,824,386	380,964	-	380,964	1,666,169	181,865	1,848,034
2035	Clatsop County	19,038,430	647,630	4,426,399	811,668	5,885,697	845,414	423,091	1,268,505	3,697,468	31,441	3,728,909
2037	Polk County	27.614.532	939,364	6,420,326	317.690	7.677.380	1.226.241	1.003.452	2,229,693	5,363,040	(371.822)	
2037	Multnomah County	507,735,645	17,271,648	118,047,573	941,003	136,260,224	22,546,332	1,003,432	37,366,069	98,607,738	(3,373,099)	
2039	Malheur County	9,873,828	335,878	2,295,646	941,003	2,631,524	438,454	343,927	782,381	1,917,604	(117,369)	
2040	Benton County	41,801,812	1,421,973	9,718,842	2,885,359	14,026,174	1,856,237	40,418	1,896,655	8,118,363	765,510	8,883,873
2040	Josephine County	25,467,223	866,319	5,921,081	2,000,009	6,787,400	1,130,889	1.448.916	2,579,805	4.946.009	(539,465)	
2042	Lincoln County	7,274,260	247,449	1,691,252	311,739	2,250,440	323,018	189,180	512,198	1,412,740	26,436	1,439,176
2043	Crook County	2,699,162	91,817	627,550	368,352	1,087,719	119,858	40,287	160,145	524,206	76,092	600,298
2050	Wallowa County	2,099,102	7.344	50,195	13,865	71,404	9,587	8.292	17,879	41,929	5,152	47,081
2052	Tillamook County	12,960	7,3 <del>44</del> 441	3.013	13,003	3,454	575	1,826	2,401	2,517	(600)	1,917
2099	State Judiciary	44,089,146	1,499,781	10,250,643	4,195,122	15,945,546	1,957,807	266,003	2,223,810	8,562,588	1,529,218	10,091,806
2100	City of Roseburg	19,943,350	678.413	4,636,791	4,193,122	5,315,509	885,597	1,501,306	2,386,903	3,873,214	(502,507)	
2101	City of Roscoung	140,047,369	4,763,993	32,560,747	303	37,324,740	6,218,895	4,338,237	10,557,132	27,198,709	(1,355,907)	
2102	City of Medford	57,434,756	1,953,759	13,353,472	75,075	15,382,306	2,550,428	1,809,602	4.360.030	11,154,449	(470,057)	
2102	City of Albany	48.472.169	1,648,878	11,269,687	82,334	13,000,899	2,152,438	3,087,287	5,239,725	9,413,818	(923,569)	
2104	City of Ashland	30,987,200	1,054,092	7,204,465	93.485	8,352,042	1,376,007	2,570,785	3,946,792	6,018,048	(756,674)	
2105	City of Astoria	11,044,443	375,699	2,567,812	329,122	3,272,633	490,436	1,133,875	1,624,311	2,144,950	(229,145)	
2106	City of Beaverton	69,979,287	2,380,486	16,270,051	208,128	18,858,665	3,107,476	2,735,461	5,842,937	13,590,732	(745,525)	
2107	City of Bend	58,875,212	2,002,759	13,688,375	1.154.952	16.846.086	2,614,392	898,322	3,512,714	11,434,201	139,499	11,573,700
2109	City of Canby	9,980,098	339,493	2,320,354	187,631	2,847,478	443,173	418,100	861,273	1,938,243	(93,399)	1,844,844
2110	City of Coquille	2,530,080	86,066	588,239	27,437	701,742	112,350	388,247	500,597	491,369	(94,219)	
2111	City of Eugene	199,826,692	6,797,506	46,459,327	1,533,728	54,790,561	8,873,434	3,223,823	12,097,257	38,808,499	(276,940)	
2112	City of Forest Grove	354,540	12,060	82,430	188,150	282,640	15,744	1,345	17,089	68,855	44,306	113,161
2113	City of Grants Pass	25,329,432	861,632	5,889,045		6,750,677	1,124,770	1,612,632	2,737,402	4,919,249	(585,606)	
2113	City of Gresham	82.752.686	2.814.999	19.239.842	2,477,268	24.532.109	3,674,687	6,602	3,681,289	16,071,464	771.883	16.843.347
2115	City of Hillsboro	82,321,486	2,800,331	19,139,589	2,777,200	21,939,920	3,655,539	3.268.058	6,923,597	15,987,720	(1,174,606)	
2117	City of McMinnville	22,710,542	772,545	5,280,158	26,422	6,079,125	1,008,476	6,628,436	7,636,912	4,410,632	(1,705,739)	
2117	City of Ontario	11,121,348	378,315	2,585,692	239,268	3,203,275	493.851	745,168	1,239,019	2,159,886	(192,950)	1,966,936
2119	City of Oregon City	20,556,772	699.280	4,779,410	100,414	5,579,104	912.837	265.042	1,239,019	3,992,347	(31,675)	
2120	City of Lake Oswego	46,754,471	1,590,447	10,870,326	100,414	12,460,773	2,076,163	4,227,896	6,304,059	9,080,222	(1,390,781)	
2120	City of Portland	559,466,661	19,031,383	130,074,936	906,243	150,012,562	24,843,481	5,298,392	30,141,873	108,654,459	(873,572)	
2122	City of Redmond	18,529,708	630,325	4.308.122	997,798	5,936,245	822,824	5,270,392	822,824	3,598,669	267,295	3,865,964
2122	City of Redinond City of St. Helens	7,560,929	257,200	1,757,902	221,170	2,015,102	335,748	606,922	942,670	1,468,414	(212,701)	
2125	City of St. riefens City of Vernonia	1,102,371	37,499	256,299	139,794	433,592	48,952	35,668	84,620	214,092	22,030	236,122
2126	City of West Linn	15,030,176	511,282	3,494,487	177.410	4,183,179	667,425	601,673	1,269,098	2,919,022	(172,828)	2,746,194
2120	City of Cottage Grove	8,945,068	304,284	2,079,711	152,374	2,536,369	397,212	150,576	547,788	1,737,229	20.488	1,757,717
2128	City of Cottage Grove	3,369,615	114,624	783,429	49,305	947,358	149,630	147,062	296,692	654,416	(32,300)	
2128	City of Thiamook City of Sweet Home	1.072.333	36,478	783,429 249,315	49,303 350,018	635.811	47,618	147,002	47.618	208.259	(32,300)	316.787
2129	City of Sweet Home City of Drain	1,072,333 848,658	36,478 28.869	249,315 197,311	350,018 18,052	244,232	47,618 37,685	133,310	47,618 170,995	208,259 164,819	(28,481)	
2131		848,658 89,806,397	28,869 3,054,945	20,879,817	18,052	23,934,762	3,987,912	9,790,590	170,995	17,441,371	(3,267,412)	
2132	Eugene Water & Electric Board	89,806,397 8,142,888	3,054,945 276,997	20,879,817	4,452,510	23,934,762 6,622,713	3,987,912 361,590	9,790,590	13,778,502 758,478			
	McMinnville Water & Light Department					2,001,976				1,581,437 1,448,551	914,226	2,495,663 1,356,618
2138	City of Hood River	7,458,654	253,721	1,734,123	14,132		331,206	311,972	643,178		(91,933)	
2139	City of Reedsport	1,705,884	58,029	396,615	153,315	607,959	75,751	5,499	81,250	331,301	55,093	386,394
2140	City of Lebanon	9,476,883	322,375	2,203,357	212,675	2,738,407	420,827	253,519	674,346	1,840,513	(42,091)	
2142	City of Sherwood	12,015,388	408,728	2,793,555	83,467	3,285,750	533,551	553,412	1,086,963	2,333,518	(133,105)	
2143	City of Oakland	288,025	9,798	66,965	4,134	80,897	12,790	43,031	55,821	55,938	(10,211)	45,727

Deferred Inflows of Resources

Pension Expense / (Credit)

Deferred Outflows of Resources

			Differences between			Total Deferred Outflows of Resources Excluding	Net Difference between		Total Deferred Inflows of Resources Excluding		Net Amortization of	
Employer Number	Emple	oloyer Name Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Employer Specific Amounts (1)	Projected and Actual Investment Earnings	Changes in Employer Proportion	Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Deferred Amounts from	Total Pension Expense / (Credit) (1)
2145	City of Vale	767,723	26,116	178,494	14,233	218,843	34,091	54,612	88,703	149,100	(8,551)	140,549
2146 2147	City of Prineville	4,773,656	162,386	1,109,866	145,494 2.747	1,417,746	211,977	636,172	848,149	927,095	(233,443)	693,652
2147	City of Wheeler City of Klamath Falls	286,805 13,567,551	9,756 461,528	66,682 3,154,430	139,404	79,185 3,755,362	12,736 602,476	2,216 160,737	14,952 763,213	55,701 2,634,965	680 29,310	56,381 2,664,275
2149	City of Canyonville	458,272	15,589	106,547	31,645	153,781	20,350	75,851	96,201	89,001	(20,577)	68,424
2150	City of Bandon	3,622,242	123,218	842,164		965,382	160,848	247,598	408,446	703,479	(96,407)	607,072
2152	City of Coos Bay	14,241,146	484,441	3,311,040	79,054	3,874,535	632,387	696,633	1,329,020	2,765,784	(172,436)	2,593,348
2154	City of Pendleton	13,509,726	459,560	3,140,986	150,745	3,751,291	599,908	846,872	1,446,780	2,623,734	(187,594)	2,436,140
2155 2157	City of Corvallis City of Monmouth	42,365,930 5,548,117	1,441,162 188,730	9,849,998 1,289,927	34,089	11,291,160 1,512,746	1,881,287 246,368	2,319,509 219,996	4,200,796 466,364	8,227,921 1,077,504	(727,122) (55,013)	7,500,799 1,022,491
2158	City of Milton-Freewater	7,296,472	248,204	1,696,416	34,069	1,944,620	324.005	540,994	864,999	1,417,054	(175,696)	1,241,358
2159	City of Baker City	6,308,224	214,587	1,466,650	-	1,681,237	280,121	684,490	964,611	1,225,125	(210,127)	1,014,998
2160	City of Hermiston	10,431,848	354,860	2,425,385	123,640	2,903,885	463,233	635,486	1,098,719	2,025,977	(171,268)	1,854,709
2161	City of Pilot Rock	465,736	15,843	108,283	12,828	136,954	20,681	129,103	149,784	90,451	(35,259)	55,192
2162 2163	City of Clatskanie City of Milwaukie	2,141,038 15,699,686	72,832 534,056	497,787 3,650,147	21,437	592,056 4.583,885	95,074 697,155	174,280 38.458	269,354 735,613	415,813 3,049,048	(33,979)	381,834 3,158,054
2165	City of Cornelius	3,436,586	116,902	799,000	91,816	1,007,718	152,604	287,190	439,794	667,422	(82,755)	584,667
2166	City of Nyssa	1,322,542	44,989	307,489	17,151	369,629	58,728	162,512	221,240	256,852	(40,705)	216,147
2167	City of Athena	296,102	10,073	68,843	51,714	130,630	13,149	38,659	51,808	57,506	6,296	63,802
2168 2170	City of Oakridge	2,463,548	83,803 100,269	572,770 685,315	108,026 44,500	764,599 830,084	109,395	36,973	146,368 463,832	478,448	15,504	493,952 468,243
2170	City of Madras City of Sandy	2,947,614 7,452,354	253,507	1,732,658	44,500 178,845	2,165,010	130,891 330,927	332,941 107,726	463,832 438,653	572,458 1,447,327	(104,215) 6,401	468,243 1,453,728
2174	City of Mt. Angel	1,205,585	41,010	280,296	84.124	405,430	53,535	49,859	103,394	234,138	13.770	247.908
2175	City of Umatilla	2,598,513	88,394	604,149	109,573	802,116	115,389	-	115,389	504,659	48,296	552,955
2176	City of Scappoose	4,001,787	136,129	930,408	261,393	1,327,930	177,702	159,924	337,626	777,190	(7,773)	769,417
2177 2178	City of Condon	393,617	13,390	91,515	16,434	121,339	17,479	24,363	41,842	76,445	(7,951)	68,494
2178	City of Boardman City of Estacada	1,933,520 1,759,715	65,773 59,860	449,540 409,130	72,139 94,776	587,452 563,766	85,859 78,141	415,220 23,508	501,079 101,649	375,510 341,756	(102,542) 14,927	272,968 356,683
2179	City of Estacada City of Enterprise	1,739,713	42,565	290,923	94,770	333,488	55,564	136,146	191,710	243,015	(48,467)	194,548
2181	City of Central Point	8,170,507	277,936	1,899,627	75,277	2,252,840	362,817	453,509	816,326	1,586,801	(123,451)	1,463,350
2182	City of Cascade Locks	979,977	33,336	227,843	11,221	272,400	43,517	202,860	246,377	190,322	(48,264)	142,058
2183	City of Myrtle Point	1,732,331	58,929	402,764	51,326	513,019	76,925	140,987	217,912	336,437	(7,898)	328,539
2184 2185	City of Port Orford City of Wood Village	793,861 1,494,184	27,005 50,828	184,571 347,395	27,707 78,819	239,283 477,042	35,252 66,350	86,906 58,848	122,158 125,198	154,176 290,187	(15,412) (1,273)	138,764 288,914
2186	City of Chiloquin	82,695	2.813	19,226	70,019	22.039	3,672	7.612	11.284	16,060	(2,255)	13,805
2187	City of Philomath	2,844,185	96,751	661,268	113,019	871,038	126,298	7,729	134,027	552,371	28,950	581,321
2188	City of Talent	2,346,161	79,809	545,478	198,751	824,038	104,183	-	104,183	455,650	58,013	513,663
2189	City of Willamina										-	
2191 2192	City of Huntington City of North Plains	152,934 1,021,158	5,202 34,737	35,557 237,417	2,905 10.738	43,664 282,892	6,791 45,345	28,414 154,225	35,205 199,570	29,701 198,320	(5,592) (37,671)	24,109 160,649
2193	City of Heppner	239,731	8,155	55,737	101,567	165,459	10,645	17,680	28,325	46,558	24,855	71,413
2194	City of Cave Junction	667,230	22,697	155,130	1,399	179,226	29,629	124,756	154,385	129,583	(34,287)	95,296
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-
2196 2197	City of Hubbard	1,247,771	42,445	290,104	-	332,549	55,408 58,901	172,442	227,850 282,120	242,331	(57,987)	184,344
2197	City of Myrtle Creek City of Carlton	1,326,428 756,406	45,121 25,731	308,392 175,863	3,416 149,169	356,929 350,763	33,589	223,219 22,050	282,120 55,639	257,607 146,902	(57,951) 39,627	199,656 186,529
2199	City of Junction City	4,073,202	138,558	947,012	147,107	1,085,570	180,873	395,727	576,600	791.060	(121,427)	669,633
2200	City of Wallowa	199,011	6,770	46,270	2,070	55,110	8,837	5,707	14,544	38,650	(97)	38,553
2201	City of Coburg	810,083	27,557	188,343	36,950	252,850	35,972	33,372	69,344	157,327	4,793	162,120
2202 2203	City of Dallas	8,056,892	274,071 56,742	1,873,212 387,817	205.751	2,147,283 650,310	357,772	392,918	750,690 108,061	1,564,735	(137,913)	1,426,822 368,810
2203	City of Rockaway Beach City of Burns	1,668,046 1,245,610	42,372	289,602	115,006	446,980	74,071 55,312	33,990 18,476	73,788	323,952 241,911	44,858 21,076	262,987
2205	City of Elgin	147,428	5,015	34,277	80.430	119,722	6,547	-	6,547	28,632	19,150	47,782
2206	City of Weston	195,459	6,649	45,444	19,937	72,030	8,679	8,864	17,543	37,960	957	38,917
2207	City of Mill City	381,685	12,984	88,741	-	101,725	16,949	42,972	59,921	74,127	(13,449)	60,678
2208	City of Fairview	4,629,645	157,487	1,076,384	42,944	1,276,815	205,582	208,622	414,204	899,127	(39,841)	859,286
2209 2210	City of Monroe City of Helix	78,105	2,657	18,159	27,193	48,009	3,468	15,497	3,468 15,497	15,169	8,172 (3,803)	23,341 (3,803)
2211	City of Jefferson	-	-		-	-	-	15,477	15,477	-	(5,805)	(5,005)
2212	Town of Lakeview	1,387,748	47,207	322,649	62,863	432,719	61,624	43,439	105,063	269,516	8,831	278,347
2213	City of Stanfield	21,443	729	4,985	10,600	16,314	952	-	952	4,164	2,644	6,808
2214	City of Yamhill	686,367	23,348	159,579	51,826	234,753	30,479	5,863	36,342	133,300	12,773	146,073
2215 2216	City of Powers City of Brookings	12,552 4,763,999	427 162.057	2,918 1,107,621	6,848 3,894	10,193 1,273,572	557 211,548	509.645	557 721,193	2,438 925,220	1,631 (127,540)	4,069 797,680
2217	City of Sutherlin	3,269,663	111,224	760,190	317,525	1,188,939	145,192	114,587	259,779	635,004	45,968	680,972
2218	City of Prairie City	281,117	9,563	65,359	17,754	92,676	12,483	6,011	18,494	54,596	7,197	61,793
2219	City of Sheridan	1,233,900	41,974	286,879	115,634	444,487	54,792	58,987	113,779	239,637	5,537	245,174
2220	City of Garibaldi	712,971	24,253	165,764 255,374	27,758 3,637	217,775	31,660 48,775	49,398	81,058	138,467	2,368	140,835
2221 2222	City of Sisters City of Jacksonville	1,098,390 1,508,167	37,364 51,303	255,374 350,646	3,637 26,695	296,375 428,644	48,775 66,971	97,689 43,955	146,464 110,926	213,319 292,902	(22,705) (4,818)	190,614 288,084
2223	City of Cannon Beach	3,821,487	129,996	888,488	322,311	1,340,795	169,696	61,275	230,971	742,174	62,720	804,894
2224	City of Falls City	233,299	7,936	54,242	14,810	76,988	10,360	47,201	57,561	45,309	(8,846)	36,463
2225	City of Echo	366,274	12,460	85,158	3,189	100,807	16,265	25,057	41,322	71,134	(5,839)	65,295

					Deferred Outfloo	ws of Resources		Des	ferred Inflows of Resourc	ces		Pension Expense / (Credit	)
Employer Number		Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts <sup>(1)</sup>	Proportionate Share of Plan Pension Expense		Total Pension Expense /
2226	City of Hines	1	596,392	20,287	138,660	31,364	190,311	26,483	104,702	131,185	115,826	(21,320)	
2227	Town of Bonanza											-	
2228 2229	City of Turner City of John Day		704,899 732,495	23,979 24,917	163,888 170,304	50,947	238,814 195,221	31,301 32,527	51,260 152,837	82,561 185,364	136,899 142,258	(3,134)	133,765 102,465
2231	City of Banks		299,602	10,192	69,657	21.930	101,779	13.304	70.182	83,486	58.186	(7,942)	50,244
2232	City of Joseph		253,918	8,638	59,035	1,804	69,477	11,275	37,698	48,973	49,314	(8,937)	
2233	City of Lafayette		763,101	25,958	177,420	58,183	261,561	33,886	74,566	108,452	148,202	(6,987)	
2234	City of Aumsville		1,485,150	50,520	345,294	197,180	592,994	65,949	47,527	113,476	288,432	48,606	337,038
2235 2236	City of Amity		360,683 1,355,436	12,269 46,108	83,858 315,136	39,104 122,174	135,231 483,418	16,016 60,189	124,126 14,937	140,142 75,126	70,048 263,240	(30,579) 27,881	39,469 291,121
2236	City of Creswell City of Troutdale		2,978,687	40,108 101,326	692,539	23.741	483,418 817.606	132,271	1,909,179	2,041,450	578,493	(578,280)	
2238	City of Warrenton		4,579,583	155,784	1,064,744	25,920	1,246,448	203,359	275,340	478,699	889,404	(61,298)	
2240	City of Wilsonville		14,040,393	477,612	3,264,365	65,883	3,807,860	623,473	1,732,828	2,356,301	2,726,796	(474,442)	
2241	City of Bay City		559,359	19,028	130,050	44,313	193,391	24,839	1,767	26,606	108,634	10,383	119,017
2242 2243	City of Gaston		329,975	11,225	76,718	456	- 88,399	14,653	250,543	265,196	64,085	(80,639)	(16,554)
2243	City of Brownsville City of Lakeside		316.361	10,762	76,718	22.016	106,331	14,033	250,545 87,265	101,313	61,441	(9,301)	52,140
2245	City of Dundee		1,006,266	34,230	233,955	12,641	280,826	44,684	21,177	65,861	195,428	(1,008)	
2246	City of Merrill		82,889	2,820	19,272	15,361	37,453	3,681	1,371	5,052	16,098	6,095	22,193
2247	City of Malin		158,879	5,405	36,939	-	42,344	7,055	14,669	21,724	30,856	(5,969)	24,887
2248	City of Fossil		136,961	4,659	31,843	4,968	41,470	6,082	4,826	10,908	26,599	(516)	
2249 2250	City of Phoenix		1,128,765 686,876	38,397 23,365	262,436 159,697	79,292	380,125 183,062	50,124 30,501	290,643 91,451	340,767 121,952	219,218 133,399	(35,633)	183,585 99.874
2250	City of Gold Beach City of Rogue River		1,198,068	40,755	278,549	4.845	324,149	53,201	83,668	121,932	232,678	(33,271)	
2252	City of Dayton		608,529	20,700	141,482	90,916	253,098	27,022	10.544	37,566	118,183	26,185	144,368
2253	Town of Butte Falls		46,385	1,578	10,784	8,567	20,929	2,060	10,229	12,289	9,009	(1,923)	7,086
2254	City of Shady Cove		139,865	4,758	32,518	48,818	86,094	6,211	21,262	27,473	27,163	9,268	36,431
2255	Town of Canyon City		237,224	8,070	55,154	12,051	75,275	10,534	9,044	19,578	46,071	986	47,057
2256 2257	City of Jordan Valley		359,545	12.231	83.594	29,534	125,359	15,966	3,103	19,069	69,827	- 8.351	78,178
2257	City of Culver City of Adair Village		359,545 333,466	12,231	83,594 77,530	29,534 43,891	125,359	15,966	3,103 80,704	19,069 95,512	64,763	8,351 (13,489)	
2259	Town of Hammond		333,400	11,344	77,550	+3,091	132,703	14,000	00,704	93,312	04,703	(13,409)	31,274
2260	City of Riddle		513,584	17,471	119,407	27,756	164,634	22,806	15,936	38,742	99,744	1,656	101,400
2261	City of Waldport		586,701	19,958	136,407	113,255	269,620	26,053	26,758	52,811	113,944	18,898	132,842
2262	City of Dufur		170,618	5,804	39,668	2,872	48,344	7,576	14,997	22,573	33,136	(3,936)	29,200
2263	City of La Grande		4,075,567	138,639	947,562	10,522	1,096,723	180,978	173,242	354,220	791,519	(46,214)	
2264 2265	City of Gervais City of Westfir		576,389 26,369	19,607 897	134,009 6,131	8,942 5,951	162,558 12,979	25,595 1,171	60,831 17,189	86,426 18,360	111,941 5,121	(16,576) (1,930)	95,365 3,191
2266	City of Westin		734,343	24,980	170,733	1,022	196,735	32,609	34,701	67,310	142,617	(9,031)	
2267	City of Independence		4,675,041	159,031	1,086,938	92,733	1,338,702	207,598	28,734	236,332	907,943	33,359	941,302
2268	City of Harrisburg		1,129,674	38,428	262,647	69,508	370,583	50,164	104,259	154,423	219,395	(19,359)	200,036
2269	City of Durham		142,592	4,851	33,152	18,883	56,886	6,332	3,989	10,321	27,693	3,855	31,548
2270 2271	City of Lyons City of Columbia City		112,212 830,617	3,817 28,255	26,089 193,117	6,324	29,906 227,696	4,983 36,884	20,705 89,548	25,688 126,432	21,793 161,315	(8,247) (30,571)	13,546 130,744
2271	City of Columbia City		256,229	28,233 8,716	59,573	92,992	161,281	11,378	89,548 16,577	27,955	49,763	18,297	68,060
2273	City of Silverton		4,866,719	165,551	1,131,503	7,376	1,304,430	216,110	271,053	487,163	945,169	(77,043)	868,126
2274	City of Gold Hill		82,042	2,791	19,075	15,556	37,422	3,643	74,374	78,017	15,933	(12,367)	3,566
2275	City of Toledo		2,634,706	89,625	612,564	56,719	758,908	116,996	99,093	216,089	511,688	(6,156)	
2276	City of Newport		4,102,981	139,571	953,935	279,816	1,373,322	182,196	285,883	468,079	796,843	(4,813)	792,030
2277	City of Rajneeshpuran City of Springfield	1	45,585,971	1,550,698	10,598,652	983.719	13,133,069	2.024.275	921.892	2.946.167	8,853,287	32.837	8,886,124
2279	City of Keizer		9,064,626	308.351	2,107,508	156.199	2,572,058	402,521	148.200	550,721	1,760,448	10,793	1,771,241
2280	City of Winston		1,369,795	46,596	318,475	12,596	377,667	60,827	202,758	263,585	266,029	(44,302)	221,727
2281	City of Manzanita		901,628	30,671	209,627	5,868	246,166	40,037	198,983	239,020	175,106	(47,439)	
2282	City of Eagle Point		1,403,803	47,753	326,381		374,134	62,337	103,950	166,287	272,634	(31,235)	241,399
2283 2284	City of Maupin City of Halsey		412,964 307,535	14,048 10.461	96,013 71,501	71,321 41,980	181,382 123,942	18,338 13,656	1,977 6,563	20,315 20,219	80,202 59,727	20,740 13,105	100,942 72,832
2284	City of Veneta		1,485,698	50,539	345,422	30,823	426,784	65,973	32,330	98,303	288,539	(929)	287,610
2286	City of Millersburg		247,882	8,432	57,632	2,727	68,791	11,007	101,762	112,769	48,141	(24,912)	
2287	City of King City		612,925	20,850	142,504	17,748	181,102	27,217	57,889	85,106	119,037	(8,383)	110,654
2288	City of Tualatin		19,051,743	648,083	4,429,494	40,729	5,118,306	846,005	1,189,976	2,035,981	3,700,054	(411,212)	3,288,842
2289	City of St Paul		2 550 57		-			-	-	105.05	*00	10.515	-
2290 2291	City of Molalla City of Florence		2,558,984 4,094,744	87,049 139,291	594,959 952,020	151,084 122,101	833,092 1,213,412	113,633 181,830	71,603 81,071	185,236 262,901	496,982 795,243	18,319 14,540	515,301 809,783
2291	City of North Bend		6,514,833	221,615	1,514,686	62,901	1,799,202	289,295	303,654	592,949	1,265,251	(89,668)	1,175,583
2293	City of Lowell		322,734	10,978	75,035	92,379	178,392	14,331	62,507	76,838	62,678	137	62,815
2294	City of Depoe Bay		1,120,547	38,118	260,525		298,643	49,759	63,284	113,043	217,622	(20,122)	197,500
2295	City of Tigard		11,107,323	377,838	2,582,432	70,702	3,030,972	493,228	286,334	779,562	2,157,162	(76,193)	2,080,969
2296	City of Happy Valley		6,711,544	228,307	1,560,421	857,149	2,645,877	298,030	4,858	302,888	1,303,454	248,508	1,551,962
2297	City of Rainier City of Lincoln City		1,447,457 10,734,766	49,238 365,165	336,531 2,495,813	103,443 51,515	489,212 2,912,493	64,275 476,684	17,820 586,071	82,095 1,062,755	281,112 2,084,807	22,922 (172,751)	304,034 1.912.056
2298	City of Lincoln City		9,407	305,105	2,493,813	5,359	7,866	4/0,084	26,831	1,062,755	2,084,807	(6,991)	(5,164)
2300	City of Yachats		610,722	20,775	141,992	694	163,461	27,120	144,570	171,690	118,609	(37,199)	81,410
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			Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense / (Credit)				
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2301	City of Moro	94,722	3,222	22,023	5,942	31,187	4,206	25,010	29,216	18,396	(3,551)	14,845
2302	City of Mt. Vernon	219,514 12,969,468	7,467 441.183	51,036 3,015,377	4,704 43,139		9,748 575,918	2,003,572	9,748 2,579,490	42,632 2,518,810	2,253	44,885
2303	City of Woodburn City of Gladstone	4,998,225	170,025	1,162,078	389,763		221,949	387,377	609,326	2,318,810 970,709	(556,419) 5,025	1,962,391 975,734
2305	City of Elkton	59,048	2,009	13,729	4,342		2,622	16,525	19,147	11,468	(5,505)	5,963
2306	City of Imbler	6,440	219	1,497	3,513	5,229	286		286	1,251	836	2,087
2307	City of Yoncalla	348,882	11,868	81,114	40,939	133,921	15,492	11,810		67,757	6,241	73,998
2308	City of North Powder	100,262	3,411	23,311	683		4,452	4,220	8,672	19,472	(797)	18,675
2309 2501	City of Gearhart Port of The Dalles	722,170 250,493	24,566 8,521	167,903 58,239	46,220	192,469 112,980	32,068 11,123	32,549 184	64,617 11,307	140,253 48,648	(10,000) 15,160	130,253 63,808
2507	Port of Astoria	1,335,496	45,430	310,500	40,220	355,930	59,304	144,887	204,191	259,368	(41,625)	217,743
2508	Multnomah Drainage	2,798,560	95,199	650,660	277,874		124,272		124,272	543,511	84,931	628,442
2510	Horsefly Irrigation District	95,203	3,239	22,135	17,809	43,183	4,228	14,099	18,327	18,490	2,655	21,145
2511	Grants Pass Irrigation District	913,688	31,081	212,431	37,581	281,093	40,573	30,170	70,743	177,448	(3,871)	
2512 2513	Port of Portland	99,928,241 2,665,621	3,399,260 90,676	23,233,126 619,752	3,037,678	29,670,064 956,880	4,437,379 118,369	2,316,176 73,439	6,753,555 191.808	19,407,142 517.692	340,933 27,259	19,748,075 544,951
2515	Port of Coos Bay Klamath County Fire District 1	13,959,058	90,676 474,845	3,245,455	246,452	3,720,300	619,861	73,439 839,136	1,458,997	2,711,000	(298,908)	2,412,092
2518	Clackamas County Housing Authority	3,659,723	124,493	850,879	7,523		162,512	334,361	496,873	710,758	(91,597)	619,161
2519	Home Forward	21,456,770	729,895	4,988,658	104,442		952,802	1,286,608	2,239,410	4,167,136	(295,357)	3,871,779
2521	League of Oregon Cities	1,508,554	51,317	350,736	-	402,053	66,988	3,813,667	3,880,655	292,978	(918,526)	(625,548)
2522	Lane Council of Governments	18,401,958	625,980	4,278,420	846,813		817,151	475,390	1,292,541	3,573,859	85,890	3,659,749
2526 2527	Clatskanie PUD	5,591,706	190,213	1,300,061	-	1,490,274	248,303	310,405 509.712	558,708	1,085,970	(112,673)	973,297
2527	Deschutes Valley Water District Columbia River Fire & Rescue	2,981,629 6,687,374	101,426 227,484	693,223 1,554,802	25,121 19,374	819,770 1,801,660	132,401 296,957	239,896	642,113 536,853	579,064 1,298,760	(136,561) (60,274)	
2529	East Fork Irrigation District	228.739	7.781	53,181	25,024		10,157	31.820	41,977	44.424	(534)	43.890
2530	River Road Water District	457,660	15,568	106,405		121,973	20,323	74,407	94,730	88,882	(24,402)	
2531	Oregon School Boards Association	5,017,171	170,669	1,166,483	19,129	1,356,281	222,791	404,718	627,509	974,389	(103,338)	871,051
2533	Owyhee Irrigation District	2,353,504	80,059	547,185	-	627,244	104,509	462,553	567,062	457,076	(157,211)	299,865
2535	Athena Cemetary Maintenance District 1	-	-	-	-	-	-	-	-	-	-	-
2536	Valley View Cemetery	-	-	-	-		-	-	-	-	-	-
2538 2540	Clackamas Vector Control West Extension Irrigation District	581,194 472,837	19,770 16,085	135,127 109,934	146,396 80.199	301,293 206.218	25,808 20,997	114,006 52.820	139,814 73.817	112,874 91,830	487 2.265	113,361 94.095
2541	Jackson County Vector Control District	237,609	8,083	55,244	70,967	134.294	10,551	93.147	103.698	46.146	(9,948)	36,198
2542	Rainbow Water District	895,446	30,460	208,190	2,358	241,008	39,763	38,504	78,267	173,905	(14,192)	159,713
2544	Santa Clara Rural Fire Protection District	446,800	15,199	103,880	77,068	196,147	19,840	76,479	96,319	86,773	(1,739)	85,034
2545	Council of Governments	11,305,026	384,563	2,628,397	49,413	3,062,373	502,007	713,988	1,215,995	2,195,558	(145,564)	2,049,994
2547 2549	Metzger Water District Rogue River Fire District	1,585,716	53.941	368.676	73,337	495,954	70.415	116.831	187,246	307,963	(5.707)	302.256
2549	Nyssa Road Assessment District 2	1,383,716 379,590	12.913	508,076 88,254	13,331	493,934 101.167	16,856	126,561	187,246	73,720	(41,498)	
2551	Sandy Fire Department	1,854,402	63.081	431.145	52,742		82,346	52,455	134.801	360,145	(12,264)	347,881
2552	Winston-Dillard Fire District	1,697,613	57,748	394,692	14,108	466,548	75,384	246,795	322,179	329,695	(80,901)	248,794
2553	Tangent Rural Fire Protection District	335,572	11,415	78,020	901	90,336	14,901	24,377	39,278	65,172	(7,050)	58,122
2555	Monroe Fire Department	143,544	4,883	33,374	23,460	61,717	6,374	220	6,594	27,878	5,691	33,569
2556 2557	Jackson County Fire District 5	6,813,125	231,762 51,537	1,584,039 352,240	339,948 291.912	2,155,749 695,689	302,541 67,276	167,100	469,641 67,276	1,323,182 294,234	20,812 95,379	1,343,994 389,613
2559	Estacada Fire Department Keizer Fire Department	1,515,023 4,545,568	154,627	1,056,836	237,461	1.448.924	201.849	267,372	469.221	294,234 882,798	95,379	389,613 882,268
2561	Jefferson Rural Fire Protection District	486.197	16,539	113.040	17.738	147.317	21,590	23.025	44,615	94.425	(704)	93.721
2562	Wy'East Fire District	75,912	2,582	17,649	1,239	21,470	3,371	44,907	48,278	14,743	(18,048)	(3,305)
2563	Central Oregon Irrigation District	3,023,576	102,853	702,976	41,796	847,625	134,264	62,596	196,860	587,211	(10,243)	576,968
2564	Illinois Valley Fire District	683,051	23,235	158,808	84,025	266,068	30,331	7,759	38,090	132,656	31,313	163,969
2567	Charleston Rural Fire Protection District	199,023	6,770	46,273	-	53,043	8,838	85,829	94,667	38,652	(21,849)	16,803
2568	Molalla Rural Fire Protection District 73 Central Oregon Intergovernmental Council	2,246,353 3,629,276	76,414 123,457	522,273 843,800	202,309	800,996 979,390	99,751 161,160	68,777 813,031	168,528 974,191	436,266 704,845	60,360 (221,600)	496,626 483,245
2570	Port of St. Helens	449,811	15,301	104,580	7,174	127,055	19,974	70,620	90,594	87,358	(17,228)	70,130
2571	Crystal Springs Water District	617,831	21,017	143,645	67,936	232,598	27,435	11,419	38,854	119,990	13,881	133,871
2572	Local Government Personnel Institute	763,898	25,986	177,605	211,204	414,795	33,921	162,110	196,031	148,357	(14,039)	134,318
2573	Goshen Fire District	121,077	4,119	28,150	18,620	50,889	5,377	129,075	134,452	23,515	(29,515)	(6,000)
2575 2576	Jefferson County Rural Fire Protection District 1	680,486 1.624.390	23,148 55,257	158,212 377,668	35,578	216,938	30,217 72,132	16,925 12,086	47,142 84.218	132,158 315,474	4,395 95.487	136,553 410.961
2576 2579	Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	1,624,390 4,139,275	55,257 140,806	962,373	379,273 398,962	812,198 1,502,141	72,132 183,807	12,086	84,218 347,535	315,474 803,892	95,487 38,668	410,961 842,560
2580	Marion County Fire District 1	7,095,817	241,378	1,649,764	9,612	1,900,754	315,094	1,183,076	1,498,170	1,378,084	(345,918)	1,032,166
2581	Port of Umatilla	406,033	13,812	94,402	5,902	114,116	18,030	47,133	65,163	78,856	(10,696)	68,160
2582	Talent Irrigation District	1,053,347	35,832	244,901	1,254	281,987	46,775	53,253	100,028	204,571	(21,885)	182,686
2585	Rogue River Valley Irrigation District	525,621	17,880	122,206	7,387	147,473	23,341	22,347	45,688	102,081	(4,332)	97,749
2587 2588	Tualatin Valley Irrigation District	398,866	13,568	92,736	79,562	185,866	17,712	51,412	69,124	77,464	1,166	78,630
2588 2589	Clatskanie Rural Fire Protection District West Slope Water District	1,753,916 840,357	59,663 28,586	407,782 195,381	209,764 60,884	677,209 284,851	77,884 37,317	66,689 142,928	144,573 180,245	340,629 163,206	58,393 (29,983)	399,022 133,223
2589	Redmond Fire & Rescue	7,493,301	28,386 254,900	1,742,178	41.859	2,038,937	37,317	600,371	933.116	1,455,280	(135,164)	1,320,116
2592	Medford Irrigation District	441,667	15,024	102,687	24,536	142,247	19,613	190,573	210,186	85,777	(42,744)	43,033
2594	Metro	90,736,337	3,086,579	21,096,026	3,134,529	27,317,134	4,029,206	102,691	4,131,897	17,621,975	949,184	18,571,159
2595	Canby Fire District	3,316,984	112,834	771,193	5,111	889,138	147,293	471,249	618,542	644,194	(139,613)	504,581
2596	Bend Parks & Recreation	8,386,234	285,275	1,949,783	467,738	2,702,796	372,396	195,185	567,581	1,628,697	57,447	1,686,144
2597	Mapleton Water District	57,533	1,957	13,376	1,487	16,820	2,555	4,788	7,343	11,174	(1,547)	9,627

			Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2598	Marion County Housing Authority	349,401	11,886	81,235	167,894	261,015	15,515	11,141	26,656	67,858	34,433	102,291
2599	South Suburban Sanitary District	1,288,438	43,829	299,559	3,781	347,169	57,214	62,252	119,466	250,229	(19,474)	230,755
2600 2601	Winston-Dillard Water District Baker Valley Irrigation District	707,940 14.034	24,082 477	164,595 3,263	4,023 6,447	192,700 10.187	31,437	28,254 5,582	59,691 6.205	137,490 2,726	(7,983) (278)	129,507 2,448
2602	Aumsville Rural Fire Protection District	357,280	12.154	83,067	22,573	117.794	15,865	46,670	62,535	69,388	(4.911)	64.477
2603	Corbett Water District	316,427	10,764	73,569	1,208	85,541	14,051	43,112	57,163	61,454	(11,867)	49,587
2604	Netarts-Oceanside Sanitary District	352,052	11,976	81,852	11.664	105,492	15,633	51,570		68,372	(7.060)	61,312
2605	Scio Fire District	184,628	6,280	42,926	48,499	97,705	8,199		8,199	35,857	17,084	52,941
2606	West Valley Housing Authority	1,416,229	48,176	329,271	101,052	478,499	62,889	152,499	215,388	275,047	(32,841)	242,206
2607	Hoodland Fire District 74	1,699,335	57,806	395,092	57,573	510,471	75,460	171,661	247,121	330,029	(41,510)	288,519
2608 2610	Gaston Rural Fire Protection District Turner Fire District	201,015 745,539	6,838 25,361	46,736 173,336	2,538 109,875	56,112 308,572	8,926 33,106	3,595	12,521 33,106	39,039 144,792	(450) 37,785	38,589 182,577
2610	Community Services Consortium	6,107,087	207.745	1,419,886	67,547	1,695,178	271,189	504,489	775,678	1,186,062	(167,095)	1,018,967
2613	Polk Soil & Water Conservation District	185,191	6,300	43,057	4,172	53,529	8,224	21,013	29,237	35,966	(8,161)	27,805
2614	Mountain Valley Mental Health Program	-	-	-	-	-	-	-	-	-	-	-
2615	Humanities Council	73,135	2,488	17,004	-	19,492	3,248	47,055	50,303	14,204	(12,466)	1,738
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	42,448,376	1,443,967	9,869,167	1,477,994	12,791,128	1,884,948	95,957	1,980,905	8,243,932	364,831	8,608,763
2618 2619	Estacada Cemetery District Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	1,115,537	37.947	259,360	238,529	535,836	49,536	29,904	79,440	216,649	42.791	259,440
2623	Evans Valley Fire District 6	21,554	733	5,011	10,418	16,162	957		957	4,186	2,629	6,815
2624	Klamath Vector Control	122,730	4,175	28,535	9,660	42,370	5,450	43,801	49,251	23,836	(16,223)	7,613
2625	Port of Newport	858,385	29,200	199,573	112,946	341,719	38,117	25,562	63,679	166,708	21,396	188,104
2626	Tillamook Peoples Utility District	12,128,214	412,566	2,819,787		3,232,353	538,561	1,192,411	1,730,972	2,355,430	(353,276)	2,002,154
2628 2629	McKenzie Fire & Rescue Fire District Metropolitan Wastewater Management Commission	724,771	24,655	168,508	80,643	273,806	32,184	16,297	48,481	140,758	15,470	156,228
2629	Sheridan Fire District	717.019	24.391	166,706	76,715	267,812	31,840	31,579	63,419	139,253	8,298	147,551
2631	Arch Cape Water-Sanitary District	189,230	6,437	43,996	14.352	64,785	8,403	14,016	22,419	36,750	(2,327)	34,423
2632	Umpqua Regional Council of Governments	67,802	2,306	15,764	2,799	20,869	3,011	1,950	4,961	13,168	1,430	14,598
2633	Port of Cascade Locks	758,322	25,796	176,308	122,092	324,196	33,674	27,700	61,374	147,274	33,741	181,015
2637	Northeast Oregon Housing Authority	1,186,184	40,350	275,786	6,490	322,626	52,673	54,570	107,243	230,370	(16,568)	213,802
2638	North Douglas County Fire & EMS	522,349	17,769	121,445	202,213	341,427	23,195	109,265	132,460	101,446	14,885	116,331
2641 2642	Suburban East Salem Water District Dexter Rural Fire Protection District	556,429 74,872	18,928 2.547	129,369 17,408	30,033	148,297 49,988	24,709 3,325	46,530 34,087	71,239 37,412	108,065 14,541	(18,018) (4,398)	90,047 10,143
2642	Sweet Home Cemetery	107,124	3,644	24.906	30,033	49,988 28,746	3,323 4.757	20.387	25,144	20.805	(7,689)	13,116
2644	Lakeside Water District	151,197	5,143	35,153	- 170	40,296	6,714	32,741	39,455	29,364	(9,461)	19,903
2645	Chiloquin Agency Lake Rural Fire Protection District	169,432	5,764	39,393	17,052	62,209	7,524	13,472	20,996	32,906	(846)	32,060
2646	Keno Rural Fire Protection District	205,845	7,002	47,859	45,905	100,766	9,141	54,310	63,451	39,977	995	40,972
2647	Crooked River Ranch Rural Fire Protection District	781,901	26,598	181,790	137,049	345,437	34,721	62,778	97,499	151,854	9,253	161,107
2648 2649	Black Butte Ranch Rural Fire Protection District	1,231,892 37,704	41,905 1.283	286,413 8,766	20,715 863	349,033 10,912	54,703 1,674	83,013 75,049	137,716 76,723	239,247 7,322	(10,008) (17,960)	229,239 (10,638)
2649	Colton Fire Department Pleasant Hill Fire Department	111,732	3,801	25,978	3.018	32,797	4,962	75,049 5,149	10,111	21,700	(17,960)	21,868
2651	Imbler Rural Fire Protection District	45,420	1,545	10,560	92	12,197	2,017	6,793	8,810	8,821	(1,953)	6,868
2652	The Oregon Consortium	-	-	-	5,982	5,982	-	285,195	285,195	-	(70,632)	(70,632)
2653	Umatilla Fire Department	95,243	3,240	22,144	-	25,384	4,229	103,044	107,273	18,497	(26,975)	(8,478)
2654	Spring Valley Rural Fire Protection District											
2655 2657	North Bay Rural Fire Protection District Mid-Willamette Valley Senior Service Agency	77,275 18,671,003	2,629 635,132	17,966 4,340,973	79 1,721,282	20,674 6,697,387	3,431 829,098	16,524	19,955 829,098	15,008 3,626,110	(5,457) 546,163	9,551 4,172,273
2658	Salem Metropolitan Communication Agency	312,143	10,618	72,573	17,142	100,333	13,861	10,399	24,260	60,622	3,832	64,454
2659	Silverton Fire District	652,367	22,192	151,674	2,065	175,931	28,969	88,058	117,027	126,697	(28,580)	98,117
2660	Tualatin Valley Fire & Rescue	99,105,195	3,371,262	23,041,770	2,766,720	29,179,752	4,400,831	351,502	4,752,333	19,247,298	631,699	19,878,997
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	36,257	1,233	8,430	1,340	11,003	1,610	3,027	4,637	7,041	(246)	6,795
2663 2664	Metropolitan Area Communications Commission Applegate Valley Rural Fire Protection District 9	1,455,741	49,520	338,457	15,028	403,005	64,643	167,393	232,036	282,721	(49,057) 25,937	233,664
2664 2665	N NE Community Mental Health Center	935,116 170,989	31,810 5,817	217,413 39,755	108,424	357,647 45,572	41,524 7,593	10,226 16,650	51,750 24,243	181,610 33,208	(5,293)	207,547 27,915
2666	Central City Concern	170,585	5,617	37,133	-	75,572	1,373	10,050	24,243	33,200	(3,273)	27,713
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc.	=	-		-			-			-	-
2669	Roseburg Urban Sanitary Authority	1,421,649	48,360	330,531	5,032	383,923	63,129	131,966	195,095	276,100	(35,382)	240,718
2670 2671	Mt. Hood Community Mental Health Center Columbia 911 Communications District	315,874 2,006,278	10,745 68,248	73,440 466,456	12 8,711	84,197 543,415	14,027 89,090	48,427 182,297	62,454 271,387	61,346 389,641	(16,026) (52,701)	45,320 336,940
2671	Rockwood Water PUD	2,006,278	68,248 86,189	466,456 589,082	8,711 103.491	543,415 778,762	89,090 112,511	182,297	248,238	389,641 492,073	(32,701)	336,940 454,273
2672	Port Orford Library	2,555,708	2,346	16,038	33,007	51,391	3,063	133,727	3,602	13,397	7,983	454,275 21,380
2674	Nestucca Rural Fire District	461,717	15,706	107,348	29,208	152,262	20,503	-	20,503	89,670	9,573	99,243
2675	Salmon Harbor-Douglas County	414,930	14,115	96,470	46,147	156,732	18,425	11,945	30,370	80,584	11,508	92,092
2676	Woodburn Fire District	2,803,214	95,357	651,742	90,473	837,572	124,479	270,314	394,793	544,414	(47,253)	497,161
2677 2678	Portland Private Industry Council Inc.	918.866	31,257	213.635	156.994	401.886	40.803	-	40.803	178.454	48.391	226.045
2678 2679	Central Oregon Regional Housing Authority Columbia River Public Utility District	918,866 6,004,538	31,257 204,256	213,635 1,396,044	156,994 72,232	401,886 1,672,532	40,803 266,635	134,379	40,803 401,014	178,454	48,391 (34,925)	226,845 1,131,221
2681	Cloverdale Rural Fire Protection District	361,351	12,292	84,013	45,936	1,072,332	16,046	7,889	23,935	70,178	9,668	79,846
2684	Parkdale Fire District	255,552	8,693	59,415	3,437	71,545	11,348	7,630	18,978	49,631	(1,900)	47,731

			Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense / (Credit)				
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)		Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense /
2685	Oregon Community College Association	342,609	11,655	79,656	82,020	173,331	15,214	-	15,214	66,538	28,354	94,892
2686	Weston Cemetery	23,371	795	5,434	-	6,229	1,038	9,678	10,716	4,539	(3,027)	1,512
2687	Columbia Drainage Vector Control District	228,012	7,756	53,012	42,273	103,041	10,125	52,118	62,243	44,282	(8,338)	35,944
2688	Polk County Fire District 1	1,732,429	58,932	402,786		461,718	76,930	164,324	241,254	336,456	(46,987)	
2689 2692	Redmond Area Park & Recreation District Siuslaw Public Library	476,741 553,374	16,217 18,824	110,841 128,658	2,909 18,136	129,967 165,618	21,170 24,573	8,160 54,695	29,330 79,268	92,588 107,471	(3,403)	89,185 98,138
2692	City-County Insurance Services	6,577,304	223.740	1,529,211	3,588,255	5,341,206	24,373	354,615	/9,208 646.684	1,277,383	724.009	2,001,392
2694	Philomath Fire Department	657,838	22,378	152,946	202,442	377,766	29,212	204,366	233,578	1,277,363	(16,389)	
2695	Washington County Consolidated Communications Agency	11,391,744	387,513	2,648,559	202,112	3,036,072	505,858	788,736	1,294,594	2,212,400	(249,458)	
2696	Stayton Fire District	820,951	27,926	190,870	1,705	220,501	36,455	134,799	171,254	159,438	(39,156)	
2697	Oregon Museum Park	-		-	-			-			-	
2698	Halsey Shedd Rural Fire Protection District	62,773	2,135	14,595	6,312	23,042	2,787	22,820	25,607	12,191	(2,727)	
2699	Chetco Library Board	383,083	13,031	89,066	4,328	106,425	17,011	29,620	46,631	74,399	(9,907)	64,492
2700	Lowell Rural Fire Protection District											
2701 2702	Sisters-Camp Sherman Rural Fire Protection District Banks Fire District 13	2,966,285	100,904 9,565	689,656	334,867 25,901	1,125,427	131,720 12,486	175,128 79,272	306,848	576,084	41,859	617,943
2702	Westport Sewer District	281,190	9,565	65,376	25,901	100,842	12,486	79,272	91,758	54,610	(8,935)	45,675
2703	Clatsop County 4-H District	-	-		-	-	-	13.984	13,984	-	(9,988)	(9,988)
2704	Lebanon Fire District	5,701,926	193.962	1,325,687	14,134	1,533,783	253,198	404,492	657,690	1,107,376	(117,844)	
2707	Clatskanie Library	153,942	5,237	35,791	4,235	45,263	6,836	6,427	13,263	29,897	(1,483)	
2708	Milton-Freewater Cemetery District 3	17,124	583	3,981	-	4,564	760	25,893	26,653	3,326	(10,513)	
2709	Scappoose Public Library	189,927	6,461	44,158	23,829	74,448	8,434	16,755	25,189	36,886	2,128	39,014
2710	Klamath County Emergency Communications District	1,030,835	35,066	239,667	-	274,733	45,775	111,472	157,247	200,199	(34,174)	
2712	Jefferson County EMS	964,917	32,824	224,341	162,465	419,630	42,848	4,976	47,824	187,397	42,108	229,505
2713	Port of Tillamook Bay	1,322,884	45,001	307,568	73,996	426,565	58,744	27,543	86,287	256,918	10,850	267,768
2714	Winchester Bay Sanitary District	150,231	5,110	34,928	-	40,038	6,671	17,170	23,841	29,176	(6,292)	
2715	Jackson County Fire District 3	10,587,398	360,152	2,461,550	191,922	3,013,624	470,140	726,136	1,196,276	2,056,187	(98,018)	
2716	Neskowin Water District	308,080	10,480	71,628	56,664	138,772	13,681	68,679	82,360	59,833	(7,815)	
2717	Ice Fountain Water District	304,439	10,356	70,781	15,661	96,798	13,519	1,382	14,901	59,125	4,241	63,366
2718	Curry Library	132,300	4,500	30,759	50,719	85,978	5,875	-	5,875	25,694	14,437	40,131
2719 2720	Human Solutions, Inc. Tri-Met	-	-	-	-	-	-	-	-	-	-	-
2720	Klamath Housing Authority	686,729	23,360	159,663	35,634	218,657	30,495	84,210	114,705	133,370	(25,151)	108,219
2722	Tillamook 9-1-1	494,515	16,822	114,974	190.423	322,219	21,959	6.426	28,385	96.040	52.281	148,321
2723	Oregon Coastal Zone Management Association	49.882	1,697	11,597	20,178	33,472	2,215	4.869	7.084	9,688	4,955	14.643
2724	Nehalem Bay Wastewater Agency	397,130	13,509	92,332	36,918	142,759	17,635	4,532	22,167	77,127	9,489	86,616
2725	West Valley Fire District	791,228	26,915	183,959	34,031	244,905	35,135	85,864	120,999	153,665	(5,506)	148,159
2726	Yamhill Communications Agency	1,579,947	53,745	367,335	98,253	519,333	70,159	212,025	282,184	306,843	(58,046)	248,797
2728	Baker County Library District	807,281	27,461	187,691	69,877	285,029	35,848	115,514	151,362	156,783	(10,597)	
2729	Douglas County Fire District 2	15,172,303	516,116	3,527,532	-	4,043,648	673,736	1,913,944	2,587,680	2,946,625	(572,624)	2,374,001
2731	Canby Utility Board	2,788,142	94,844	648,238	16,400	759,482	123,809	318,496	442,305	541,487	(90,899)	450,588
2732	Umatilla County Special Library District	233,684	7,949	54,331	32,947	95,227	10,377	6,197	16,574	45,384	8,369	53,753
2733 2734	Wiard Memorial Park District Seal Rock Water District	158,620 756,962	5,396 25,750	36,879 175,992	716 26,733	42,991 228,475	7,044 33,613	72,159	79,203 33,613	30,806 147,010	(20,361) 9,481	10,445 156,491
2734	Wasco 9-1-1	730,902	23,730	1/3,992	20,733	220,473	33,013	-	33,013	147,010	9,401	130,491
2737	Portland Energy Conservation Inc	91.762	3,121	21,334	4.630	29,085	4,075	7,786	11,861	17,821	78	17.899
2739	Scappoose Rural Fire Protection District	3,291,485	111.966	765,264	305,895	1.183.125	146,161	254,190	400,351	639,242	(5,839)	633,403
2740	Neskowin Regional Sanitary Authority	47,231	1,607	10,981	-	12,588	2,097	21,814	23,911	9,173	(6,299)	2,874
2741	Port of Garibaldi	634,531	21,585	147,527	142,930	312,042	28,177	39,162	67,339	123,233	23,096	146,329
2742	Amity Fire District	167,132	5,685	38,858	22,072	66,615	7,422	23,144	30,566	32,459	(1,908)	
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	37	37	-	(28)	(28)
2745	Clackamas County Fire District	51,279,297	1,744,368	11,922,339	47,277	13,713,984	2,277,091	639,025	2,916,116	9,958,993	(159,079)	9,799,914
2746	Marion-Salem Data Center				-							
2747	Salem Housing Authority Black Butte Ranch Police	3,745,859	127,423	870,905		998,328	166,337	138,171	304,508	727,486	(51,818)	
2749 2750	Eastern Oregon Human Services Consortium	611,651	20,807	142,208	7,872	170,887	27,161	69,387	96,548	118,789	(17,933)	100,856
2752	Mist-Birkenfeld Rural Fire Protection District	233,600	7.946	54,312	84,132	146,390	10,373	12,378	22,751	45,368	15,753	61,121
2753	Linn-Benton Housing Authority	1,394,665	47,442	324,257	41,349	413,048	61,931	104,947	166,878	270,859	(2,644)	
2754	Western Lane Ambulance District	2,212,130	75,250	514,316	86,657	676,223	98,231	78.950	177,181	429,620	(7,519)	
2756	Sandy Area Sch Trans Agency		-		-			-			-	
2757	City of Stayton	1,885,473	64,138	438,369	1,022	503,529	83,726	68,146	151,872	366,179	(19,697)	346,482
2758	Mohawk Valley Rural Fire District	157,390	5,354	36,593	14,954	56,901	6,989	5,104	12,093	30,567	4,676	35,243
2760	Knappa Svensen Burnside Rural Fire Protection District	204,753	6,965	47,605	28,297	82,867	9,092	15,346	24,438	39,765	5,736	45,501
2761	Clackamas River Water	4,977,477	169,319	1,157,254	226,417	1,552,990	221,028	398,777	619,805	966,680	(81,378)	885,302
2763	Junction City Fire Department	496,213	16,880	115,369	57,563	189,812	22,035	40,649	62,684	96,370	652	97,022
2765	Green Sanitary	491,766	16,728	114,335	8,108	139,171	21,837	30,016	51,853	95,506	(5,955)	89,551
2766 2767	Southwest Lincoln County Water District	412,259 86,238	14,024 2,934	95,850 20,050	30,112	139,986 28.709	18,307 3,829	72,551 5,906	90,858 9.735	80,065 16.748	(9,848) 941	70,217
2767	Springfield Utility Board Lake County Library District	86,238 219,120	2,934 7,454	20,050 50,945	5,725 8,709	28,709 67,108	3,829 9,730	5,906 18,309	9,735 28,039	16,748 42,555	(3,718)	17,689 38,837
2768	Harbor Water PUD	219,120 186,538	7,454 6,345	50,945 43,370	8,709 11,735	67,108	9,730 8,283	18,309	28,039 21,515	42,555 36,228	(3,/18)	38,83 / 36,925
2771	Umatilla County Soil & Water District	51,230	1,743	43,370 11.911	5,552	19,206	8,283 2,275	13,232 54,208	21,313 56,483	30,228 9.949	(13.685)	(3,736)
2773	Housing Authority of Jackson County	4,752,499	161,666	1,104,947	90,778	1,357,391	211,038	184,046	395,084	922,987	(38,322)	884,665
2774	Oregon Trail Library District	240,340	8,176	55,879	32,826	96,881	10,672	14,038	24,710	46,677	3,293	49,970
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			Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)		Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2776	Rainier Cemetery District	31,459	1,070	7,314	8,532	16,916	1,397	9,074	10,471	6,110	(1,155)	4,955
2777	City of Newberg	6,990,978	237,812	1,625,389	33,169	1,896,370	310,439	3,120,860	3,431,299	1,357,723	(770,963)	586,760
2778 2779	Mulino Water District 23 Brownsville Rural Fire Protection District	104,070 175,679	3,540 5,976	24,196 40,845	761 21.243	28,497 68,064	4,621 7.801	7,430 12,215	12,051 20,016	20,212 34,119	(1,809) 5.401	18,403 39,520
27/9	Nehalem Bay Health District	175,679	5,976 458	40,845	6,233	68,064 9.825	7,801 598	12,215 38,379	20,016	34,119 2.618	(7.187)	39,520 (4,569)
2780	North Bend Coos-Curry Housing Authority	855,792	29.111	198,970	136,809	364,890	38,002	38,379 141,347	179,349	166,204	(14,052)	152,152
2782	Millington Rural Fire Protection District	655,772	27,111	170,770	4.236	4.236	30,002	7,843	7.843	100,204	(471)	(471)
2783	Tillamook Fire District	292,459	9,949	67,996	-	77,945	12.987	25,642	38,629	56,799	(7,600)	49,199
2784	Eisenschmidt Pool	275,962	9,387	64,161	11,152	84,700	12,254	42,827	55,081	53,595	(8,728)	44,867
2785	Fern Ridge Community Library	87,297	2,970	20,296	53,030	76,296	3,876	26,463	30,339	16,954	2,624	19,578
2786	Seal Rock Rural Fire Protection District	93,267	3,173	21,684	51,907	76,764	4,142	31,745	35,887	18,114	3,118	21,232
2788	Port of Hood River	1,187,708	40,402	276,140	19,969	336,511	52,741	30,056	82,797	230,666	(7,076)	223,590
2789 2790	Farmers Irrigation District Silver Falls Library District	564,541 781,580	19,204 26,587	131,255 181,716	102,380 80,941	252,839 289,244	25,069 34,707	134,180 53,887	159,249 88,594	109,640 151,791	(18,447) 2.231	91,193 154,022
2792	North Wasco County Parks And Recreation District	781,380 532,858	20,387 18,126	123,888	1.120	289,244 143.134	23,662	74.843	88,594 98,505	103,487	(23.615)	79.872
2793	North Lincoln Fire & Rescue District 1	846,334	28.790	196,771	14.230	239,791	37,582	186.368	223,950	164,367	(35,749)	128,618
2794	Siuslaw Rural Fire Protection District 1	1,324,224	45,046	307,879	76,241	429,166	58,803	56,526	115,329	257,179	13,313	270,492
2796	West Side Rural Fire Protection District	32,203	1,095	7,487	10,506	19,088	1,430	38,032	39,462	6,254	(7,342)	(1,088)
2797	Vernonia Fire	92,889	3,160	21,596	10,731	35,487	4,125	1,710	5,835	18,040	2,166	20,206
2798	Fairview Water District	82,021	2,790	19,070	3,991	25,851	3,642	54,497	58,139	15,929	(17,202)	(1,273)
2799	Sublimity Fire District	165,777	5,639	38,543	4,242	48,424	7,361	42,443	49,804	32,196	(16,488)	15,708
2801 2802	Coburg Rural Fire Protection District Rural Road Assessment District 3	228,360 363,082	7,768 12,351	53,093 84,416	2,794 40.061	63,655 136,828	10,140	6,542	16,682	44,350 70,514	(606) (8,488)	43,744 62,026
2802 2803	Southwestern Polk County Rural Fire Protection District	363,082 18,690	12,351	84,416 4.345	40,061	136,828 5,735	16,123 830	55,139 89	71,262 919	70,514	(8,488)	62,026 3,842
2804	Aurora Rural Fire Protection District	475,222	16,166	110,488	3,518	130,172	21,103	24,572	45,675	92,293	(4,167)	88,126
2806	Multnomah County Rural Fire Protection District 14	82,566	2,809	19,197	5,184	27,190	3,666	10,551	14,217	16,035	(1,517)	14,518
2808	Lifeways	-	-,		-		-	-		-	- (-,)	
2809	Juntura Road District 4	23,676	805	5,505	-	6,310	1,051	3,329	4,380	4,598	(1,103)	3,495
2810	Sutherlin Water Control District	94,196	3,204	21,900	475	25,579	4,183	844	5,027	18,294	(110)	18,184
2811	Mid-Columbia Center For Living	11,022,515	374,953	2,562,714	1,088,818	4,026,485	489,462	4,103	493,565	2,140,691	313,501	2,454,192
2812	Workforce Development Board	-		-					-	-	-	-
2814 2816	The Job Council Odell Sanitary District	406.985	13.844	94.623	10,671	10,671 145,400	18.072	1,376,851 42,083	1,376,851	79.041	(419,289)	(419,289) 74,252
2816 2817	Wickiup Water District	406,985 156,175	13,844	94,623 36,310	36,933 643	145,400 42,266	6,935	42,083 12,256	60,155 19,191	79,041	(4, /89)	74,252 27,191
2818	Netarts Water District	229,259	7.799	53,302	19,044	80,145	10,180	15,482	25,662	44,525	(537)	43,988
2819	Harrisburg Fire and Rescue	282.414	9,607	65,661	36,786	112.054	12,541	43,301	55.842	54.848	(6,286)	48,562
2820	Central Oregon Coast Fire & Rescue District	41,510	1,412	9,651	81,876	92,939	1,843	409,509	411,352	8,062	(75,288)	(67,226)
2821	Tillamook County Soil And Water Conservation District	218,105	7,419	50,709	24,866	82,994	9,685	1,473	11,158	42,358	9,780	52,138
2822	Deschutes County Rural Fire Protection District 2	199,208	6,776	46,316	1,052	54,144	8,846	9,176	18,022	38,688	(2,477)	36,211
2823	Lyons Fire District	-		-				29,669	29,669	-	(9,241)	(9,241)
2824 2825	Glide Fire Department	104,799 4.220,926	3,565 143,583	24,365 981,357	4,055 92,558	31,985 1,217,498	4,654 187,433	2,533 493,500	7,187 680,933	20,353 819.749	1,062 (77,993)	21,415 741,756
2825	Northern Oregon Corrections Wasco County Soil-Water Conservation District	4,220,926	143,383	115,845	92,538 9,581	1,217,498	22,126	493,300 30.419	52,545	96,768	(10,407)	86,361
2828	Deschutes Public Library District	4,155,625	141,362	966,175	7,561	1,107,537	184,533	224.540	409,073	807,067	(96,000)	711,067
2829	Hubbard Rural Fire Protection District	86,840	2,954	20,190	47,375	70,519	3,856	17,426	21,282	16,865	3,607	20,472
2830	Netarts-Oceanside Rural Fire Protection District	150,023	5,103	34,880	146	40,129	6,662	55,810	62,472	29,136	(14,405)	14,731
2831	Oregon Advanced Technology Consortium, Inc.	=			-			-	-	-		
2832	Careoregon	2,033	69	473	772	1,314	90	-	90	395	221	616
2833	Boardman Rural Fire Protection District	469,506	15,971	109,159	979	126,109	20,849	38,825	59,674	91,183	(12,519)	78,664
2834	Crescent Rural Fire Protection District North Clackamas County Water Commission	371,949	12,653	86,477	95,653	194,783	16,517	92,699	109,216	72,236	(14,382)	57,854
2835 2837	NORCOM	330,549 1,980,331	11,244 67,365	76,852 460,423	2,783 83,971	90,879 611,759	14,678 87,938	41,358 5.585	56,036 93,523	64,196 384,602	(14,283) 28,231	49,913 412,833
2838	High Desert Parks & Recreation District	45,420	1,545	10,560	12,017	24,122	2,017	7,722	9,739	8,821	20,231	9,046
2839	North Morrow Vector Control District	202,036	6,873	46,973	535	54,381	8,972	8,961	17,933	39,238	(2,630)	36,608
2840	Cannon Beach Rural Fire Protection District	194,192	6,606	45,149	5,304	57,059	8,623	64,045	72,668	37,714	(13,955)	23,759
2841	Jefferson County Soil & Water Conservation District	175,035	5,954	40,695	24,024	70,673	7,773	6,519	14,292	33,994	4,071	38,065
2842	Tualatin Valley Water District	15,528,994	528,250	3,610,462	170,023	4,308,735	689,575	243,223	932,798	3,015,898	(34,477)	2,981,421
2843	Yachats Rural Fire Protection District	613,243	20,861	142,578	192,869	356,308	27,231	190,172	217,403	119,098	14,077	133,175
2844	Crook County Rural Fire Protection District 1	3,382,792	115,072	786,493	94,433	995,998	150,215	136,116	286,331	656,975	12,261	669,236
2845 2846	Sunrise Water Authority	1,706,090 351,383	58,036 11.953	396,663 81,696	8,465 14,142	463,164 107,791	75,760 15,603	121,189 19.416	196,949 35,019	331,341 68,242	(45,895) (4,523)	285,446 63,719
2847	Jefferson County Library District Sweet Home Fire and Ambulance District	1,878,267	63,893	436,694	42,280	542,867	83,406	138,415	221,821	364,780	(28,813)	335,967
2848	Lane Transit District	3,036	103	430,094 706	1,656	2,465	135	138,413	221,821	590	(28,813)	333,967 984
2849	Lebanon Aquatic District	366,494	12,467	85,209	24,611	122,287	16,274	11,835	28.109	71,177	(171)	71,006
2850	Lake County 4-H & Extension Service			-	1,936	1,936		30,053	30,053	-	(7,945)	(7,945)
2851	East Umatilla County Rural Fire Protection District	46,931	1,596	10,911	5,485	17,992	2,084	44,322	46,406	9,114	(9,099)	15
2852	Ochoco Irrigation District	686,457	23,351	159,600	49,797	232,748	30,483	2,665	33,148	133,317	15,206	148,523
2853	Mill City Rural Fire Protection District	68,740	2,338	15,982	718	19,038	3,052	5,825	8,877	13,350	(1,021)	12,329
2854	Sunset Empire Transportation District			-	-			-	-	-	-	
2855 2856	Harney Hospital Mid-Columbia Council of Governments	14,551,495 20,737	494,998 705	3,383,195 4,821	475,720 20	4,353,913 5,546	646,169 921	4,265	646,169 5,186	2,826,057 4,027	204,260 (1,497)	3,030,317 2,530
2856 2857	Mid-Columbia Council of Governments Sunriver Service District	20,737 2,926,585	705 99,554	4,821 680,425	4,795	5,546 784,774	921 129,957	4,265 221,280	5,186 351,237	4,027 568,374	(75,135)	2,530 493,239
2858	Nesika Beach-Ophir Water District	2,920,383	2.863	19.571	4,795 3,424	784,774 25.858	3,738	46,893	50.631	16,348	(10.415)	5,933
2050		07,170	2,003	17,3/1	3,424	25,050	3,736	70,093	50,031	10,340	(10,413)	2,223

			Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts <sup>(1)</sup>	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2859	South Lane County Fire and Rescue	3,531,023	120,115	820,956	-	941,071	156,797	515,845	672,642	685,763	(154,304)	531,459
2860	Coos County Airport District	919,808	31,289	213,854	13,876	259,019	40,845	62,666	103,511	178,637	(8,469)	170,168
2861 2864	Mt. Angel Fire District	54,525 607.767	1,855 20.674	12,677 141,305	8,872 4,754	23,404 166,733	2,421 26.988	1,597 7,538	4,018 34,526	10,589 118,035	2,827 836	13,416
2864	Tri-City Water and Sanitary Authority Tri-County Cooperative Weed Management Area	75,636	20,674	141,305	4,754 17.756	37.914	26,988	7,538 9,325	34,526 12.684	118,035	836 567	118,871 15,256
2866	Jefferson Behavioral Health	6,535	2,373	1,519	300	2,041	290	9,323 516	12,084	1,269	43	1,312
2867	West Multnomah Soil And Water Conservation District	1,157,784	39,384	269,182	174,214	482,780	51.412	64.732	116.144	224,854	21,990	246,844
2869	Nehalem Bay Fire & Rescue	512.715	17,441	119,205	75.011	211.657	22.767	23,759	46.526	99,575	15,505	115.080
2870	Clackamas River Water Providers	99,219	3,375	23,068	3,384	29,827	4,406	7,931	12,337	19,269	(2,231)	17,038
2872	Emergency Communications of Southern Oregon	4,729	161	1,100		1,261	210	654	864	919	(216)	703
2873	Mosier Fire District	69,673	2,370	16,199	12,956	31,525	3,094	5,069	8,163	13,531	1,151	14,682
2874	Umatilla-Morrow Radio and Data District	110,454	3,757	25,680	7,459	36,896	4,905	5,649	10,554	21,451	1,441	22,892
2876 2877	Oregon Municipal Electric Utilities Association Mid-Columbia Fire & Rescue V1-801	59,113 1,948,422	2,011 66,279	13,744 453,004	2,683 101.665	18,438 620,948	2,625 86.521	7,743 393,785	10,368 480,306	11,480 378.405	(2,323)	9,157 336,105
2878	Yamhill Fire Protection District	71,635	2,437	16,655	8.054	27,146	3,181	35,071	480,306 38,252	13,912	(5,288)	8,624
2879	LaGrande Rural Fire Protection District	83,806	2.851	19,485	19,479	41,815	3,721	9.892	13.613	16,276	6,081	22.357
2880	Oregon Health & Science University	456,005,927	15,511,958	106,020,512		121,532,470	20,249,240	45,026,050	65,275,290	88,561,269	(15,353,765)	73,207,504
2881	Lake Chinook Fire and Rescue District	41,244	1,403	9,589	9,205	20,197	1,831	2,517	4,348	8,010	3,249	11,259
2883	Lane Fire Authority	5,015,014	170,596	1,165,981	27,101	1,363,678	222,695	168,095	390,790	973,970	(34,350)	939,620
2884	North Central Public Health District	1,964,342	66,821	456,706	616,178	1,139,705	87,228	223,901	311,129	381,496	164,209	545,705
2885	Siletz Rural Fire Protection District	96,932	3,297	22,536	36,606	62,439	4,304	30,890	35,194	18,825	6,233	25,058
2886 2887	Idanha-Detroit Rural Fire Protection District	315,268	10,724 141,995	73,299 970,504	171,995	256,018 1,244,622	14,000 185,360	131.945	14,000 317,305	61,229 810,683	40,951 9.499	102,180 820,182
2887	Umatilla County Fire District #1 Oak Lodge Water Services District	4,174,245 4,319,317	141,995	1,004,233	132,123	1,244,622	185,360	131,945 493,516	517,305 685,318	810,683 838,858	(153,243)	820,182 685,615
2889	Mid-Valley Behavioral Care Network	4,319,317	140,930	1,004,233	-	1,131,103	191,002	493,310	003,310	030,030	(133,243)	005,015
2900	Clatsop Community College	6,178,236	210,165	1.436.428	204,227	1.850.820	274.349	98.508	372.857	1,199,880	43,592	1,243,472
2901	Blue Mountain Community College	13,381,468	455,198	3,111,166	528,789	4,095,153	594,213	97,042	691,255	2,598,825	100,393	2,699,218
2902	Treasure Valley Community College	10,245,094	348,507	2,381,965	449,385	3,179,857	454,940	445,927	900,867	1,989,708	75,035	2,064,743
2903	Umpqua Community College	14,917,941	507,464	3,468,393	96,348	4,072,205	662,441	799,915	1,462,356	2,897,225	(164,264)	2,732,961
2904	Lane Community College	49,050,700	1,668,558	11,404,195	24,072	13,096,825	2,178,128	3,985,822	6,163,950	9,526,175	(1,071,104)	8,455,071
2905	Mt. Hood Community College	38,740,266	1,317,828	9,007,038	5,989,065	16,313,931	1,720,287	87,232	1,807,519	7,523,777	1,662,190	9,185,967
2906 2908	Klamath Community College Clackamas Community College	11,336,670 35,095,699	385,640 1,193,851	2,635,754 8,159,683	1,810,852 1,649,294	4,832,246 11.002.828	503,412 1,558,447	593,989 132,336	1,097,401	2,201,704	240,983 478.805	2,442,687 7.294.768
2908 2910	Linn-Benton Community College	35,095,699	1,193,851	8,159,683 7,564,653	1,649,294	9,581,262	1,558,44 / 1,444,800	132,336 81,470	1,690,783	6,815,963 6,318,922	478,805 182,630	7,294,768 6,501,552
2918	Portland Community College	165,283,213	5,622,441	38,428,033	1,374,175	45,424,649	7,339,509	1,111,200	8,450,709	32,099,782	325,790	32,425,572
2919	Chemeketa Community College	56,505,814	1,922,159	13,137,494	3,595,150	18,654,803	2,509,177		2,509,177	10,974,038	1,121,066	12,095,104
2922	Rogue Community College	27,019,466	919,121	6,281,975	745,210	7,946,306	1,199,817	12,954	1,212,771	5,247,472	205,070	5,452,542
2995	Oregon Coast Community College	2,783,955	94,702	647,264	367,003	1,108,969	123,623	251,637	375,260	540,674	16,854	557,528
2996	Columbia Gorge Community College	6,428,159	218,667	1,494,535	33,931	1,747,133	285,447	625,183	910,630	1,248,418	(168,604)	1,079,814
2997	Tillamook Bay Community College	2,555,759	86,939	594,209	330,984	1,012,132	113,490	20,019		496,356	87,059	583,415
2998 2999	Southwestern Community College	12,589,590 35,258,079	428,260 1.199,374	2,927,056 8,197,436	554,863 93,395	3,910,179 9,490,205	559,049 1,565,658	688.171	559,049 2,253,829	2,445,034 6,847,499	171,611 (154,999)	2,616,645 6,692,500
3003	Central Oregon Community College Baker School District 5J	14,592,346	496,388	3,392,693	605,900	9,490,203 4,494,981	647,983	111,380	759,363	2,833,991	149,063	2,983,054
3008	Huntington School District 16J	1,267,460	43,115	294,682	97,600	435,397	56,282	83,697	139,979	246,154	(12,393)	233,761
3016	Burnt River High School	728,880	24,794	169,463	82,404	276,661	32,366	243,083	275,449	141,556	(38,832)	102,724
3027	Pine-Eagle School District 61	2,831,257	96,311	658,262	105,922	860,495	125,724	75,633	201,357	549,861	(929)	548,932
3037	Alsea School	2,623,509	89,244	609,961	186,465	885,670	116,499	108,004	224,503	509,514	(1,266)	508,248
3039	Corvallis School District 509J	50,980,124	1,734,191	11,852,782	3,332,146	16,919,119	2,263,806	575,481	2,839,287	9,900,890	661,708	10,562,598
3043	Philomath School District 17J	10,120,293	344,262	2,352,949	397,683	3,094,894	449,398	286,525	735,923	1,965,470	(17,581)	1,947,889
3049	Monroe Elementary School West Linn School District	<del>-</del>						1,364,416	4,990,161	15,857,413	-	16,618,076
3075 3083	West Linn School District Welches Elementary School	81,650,525	2,777,507	18,983,592	4,333,972	26,095,071	3,625,745	1,364,416	4,990,161	15,857,413	760,663	16,618,076
3083	Damascus-Union School District 26	-	-		-	-		-	•	-	-	•
3102	Molalla Elementary School 35											
3109	Boring School District	-	_	_		_				_	_	
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	6,122,361	208,264	1,423,437	10,848	1,642,549	271,867	795,468	1,067,335	1,189,029	(277,513)	911,516
3122	Oregon City School District 62	67,603,800	2,299,679	15,717,755	1,129,240	19,146,674	3,001,991	380,243	3,382,234	13,129,387	337,976	13,467,363
3138	Canby Elementary School District 86	-	-			-		-			-	
3160 3174	Gladstone School District 115	9,710,695	330,329	2,257,718	3,101,170	5,689,217	431,210	-	431,210	1,885,922	971,589	2,857,511
	Canby Union High School	-	-		-	-	-	-	-	-	-	-
3175 3176	Sandy Union High School Molalla Union High School	-	-	-	-	-	-	-		-	-	-
3179	Clatsop County School District IC	9.204.334	313,104	2,139,990	2,281,202	4,734,296	408,724	-	408,724	1,787,581	805,381	2,592,962
3186	Jewell School District 8	3,182,175	108,248	739,850	29,980	878,078	141,307	601,515	742,822	618,013	(168,118)	449,895
3187	Seaside Schools	14,216,081	483,589	3,305,212	309,655	4,098,456	631,274	461,474	1,092,748	2,760,916	(105,111)	2,655,805
3195	Warrenton-Hammond School District	8,624,509	293,380	2,005,182	346,594	2,645,156	382,977	204,388	587,365	1,674,973	(1,479)	1,673,494
3230	Vernonia School District	6,341,898	215,732	1,474,479	-	1,690,211	281,616	723,709	1,005,325	1,231,665	(245,802)	985,863
3241	Coquille School District 8	9,703,863	330,096	2,256,130	91,262	2,677,488	430,906	642,125	1,073,031	1,884,595	(240,596)	1,643,999
3242	Coos Bay School District 9	22,736,620	773,432	5,286,221	-	6,059,653	1,009,634	1,309,899	2,319,533	4,415,697	(426,857)	3,988,840
3245	North Bend Public Schools	17,673,064	601,185	4,108,954	337,937	5,048,076	784,784	47,897	832,681	3,432,300	123,226	3,555,526
3252 3257	Powers School District Myrtle Point School District 41	1,741,999 7,462,626	59,258 253,856	405,011 1,735,046	142,753 100.672	607,022 2,089,574	77,355 331,383	242,737 1,036,157	320,092 1,367,540	338,315 1,449,322	(52,959) (249,786)	285,356 1,199,536
3237	Myrtic Foliit School District 41	7,402,026	200,806	1,/33,046	100,672	2,089,5/4	331,383	1,030,15/	1,507,540	1,449,322	(249,/86)	1,199,336

				Deferred Outflo	ws of Resources		Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
3264	Bandon School District	7,248,925	246,587	1,685,361	234,443	2,166,391	321,893	865,981	1,187,874	1,407,819	(277,954)	
3274	Crook County School District	15,519,456	527,925	3,608,244	2,136,797		689,152	-	689,152	3,014,046	738,724	3,752,770
3275	Port Orford-Langlois School District 2CJ	3,309,309	112,573	769,408	23,477	905,458	146,952	322,379	469,331	642,703	(92,673)	550,030
3277	Curry County School District 3C	-	-					-	-		-	
3281	Ophir School	-	-					-	-		-	
3282	Pistol River School District 16	10.022.885	340.949	2,330,302			445.073	-	445.073		338.537	2.285.089
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	10,022,885 4,410,350	340,949 150,027	2,330,302 1,025,398	1,056,928	3,728,179 1,175,425	445,073 195,844	621,673	445,073 817,517	1,946,552 856,537	(210,905)	
3288 3291	Bend-La Pine Public Schools	4,410,350 144,280,577	4,907,994	1,025,398 33,544,960	1,523,609		6,406,873	559,476	6,966,349	856,5 <i>3</i> / 28,020,844	(210,905)	545,632 28,415,134
3291	Sisters School District	6.890.148	4,907,994	1,601,946	579,899	2,416,227	305,962	539,476 4.496	310,458	1,338,141	394,290 174,965	28,413,134 1,513,106
3307	Oakland School District	5,799,494	197,281	1,348,371	2,447	1,548,099	257,530	467,524	725,054	1,126,324	(162,690)	
3310	Roseburg Public Schools	39,513,009	1,344,114	9,186,700	2,554,758		1,754,601	107,521	1,754,601	7,673,853	664,816	8,338,669
3316	Glide School District 12	5,878,754	199,978	1,366,799	354,297		261.050	68.155	329,205	1,141,717	56,967	1,198,684
3318	Days Creek School District 15	2,319,706	78,909	539,327	2,888		103,008	264,551	367,559	450,512	(114,017)	
3319	South Umpqua School District	4,363,102	148,420	1,014,413	1,657,452	2,820,285	193,746		193,746	847,362	472,251	1,319,613
3320	Camas Valley School District 21	2,253,136	76,645	523,850	-	600,495	100,052	117,959	218,011	437,583	(35,974)	401,609
3321	North Douglas School District 22	3,431,363	116,725	797,785		914,510	152,372	504,464	656,836	666,408	(166,226)	
3324	Yoncalla School District 32	2,516,642	85,609	585,114	23,159		111,753	616,597	728,350	488,759	(156,462)	
3325	Elkton School District 34	2,560,261	87,092	595,256	-	682,348	113,690	145,586	259,276	497,230	(50,034)	447,196
3331	Umpqua School District											
3335 3338	Riddle School District	4,211,007	143,246 108.530	979,051	8,136		186,992 141,674	252,743	439,735	817,823	(86,601)	
3338 3349	Glendale 77	3,190,460		741,776		850,306		480,343	622,017	619,622	(175,779)	
3349	Winston-Dillard Schools Sutherlin School District 130	2,259,226 7,571,898	76,852 257,573	525,266 1,760,452	893,740 936,064		100,322 336,235	-	100,322 336,235	438,766 1,470,544	249,798 289,102	688,564 1,759,646
3361	Arlington Public Schools	7,571,898	237,373 77,045	526,582	61,519	2,954,089	100,574	248,263	330,233	1,470,344	(77,687)	
3364	Condon Admin School District 25J	1,460,939	49,697	339,666	21,751		64,874	282.191	347,065	283,730	(92,344)	
3370	Prairie City School District 4	1,700,267	57,838	395,309	21,731	453,147	75,501	325,824	401,325	330,210	(89,248)	
3372	Monument School District 8	1.068.773	36.356	248.488	3.561	288,405	47.460	137,252	184,712	207,567	(42,379)	
3375	Dayville School District 16J	1.191.880	40,544	277,110	12.885		52,926	104,344	157,270	231,476	(25,676)	
3376	Long Creek Schools	851,024	28,949	197,862	43,114		37,790	31,315	69,105	165,278	2,516	167,794
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	520,262	17,698	120,960	18,202		23,103	51,037	74,140	101,040	(13,220)	
3395	Pine Creek School	73,324	2,494	17,048	1,483	21,025	3,256	4,551	7,807	14,240	(1,170)	13,070
3396	Diamond School District 7	108,053	3,676	25,122	3,212		4,798	121,857	126,655	20,985	(33,688)	
3397	Suntex School District	175,973	5,986	40,913	2,370		7,814	54,839	62,653	34,176	(13,476)	
3398	Drewsey School	106,227	3,614	24,698	57,952		4,717	15,133	19,850	20,630	2,989	23,619
3399 3405	Frenchglen School District Fields-Trout Creek 33	215,740 294,366	7,339 10.013	50,159 68,440	1,463	58,961 100,027	9,580 13.072	45,071 27,483	54,651 40,555	41,899 57,169	(14,146)	
3405 3407				255,934	21,574				40,555 403,915		(112,102)	
3407	Crane Union High School Burns Union High School	1,100,802	37,446	255,954	-	293,380	48,882	355,033	403,913	213,788	(112,102)	101,686
3409	Hood River County School District	37.616.887	1.279.614	8.745.855	284.540	10.310.009	1.670.402	603.301	2.273.703	7.305.605	(208,502)	7.097.103
3414	Phoenix-Talent School District	16,897,427	574,800	3,928,620	359.014	4.862.434	750.341	385.467	1,135,808	3,281,663	(87,104)	
3415	Ashland Public Schools	30,726,431	1,045,221	7,143,837	-	8,189,058	1,364,427	2,862,188	4,226,615	5,967,404	(930,107)	
3416	Central Point School District 6	44,906,304	1,527,578	10,440,630	28,970		1,994,094	2,962,120	4,956,214	8,721,289	(993,960)	
3417	Eagle Point School District 9	38,819,103	1,320,510	9,025,368		10,345,878	1,723,788	2,444,974	4,168,762	7,539,088	(892,848)	6,646,240
3424	Rogue River School District	7,654,860	260,395	1,779,740	-	2,040,135	339,919	626,266	966,185	1,486,656	(251,118)	
3432	Prospect School District	2,575,281	87,603	598,748	7,704		114,357	212,632	326,989	500,147	(76,319)	423,828
3439	Butte Falls School District	2,442,021	83,070	567,765	4,314		108,440	187,248	295,688	474,267	(57,642)	
3440	Pinehurst School	227,765	7,748	52,955	4,078	64,781	10,114	93,789	103,903	44,234	(26,610)	
3445	Culver School District 4	7,572,557	257,596	1,760,605	18,773		336,264	476,724	812,988	1,470,672	(115,386)	
3446	Ashwood School	73,300	2,493	17,042	17,108	36,643	3,255	6,870	10,125	14,236	5,556	19,792
3447 3451	Madras School District Black Butte School District	30,256,001	1,029,219 10,587	7,034,463 72,357	544,314	8,607,996 82,944	1,343,537 13,820	1,310,253 82,328	2,653,790	5,876,042	(357,155)	
3453	Josephine County School District CU	311,215	10,587	12,551	-	82,944	15,820	82,328	96,148	60,441	(23,100)	3/,341
3454	Grants Pass School District	70,140,610	2,385,974	16,307,559	-	18,693,533	3,114,639	5,155,859	8,270,498	13,622,063	(1,745,536)	11,876,527
3455	Klamath Falls School District 1	70,110,010	2,505,771	10,507,555		10,073,333	3,111,037	2,122,027	0,270,150	13,022,003	(1,713,330)	11,070,027
3456	Klamath County School District	70,256,517	2,389,917	16,334,507	1,360,828	20,085,252	3,119,786	6,518,430	9,638,216	13,644,573	(1,594,059)	12,050,514
3457	Klamath Falls City Schools	33,840,022	1,151,136	7,867,741	-	9,018,877	1,502,688	3,946,697	5,449,385	6,572,097	(1,334,795)	
3460	Union School District 5	-	-		-			-	-			-
3461	Lake County School District 7	8,229,707	279,950	1,913,391	5,954	2,199,295	365,445	857,224	1,222,669	1,598,298	(265,475)	1,332,823
3462	Paisley School District	1,795,981	61,094	417,562	125,434		79,752	120,945	200,697	348,799	(9,554)	
3463	North Lake School District 14	2,654,632	90,303	617,197	33,186		117,881	407,986	525,867	515,558	(142,178)	
3464	Plush School District	251,583	8,558	58,493	22,375		11,172	14,524	25,696	48,860	344	49,204
3465	Adel School District 21	173,151	5,890	40,257	-	46,147	7,689	27,039	34,728	33,628	(8,579)	
3470	Pleasant Hill School District	8,908,846	303,052	2,071,290	14,755		395,603	709,204	1,104,807	1,730,194	(232,478)	
3473	Eugene School District 4J	165,023,186	5,613,595	38,367,577	701.771	43,981,172	7,327,962	6,900,981	14,228,943	32,049,282	(2,445,200)	
3487 3494	Springfield School District 19 Fern Ridge School District	85,885,233 8,928,302	2,921,559 303.714	19,968,154 2,075,813	704,571 291,456	23,594,284 2,670,983	3,813,790 396,467	924,431 88.485	4,738,221 484,952	16,679,839 1,733,973	(125,244) 79,799	16,554,595 1,813,772
3494 3498	Mapleton School District	8,928,302 2,611,035	303,/14 88,820	2,075,813	291,456	2,670,983 695,881	396,467 115,945	88,485 486,854	484,952 602,799	1,733,973	(160,408)	
3502	Creswell School District 40	11,859,854	403,437	2,757,393	-	3,160,830	526,645	701,438	1,228,083	2,303,312	(225,805)	
3502	South Lane School District	19,446,172	661,501	4,521,198	1,801,294		863,520	,31,430	863,520	3,776,656	612,772	4,389,428
3510	Bethel School District	60,305,358	2,051,408	14,020,881	-,,,	16,072,289	2,677,899	2,298,428	4,976,327	11,711,951	(761,934)	
3517	Crow-Applegate-Lorane District 66	3,796,686	129,152	882,722	-	1,011,874	168,594	261,677	430,271	737,357	(92,693)	
	** *	-,,	.,	,		** ****		- ,	,		( ,)	

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense /
3519	McKenzie School District	3,366,652	114,523	782,740		897,263	149,498	337,874	487,372	653,840	(118,314)	535,526
3520	Junction City School District 69	16,223,073	551,860	3,771,834	13,119	4,336,813	720,396	1,882,768	2,603,164	3,150,696	(619,351)	2,531,345
3522	Lowell School District	3,785,056	128,756	880,018	33,182	1,041,956	168,078	142,864	310,942	735,099		696,344
3524	Oakridge School District	6,506,620	221,336	1,512,777	203,269	1,937,382	288,931	374,882	663,813	1,263,656	(85,342)	1,178,314
3527	Marcola School District 79	3,063,539	104,212	712,267	71,925	888,404	136,038	80,714	216,752	594,972		574,560
3533	Triangle Lake Schools	3,121,907	106,198	725,838	19,129	851,165	138,630	412,456	551,086	606,308	(113,357)	492,951
3537	Siuslaw School District 97J	11,093,846	377,379	2,579,298	626,926	3,583,603	492,629	15,365	507,994	2,154,544		2,329,892
3579	Lincoln County School District	7,137,649	242,801	1,659,490	3,752,550	5,654,841	316,952	-	316,952	1,386,208	909,028	2,295,236
3582 3610	Linn County School District 5 Harrisburg Elementary School District 42J	-	-	-	-		-	-			-	-
3613	Harris School	-	-	-	-	-	-	-	-	-		-
3615	Central Linn School District 552C	7.701.050	261,967	1,790,479	8,508	2.060.954	341,970	671,266	1,013,236	1,495,627	(211,811)	1,283,816
3618	Sweet Home School District 55	10.904.804	370,949	2,535,346	1.882.356	4.788.651	484,235	071,200	484,235	2,117,830	619.182	2,737,012
3626	Wyatt School District 63CJ	-	-			-	-	_	-	-,,		-,,,,,,
3647	Scio School District 95C	7,302,212	248,399	1,697,750	21,212	1,967,361	324,259	763,941	1,088,200	1,418,168	(253,142)	1,165,026
3665	Santiam Canyon School District	3,712,021	126,272	863,038	895,102	1,884,412	164,835	73,271	238,106	720,915	210,969	931,884
3676	Harrisburg High School	-	-	-		-		-			-	-
3684	Ontario School District 8C	20,021,658	681,077	4,654,998	6,561	5,342,636	889,075	1,241,182	2,130,257	3,888,422		3,523,213
3687	Juntura Grade School	172,092	5,854	40,011	20,714	66,579	7,642	14,005	21,647	33,422	1,157	34,579
3689	Vale School District 15				-							
3694 3696	Nyssa School District 26	12,463,189 617,588	423,960 21,008	2,897,668 143,588	66.227	3,321,628 230,823	553,436	1,525,292	2,078,728 112,533	2,420,486		1,891,658 102,785
3707	Annex Elementary School Adrian School District 61	617,588 3,196,884	21,008 108,748	143,588 743,269	72.247	230,823 924,264	27,424 141,960	85,109 232,416	112,533 374,376	119,942 620,869		,
3707	Harner School District 66	1.712.269	58.246	743,269 398,099	68.304	924,264 524.649	76,034	103,361	179.395	332,541	(63,779) (20,762)	557,090 311.779
3712	W W Jones School	221,801	7,545	51,568	6,756	65,869	9,849	35,899	45,748	43,076		35,157
3715	Vale High School	221,001	7,545	51,500	0,730	05,007	2,042	33,077	45,740	45,070	(7,717)	33,137
3720	Silverton RFD	_	_	_	_	_	_	_	_			
3727	Aumsville Elementary Jefferson	-										
3729	School District 14CJ	6,802,092	231,387	1,581,473	971,649	2,784,509	302,051	-	302,051	1,321,040	276,523	1,597,563
3730	North Marion School District 15	13,778,627	468,708	3,203,505	544,971	4,217,184	611,849	96,991	708,840	2,675,958	183,208	2,859,166
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-
3735	Salem-Keizer Public Schools	370,018,658	12,586,928	86,028,636	18,100,577	116,716,141	16,430,919	1,933,973	18,364,892	71,861,614		75,596,164
3750	St. Paul School District	3,260,881	110,925	758,149	-	869,074	144,802	535,803	680,605	633,298	(180,034)	453,264
3759	Eldriedge Elementary	-	-	-	-	-	-	-	-	-	-	-
3760	West Stayton School District	-	-	-	-	-	-	-	-	-	-	-
3761 3769	Bethany Elementary Scotts Mills School	-	-	-	-	-	-	-	-	-	-	-
3769	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-
3772	Stayton School District 77J	-		•							-	•
3780	Mt. Angel School District 91	8,556,573	291,069	1,989,387	342	2,280,798	379,960	546,157	926,117	1,661,779	(156,615)	1,505,164
3781	Silver Crest School District 93	-	271,007		-	2,200,770	-		-	-,001,777	(150,015)	
3786	Woodburn School District	61,969,858	2,108,029	14,407,874		16,515,903	2,751,812	6,924,281	9,676,093	12,035,215	(2,144,987)	9,890,228
3794	Detroit School District 123J	-			-							
3804	Monitor School District 142J	-		-	-			-	-	-	-	
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	18,585,422	632,220	4,321,075	434,217	5,387,512	825,298	340,774	1,166,072	3,609,489	(44,071)	
3818	Portland Public Schools	346,266,251	11,778,942	80,506,246	84,089,156	176,374,344	15,376,178		15,376,178	67,248,640	28,696,409	95,945,049
3820	Parkrose School District	34,357,758	1,168,748	7,988,114	-	9,156,862	1,525,679	4,692,402	6,218,081	6,672,647	(1,593,022)	5,079,625
3821 3823	Gresham Grade School District 4 Orient School	-	-	-	-	-	-	-	-	-	-	-
3823 3824	Reynolds School District	91,931,245	3,127,226	21,373,840	6,730,685	31,231,751	4,082,267	2,331,837	6,414,104	17,854,039	1,775,135	19,629,174
3842	Corbett School District 39	12.314.036	3,127,226 418.887	21,373,840	400.493	3,682,370	4,082,267 546,813	2,331,837	924.658	2,391,519		2,484,319
3843	David Douglas School District	140,744,107	4,787,694	32,722,738	482,518	37,992,950	6,249,834	5,686,688	11,936,522	27,334,023	(1,632,746)	25,701,277
3847	Riverdale School	7,276,953	247,540	1,691,878	632,218	2,571,636	323,138	-,,	323,138	1,413,263		1,617,255
3848	Barlow-Gresham Uhs District U2-20JT	-	-	-	_	-		_	-	-	-	-
3850	Dallas School District	32,328,540	1,099,720	7,516,324	15,098	8,631,142	1,435,570	1,775,133	3,210,703	6,278,551	(584,423)	5,694,128
3859	Central School District 13J	23,950,198	814,714	5,568,376	3,138,638	9,521,728	1,063,524	-	1,063,524	4,651,387	968,460	5,619,847
3865	Perrydale School District 21	3,125,602	106,324	726,697		833,021	138,794	430,400	569,194	607,026	(140,281)	466,745
3887	Falls City School District	888,790	30,234	206,642	286,679	523,555	39,467	122,262	161,729	172,613	62,336	234,949
3894	Sherman County School District 9	-		-	-	-		-	•	-		-
3902	Tillamook Public Schools	10,363,387	352,531	2,409,468	2,034,277	4,796,276	460,193		460,193	2,012,681	661,972	2,674,653
3920 3927	Neah-Kah-Nie School District Echo School District	11,140,435 2,401,248	378,964 81.683	2,590,130 558,286	76,322	2,969,094 716,291	494,698	1,665,992 28,402	2,160,690 135,031	2,163,593 466,348	(530,857) 17,500	1,632,736 483,848
3927	Umatilla School District 6R	2,401,248 10,906,299	81,683 371,000	2,535,694	/6,322 8,768	2,915,462	106,629 484,301	28,402 1,153,446	1,637,747	466,348 2,118,121		1,772,592
3928 3929	Ferndale School District 6R Ferndale School District 10	10,906,299	3/1,000	2,333,694	8,/68	2,913,462	484,301	1,133,446	1,037,747	2,118,121	(343,329)	1,772,592
3929	Pendleton School District 16R	17,970,686	611,309	4,178,150	3,426,318	8,215,777	798.000	-	798,000	3,490,101	1,056,323	4,546,424
3935	Athena-Weston School District 29RJ	6,329,111	215,297	1,471,506	10,178	1,696,981	281,048	850,183	1,131,231	1,229,182		1,000,613
3936	Milton-Freewater Elementary School District 31	-		-,.,.,	10,170		201,040	-	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(220,307)	
3942	Stanfield School District	3,323,635	113,060	772,739	594,270	1,480,069	147,588	202,966	350,554	645,486	97,728	743,214
3944	Ukiah School	809,736	27,545	188,262	,	215,807	35,957	91,452	127,409	157,260		121,956
3957	Helix School District	1,994,333	67,841	463,679	-	531,520	88,560	130,950	219,510	387,321	(39,005)	348,316
3958	Pilot Rock School District 2R	2,481,824	84,424	577,019	131,645	793,088	110,207	118,076	228,283	481,997	7,348	489,345
3959	Mcloughlin Union High School District	-			-			-			-	

				Deferred Outflo	ws of Resources		Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
3965	La Grande Public Schools	15,046,214	511,827	3,498,216	709,256	4,719,299	668,137	127,528	795,665	2,922,137	129,208	3,051,345
3966	Union County School District	2,265,154	77,054	526,644	84,144	687,842	100,586	53,700	154,286	439,917	(1,949)	
3967	North Powder School District	2,921,361	99,376	679,211	312,969	1,091,556	129,725	400,999	530,724	567,360	(66,753)	
3969	Imbler School District	3,583,259	121,892	833,101	-	954,993	159,117	242,905	402,022	695,908	(88,088)	
3970 3973	Cove School District Elgin School District 23	3,064,494 3,744,915	104,245 127,391	712,489 870,686	3,168 4,225	819,902 1,002,302	136,081 166,295	220,637 456,281	356,718 622,576	595,158 727,303	(92,071) (143,778)	
39/3	Joseph School District 6	3,744,913	116,230	794.406	4,223	910.636	151,726	225,811	377,537	663,585	(78.134)	
3990	Wallowa School	2,442,310	83,080	567,832	2,444	653,356	108,452	555,628	664,080	474,323	(174,520)	
3993	Enterprise School District 21	3,846,664	130,852	894,342	-,	1,025,194	170,814	451,829	622,643	747,064	(165,772)	
4003	Troy School District 54	110,566	3,761	25,706	4,964	34,431	4,910	8,481	13,391	21,473	731	22,204
4008	Chenowith School District	-			-	-		-				
4012	Dufur Schools	3,747,059	127,464	871,184	62,616	1,061,264	166,391	218,390	384,781	727,719	(58,528)	669,191
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-
4030 4034	Hillsboro Elementary School District 7 Gaston Public Schools	4.516.107	153.624	1.049.986	881.851	2.085.461	200.541	8.917	209.458	877.077	300.490	1.177.567
4034	Banks School District	4,516,107 8,119,517	276,202	1,887,772	189,646	2,353,620	360,552	685,384	1,045,936	1,576,898	(113,937)	
4047	Reedville School District 29	8,119,517	270,202	1,007,772	109,040	2,333,020	300,332	003,304	1,043,730	1,570,696	(113,937)	1,402,901
4055	Groner School	_	_	_		_	_	_	_			_
4062	Beaverton School District	393,909,116	13,399,610	91,583,122	29,075,034	134,057,766	17,491,791	3,638,313	21,130,104	76,501,398	6,035,507	82,536,905
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	587,187	19,974	136,520	-	156,494	26,074	357,964	384,038	114,038	(92,792)	
4114	Fossil School District 21J	2,828,939	96,232	657,723	309,432	1,063,387	125,621	44,421	170,042	549,411	62,063	611,474
4128	Yamhill Grade School							-				
4135 4142	Newberg School District 29JT	38,774,782	1,319,002	9,015,063	4,563,673	14,897,738	1,721,819	1 506 506	1,721,819	7,530,481	1,373,803	8,904,284
4142	McMinnville Schools Sheridan School District 48J	60,341,144	2,052,625	14,029,201	1,199,841	17,281,667	2,679,488	1,586,726	4,266,214	11,718,901	(244,009)	
4144	Yamhill-Carlton School District 1	8,412,135 3,482,004	286,156 118,447	1,955,805 809,559	534,121	2,241,961 1,462,127	373,546 154,621	1,588,820 27,828	1,962,366 182,449	1,633,727 676,243	(506,759) 212,757	1,126,968 889,000
4185	Lebanon School District Uh-1	3,462,004	110,447	809,339	334,121	1,402,127	134,021	27,020	102,449	070,243	212,737	889,000
4189	Wasco County High School			-	-	-	-	-	-			-
4203	Victor Point School	_		_	_	_	_		_	_		_
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	1,223,053	41,605	284,358	6,745	332,708	54,310	266,059	320,369	237,530	(76,149)	
4220	Jefferson County Education Service District	1,842,354	62,671	428,344	13,485	504,500	81,811	301,671	383,482	357,805	(92,743)	265,062
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	13,868,465	471,764	3,224,392	529,245	4,225,401	615,838	732,672	1,348,510	2,693,405	(184,579)	
4224	Wallowa County Region 18	2,082,389	70,837	484,152	3,764	558,753	92,470	246,198	338,668	404,422	(81,688)	322,734
4225 4226	Washington County Education Service District	1,223,212	41,610	284.395	-	226.005	54,318	200 646	344,963	227.6(1	(01.520)	146,023
4226	North Central Education Service District Cascade School District Uh5	1,223,212	41,010	284,393	-	326,005	34,318	290,645	344,903	237,561	(91,538)	140,023
4230	Mari-Linn School District	_	-		-	-		-	-		-	
4232	South Coast Education Service District Region 7	9,226,667	313,864	2,145,183	-	2,459,047	409,716	1,176,163	1,585,879	1,791,918	(419,060)	1,372,858
4237	Douglas Education Service District	18,528,495	630,284	4,307,840	512,818	5,450,942	822,770	627,756	1,450,526	3,598,434	(103,245)	
4238	Multnomah Education Service District	25,773,904	876,751	5,992,384	2,918,898	9,788,033	1,144,507	1,082,483	2,226,990	5,005,570	(35,824)	4,969,746
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	19,241,512	654,539	4,473,615	1,065,429	6,193,583	854,432	451,574	1,306,006	3,736,909	79,858	3,816,767
4254	Willamette Education Service District	18,058,387	614,292	4,198,541	2,105,078	6,917,911	801,894	189,084	990,978	3,507,134	489,742	3,996,876
4258 4259	Hermiston School District 8R Clackamas Education Service District	38,819,784	1,320,533 745,363	9,025,526 5,094,374	1,680,045 419.304	12,026,104 6,259,041	1,723,818	711,901	2,435,719 2,201,246	7,539,221 4,255,443	160,364	7,699,585
4259 4260	Greater Albany School District 8J	21,911,465 78,834,377	2,681,710	5,094,374 18,328,843	1,140,056	6,259,041 22,150,609	972,993 3,500,692	1,228,253 502,585	2,201,246 4,003,277	4,255,445 15,310,486	(347,617) 118,797	3,907,826 15,429,283
4268	Lake Oswego School District	78,834,377 52,609,596	1,789,621	12,231,631	3,472,850	17,494,102	2,336,163	30,942	2,367,105	10,217,351	927,876	11,145,227
4270	Silver Falls School District	30,671,573	1.043.355	7.131.082	663,215	8,837,652	1,361,991	9.259	1,371,250	5,956,750	182,733	6,139,483
4271	Malheur Education Service District Region 14	4,304,807	146,437	1,000,860	95,116	1,242,413	191,158	212,903	404,061	836,040	(65,619)	
4272	Linn-Benton-Lincoln Education Service District	24,657,958	838,790	5,732,928	121,117	6,692,835	1,094,953	1,665,778	2,760,731	4,788,841	(569,459)	
4273	Double O School District	103,823	3,532	24,139	7,222	34,893	4,610	7,119	11,729	20,164	34	20,198
4275	Tillamook County Education Service District	-	-	-	-						-	-
4276	Lane County Education Service District	12,659,739	430,646	2,943,365	138,825	3,512,836	562,164	700,719	1,262,883	2,458,658	(349,261)	
4277	Mitchell School	1,219,340	41,478	283,494	-	324,972	54,146	136,922	191,068	236,809	(46,334)	
4279	St. Helens School District 502	15,807,758	537,733	3,675,274	2,761,144	6,974,151	701,954		701,954	3,070,037	913,130	3,983,167
4280 4286	Northwest Regional Education Service District	54,917,814 24,572,073	1,868,140	12,768,287 5,712,960	911.708	14,636,427 7,460,536	2,438,661	5,274,085 2,996,542	7,712,746 4,087,681	10,665,632	(2,009,754)	
4286 4288	Southern Oregon Education Service District Medford School District 549C	24,572,073 112,472,096	835,868 3,825,964	5,712,960 26,149,549	911,708 247,834	7,460,536 30,223,347	1,091,139 4,994,397	2,996,542 3,472,764	4,087,681 8,467,161	4,772,161 21,843,294	(912,585) (1,059,504)	
4288	Dayton Public Schools	5,965,086	202,914	1,386,871	462,478	2,052,263	4,994,397 264,884	58,822	323,706	1,158,484	95,949	1,254,433
4291	Lake County Education Service District	1,029,565	35,023	239,372	12,233	286,628	45,719	131.180	176,899	1,130,464	(30,043)	1,234,433
4294	Harney Education Service District Region XVII	2,318,756	78,877	539,106		617,983	102,966	263,562	366,528	450,327	(83,586)	
4295	Wasco County Education Service District	3,336,558	113,500	775,743	166,108	1,055,351	148,162	27,791	175,953	647,996	33,825	681,821
4297	Yamhill Education Service District	-		-	-	-	-	-	-			
4306	Amity School District	3,988,966	135,693	927,427	720,372	1,783,492	177,133	-	177,133	774,700	246,821	1,021,521
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	21,205,753	721,356	4,930,297	-	5,651,653	941,655	1,619,152	2,560,807	4,118,386	(569,006)	3,549,380
4311	Redmond School District 2J Reedsport School District	57,331,152 4,626,430	1,950,234 157,377	13,329,384 1,075,636	454,116 1,028,119	15,733,734 2,261,132	2,545,827 205,440	96,699 246,864	2,642,526 452,304	11,134,328 898,503	153,876 183,322	11,288,204 1,081,825
4312	recusport action District	4,020,430	13/,3//	1,0/5,636	1,028,119	2,201,132	205,440	246,864	432,304	898,503	185,322	1,081,825

				Deferred Outflo	ws of Resources		Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
4313	Forest Grove School District	57,913,808	1,970,055	13,464,851	1,952,479	17,387,385	2,571,700	92,989	2,664,689	11,247,486	519,717	11,767,203
4314	Willamina School District 30J	7,807,717	265,595	1,815,279	99,160	2,180,034	346,707	437,020	783,727	1,516,343	(102,969)	1,413,374
4315	John Day School District	4,549,272	154,753	1,057,697	144,819	1,357,269	202,013	436,219	638,232	883,518	(76,605)	806,913
4316	Tigard-Tualatin School District 23J	123,734,963	4,209,093	28,768,144	1,865,432	34,842,669	5,494,532	5,463,265	10,957,797	24,030,664	(1,690,816)	
4317	Sherwood School District 88J	47,745,684	1,624,165	11,100,781	-	12,724,946	2,120,178	1,546,897	3,667,075	9,272,727	(614,854)	8,657,873
4320	Rainier School District 13	6,451,295	219,454	1,499,914	344,194	2,063,562	286,474	174,194	460,668	1,252,911	44,165	1,297,076
4321	North Clackamas School District 12 Estacada School District 108	127,533,440	4,338,306	29,651,283	17,783,979	51,773,568	5,663,205	45,733	5,708,938	24,768,369	4,958,027	29,726,396
4323 4324	Centennial School District 108	14,662,919 76,080,650	498,789 2,588,036	3,409,101 17,688,607	943,923 31,157	4,851,813 20,307,800	651,116 3,378,411	381,644 7,168,463	1,032,760 10,546,874	2,847,697 14,775,683	15,023 (2,378,223)	2,862,720 12,397,460
4324	Harney County School District 3	/6,080,630	2,388,030	17,088,007	31,137	20,307,800	3,3/8,411	/,108,403	10,340,874	14,//5,085	(2,3/8,223)	12,397,400
4327	Jordan Valley School District 3	1,036,530	35,260	240,991	148,541	424,792	46,028	230,996	277,024	201,305	(53,552)	147,753
4329	Gervais School District 1	5,285,716	179,804	1,228,919	257,369	1,666,092	234,716	134,073	368,789	1,026,543	65,336	1,091,879
4330	Vale School District 84	11,103,306	377,701	2,581,498		2,959,199	493,050	886,363	1,379,413	2,156,382	(297,410)	1,858,972
4331	Molalla River School District	10,904,884	370,952	2,535,365	3,894,856	6,801,173	484,238		484,238	2,117,846	1,145,822	3,263,668
4332	Gresham-Barlow School District 10	84,719,683	2,881,910	19,697,165	2,872,609	25,451,684	3,762,033	610,623	4,372,656	16,453,476	479,705	16,933,181
4333	Canby School District	29,096,328	989,770	6,764,841	5,079,328	12,833,939	1,292,041	346,883	1,638,924	5,650,821	1,154,638	6,805,459
4334	Cascade School District 5	13,285,063	451,918	3,088,752	1,533,827	5,074,497	589,932	-	589,932	2,580,103	490,267	3,070,370
4335	Milton-Freewater Unified School District 7	8,507,411	289,397	1,977,957	890,008	3,157,362	377,777	250,404	628,181	1,652,231	176,742	1,828,973
4336	Nestucca Valley School District 101	4,925,005	167,534	1,145,054	33,796	1,346,384	218,698	494,362	713,060	956,489	(140,898)	815,591
4337	Sherman County School District	2,786,262	94,780	647,801	450.000	742,581	123,726	403,312	527,038	541,122	(132,076)	
4338 4339	Three Rivers U J School District Lebanon Community School District	37,648,531 41,328,208	1,280,690 1,405,862	8,753,212 9,608,730	459,262 734,023	10,493,164 11,748,615	1,671,808 1,835,206	151,777 2,390,593	1,823,585 4,225,799	7,311,751 8,026,384	16,379 (833,816)	7,328,130 7,192,568
4340	Monroe School District 1J	4,123,326	140,263	958,665	106,685	1,205,613	1,833,200	190,848	373,947	800,794	(46,700)	7,192,308
4341	Hillsboro School District 1J	188,690,265	6,418,679	43,870,128	10,851,982	61,140,789	8,378,914	1,843,952	10,222,866	36,645,684	1,833,238	38,478,922
4342	North Santiam School District 29J	13,948,634	474,491	3,243,031	1,287,729	5,005,251	619,398	111,358	730,756	2,708,975	315,856	3,024,831
4343	Harrisburg Sschool District 7	9,262,530	315,084	2,153,521	966	2,469,571	411,309	1,016,124	1,427,433	1,798,883	(320,426)	1,478,457
4344	South Wasco County School District 1	3,213,920	109,328	747,230	3,505	860,063	142,716	281,936	424,652	624,178	(91,860)	532,318
4345	Oregon Trail School District 46	40,581,276	1,380,454	9,435,070	-	10,815,524	1,802,038	4,311,129	6,113,167	7,881,322	(1,427,395)	6,453,927
4346	Knappa School District 4	5,498,757	187,051	1,278,451	-	1,465,502	244,176	457,735	701,911	1,067,918	(153,715)	914,203
4347	Clatskanie School District 6J	8,329,017	283,328	1,936,481	-	2,219,809	369,855	902,050	1,271,905	1,617,585	(318,463)	
4348	Lourdes Charter School	353,741	12,033	82,244	1,295	95,572	15,708	32,878	48,586	68,700	(9,559)	59,141
4350	Ridgeline Montessori	1,709,656	58,157	397,492	29,479	485,128	75,918	89,485	165,403	332,034	(22,448)	
4351	The Village School Armadillo Technical Institute	725,540	24,681	168,687	176,778	370,146	32,218	51,263	83,481	140,908	10,334	151,242
4352 4354	Opal Charter School	459,966 508,394	15,647 17,294	106,941 118.201	60,943 139,644	183,531 275,139	20,425 22,576	342,838 186,019	363,263 208.595	89,330 98.736	(66,594)	22,736 92,705
4354	Three Rivers Charter School	1,309,276	44,538	304,404	2,321	351,263	58,139	51,404	109,543	254,276	(20,431)	
4358	Detroit Lake Charter School	1,309,270	44,550	304,404	2,321	331,203	30,137	31,404	107,545	2,74,270	(20,431)	255,645
4360	Luckiamute Valley Charter School	1,542,021	52,455	358,517	19,165	430,137	68,474	160,552	229.026	299,477	(34.120)	265,357
4361	Rimrock Expeditionary Alternative Learning	-,,		-	506	506	-	545,523	545,523		(166,499)	(166,499)
4362	Kings Valley Charter School	102,813	3,497	23,904	33,029	60,430	4,565	47,116	51,681	19,967	(1,792)	18,175
4363	Multisensory Learning Academy	3,079,511	104,756	715,980	342,750	1,163,486	136,748	-	136,748	598,074	96,523	694,597
4365	Mitch Charter School	1,974,444	67,165	459,055	223,419	749,639	87,676	37,447	125,123	383,458	40,883	424,341
4366	Sand Ridge Charter School	1,895,693	64,486	440,745	2,637	507,868	84,179	74,360	158,539	368,164	(26,721)	341,443
4367	Arthur Academy Charter School	6,199,268	210,881	1,441,318	2,007,653	3,659,852	275,283	1,106,812	1,382,095	1,203,965	91,044	1,295,009
4369 4370	Trillium Charter School	2,145,944	72,999 25,807	498,928 176,384	274,166 139,690	846,093	95,292	337,682 22,193	432,974 55,881	416,766 147,338	(8,462)	408,304 179,721
4370	Howard Street Charter School, Inc. The Lighthouse School	758,648 1.465,617	49.856	340,753	139,090	341,881 390,609	33,688 65,082	135.415	200,497	284.639	(47,728)	236,911
4373	Sheridan Japanese School Foundation	584,989	19,900	136,009	36,777	192.686	25,977	80.976	106,953	113,611	(21,507)	
4374	Ione School District	2,925,039	99,501	680,066	8,015	787,582	129,888	310,404	440,292	568,074	(76,351)	
4375	Eddyville Charter School	1,344,682	45,742	312,636	10.416	368,794	59,711	208,962	268,673	261,152	(60,715)	
4376	Four Rivers Community School	2,188,317	74,440	508,779	50,751	633,970	97,174	133,166	230,340	424,995	(34,498)	
4378	Mosier Community School	1,628,892	55,410	378,714	213,689	647,813	72,332	150,684	223,016	316,348	(240)	316,108
4379	Siletz Valley School	1,532,439	52,129	356,289	3,954	412,372	68,049	290,879	358,928	297,616	(75,330)	222,286
4380	The Emerson School	1,167,059	39,700	271,339	208,417	519,456	51,824	118,119	169,943	226,655	10,731	237,386
4381	North Wasco County School District 21 Self Enhancement, Inc.	21,789,611	741,217	5,066,043	500,974	6,308,234	967,582	153,937	1,121,519	4,231,777	53,514	4,285,291
4382		637,490	21,686	148,215	10,818	180,719	28,308	208,056	236,364	123,807	(58,789)	65,018
4383 4386	City View Charter School Nixyaawii Community School	1,137,930 680,427	38,709 23,146	264,566 158,198	9,856	303,275 191,200	50,531 30,215	201,504 173,398	252,035 203,613	220,998 132,146	(49,820) (50,013)	171,178 82,133
4388	West Lane Tech	558.703	23,146	129,897	79,776	228.678	24.810	173,398	149.167	132,146	(19.038)	82,133 89.468
4390	Oregon Connections Academy	16,058,707	546,269	3,733,619	619,395	4,899,283	713,097	259,276	972,373	3,118,774	101,555	3,220,329
4392	Eagleridge High School	1,079,030	36,705	250,872	65,991	353,568	47,915	406,418	454,333	209,559	(102,970)	106,589
4393	Cascade Heights Public Charter School	1,353,418	46,039	314,667	29,966	390,672	60,099	143,671	203,770	262,848	(41,789)	221,059
4395	Siletz Valley Early College Academy Sweet	478,002	16,260	111,134	-	127,394	21,226	110,420	131,646	92,833	(35,484)	
4396	Home Charter School	1,078,765	36,696	250,811	253,647	541,154	47,903	214,482	262,385	209,508	(10,586)	198,922
4397	Springwater Environmental Sciences School	1,375,050	46,775	319,697	21,436	387,908	61,060	179,224	240,284	267,050	(45,358)	221,692
4398	LEP High	-	-	-	8,535	8,535	-	1,417,462	1,417,462	-	(428,507)	(428,507)
4400	Phoenix School	628,060	21,365	146,023	203,428	370,816	27,889	-	27,889	121,976	61,904	183,880
4401	Ballston Community School	572,376	19,471	133,076	25,657	178,204	25,417	33,270	58,687	111,162	(4,498)	106,664
4402	Sage Community School	360,787	12,273	83,882	43,848	140,003	16,021	108,842	124,863	70,069	(12,217)	57,852
4403 4404	Portland Village School Alliance Charter Academy	2,646,722 3,168,938	90,034 107.798	615,358 736,772	121,283 15,608	826,675 860,178	117,529 140,719	105,568 191,920	223,097 332,639	514,022 615,442	707 (39,986)	514,729 575,456
4404	Forest Grove Community School	1,497,394	50,937	348,141	37,003	436.081	66,493	59,333	125,826	290,810	(39,986)	291,267
4407	Madrone Trail Public Charter School	1,310,331	44,574	304,649	39,182	388,405	58,186	224,035	282,221	254,480	(37,469)	
1107		1,010,001	,5/4	50 1,047	37,102	500,105	50,100	22.,033	202,221	251,400	(57,407)	217,011

			Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer			Differences between Expected and Actual			Total Deferred Outflows of Resources Excluding Employer Specific	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer Specific	Proportionate Share of	Net Amortization of Deferred Amounts from	
Number	Employer Name	Net Pension Liability	Experience	Changes in Assumptions	Proportion	Amounts (1)	Investment Earnings	Proportion	Amounts (1)	Plan Pension Expense	Changes in Proportion	(Credit) (1)
4408	Muddy Creek Charter School	706,386	24,029	164,233	76,491	264,753	31,368	31,452	62,820	137,188	21,336	158,524
4409	Southwest Charter School	1,333,510	45,362	310,038	83,538	438,938	59,215	105,965	165,180	258,982	(7,392)	
4410	Ace Academy	-		-	13,485	13,485	-	504,208	504,208	-	(123,699)	(123,699)
4411	Sherwood Charter School	1,658,179	56,406	385,524	242,676	684,606	73,633	15,688	89,321	322,036	62,662	384,698
4412	Estacada Web Academy	3,108,139	105,730	722,636	41,414	869,780	138,019	157,726	295,745	603,634	(41,618)	
4418	Lewis & Clark Montessori Charter School	2,690,192	91,512	625,465	467,746	1,184,723	119,460	124,506	243,966	522,464	80,909	603,373
4419	Silvies River Web Academy	751,314	25,557	174,679	146,193	346,429	33,363	15,600	48,963	145,913	32,336	178,249
4420	Oregon Virtual Academy	6,778,305	230,578	1,575,943	378,972	2,185,493	300,995	-	300,995	1,316,420		1,461,788
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	11,394	11,394	-	20,571	20,571	-	(1,278)	
4422	Redmond Proficiency Academy	4,711,536	160,272	1,095,423	26,307	1,282,002	209,219	267,412	476,631	915,031	(62,132)	
4423	Molalla River Academy	1,158,888	39,422	269,439	10,251	319,112	51,461	64,914	116,375	225,069	(14,883)	
4424	The Ivy School	2,027,697	68,976	471,436	757,847	1,298,259	90,041	67,911	157,952	393,801	159,031	552,832
4429	Clackamas Web Academy	20,302	691	4,720	-	5,411	902	14,945	15,847	3,943	(4,706)	(763)
4430	Clackamas Charter Alliance 2	165,481	5,629	38,474	852	44,955	7,348	21,487	28,835	32,138	(7,174)	24,964
4431	Corbett Charter School	-	-	-	2,053	2,053	-	912,571	912,571	-	(310,595)	(310,595)
4432	Renaissance Public Academy	647,249	22,017	150,484	144,188	316,689	28,741	146,040	174,781	125,703	(18,999)	106,704
4433	Powell Butte Community Charter School	1,485,583	50,535	345,395	360,392	756,322	65,968	201,645	267,613	288,516	31,169	319,685
4434	Logos Public Charter School	5,719,273	194,553	1,329,720	187,092	1,711,365	253,968	323,354	577,322	1,110,745	(29,318)	1,081,427
4435	Sunny Wolf Charter School	1,046,524	35,600	243,315	229,738	508,653	46,472	27,567	74,039	203,246	49,499	252,745
4436	Academy of Arts & Academics	1,186,749	40,370	275,917	61,848	378,135	52,698	46,888	99,586	230,480	4,795	235,275
4437	Center for Advance Learning	1,594,640	54,245	370,751	52,517	477,513	70,811	53,590	124,401	309,696	(8,577)	301,119
4439	Homesource Family Charter	-	-	=	-	-	-	59,525	59,525	-	(39,431)	
4440	Sheridan Allprep Academy	917,209	31,201	213,249	194,515	438,965	40,729	27,740	68,469	178,132		220,756
4441	Baker Web Academy	6,138,154	208,802	1,427,109	1,193,805	2,829,716	272,569	_	272,569	1,192,096	347,682	1,539,778
4443	Knova Learning Oreogn	1,915,896	65,173	445,442	12,691	523,306	85,077	222,639	307,716	372,088	(82,636)	
4444	Bennett Pearson Academy, Inc.	773,884	26,325	179,927	43,038	249,290	34,365	83,188	117,553	150,297	(8,434)	141,863
4446	Coburg Community Charter School	1,746,976	59,427	406,169	173,681	639,277	77,576	22,656	100,232	339,282	46,822	386,104
4447	Arco Iris Spanish Immersion Charter School	1.872.126	63,684	435,266	296,116	795,066	83,133	34,574	117,707	363,587	62.292	425,879
4448	Gresham Barlow Web Academy	2,529,554	86,048	588,117	87,068	761,233	112,327	78,499	190,826	491,267	26,265	517,532
4449	Mosier Middle School	_,,	-		7,801	7,801		366,701	366,701		(85,012)	
4450	Sauvie Island Academy	1.802.974	61.332	419,188	106,668	587,188	80.062	187,335	267,397	350,157	(19,866)	330,291
4451	River's Edge Academy Charter School	1,219,622	41.488	283,560	98,543	423,591	54.158	107,000	54.158	236,864	34,334	271,198
4452	South Columbia Family School	385,752	13,122	89,687	64,705	167,514	17,130	4.731	21.861	74,917	13,798	88,715
4453	Woodland Educational Initiative	692.484	23,556	161.001	116,431	300,988	30,750	130,904	161.654	134,488	18,743	153,231
4454	Le Monde Immersion Charter School	1,544,781	52,549	359,159	223,285	634,993	68,597	35,553	104,150	300,013	62,589	362,602
4455	Hope Chinese Charter School	1,573,077	53,511	365,737	336,621	755,869	69.854	14.578	84,432	305,509	102,210	407.719
4456	Insight School of Oregon Charter	1,547,397	52,638	359,767	279,271	691,676	68,713	251,349	320,062	300,521	35,819	336,340
4457	Oregon Virtual Education East	124,983	4,252	29,058	17,932	51.242	5,550	10,386	15,936	24,273	3,928	28,201
4458	Oregon Virtual Education West	124,980	4,251	29,058	17,215	50,524	5,550	9.616	15,166	24,272	288	24,560
4459	Crater Lake Charter Academy	1.041.889	35.442	242.237	256.822	534,501	46,266	9,228	55,494	202.346	93,052	295,398
4460	KairosPDX	1,136,094	38,647	264.140	486,063	788,850	50,449	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	50,449	220,642	130,283	350,925
4461	Mountain View Academy	532,135	18.102	123,720	186,781	328,603	23,630	68,647	92.277	103,346	46,635	149,981
4462	Bend International School	1.266,934	43.097	294.560	574.597	912.254	56,259	00,047	56,259	246.052	149,640	395,692
4463	Dallas Community School-Community Innovation Partners	740.119	25.177	172,076	327.140	524,393	32,865		32.865	143,739	86,325	230.064
4464	The Valley School of Southern Oregon	440,059	14.969	102,313	198,111	315,393	19,541	-	19,541	85,464	51,788	137,252
4465	Bridge Educational Foundation	163,594	5,565	38.035	89,249	132.849	7.264	•	7,264	31,772	21,250	53,022
4467	Cannon Beach Academy	103,394	5,505	30,033	07,249	132,049	7,204	•	7,204	31,//2	21,230	55,022
4468	Frontier Charter Academy	-						•				
4468 4469	Desert Sky Montessori	-	-	-	-	-	-	-	-	-	-	-
4409	Described Monteson			-	-		-	-		-	-	
	Total for All Entities	\$ 15,148,682,852	\$ 515,312,884	\$ 3,522,039,999	\$ 458,959,663	\$ 4,496,312,546	\$ 672,687,130	\$ 458,959,663	s 1,131,646,793	\$ 2,942,037,584	s -	s 2,942,037,584

<sup>(1)</sup> Excludes employer specific amounts due to contributions subsequent to the measurement date and differences between actual employer contributions and the employer's proportionate share of contributions. Proper treatment of such amounts is the responsibility of the employer.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Note 1 - Description of Plan

### A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2018, there were 924 participating employers and State Agencies.

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

## B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2018, there were 21,392 active plan members, 127,501 retired plan members or their beneficiaries currently receiving benefits, 12,413 inactive plan members entitled to but not yet receiving benefits, for a total of 161,306 Tier One members. For Tier Two members, as of June 30, 2018, there were 35,136 active plan members, 13,908 retired plan members or their beneficiaries currently receiving benefits, 15,261 inactive plan members entitled to but not yet receiving benefits, for a total of 64,305 Tier Two members.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2018, there were 119,469 active plan members, 4,454 retired plan members or their beneficiaries currently receiving benefits, 5,013 inactive plan members entitled to but not yet receiving benefits, and 13,306 inactive plan members not eligible for refund or retirement, for a total of 142,242 OPSRP Pension Program members.

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Note 2 - Summary of Significant Accounting Policies

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

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

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

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules), along with PERS audited financial statements and the schedule of pension amounts under the GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the fiscal year ended June 30, 2018 (the measurement period).

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

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

### **Basis of Accounting**

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2018 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2016, the date of the actuarial valuation used to measure the collective net pension liability.

### Proportionate Share Allocation Methodology

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

The PVFNC represents the portion of the projected long-term contribution effort related to future service.

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

- Tier One/Tier Two payroll
- OPSRP General Service payroll
- OPSRP Police & Fire payroll

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

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

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Use of Estimates in the Preparation of the Schedules

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

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

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

Employers' Net Pension Liability	\$ 15,148.6
Plan Fiduciary Net Position	69,327.5
Total Pension Liability	\$ 84,476.1

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## **Actuarial Methods and Assumptions**

Actuarial Methods and Assumptions	
	Pension
Valuation date	December 31, 2016
Measurement date	June 30, 2018
Experience Study	2016, published July 26, 2017
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% 0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	Healthy retirees and beneficiaries:
	RP-2014 Healthy annuitant, sex-distinct, generational
	with Unisex, Social Security Data Scale, with collar
	adjustments and set-backs as described in the valuation.
	A ctive members:
	RP-2014 Employees, sex-distinct, generational with
	Unisex, Social Security Data Scale, with collar
	adjustments and set-backs as described in the valuation.  Disabled retirees:
	RP-2014 Disabled retirees, sex-distinct, generational
	with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study, which reviewed experience for the four-year period ended on December 31, 2016.

### **Discount Rate**

The discount rate used to measure the total pension liability of the Plan was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf

### **Depletion Date Projection**

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

The following circumstances justify an alternative evaluation of sufficiency for the Plan:

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2018

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

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2018, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

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

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

Fiscal Year ended June 30, 2018 – 5.2 years Fiscal Year ended June 30, 2017 – 5.3 years Fiscal Year ended June 30, 2016 – 5.3 years Fiscal Year ended June 30, 2015 – 5.4 years Fiscal Year ended June 30, 2014 – 5.6 years

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

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

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