Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019
Service cost	\$1,108,198,025	\$1,146,441,930
Interest on total pension liability	5,858,221,297	5,952,089,263
Effect of plan changes	0	(50,583,529)
Administrative expenses	37,751,319	38,403,320
Member contributions	(12,558,631)	(11,354,366)
Expected investment return net of investment expenses	(4,856,671,453)	(4,880,722,976)
Recognition of deferred (inflows)/outflows of resources		
Recognition of economic/demographic (gains) or losses	210,912,448	365,558,037
Recognition of assumption changes or inputs	1,175,422,496	1,175,422,496
Recognition of investment (gains) or losses	(579,237,921)	688,357,348
Pension expense	\$2,942,037,580	\$4,423,611,523

As of June 30, 2019, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$953,911,916
Changes of assumptions	0	2,346,617,507
Net difference between projected and actual earnings	490,369,527	<u>0</u>
Total	\$490,369,527	\$3,300,529,423

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

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2019 Expense	Balance of Deferred (Inflows) 06/30/2019	Balance of Deferred Outflows 06/30/2019	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized Thereafter in Expense
Investment	\$870,674,947	2018-2019	5.0	174,134,989	0	696,539,958	174,134,989	174,134,989	174,134,989	174,134,991	0	0
(gains) or losses	(\$1,390,801,037)	2017-2018	5.0	(278,160,207)	(834,480,623)	0	(278,160,207)	(278,160,207)	(278,160,209)	0	0	0
	(\$3,128,006,660)	2016-2017	5.0	(625,601,332)	(1,251,202,664)	0	(625,601,332)	(625,601,332)	0	0	0	0
	\$4,493,869,006	2015-2016	5.0	898,773,801	0	898,773,802	898,773,802	0	0	0	0	0
	\$2,596,050,493	2014-2015	5.0	519,210,097	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	\$804,157,064 \$74,324,981 \$351,846,323 \$317,297,639 \$379,974,263	2018-2019 2017-2018 2016-2017 2015-2016 2014-2015	5.2 5.2 5.3 5.3 5.4	154,645,589 14,293,266 66,386,099 59,867,479 70,365,604	0 0 0 0	649,511,475 45,738,449 152,688,026 77,827,723 28,146,243	154,645,589 14,293,266 66,386,099 59,867,479 28,146,243	154,645,589 14,293,266 66,386,099 17,960,244	154,645,589 14,293,266 19,915,828 0	154,645,589 2,858,651 0 0	30,929,119 0 0 0	0 0 0 0
Assumption	\$0	2018-2019	5.2	0	0	0	0	0	0	0	0	0
changes or inputs	\$2,240,292,080	2017-2018	5.2	430,825,400	0	1,378,641,280	430,825,400	430,825,400	430,825,400	86,165,080	0	0
	\$0	2016-2017	5.3	0	0	0	0	0	0	0	0	0
	\$3,946,364,611	2015-2016	5.3	744,597,096	0	967,976,227	744,597,096	223,379,131	0	0	0	0
	\$0	2014-2015	5.4	0	0	0	0	0	0	0	0	0

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



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

100.0000000% 100.0000000%

15,148,682,852

17,297,605,168

Employer		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
1000	State Agencies	26.99868186%	28.37232541%	4,089,944,689	4,907,732,826
2000	Lake County	0.04094686%	0.04372426%	6,202,910	7,563,250
2001	Clackamas County	1.59902702%	1.68522393%	242,231,532	291,503,382
2002	Curry County	0.09325299%	0.09250105%	14,126,600	16,000,466
2003	Douglas County	0.52388507%	0.53594001%	79,361,688	92,704,787
2004	Harney County	0.04359622%	0.04515367%	6,604,253	7,810,504
2005 2006	Jackson County Jefferson County	0.57147057% 0.05320258%	0.51287127% 0.04951431%	86,570,264	88,714,447
2006	Klamath County	0.03320238%	0.03103323%	8,059,490 4,451,959	8,564,790 5,368,006
2007	Lane County	1.10216172%	1.14753959%	166,962,983	198,496,867
2009	Marion County	0.77364359%	0.82321208%	117,196,814	142,395,975
2011	Washington County	1.51048907%	1.61233548%	228,819,199	278,895,425
2012	Grant County	0.01988480%	0.02062843%	3,012,285	3,568,224
2013	Umatilla County	0.14707772%	0.14448001%	22,280,337	24,991,582
2014	Linn County	0.43472880%	0.46785681%	65,855,687	80,928,024
2015	Yamhill County	0.18106996%	0.19059361%	27,429,714	32,968,130
2016	Sherman County	0.02694968%	0.02719435%	4,082,522	4,703,971
2017	Columbia County	0.09126808%	0.10232961%	13,825,912	17,700,572
2018	Coos County	0.17972131%	0.18947485%	27,225,411	32,774,611
2020 2021	Wasco County	0.06788966% 0.05302765%	0.07209247% 0.05697717%	10,284,389	12,470,271
2021	Baker County Gilliam County	0.02219330%	0.03697717%	8,032,991 3,361,993	9,855,686 3,892,537
2022	Morrow County Rural School District Board	0.00000000%	0.00000000%	3,301,993	3,092,337
2027	Deschutes County	0.63264759%	0.66321419%	95,837,777	114,720,172
2028	Union County	0.0000000%	0.00000000%	0	0
2035	Hood River County	0.05663315%	0.05939403%	8,579,176	10,273,745
2036	Clatsop County	0.12567713%	0.13005792%	19,038,430	22,496,905
2037	Polk County	0.18228999%	0.19682769%	27,614,532	34,046,477
2038	Multnomah County	3.35168179%	3.36123181%	507,735,645	581,412,607
2039	Malheur County	0.06517945%	0.06305220%	9,873,828	10,906,521
2040	Benton County	0.27594354%	0.27517831%	41,801,812	47,599,258
2042	Josephine County	0.16811510%	0.17770642%	25,467,223	30,738,955
2043 2044	Lincoln County Crook County	0.04801909% 0.01781780%	0.04947696% 0.02304338%	7,274,260 2,699,162	8,558,329 3,985,953
2050	Wallowa County	0.00142517%	0.02304338%	215,894	250,891
2052	Tillamook County	0.00008555%	0.00009786%	12,960	16,927
2099	State Judiciary	0.29104277%	0.27163126%	44,089,146	46,985,703
2100	City of Roseburg	0.13165072%	0.13639041%	19,943,350	23,592,275
2101	City of Salem	0.92448545%	0.94012241%	140,047,369	162,618,663
2102	City of Medford	0.37914026%	0.40003883%	57,434,756	69,197,137
2103	City of Albany	0.31997613%	0.34901572%	48,472,169	60,371,361
2104	City of Ashland	0.20455376%	0.21051774%	30,987,200	36,414,527
2105	City of Astoria	0.07290695%	0.07283188%	11,044,443	12,598,171
2106	City of Beaverton	0.46194965%	0.49185119%	69,979,287	85,078,477
2107 2109	City of Bend	0.38864905%	0.42459686% 0.06348094%	58,875,212 9,980,098	73,445,088
2110	City of Canby City of Coquille	0.06588096% 0.01670165%	0.01896179%	2,530,080	10,980,682 3,279,936
2111	City of Eugene	1.31910275%	1.34760547%	199,826,692	233,103,473
2112	City Of Forest Grove	0.00234040%	0.00519207%	354,540	898,104
2113	City of Grants Pass	0.16720551%	0.17614029%	25,329,432	30,468,052
2114	City of Gresham	0.54626984%	0.58584390%	82,752,686	101,336,965
2115	City of Hillsboro	0.54342339%	0.59574398%	82,321,486	103,049,441
2117	City of McMinnville	0.14991760%	0.16803680%	22,710,542	29,066,342
2118	City of Ontario	0.07341462%	0.07823420%	11,121,348	13,532,643
2119	City of Oregon City	0.13570006%	0.15256974%	20,556,772	26,390,911
2120	City of Lake Oswego	0.30863720%	0.32375992%	46,754,471	56,002,713
2121	City of Podmand	3.69317033%	4.08130407%	559,466,661	705,967,864
2122	City of Redmond	0.12231894%	0.12923823%	18,529,708	22,355,119
2123 2125	City of St Helens City of Vernonia	0.04991146% 0.00727701%	0.05799333% 0.00750177%	7,560,929 1,102,371	10,031,457 1,297,627
2125	City of West Linn	0.00727701%	0.00750177%	15,030,176	16,482,774
2127	City of Cottage Grove	0.05904849%	0.06175561%	8,945,068	10,482,774
2128	City of Tillamook	0.02224362%	0.02155588%	3,369,615	3,728,651
2129	City of Sweet Home	0.00707872%	0.00894122%	1,072,333	1,546,617
2131	City of Drain	0.00560219%	0.00591894%	848,658	1,023,835



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

100.0000000% 100.0000000%

15,148,682,852

17,297,605,168

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2132	Eugene Water & Electric Board	0.59283304%	0.44533405%	89,806,397	77,032,126
2135	McMinnville Water & Light Department	0.05375311%	0.04704994%	8,142,888	8,138,513
2138	City of Hood River	0.04923632%	0.05364495%	7,458,654	9,279,292
2139	City of Reedsport	0.01126094%	0.01270110%	1,705,884	2,196,986
2140	City of Lebanon	0.06255912%	0.06358675%	9,476,883	10,998,98
2142	City of Sherwood	0.07931639%	0.08364685%	12,015,388	14,468,902
2143	City of Oakland	0.00190132%	0.00171490%	288,025	296,63
2145	City of Vale	0.00506792%	0.00445468%	767,723	770,55
2146	City of Prineville	0.03151202%	0.02981147%	4,773,656	5,156,67
2147	City of Wheeler	0.00189327%	0.00201041%	286,805	347,75
2148	City of Klamath Falls	0.08956258%	0.09192974%	13,567,551	15,901,64
2149	City of Canyonville	0.00302516%	0.00279807%	458,272	483,99
2150	City of Bandon	0.02391127%	0.02241504%	3,622,242	3,877,26
2152	City of Coos Bay	0.09400914%	0.09626309%	14,241,146	16,651,20
2154	City of Pendleton	0.08918086%	0.10105649%	13,509,726	17,480,35
2155	City of Corvallis	0.27966742%	0.27326710%	42,365,930	47,268,66
2157	City of Monmouth	0.03662442%	0.03580473%	5,548,117	6,193,36
	•				
2158	City of Milton-Freewater	0.04816572%	0.04597714%	7,296,472	7,952,94
2159	City of Baker City	0.04164206%	0.04514329%	6,308,224	7,808,70
2160	City of Hermiston	0.06886307%	0.07059840%	10,431,848	12,211,83
2161	City of Pilot Rock	0.00307443%	0.00352209%	465,736	609,23
2162	City of Clatskanie	0.01413349%	0.01397732%	2,141,038	2,417,74
2163	City of Milwaukie	0.10363730%	0.10370708%	15,699,686	17,938,84
2165	City of Cornelius	0.02268571%	0.02510285%	3,436,586	4,342,19
2166	City of Nyssa	0.00873041%	0.00660003%	1,322,542	1,141,64
2167	City of Athena	0.00195464%	0.00144023%	296,102	249,12
2168	City of Oakridge	0.01626246%	0.01645398%	2,463,548	2,846,14
2170	City of Madras	0.01945789%	0.02276083%	2,947,614	3,937,079
2172	City of Sandy	0.04919473%	0.05248442%	7,452,354	9,078,54
2174	City of Mt Angel	0.00795835%	0.00630839%	1,205,585	1,091,20
2175	City of Umatilla	0.01715339%	0.02075940%	2,598,513	3,590,87
2176	City of Scappoose	0.02641673%	0.02669477%	4,001,787	4,617,55
2177	City of Condon	0.00259836%	0.00231473%	393,617	400,39
2178	City of Boardman	0.01276362%	0.01394056%	1,933,520	2,411,38
2179	City of Estacada	0.01161629%	0.01326004%	1,759,715	2,293,66
2180	City of Enterprise	0.00826008%	0.01038992%	1,251,293	1,797,20
2181	City of Central Point	0.05393543%	0.05623697%	8,170,507	9,727,64
2182	City of Cascade Locks	0.00646906%	0.00851926%	979,977	1,473,62
2183	City of Myrtle Point	0.01143552%	0.01046067%	1,732,331	1,809,44
2184					
	City of Port Orford	0.00524046%	0.00621551%	793,861	1,075,134
2185	City of Wood Village	0.00986346%	0.00564958%	1,494,184	977,24
2186	City of Chiloquin	0.00054589%	0.00054059%	82,695	93,50
2187	City of Philomath	0.01877513%	0.01985232%	2,844,185	3,433,97
2188	City of Talent	0.01548756%	0.01383728%	2,346,161	2,393,51
2189	City of Willamina	0.00000000%	0.00000000%	0	(
2191	City of Huntington	0.00100955%	0.00113775%	152,934	196,80
2192	City of North Plains	0.00674090%	0.00841824%	1,021,158	1,456,15
2193	City of Heppner	0.00158252%	0.00105875%	239,731	183,13
2194	City of Cave Junction	0.00440454%	0.00498983%	667,230	863,12
2195	City of Metolius	0.00000000%	0.00000000%	0	
2196	City of Hubbard	0.00823683%	0.00650377%	1,247,771	1,124,99
2197	City of Myrtle Creek	0.00875606%	0.01048042%	1,326,428	1,812,86
2198	City of Carlton	0.00499321%	0.00522372%	756,406	903,57
2199	City of Junction City	0.02688816%	0.02768557%	4,073,202	4,788,94
2200	City of Wallowa	0.00131372%	0.00157025%	199,011	271,61
2201	City of Coburg	0.00534755%	0.00480466%	810,083	831,09
2202	City of Dallas	0.05318543%	0.05786169%	8,056,892	10,008,68
2202	•	0.01101116%			
	City of Rures		0.01112959%	1,668,046	1,925,15
2204	City of Blain	0.00822256%	0.00847212%	1,245,610	1,465,47
2205	City of Elgin	0.00097321%	0.00030202%	147,428	52,24
2206	City of Weston	0.00129027%	0.00140510%	195,459	243,04
2207	City of Mill City	0.00251959%	0.00237984%	381,685	411,65
2208	City of Fairview	0.03056137%	0.02459145%	4,629,645	4,253,73
	City of Monroe	0.00051559%	0.00096263%	78,105	166,512
2209	City of Monroe	0.00051559%	0.0003020370	70,100	100,51.



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2211 2212	City of Jefferson	0.00000000% 0.00916085%	0.00000000%	1 207 740	1 261 954
2212	Town of Lakeview City of Stanfield	0.00916065%	0.00787308% 0.00016926%	1,387,748 21,443	1,361,854 29,278
2214	City of Yamhill	0.00453087%	0.00010920%	686,367	816,962
2215	City of Powers	0.00008286%	0.00000000%	12,552	0
2216	City of Brookings	0.03144827%	0.03108191%	4,763,999	5,376,426
2217	City of Sutherlin	0.02158381%	0.02338173%	3,269,663	4,044,479
2218	City of Prairie City	0.00185572%	0.00365876%	281,117	632,878
2219	City of Sheridan	0.00814526%	0.00757019%	1,233,900	1,309,462
2220	City of Garibaldi	0.00470649%	0.00484328%	712,971	837,771
2221	City of Sisters	0.00725073%	0.00902462%	1,098,390	1,561,043
2222	City of Jacksonville	0.00995576%	0.00881029%	1,508,167	1,523,969
2223	City of Cannon Beach	0.02522653%	0.02359703%	3,821,487	4,081,721
2224	City of Falls City	0.00154006%	0.00167434%	233,299	289,621
2225	City of Echo	0.00241786%	0.00260485%	366,274	450,577
2226	City of Hines	0.00393692%	0.00480048%	596,392	830,368
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00465320%	0.00565785%	704,899	978,673
2229	City of John Day	0.00483537%	0.00654596%	732,495	1,132,294
2231	City of Banks	0.00197774%	0.00260251%	299,602	450,172
2232	City of Joseph	0.00167617%	0.00148188%	253,918	256,330
2233	City of Lafayette	0.00503741% 0.00980382%	0.00411559%	763,101	711,899
2234 2235	City of Aumsville City of Amity	0.00238095%	0.01053540% 0.00201536%	1,485,150	1,822,372 348,609
2236	City of Creswell	0.00238095%	0.01055883%	360,683 1,355,436	1,826,425
2237	City of Creswell City of Troutdale	0.00894755%	0.02272889%	2,978,687	3,931,554
2238	City of Warrenton	0.03023090%	0.02272003%	4,579,583	4,966,450
2240	City of Wilsonville	0.09268392%	0.10089309%	14,040,393	17,452,088
2241	City of Bay City	0.00369246%	0.00367693%	559,359	636,021
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00217824%	0.00280539%	329,975	485,265
2244	City of Lakeside	0.00208837%	0.00153955%	316,361	266,305
2245	City of Dundee	0.00664260%	0.00696392%	1,006,266	1,204,591
2246	City of Merrill	0.00054717%	0.00058265%	82,889	100,784
2247	City of Malin	0.00104880%	0.00112434%	158,879	194,484
2248	City of Fossil	0.00090411%	0.00075724%	136,961	130,984
2249	City of Phoenix	0.00745124%	0.01005562%	1,128,765	1,739,381
2250	City of Gold Beach	0.00453423%	0.00427789%	686,876	739,973
2251	City of Rogue River	0.00790873%	0.00851187%	1,198,068	1,472,350
2252	City of Dayton	0.00401704%	0.00324601%	608,529	561,482
2253	Town of Butte Falls	0.00030620%	0.00048560%	46,385	83,997
2254	City of Shady Cove	0.00092328%	0.00124619%	139,865	215,561
2255	Town of Canyon City	0.00156597%	0.00165185%	237,224	285,730
2256 2257	City of Jordan Valley City of Culver	0.00000000% 0.00237344%	0.00000000% 0.00275190%	0 359,545	0 476,013
2258	City of Adair Village	0.00237344%	0.00275190%	333,466	412,406
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00339029%	0.00361748%	513,584	625,737
2261	City of Waldport	0.00333025%	0.00341509%	586,701	590,729
2262	City of Dufur	0.00112629%	0.00155278%	170,618	268,594
2263	City of La Grande	0.02690377%	0.02565730%	4,075,567	4,438,098
2264	City of Gervais	0.00380488%	0.00412104%	576,389	712,841
2265	City of Westfir	0.00017407%	0.00048981%	26,369	84,725
2266	City of Irrigon	0.00484757%	0.00519560%	734,343	898,714
2267	City of Independence	0.03086104%	0.03335804%	4,675,041	5,770,142
2268	City of Harrisburg	0.00745724%	0.00847946%	1,129,674	1,466,744
2269	City of Durham	0.00094128%	0.00115685%	142,592	200,107
2270	City of Lyons	0.00074074%	0.00083354%	112,212	144,182
2271	City of Columbia City	0.00548310%	0.00635494%	830,617	1,099,252
2272	City of Aurora	0.00169143%	0.00097505%	256,229	168,660
2273	City of Silverton	0.03212635%	0.03434057%	4,866,719	5,940,096
2274	City of Gold Hill	0.00054158%	0.00017714%	82,042	30,641
2275	City of Toledo	0.01739231%	0.01439017%	2,634,706	2,489,155
2276	City of Newport	0.02708474%	0.03157548%	4,102,981 0	5,461,802
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	U	0



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2278	City of Springfield	0.30092366%	0.31410428%	45,585,971	54,332,518
2279	City of Keizer	0.05983772%	0.06747162%	9,064,626	11,670,974
2280	City of Winston	0.00904234%	0.01058676%	1,369,795	1,831,256
2281	City of Manzanita	0.00595186%	0.00711289%	901,628	1,230,360
2282	City of Eagle Point	0.00926683%	0.00902758%	1,403,803	1,561,555
2283	City of Maupin	0.00272607%	0.00277160%	412,964	479,420
2284	City of Halsey	0.00203011%	0.00191405%	307,535	331,085
2285	City of Veneta	0.00980744%	0.00994808%	1,485,698	1,720,780
2286	City of Millersburg	0.00163633%	0.00289770%	247,882	501,233
2287	City of King City	0.00404606%	0.00522193%	612,925	903,269
2288	City of Tualatin	0.12576501%	0.13499056%	19,051,743	23,350,13
2289	City Of St Paul	0.00000000%	0.00000000%	0	
2290	City of Molalla	0.01689245%	0.01439485%	2,558,984	2,489,964
2291	City of Florence	0.02703036%	0.02788294%	4,094,744	4,823,08
2292	City of North Bend	0.04300594%	0.04863568%	6,514,833	8,412,808
2293	City of Lowell	0.00213044%	0.00292572%	322,734	506,079
2294	City of Depoe Bay	0.00739699%	0.00560985%	1,120,547	970,370
2295	City of Tigard	0.07332204%	0.07502455%	11,107,323	12,977,450
2296	City of Happy Valley	0.04430447%	0.04819957%	6,711,544	8,337,37
2297	City of Rainier	0.00955500%	0.00929976%	1,447,457	1,608,636
2298	City of Lincoln City	0.07086270%	0.06996703%	10,734,766	12,102,62
2299	City of Dunes City	0.00006210%	0.00033416%	9,407	57,802
2300	City of Yachats	0.00403152%	0.00374836%	610,722	648,377
2301	City of Moro	0.00062528%	0.00058578%	94,722	101,326
2302	City of Mt. Vernon	0.00144906%	0.00110119%	219,514	190,479
2303	City of Woodburn	0.08561449%	0.09124040%	12,969,468	15,782,404
2304	City of Gladstone	0.03299445%	0.04139676%	4,998,225	7,160,64
2305	City of Elkton	0.00038979%	0.00043884%	59,048	75,909
	•				
2306	City of Imbler	0.00004251%	0.00013189%	6,440	22,814
2307	City of Yoncalla	0.00230305%	0.00201663%	348,882	348,829
2308	City of North Powder	0.00066185%	0.00080998%	100,262	140,10
2309	City of Gearhart	0.00476721%	0.00605626%	722,170	1,047,58
2501	Port of The Dalles	0.00165356%	0.00166375%	250,493	287,78
2507	Port of Astoria	0.00881592%	0.00902696%	1,335,496	1,561,44
2508	Multnomah Drainage	0.01847395%	0.02044804%	2,798,560	3,537,02
2510	Horsefly Irrigation District	0.00062846%	0.00028910%	95,203	50,007
2511	Grants Pass Irrigation District	0.00603147%	0.00590571%	913,688	1,021,546
2512	Port of Portland	0.65964970%	0.65675392%	99,928,241	113,602,700
2513	Port of Coos Bay	0.01759639%	0.02228429%	2,665,621	3,854,648
2515	Klamath County Fire District 1	0.09214701%	0.09948634%	13,959,058	17,208,754
	•				
2518	Clackamas County Housing Authority	0.02415869%	0.02242230%	3,659,723	3,878,52
2519	Home Forward	0.14164116%	0.14322567%	21,456,770	24,774,61
2521	League of Oregon Cities	0.00995832%	0.02539118%	1,508,554	4,392,066
2522	Lane Council of Governments	0.12147563%	0.12499561%	18,401,958	21,621,247
2526	Clatskanie PUD	0.03691216%	0.04192586%	5,591,706	7,252,170
2527	Deschutes Valley Water District	0.01968243%	0.01515091%	2,981,629	2,620,74
2528	Columbia River Fire & Rescue	0.04414492%	0.05098787%	6,687,374	8,819,680
2529	East Fork Irrigation District	0.00150996%	0.00091476%	228,739	158,232
2530	River Road Water District	0.00302112%	0.00323775%	457,660	560,05
2531	Oregon School Boards Association	0.03311952%	0.03459219%	5,017,171	5,983,62
2533	Owyhee Irrigation District	0.01553603%	0.01439042%	2,353,504	2,489,19
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	0	_,,
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	
2538	Clackamas Vector Control	0.00383660%	0.00345138%		597,000
				581,194	
2540	West Extension Irrigation District	0.00312131%	0.00311628%	472,837	539,04
2541	Jackson County Vector Control District	0.00156851%	0.00194198%	237,609	335,91
2542	Rainbow Water District	0.00591105%	0.00647465%	895,446	1,119,95
2545	Council of Governments	0.07462712%	0.07183965%	11,305,026	12,426,53
2547	Metzger Water District	0.00000000%	0.00000000%	0	
2549	Rogue River Fire District	0.01046768%	0.01098828%	1,585,716	1,900,70
2550	Nyssa Road Assessment District 2	0.00250576%	0.00193371%	379,590	334,48
2551	Sandy Fire Department	0.01224134%	0.01356959%	1,854,402	2,347,214
2552	Winston-Dillard Fire District	0.01120634%	0.01142388%	1,697,613	1,976,058
	District	0.01120034/0	J.J. 1-12JUU/0	1,007,013	1,010,000
2553	Tangent Rural Fire Protection District	0.00221519%	0.00226385%	335,572	391,592



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2556	Jackson County Fire District 5	0.04497503%		6,813,125	8,355,914
2557	Estacada Fire Department	0.01000102%	0.01380205%	1,515,023	2,387,424
2559	Keizer Fire Department	0.03000636%	0.03794245%	4,545,568	6,563,135
2561	Jefferson Rural Fire Protection District	0.00320950%	0.00346774%	486,197	599,836
2562	Wy'East Fire District	0.00050111%	0.00054344%	75,912	94,002
2563	Central Oregon Irrigation District	0.01995933%	0.02015709%	3,023,576	3,486,694
2564	Illinois Valley Fire District	0.00450898%		683,051	732,284
2567	Charleston Rural Fire Protection District	0.00131380%		199,023	67,037
2568	Molalla Rural Fire Protection District 73	0.01482870%		2,246,353	2,816,623
2569	Central Oregon Intergovernmental Council	0.02395770%		3,629,276	3,663,268
2570	Port of St Helens	0.00296931%		449,811	411,783
2571	Crystal Springs Water District	0.00407845%		617,831	834,193
2572	Local Government Personnel Institute	0.00504267%		763,898	461,995
2573	Goshen Fire District	0.00079926%	0.00241001%	121,077	416,874
2575	Jefferson County Rural Fire Protection District 1	0.00449205%		680,486	760,513
2576	Depoe Bay Rural Fire Protection District	0.01072298%		1,624,390	2,179,868
2579	La Pine Rural Fire Protection District	0.02732432%		4,139,275	4,769,443
2580	Marion County Fire District 1	0.04684115%		7,095,817	10,132,325
2581	Port of Umatilla	0.00268032%		406,033	523,502
2582	Talent Irrigation District	0.00695339%	0.00775494%	1,053,347	1,341,419
2585	Rogue River Valley Irrigation District	0.00346975%		525,621	649,260
2587	Tualatin Valley Irrigation District	0.00263301%		398,866 1,753,916	563,077
2588 2589	Clatskanie Rural Fire Protection District West Slope Water District	0.01157801% 0.00554739%		840,357	2,250,175 1,087,160
2599	Redmond Fire & Rescue	0.04946503%		7,493,301	9,637,252
2590	Medford Irrigation District	0.00291555%		441,667	9,037,232 567,912
2594	Metro	0.59897179%		90,736,337	109,387,421
2595	Canby Fire District	0.02189619%		3,316,984	4,988,320
2596	Bend Parks & Recreation	0.05535949%		8,386,234	9,913,344
2597	Mapleton Water District	0.00037979%		57,533	58,490
2598	Marion County Housing Authority	0.00230648%		349,401	31,293
2599	South Suburban Sanitary District	0.00850528%		1,288,438	1,389,057
2600	Winston-Dillard Water District	0.00467328%		707,940	853,715
2601	Baker Valley Irrigation District	0.00009264%		14,034	8,415
2602	Aumsville Rural Fire Protection District	0.00235849%		357,280	271,911
2603	Corbett Water District	0.00208881%	0.00308659%	316,427	533,906
2604	Netarts-Oceanside Sanitary District	0.00232398%		352,052	507,500
2605	Scio Fire District	0.00121877%		184,628	5,968
2606	West Valley Housing Authority	0.00934886%	0.00761180%	1,416,229	1,316,659
2607	Hoodland Fire District 74	0.01121771%	0.01563673%	1,699,335	2,704,780
2608	Gaston Rural Fire Protection District	0.00132695%	0.00105279%	201,015	182,107
2610	Turner Fire District	0.00492148%	0.00437994%	745,539	757,625
2612	Community Services Consortium	0.04031431%	0.04139332%	6,107,087	7,160,053
2613	Polk Soil & Water Conservation District	0.00122249%	0.00133918%	185,191	231,646
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00048278%	0.00046837%	73,135	81,017
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.28021166%	0.22556949%	42,448,376	39,018,120
2618	Estacada Cemetery District	0.00000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00736392%	0.00825734%	1,115,537	1,428,322
2623	Evans Valley Fire District 6	0.00014228%	0.00010356%	21,554	17,913
2624	Klamath Vector Control	0.00081017%	0.00086836%	122,730	150,205
2625	Port of Newport	0.00566640%	0.00394283%	858,385	682,015
2626	Tillamook Peoples Utility District	0.08006118%		12,128,214	15,377,016
2628	McKenzie Fire And Rescue	0.00478438%	0.00646237%	724,771	1,117,835
2629	Metropolitan Wastewater Management Commission	0.00000000%		0	0
2630	Sheridan Fire District	0.00473321%		717,019	636,329
2631	Arch Cape Water-Sanitary District	0.00124915%		189,230	201,143
2632	Umpqua Regional Council of Governments	0.00044758%		67,802	149,749
2633	Port of Cascade Locks	0.00500586%		758,322	716,152
2637	Northeast Oregon Housing Authority	0.00783028%		1,186,184	1,385,312
2638	North Douglas County Fire and EMS	0.00344815%		522,349	607,385
2641	Suburban East Salem Water District	0.00367312%		556,429	502,914
2642	Dexter Rural Fire Protection District	0.00049425%	0.00059459%	74,872	102,850



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2643	Sweet Home Cemetery	0.00070715%	0.00069363%	107,124	119,981
2644	Lakeside Water District	0.00099809%	0.00099728%	151,197	172,506
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00111846%	0.00078427%	169,432	135,660
2646 2647	Keno Rural Fire Protection District Crooked River Ranch Rural Fire Protection District	0.00135883% 0.00516151%	0.00520814% 0.00571166%	205,845 781,901	900,883 987,980
2648	Black Butte Ranch Rural Fire Protection District	0.00318131%	0.01042651%		
2649	Colton Fire Department	0.00013201%	0.00036910%	1,231,892 37,704	1,803,537 63,845
2650	Pleasant Hill Fire Department	0.00024869%	0.00030910%	111,732	152,198
2651	Imbler Rural Fire Protection District	0.00079797%	0.00025821%	45,420	44,664
2652	The Oregon Consortium	0.00029903%	0.00023821%	43,420	44,004
2653	Umatilla Fire Department	0.00062872%	0.00133620%	95,243	231,131
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	201,101
2655	North Bay Rural Fire Protection District	0.00051011%	0.00066768%	77,275	115,493
2657	Mid-Willamette Valley Senior Service Agency	0.12325166%	0.13317554%	18,671,003	23,036,179
2658	Salem Metropolitan Communication Agency	0.00206053%	0.00270176%	312,143	467,340
2659	Silverton Fire District	0.00430643%	0.00511795%	652,367	885,283
2660	Tualatin Valley Fire & Rescue	0.65421658%	0.75884994%	99,105,195	131,262,866
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00023934%	0.00065272%	36,257	112,905
2663	Metropolitan Area Communications Commission	0.00960969%	0.00704525%	1,455,741	1,218,660
2664	Applegate Valley Rural Fire Protection District 9	0.00617292%	0.00782772%	935,116	1,354,008
2665	N NE Community Mental Health Center	0.00112874%	0.00181584%	170,989	314,097
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.00938464%	0.00874647%	1,421,649	1,512,930
2670	Mt Hood Community Mental Health Ctr	0.00208516%	0.00242810%	315,874	420,003
2671	Columbia 911 Communications District	0.01324391%	0.01278445%	2,006,278	2,211,404
2672	Rockwood Water PUD	0.01672560%	0.01585304%	2,533,708	2,742,196
2673	Port Orford Library	0.00045535%	0.00038216%	68,980	66,105
2674	Nestucca Rural Fire District	0.00304790%	0.00312472%	461,717	540,502
2675	Salmon Harbor-Douglas County	0.00273905%	0.00278605%	414,930	481,920
2676	Woodburn Fire District	0.01850467%	0.01997449%	2,803,214	3,455,108
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00606565%	0.00651963%	918,866	1,127,740
2679	Columbia River Public Utility District	0.03963736%	0.04651703%	6,004,538	8,046,332
2681	Cloverdale Rural Fire Protection District	0.00238536%	0.00201040%	361,351	347,751
2684	Parkdale Fire District	0.00168696%	0.00176997%	255,552	306,162
2685	Oregon Community College Association	0.00226164%	0.00185906%	342,609	321,573
2686	Weston Cemetery	0.00015428%	0.00012685%	23,371	21,942
2687	Columbia Drainage Vector Control District	0.00150516%	0.00169382%	228,012	292,990
2688	Polk County Fire District 1	0.01143617%	0.01299427%	1,732,429	2,247,698
2689	Redmond Area Park & Recreation District	0.00314708%	0.00332566%	476,741	575,260
2692	Siuslaw Public Library	0.00365295%	0.00407899%	553,374	705,568
2693	City-County Insurance Services	0.04341832%	0.03100090%	6,577,304	5,362,413
2694	Philomath Fire Department	0.00434254%	0.00629625%	657,838	1,089,100
2695	Washington County Consolidated Communications Agency	0.07519957%	0.07473440%	11,391,744	12,927,261
2696	Stayton Fire District	0.00541929%	0.00591506%	820,951	1,023,164
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00041438%	0.00208563%	62,773	360,764
2699	Chetco Library Board	0.00252882%	0.00257072%	383,083	444,673
2700	Lowell Rural Fire Protection District	0.0000000%	0.00139518%	0	241,333
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01958114%	0.02242263%	2,966,285	3,878,578
2702	Banks Fire District 13	0.00185620%	0.00256578%	281,190	443,818
2703	Westport Sewer District	0.0000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.03763975%	0.04130791%	5,701,926	7,145,279
2707	Clatskanie Library	0.00101621%	0.00112491%	153,942	194,582
2708	Milton-Freewater Cemetery District 3	0.00011304%	0.00014748%	17,124	25,511
2709	Scappoose Public Library	0.00125375%	0.00059954%	189,927	103,706
2710	Klamath County Emergency Communications District	0.00680478%	0.00684632%	1,030,835	1,184,249
2712	Jefferson County EMS	0.00636964%	0.00614434%	964,917	1,062,824
2713	Port of Tillamook Bay	0.00873267%	0.00796780%	1,322,884	1,378,239
2714 2715	Winchester Bay Sanitary District	0.00099171%	0.00090850%	150,231	157,149
	Jackson County Fire District 3	0.06988989%	0.07749173%	10,587,398	13,404,213



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2716	Neskowin Water District	0.00203371%		308,080	382,331
2717	Ice Fountain Water District	0.00200967%	0.00213249%	304,439	368,870
2718	Curry Library	0.00087334%	0.00092830%	132,300	160,574
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00453326%		686,729	852,519
2722	Tillamook 9-1-1	0.00326441%		494,515	550,309
2723	Oregon Coastal Zone Management Association	0.00032928%		49,882	0
2724	Nehalem Bay Wastewater Agency	0.00262155%		397,130	460,910
2725	West Valley Fire District	0.00522308%		791,228	906,251
2726	Yamhill Communications Agency	0.01042960%		1,579,947	1,806,188
2728 2729	Baker County Library District Douglas County Fire District 2	0.00532905% 0.10015592%		807,281 15,172,303	1,036,306 20,322,546
2729	Canby Utility Board	0.01840518%		2,788,142	3,339,246
2731	Umatilla County Special Library District	0.00154260%		233,684	73,096
2732	Wiard Memorial Park District	0.00104709%		158,620	310,419
2734	Seal Rock Water District	0.00499688%		756,962	900,947
2736	Wasco 9-1-1	0.00000000%		0	0
2737	Portland Energy Conservation Inc	0.00060574%		91,762	111,388
2739	Scappoose Rural Fire Protection District	0.02172786%		3,291,485	4,490,071
2740	Neskowin Regional Sanitary Authority	0.00031178%		47,231	62,296
2741	Port of Garibaldi	0.00418869%		634,531	828,441
2742	Amity Fire District	0.00110328%		167,132	190,101
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.33850664%	0.38059274%	51,279,297	65,833,429
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02472729%	0.02950643%	3,745,859	5,103,906
2749	Black Butte Ranch Police	0.00403765%	0.00443775%	611,651	767,624
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00154205%	0.00164260%	233,600	284,130
2753	Linn-Benton Housing Authority	0.00920651%		1,394,665	1,491,896
2754	Western Lane Ambulance District	0.01460279%		2,212,130	2,914,659
2756	Sandy Area Sch Trans Agency	0.0000000%		0	0
2757	City of Stayton	0.01244645%		1,885,473	2,338,802
2758	Mohawk Valley Rural Fire District	0.00103897%		157,390	222,746
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00135162%		204,753	325,783
2761 2763	Clackamas River Water Junction City Fire Department	0.03285749% 0.00327562%	0.03345410% 0.00475164%	4,977,477 496,213	5,786,758 821,920
2765	Green Sanitary	0.00324626%		491,766	538,080
2766	Southwest Lincoln County Water District	0.00324020%		412,259	511,028
2767	Springfield Utility Board	0.00056928%		86,238	63,202
2768	Lake County Library District	0.00144646%		219,120	239,994
2771	Harbor Water PUD	0.00123138%		186,538	173,191
2772	Umatilla County Soil & Water District	0.00033818%		51,230	87,742
2773	Housing Authority of Jackson County	0.03137236%		4,752,499	5,370,919
2774	Oregon Trail Library District	0.00158654%	0.00190148%	240,340	328,911
2776	Rainier Cemetery District	0.00020767%	0.00023465%	31,459	40,589
2777	City of Newberg	0.04614908%	0.05114317%	6,990,978	8,846,544
2778	Mulino Water District 23	0.00068699%	0.00073490%	104,070	127,120
2779	Brownsville Rural Fire Protection District	0.00115970%	0.00145399%	175,679	251,505
2780	Nehalem Bay Health District	0.00008897%	0.00000000%	13,478	0
2781	North Bend Coos-Curry Housing Authority	0.00564928%	0.00469391%	855,792	811,934
2782	Millington Rural Fire Protection District	0.00000000%		0	39,660
2783	Tillamook Fire District	0.00193059%	0.00180839%	292,459	312,808
2784	Eisenschmidt Pool	0.00182169%		275,962	378,752
2785	Fern Ridge Community Library	0.00057627%		87,297	113,185
2786	Seal Rock Rural Fire Protection District	0.00061568%		93,267	118,971
2788	Port of Hood River	0.00784034%		1,187,708	1,475,842
2789	Farmers Irrigation District	0.00372667%		564,541	672,780
2790	Silver Falls Library District	0.00515939%		781,580	706,718
2792	North Lipsoln Fire & Resour District	0.00351752%		532,858	500,062
2793 2794	North Lincoln Fire & Rescue District 1 Siuslaw Rural Fire Protection District 1	0.00558685%		846,334	1,773,480
2794 2796	West Side Rural Fire Protection District	0.00874151% 0.00021258%	0.01271400% 0.00005629%	1,324,224 32,203	2,199,218 9,737
2796 2797	Vernonia Fire	0.00021258%		92,889	153,878
2131	Voltiona I III	0.00001316%	0.00000339%	32,009	100,070



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2798	Fairview Water District	0.00054144%	0.00057347%	82,021	99,197
2799	Sublimity Fire District	0.00109433%	0.00118048%	165,777	204,195
2801	Coburg Rural Fire Protection District	0.00150746%	0.00168514%	228,360	291,489
2802	Rural Road Assessment District 3	0.00239679%	0.00251704%	363,082	435,388 0
2803	Southwestern Polk County Rural Fire Protection District	0.00012338%	0.00000000%	18,690	
2804	Aurora Rural Fire Protection District	0.00313705%	0.00167170%	475,222	289,164
2806 2808	Multnomah County Rural Fire Protection District 14	0.00054504%	0.00000000%	82,566 0	0
2809	Lifeways Juntura Road District 4	0.00000000%	0.00000000%		49,279
2810	Sutherlin Water Control District	0.00015629%	0.00028489%	23,676 94,196	132,878
2811		0.00062181%	0.00076819%		
2812	Mid-Columbia Center For Living Workforce Development Board	0.07276220% 0.00000000%	0.06751059%	11,022,515 0	11,677,715 0
2812	The Job Council		0.00000000%	0	0
2816		0.00000000%			508,961
	Odell Sanitary District	0.00268660%	0.00294238%	406,985	·
2817	Wickiup Water District	0.00103095%		156,175	192,697
2818	Netarts Water District	0.00151339%	0.00114316%	229,259	197,739
2819	Harrisburg Fire and Rescue	0.00186428%	0.00216368%	282,414	374,265
2820	Central Oregon Coast Fire & Rescue District	0.00027402%	0.00045027%	41,510	77,886
2821	Tillamook County Soil And Water Conservation District	0.00143976%	0.00127375%	218,105	220,328
2822	Deschutes County Rural Fire Protection District 2	0.00131502%	0.00000000%	199,208	0
2823	Lyons Fire District	0.00000000%	0.00015548%	0	26,894
2824	Glide Fire Department	0.00069180%	0.00115057%	104,799	199,021
2825	Northern Oregon Corrections	0.02786332%	0.02946064%	4,220,926	5,095,985
2826	Wasco County Soil-Water Conservation District	0.00328915%		498,263	535,383
2828	Deschutes Public Library District	0.02743225%	0.02950918%	4,155,625	5,104,381
2829	Hubbard Rural Fire Protection District	0.00057325%	0.00000000%	86,840	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00099034%	0.00176276%	150,023	304,915
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%		0	0
2832	Careoregon	0.00001342%	0.00000000%	2,033	0
2833	Boardman Rural Fire Protection District	0.00309932%	0.00391588%	469,506	677,353
2834	Crescent Rural Fire Protection District	0.00245532%	0.00162710%	371,949	281,449
2835	North Clackamas County Water Commission	0.00218203%	0.00234466%	330,549	405,570
2837	NORCOM	0.01307263%	0.01396852%	1,980,331	2,416,219
2838	High Desert Parks & Recreation District	0.00029983%	0.00031920%	45,420	55,214
2839	North Morrow Vector Control District	0.00133369%	0.00144969%	202,036	250,762
2840	Cannon Beach Rural Fire Protection District	0.00128191%	0.00169406%	194,192	293,032
2841	Jefferson County Soil & Water Conservation District	0.00115545%	0.00103417%	175,035	178,887
2842	Tualatin Valley Water District	0.10251052%	0.10496208%	15,528,994	18,155,926
2843	Yachats Rural Fire Protection District	0.00404816%	0.00521578%	613,243	902,205
2844	Crook County Rural Fire Protection District 1	0.02233060%	0.02689313%	3,382,792	4,651,867
2845	Sunrise Water Authority	0.01126230%		1,706,090	2,178,005
2846	Jefferson County Library District	0.00231956%	0.00255524%	351,383	441,995
2847	Sweet Home Fire and Ambulance District	0.01239888%		1,878,267	2,816,552
2848	Lane Transit District	0.00002004%	0.00001871%	3,036	3,236
2849	Lebanon Aquatic District	0.00241931%	0.00264592%	366,494	457,681
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00030980%	0.00050532%	46,931	87,408
2852	Ochoco Irrigation District	0.00453146%	0.00443640%	686,457	767,391
2853	Mill City Rural Fire Protection District	0.00045377%	0.00051799%	68,740	89,600
2854	Sunset Empire Transportation District	0.00000000%		0	40,000,704
2855	Harney Hospital	0.09605782%	0.10425561%	14,551,495	18,033,724
2856	Mid-Columbia Council Of Governments	0.00013689%	0.00016139%	20,737	27,917
2857	Sunriver Service District	0.01931907%	0.02049707%	2,926,585	3,545,502
2858	Nesika Beach-Ophir Water District	0.00055568%		84,178	159,197
2859	South Lane County Fire and Rescue	0.02330911%	0.02758452%	3,531,023	4,771,461
2860	Coos County Airport District	0.00607187%	0.00702800%	919,808	1,215,676
2861	Mt Angel Fire District	0.00035993%	0.00038216%	54,525	66,105
2864	Tri-City Water and Sanitary Authority	0.00401201%	0.00430279%	607,767	744,280
2865	Tri-County Cooperative Weed Management Area	0.00049929%		75,636	78,394
2866	Jefferson Behavioral Health	0.00004314%	0.00004519%	6,535	7,817
2867	West Multnomah Soil And Water Conservation District Nehalem Bay Fire & Rescue	0.00764280%	0.00808517% 0.00388153%	1,157,784	1,398,541
2869 2870	Clackamas River Water Providers	0.00338455%		512,715	671,412 129,566
2870		0.00065497%	0.00074904%	99,219	
	Emergency Communications of Southern Oregon Mosior Fire District	0.00003122%		4,729	6,206
2873	Mosier Fire District	0.00045993%	0.00048508%	69,673	83,907



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

100.0000000% 100.0000000%

15,148,682,852 17,297,605,168

	Asset) at Priorement Date 110,454 59,113 1,948,422 71,635 83,806 456,005,927 41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0 0 0 0	Measurement Date 142,522 5,962 2,512,896 92,495 141,629 503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2874 Umailla-Morrow Radio and Data District 2876 Oregon Municipal Electric Utilities Association 2877 Mid-Columbia Fire And Rescue V1-801 2877 Mid-Columbia Fire And Rescue V1-801 2878 Yamhill Fire Protection District 2879 LaGrande Rural Fire Protection District 2880 Oregon Health & Science University 2880 Oregon Health & Science University 2881 Lake Chinook Fire and Rescue District 2881 Lake Chinook Fire and Rescue District 2883 Lane Fire Authority 2884 North Central Public Health District 2885 Siletz Rural Fire Protection District 2886 Idanha-Detroit Rural Fire Protection District 2886 Idanha-Detroit Rural Fire Protection District 2886 Idanha-Detroit Rural Fire Protection District 2887 Umailla County Fire District #1 2888 Oak Lodge Water Services District 2889 Mid-Valley Behavioral Care Network 2889 Mid-Valley Behavioral Care Network 2889 Central Cascades Fire and EMS 2890 Central Cascades Fire and EMS 2891 Grant County Emergency Communications Agency 2892 Lake Health District 2900 Clatsop Community College 2900 Clatsop Community College 2901 Lake Community College 2903 Umpqua Community College 2904 Lane Community College 2905 Clatsop Community College 2906 Klamath Community College 2907 Clatsop Community College 2908 Clackamas Community College 2909 Clatsop Community College 2900 Clatsop Community College 2901 Lane Community College 2902 Clatsop Community College 2903 Clatsop Community College 2904 Lane Community College 2905 Clatsop Community College 2906 Clatsop Community College 2907 Clatsop Community College 2908 Clackamas Community College 2909 Clatsop Community College 2900 Clatsop Community College 2901 Clatsop Community College 2902 Clatsop Community College 2903 Clatsop Community College 2904 Lane Community College 2905 Clatsop Community College 2906 Clatsop Community College 2907 Clatsop Community College 2908 Clackamas Community College 2909 Clatsop Community College 2909 Columbia Gorge	110,454 59,113 1,948,422 71,635 83,806 456,005,927 41,244 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	142,522 5,962 2,512,896 92,495 141,629 503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2876 Oregon Municipal Electric Utilities Association 0.00039022% 0.00003447% 2877 Mid-Columbia Fire And Rescue V1-801 0.01286199% 0.01452742% 2878 Yamhill Fire Protection District 0.00053473% 0.00053473% 2879 LaGrande Rural Fire Protection District 0.00053522% 0.00081878% 2880 Oregon Health & Science University 3.01020182% 2.91208166% 2881 Lake Chinoko Fire and Rescue District 0.0027226% 0.00029409% 2883 Lane Fire Authority 0.03605471% 0.04518685% 2884 North Central Public Health District 0.0069059% 0.01385769% 2885 Siletz Rural Fire Protection District 0.0069059% 0.0037569% 2886 Idanha-Detroit Rural Fire Protection District 0.0028116% 0.00512684% 2887 Umatilla County Fire District 0.0288186 0.0339401309% 2888 Idanha-Detroit Rural Fire Protection District 0.0285128% 0.038401309% 2889 Mid-Valley Behavioral Care Network 0.0285128% 0.0288128% 2880 Central Cascades F	59,113 1,948,422 71,635 83,806 456,005,927 41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0 0 0	5,962 2,512,896 92,495 141,629 503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2877 Mid-Columbia Fire And Rescue V1-801 0.01286199% 0.01452742% 2878 Yamhill Fire Protection District 0.00047288% 0.00053473% 2879 LaGrande Rural Fire Protection District 0.0005322% 0.00081878% 2880 Oregon Health & Science University 3.01020182% 2.91208166% 2881 Lake Chinook Fire and Rescue District 0.00027426% 0.00029409% 2883 Lane Fire Authority 0.0360471% 0.04518685% 2884 North Central Public Health District 0.01296708% 0.01385769% 2885 Siletz Rural Fire Protection District 0.00063987% 0.00069065% 2886 Idanha-Detroit Rural Fire Protection District 0.00288116% 0.00512684% 2887 Umailila County Fire District #1 0.022851282% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02868280% 2889 Mid-Valley Behavioral Care Network 0.00000000% 0.00000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications A	1,948,422 71,635 83,806 456,005,927 41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	2,512,896 92,495 141,629 503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2879 LaGrande Rural Fire Protection District 0.00055322% 0.00081878% 2880 Oregon Health & Science University 3.010201822% 2.91208166% 2881 Lake Chinook Fire and Rescue District 0.00027226% 0.00029409% 2883 Lane Fire Authority 0.03605471% 0.04518685% 2884 North Central Public Health District 0.01296708% 0.01385769% 2885 Siletz Rural Fire Protection District 0.0006987% 0.0006905% 2886 Idanha-Detroit Rural Fire Protection District 0.00208116% 0.00512684% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02868280% 2889 Mid-Valley Behavioral Care Network 0.0000000% 0.0000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.00000000% 2893 Pleasant Hill Goshen Fir	83,806 456,005,927 41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	141,629 503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2880 Oregon Health & Science University 3.01020182% 2.91208166% 2881 Lake Chinook Fire and Rescue District 0.00027226% 0.00029409% 2883 Lane Fire Authority 0.03605471% 0.04518685% 2884 North Central Public Health District 0.01296708% 0.013857699% 2885 Siletz Rural Fire Protection District 0.00063987% 0.00069605% 2886 Idanha-Detroit Rural Fire Protection District 0.00289116% 0.00512684% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.0000000% 0.0000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.0000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.0000000% 0.0000000% 2894 Greater Toledo Pool Recreation District	456,005,927 41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	503,720,388 50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2881 Lake Chinook Fire and Rescue District 0.00027226% 0.00029409% 2883 Lane Fire Authority 0.03605471% 0.04518685% 2884 North Central Public Health District 0.01296708% 0.01385769% 2885 Siletz Rural Fire Protection District 0.00063987% 0.00069605% 2886 Idanha-Detroit Rural Fire Protection District 0.00208116% 0.00512884% 2887 Umatilla County Fire District #1 0.02755517% 0.0340130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.0000000% 0.0000000% 2890 Central Cascades Fire and EMS 0.0000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.0000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.0000000% 0.0000000% 2905 Ormanity College 0.0478398%	41,244 5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	50,871 7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2883 Lane Fire Authority 0.03605471% 0.04518685% 2884 North Central Public Health District 0.01296708% 0.01385769% 2885 Siletz Rural Fire Protection District 0.00063987% 0.00069605% 2886 Idanha-Detroit Rural Fire Protection District 0.0028116% 0.00512884% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.028812829 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.0000000% 0.0000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.0000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.0000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.0000000% 0.0000000% 2901 Blue Mountain Community College	5,461,814 1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	7,816,243 2,397,049 120,400 886,821 6,815,481 4,650,081
2884 North Central Public Health District 0.01296708% 0.01385769% 2885 Siletz Rural Fire Protection District 0.00063987% 0.0006905% 2886 Idanha-Detroit Rural Fire Protection District 0.0021816% 0.00512684% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.0000000% 0.0000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.0000000% 2891 Grant County Emergency Communications Agency 0.0000000% 0.0000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.0000000% 2900 Clatsop Community College 0.0478398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College <td< td=""><td>1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0</td><td>2,397,049 120,400 886,821 6,815,481 4,650,081</td></td<>	1,964,342 96,932 315,268 4,174,245 4,319,317 0 0 0	2,397,049 120,400 886,821 6,815,481 4,650,081
2885 Siletz Rural Fire Protection District 0.00063987% 0.00069605% 2886 Idanha-Detroit Rural Fire Protection District 0.00208116% 0.00312684% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.00000000% 0.00000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.0000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.0833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.0	96,932 315,268 4,174,245 4,319,317 0 0 0 0	120,400 886,821 6,815,481 4,650,081
2886 Idanha-Detroit Rural Fire Protection District 0.00208116% 0.00512684% 2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.00000000% 0.00000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.0000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.02	315,268 4,174,245 4,319,317 0 0 0 0	886,821 6,815,481 4,650,081
2887 Umatilla County Fire District #1 0.02755517% 0.03940130% 2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.00000000% 0.00000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.00000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.0000000% 0.0000000% 2900 Clatsop Community College 0.04376747% 0.08233420% 0.09230850% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.25573356% 0.29657287% 2905 Mt Hood Community College 0.2557335	4,174,245 4,319,317 0 0 0 0	6,815,481 4,650,081
2888 Oak Lodge Water Services District 0.02851282% 0.02688280% 2889 Mid-Valley Behavioral Care Network 0.00000000% 0.00000000% 2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.00000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.00000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.088865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.23167492% 0.25085909%<	4,319,317 0 0 0 0 0	4,650,081 0
2890 Central Cascades Fire and EMS 0.00000000% 0.00000000% 2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.00000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.0000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.0000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383%	0 0 0	
2891 Grant County Emergency Communications Agency 0.00000000% 0.00000000% 2892 Lake Health District 0.00000000% 0.00000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.00000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.25573356% 0.26066113% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 0.16743082% 0.29414383% 2919 Chemeketa Community College 0.17836182% 0.16743082%	0 0 0	0
2892 Lake Health District 0.00000000% 0.00000000% 2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.00000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.224143883% 2918 Portland Community College 0.37300810% 0.3640258% 2919 Chemeketa Community College 0.17836182% 0.16743082%	0	
2893 Pleasant Hill Goshen Fire and Rescue 0.00000000% 0.00000000% 2894 Greater Toledo Pool Recreation District 0.00000000% 0.00000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.255733356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 0.37300810% 0.36640258% 2919 Chemeketa Community College 0.17836182% 0.16743082% 2925 Rogue Community College 0.01837754% 0.02093636%	0	0
2894 Greater Toledo Pool Recreation District 0.00000000% 0.00000000% 2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 0.37300810% 0.36640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.04243378% 0.04129482% <td< td=""><td></td><td></td></td<>		
2900 Clatsop Community College 0.04078398% 0.04356747% 2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 0.37300810% 0.3640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 <td>0</td> <td></td>	0	
2901 Blue Mountain Community College 0.08833420% 0.09230850% 2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832%		
2902 Treasure Valley Community College 0.06763026% 0.05575543% 2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	6,178,236	, ,
2903 Umpqua Community College 0.09847682% 0.08865930% 2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.241478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	13,381,468 10,245,094	
2904 Lane Community College 0.32379515% 0.29657287% 2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.1837754% 0.02093636% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	14,917,941	
2905 Mt Hood Community College 0.25573356% 0.26066113% 2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.1836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	49,050,700	
2906 Klamath Community College 0.07483601% 0.08120915% 2908 Clackamas Community College 0.23167492% 0.25085909% 2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	38,740,266	
2910 Linn-Benton Community College 0.21478045% 0.22414383% 2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	11,336,670	
2918 Portland Community College 1.09107316% 0.38640258% 2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	35,095,699	43,392,615
2919 Chemeketa Community College 0.37300810% 0.36211904% 2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	32,536,409	38,771,515
2922 Rogue Community College 0.17836182% 0.16743082% 2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	165,283,213	
2995 Oregon Coast Community College 0.01837754% 0.02093636% 2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	56,505,814	
2996 Columbia Gorge Community College 0.04243378% 0.04129482% 2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	27,019,466	
2997 Tillamook Bay Community College 0.01687116% 0.01873832% 2998 Southwestern Community College 0.08310683% 0.08363705%	2,783,955	
2998 Southwestern Community College 0.08310683% 0.08363705%	6,428,159 2,555,759	
· ·	12,589,590	
===== =================================	35,258,079	
3003 Baker School District 5J 0.09632749% 0.08876156%	14,592,346	
3008 Huntington School District 16J 0.00836680% 0.00792868%	1,267,460	
3016 Burnt River High School 0.00481151% 0.00451944%	728,880	781,755
3027 Pine-Eagle School District 61 0.01868979% 0.01778173%	2,831,257	3,075,813
3037 Alsea School 0.01731840% 0.01759161%	2,623,509	
3039 Corvallis School District 509J 0.33653173% 0.30614902%	50,980,124	
3043 Philomath School District 17J 0.06680642% 0.07197935%	10,120,293	
3049 Monroe Elementary School 0.00000000% 0.00000000% 0.00000000% 0.53899422% 0.55245061%	04 050 525	
3083 Welches Elementary School 0.00000000% 0.00000000%	81,650,525 0	
3094 Damascus-Union School District 26 0.00000000% 0.00000000%	0	
3102 Molalla Elementary School 35 0.00000000% 0.00000000%	0	
3109 Boring School District 0.0000000% 0.0000000%	0	
3111 Sandy Elementary School District 46 0.0000000% 0.0000000%	0	
3116 Colton School District 53 0.04041514% 0.04180187%	6,122,361	7,230,722
3122 Oregon City School District 62 0.44626850% 0.41368573%	67,603,800	71,557,724
3138 Canby Elementary School District 86 0.00000000% 0.0000000%	0	
3160 Gladstone School District 115 0.06410257% 0.05523918%	9,710,695	
3174 Canby Union High School 0.00000000% 0.00000000%	0	
3175 Sandy Union High School 0.0000000% 0.0000000%	0	
3176 Molalla Union High School 0.00000000% 0.00000000% 0.00000000% 0.00000000	9,204,334	
3179 Clatsop County School District 1C 0.06075996% 0.04928850% 3186 Jewell School District 8 0.02100628% 0.02506557%	9,204,334 3,182,175	
3187 Seaside Schools 0.09384368% 0.08818578%		
3195 Warrenton-Hammond School District 0.05693240% 0.06020753%	14,216 081	
3230 Vernonia School District 0.04186435% 0.04147073%	14,216,081 8,624,509	
3241 Coquille School District 8 0.06405747% 0.06680399%	8,624,509 6,341,898	
3242 Coos Bay School District 9 0.15008975% 0.15336319%	8,624,509	11,555,490
3245 North Bend Public Schools 0.11666403% 0.11044066%	8,624,509 6,341,898	



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
3252	Powers School District	0.01149934%	0.01183184%	1,741,999	2,046,625
3257	Myrtle Point School District 41	0.04926254%	0.04377015%	7,462,626	7,571,188
3264 3274	Bandon School District	0.04785185%	0.05053052% 0.08622762%	7,248,925	8,740,570
3274 3275	Crook County School District	0.10244756% 0.02184552%	0.08622762%	15,519,456 3,309,309	14,915,313 3,078,119
3277	Port Orford-Langlois School District 2Cj	0.00000000%	0.00000000%	3,309,309	3,076,118
3281	Curry County School District 3C Ophir School	0.0000000%	0.0000000%	0	(
3282	Pistol River School District 16	0.0000000%	0.0000000%	0	(
3283	Brookings-Harbor School District 17C	0.06616341%	0.05956838%	10,022,885	10,303,903
3288	Central Curry School District 1	0.02911375%	0.02991766%	4,410,350	5,175,039
3291	Bend-La Pine Public Schools	0.95242985%	0.94108314%	144,280,577	162,784,84
3296	Sisters School District	0.93242983%	0.04342788%	6,890,148	7,511,98
3307	Oakland School District	0.03828382%	0.03949639%	5,799,494	6,831,930
3310	Roseburg Public Schools	0.26083462%	0.20960878%	39,513,009	36,257,29
3316	Glide School District 12	0.03880703%	0.03534725%	5,878,754	6,114,228
3318	Days Creek School District 15	0.01531292%	0.03534725%	2,319,706	2,698,78
3319	South Umpqua School District	0.02880186%	0.01354634%	4,363,102	2,343,192
3320	Camas Valley School District 21	0.01487348%	0.01680185%	2,253,136	2,906,318
3321	•	0.02265123%	0.02207488%		
3321	North Douglas School District 22 Yoncalla School District 32	0.01661294%	0.02207488%	3,431,363	3,818,42
	Elkton School District 34			2,516,642	3,055,20
3325		0.01690088%	0.01834557%	2,560,261	3,173,34
3331	Umpqua School District	0.00000000%	0.00000000%	4 244 007	4.005.00
3335	Riddle School District	0.02779784%	0.02662774%	4,211,007	4,605,96
3338	Glendale 77	0.02106097%	0.02138554%	3,190,460	3,699,186
3349	Winston-Dillard Schools	0.01491368%	0.00000000%	2,259,226	0.004.004
3353	Sutherlin School District 130	0.04998387%	0.04639366%	7,571,898	8,024,992
3361	Arlington Public Schools	0.01495106%	0.01408156%	2,264,889	2,435,773
3364	Condon Admin School District 25J	0.00964400%	0.01019609%	1,460,939	1,763,679
3370	Prairie City School District 4	0.01122386%	0.00958622%	1,700,267	1,658,186
3372	Monument School District 8	0.00705522%	0.00175356%	1,068,773	303,324
3375	Dayville School District 16J	0.00786788%	0.00729865%	1,191,880	1,262,492
3376	Long Creek Schools	0.00561781%	0.00546952%	851,024	946,096
3392	Burns-Slater School District	0.0000000%	0.00000000%	0	
3394	Crane Elementary School	0.00343437%	0.00543676%	520,262	940,429
3395	Pine Creek School	0.00048403%	0.00054854%	73,324	94,884
3396	Diamond School District 7	0.00071328%	0.00056396%	108,053	97,55
3397	Suntex School District	0.00116164%	0.00154321%	175,973	266,938
3398	Drewsey School	0.00070123%	0.00069788%	106,227	120,717
3399	Frenchglen School District	0.00142415%	0.00127221%	215,740	220,062
3405	Fields-Trout Creek 33	0.00194318%	0.00175762%	294,366	304,026
3407	Crane Union High School	0.00726665%	0.00724171%	1,100,802	1,252,642
3408	Burns Union High School	0.0000000%	0.00000000%	0	40.500.00
3409	Hood River County School District	0.24831787%	0.23469318%	37,616,887	40,596,300
3414	Phoenix-Talent School District	0.11154387%	0.10768172%	16,897,427	18,626,359
3415	Ashland Public Schools	0.20283236%	0.20411282%	30,726,431	35,306,63
3416	Central Point School District 6	0.29643702%	0.31841843%	44,906,304	55,078,76
3417	Eagle Point School District 9	0.25625398%	0.23925146%	38,819,103	41,384,773
3424	Rogue River School District	0.05053152%	0.05340311%	7,654,860	9,237,459
3432	Prospect School District	0.01700003%	0.01551633%	2,575,281	2,683,95
3439	Butte Falls School District	0.01612035%	0.01568596%	2,442,021	2,713,29
3440	Pinehurst School	0.00150353%	0.00165061%	227,765	285,510
3445	Culver School District 4	0.04998822%	0.04882092%	7,572,557	8,444,850
3446	Ashwood School	0.00048387%	0.00048043%	73,300	83,10
3447	Madras School District	0.19972694%	0.19237300%	30,256,001	33,275,92
3451	Black Butte School District	0.00205440%	0.00245031%	311,215	423,84
3453	Josephine County School District Cu	0.0000000%	0.00000000%	0	
3454	Grants Pass School District	0.46301458%	0.46847932%	70,140,610	81,035,70
3455	Klamath Falls School District 1	0.0000000%	0.00000000%	0	
3456	Klamath County School District	0.46377971%	0.47202577%	70,256,517	81,649,15
3457	Klamath Falls City Schools	0.22338590%	0.20898897%	33,840,022	36,150,08
3460	Union School District 5	0.00000000%	0.00000000%	0	
3461	Lake County School District 7	0.05432622%	0.05378128%	8,229,707	9,302,873
3462	Paisley School District	0.01185569%	0.01223856%	1,795,981	2,116,978
3463	North Lake School District 14	0.01752385%	0.01875058%	2,654,632	3,243,40
3464	Plush School District	0.00166076%	0.00127773%	251,583	221,017



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

100.0000000% 100.0000000%

15,148,682,852

17,297,605,168

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3465	Adel School District 21	0.00114301%	0.00123812%	173,151	214,165
3470	Pleasant Hill School District	0.05880938%	0.06054915%	8,908,846	10,473,553
3473	Eugene School District 4J	1.08935666%	1.07607247%	165,023,186	186,134,767
3487	Springfield School District 19	0.56694852%	0.52400879%	85,885,233	90,640,972
3494	Fern Ridge School District	0.05893781%	0.05610621%	8,928,302	9,705,031
3498	Mapleton School District	0.01723605%	0.01756069%	2,611,035	3,037,579
3502	Creswell School District 40	0.07828967%	0.07412036%	11,859,854	12,821,047
3506	South Lane School District	0.12836873%	0.10664077%	19,446,172	18,446,299
3510	Bethel School District	0.39808978%	0.37724128%	60,305,358	65,253,707
3517 3519	Crow-Applegate-Lorane District 66	0.02506281% 0.02222406%	0.02737614%	3,796,686	4,735,417
3519	McKenzie School District Junction City School District 69	0.02222406% 0.10709230%	0.01962692% 0.06188361%	3,366,652 16,223,073	3,394,987 10,704,383
3522	Lowell School District	0.02498604%	0.02738488%	3,785,056	4,736,928
3524	Oakridge School District	0.04295172%	0.04228437%	6,506,620	7,314,183
3527	Marcola School District 79	0.02022314%	0.02096818%	3,063,539	3,626,993
3533	Triangle Lake Schools	0.02060844%	0.02197335%	3,121,907	3,800,863
3537	Siuslaw School District 97J	0.07323307%	0.05900159%	11,093,846	10,205,862
3579	Lincoln County School District	0.04711729%	0.00000000%	7,137,649	0
3582	Linn County School District 5	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.05083643%	0.04727231%	7,701,050	8,176,978
3618	Sweet Home School District 55	0.07198516%	0.05785444%	10,904,804	10,007,433
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	7 202 242	7.460.544
3647 3665	Scio School District 95C Santiam Canyon School District	0.04820361% 0.02450392%	0.04317675% 0.02067358%	7,302,212 3,712,021	7,468,544 3,576,034
3676	Harrisburg High School	0.00000000%	0.00000000%	0,712,021	3,370,034
3684	Ontario School District 8C	0.13216765%	0.12913911%	20,021,658	22,337,973
3687	Juntura Grade School	0.00113602%	0.00095324%	172,092	164,888
3689	Vale School District 15	0.0000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.08227243%	0.08608510%	12,463,189	14,890,661
3696	Annex Elementary School	0.00407684%	0.00700354%	617,588	1,211,445
3707	Adrian School District 61	0.02110338%	0.01891463%	3,196,884	3,271,778
3709	Harper School District 66	0.01130309%	0.01085112%	1,712,269	1,876,984
3712	W W Jones School	0.00146416%	0.00141050%	221,801	243,983
3715	Vale High School	0.0000000%	0.00000000%	0	0
3720	Silverton RFD	0.0000000%	0.00000000%	0	0
3727 3729	Aumsville Elementary Jefferson School District 14Cj	0.00000000% 0.04490220%	0.00000000% 0.03901611%	6,802,092	6,748,853
3730	North Marion School District 15	0.09095594%	0.08583473%	13,778,627	14,847,353
3732	Marion Elementary School	0.0000000%	0.0000000%	0	0
3735	Salem-Keizer Public Schools	2.44257974%	2.28120650%	370,018,658	394,594,093
3750	St Paul School District	0.02152584%	0.02301725%	3,260,881	3,981,433
3759	Eldriedge Elementary	0.00000000%	0.00000000%	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	0	0
3771	Gervais Elementary School	0.0000000%	0.00000000%	0	0
3772	Stayton School District 77J	0.0000000%	0.00000000%	0	0
3780 3781	Mt Angel School District 91	0.05648394%	0.05615104%	8,556,573 0	9,712,785
3786	Silver Crest School District 93 Woodburn School District	0.00000000% 0.40907753%	0.00000000% 0.40468447%	61,969,858	70,000,722
3794	Detroit School District 123J	0.40907753%	0.00000000%	01,909,030	70,000,722
3804	Monitor School District 142J	0.00000000%	0.0000000%	0	0
3806	Cloverdale School District 144	0.0000000%	0.00000000%	0	0
3809	Morrow County Schools	0.12268672%	0.12279383%	18,585,422	21,240,392
3818	Portland Public Schools	2.28578454%	1.76983876%	346,266,251	306,139,721
3820	Parkrose School District	0.22680360%	0.15323142%	34,357,758	26,505,366
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	0	0
3823	Orient School	0.0000000%	0.00000000%	0	0
3824	Reynolds School District	0.60685966%	0.50634243%	91,931,245	87,585,114
3842	Corbett School District 39	0.08128783%	0.07848107%	12,314,036	13,575,346
3843 3847	David Douglas School District Riverdale School	0.92908478% 0.04803687%	0.91123890% 0.04698638%	140,744,107 7,276,953	157,622,507 8,127,518
3848	Barlow-Gresham Uhs District U2-20Jt	0.04803687%	0.04698638%	7,276,953	0,127,518
5040	Sanon Stocham one Blomet 02-2001	0.00000000/8	0.0000000/6	U	U



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Emerica		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3850	Dallas School District	0.21340826%	0.21680841%	32,328,540	37,502,663
3859	Central School District 13J	0.15810086%	0.14612993%	23,950,198	25,276,978
3865	Perrydale School District 21	0.02063283%	0.02305890%	3,125,602	3,988,637
3887	Falls City School District	0.00586711%	0.00675140%	888,790	1,167,831
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.06841114%	0.05726777%	10,363,387	9,905,953
3920	Neah-Kah-Nie School District	0.07354062%	0.07785168%	11,140,435	13,466,476
3927	Echo School District	0.01585120%	0.01846264%	2,401,248	3,193,595
3928	Umatilla School District 6R	0.07199503%	0.06820748%	10,906,299	11,798,261
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	C
3931	Pendleton School District 16R	0.11862870%	0.08856744%	17,970,686	15,320,046
3935	Athena-Weston School District 29Rj	0.04177994%	0.04098020%	6,329,111	7,088,593
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0.400.704
3942 3944	Stanfield School District Ukiah School	0.02194009%	0.01966030%	3,323,635	3,400,761
39 44 3957	Helix School District	0.00534526% 0.01316506%	0.00541489% 0.01367030%	809,736	936,646
3958	Pilot Rock School District 2R	0.01638310%	0.01502813%	1,994,333 2,481,824	2,364,635 2,599,507
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	2,401,024	2,399,307
3965	La Grande Public Schools	0.00000000%	0.10122011%	15,046,214	17,508,655
3966	Union County School District	0.01495281%	0.01433726%	2,265,154	2,480,003
3967	North Powder School District	0.01928459%	0.02044260%	2,921,361	3,536,080
3969	Imbler School District	0.02365393%	0.02442448%	3,583,259	4,224,850
3970	Cove School District	0.02022944%	0.01952173%	3,064,494	3,376,792
3973	Elgin School District 23	0.02472106%	0.02546278%	3,744,915	4,404,451
3986	Joseph School District 6	0.02255527%	0.02165605%	3,416,826	3,745,978
3990	Wallowa School	0.01612226%	0.01681149%	2,442,310	2,907,985
3993	Enterprise School District 21	0.02539273%	0.02578503%	3,846,664	4,460,193
4003	Troy School District 54	0.00072987%	0.00072986%	110,566	126,248
4008	Chenowith School District	0.00000000%	0.00000000%	0	(
4012	Dufur Schools	0.02473521%	0.02595346%	3,747,059	4,489,327
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	0	C
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	C
4034	Gaston Public Schools	0.02981188%	0.02546966%	4,516,107	4,405,641
4035	Banks School District	0.05359883%	0.05891223%	8,119,517	10,190,405
4047	Reedville School District 29	0.0000000%	0.00000000%	0	(
4055	Groner School	0.0000000%	0.00000000%	0	(50.440.45
4062	Beaverton School District	2.60028624%	2.60236289%	393,909,116	450,146,458
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105 4109	Hillsboro Union High School Spray School District 1	0.00000000%	0.00000000% 0.00414493%		
4109	Fossil School District 1	0.00387616% 0.01867449%	0.00414493%	587,187 2,828,939	716,974 1,689,058
4114	Yamhill Grade School	0.00000000%	0.00000000%	2,020,939	1,009,030
4135	Newberg School District 29Jt	0.25596141%	0.22340247%	38,774,782	38,643,277
4142	McMinnville Schools	0.39832601%	0.38779200%	60,341,144	67,078,729
4144	Sheridan School District 48J	0.05553047%	0.05621338%	8,412,135	9,723,569
4166	Yamhill-Carlton School District 1	0.02298552%	0.01307372%	3,482,004	2,261,440
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	2,201,110
4189	Wasco County High School	0.0000000%	0.00000000%	0	C
4203	Victor Point School	0.0000000%	0.00000000%	0	(
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	(
4219	Grant County Education Service District	0.00807366%	0.00728930%	1,223,053	1,260,874
4220	Jefferson County Education Service District	0.01216181%	0.01372776%	1,842,354	2,374,574
4221	Marion Education Service District	0.00000000%	0.00000000%	0	(
4223	InterMountain Education Service District	0.09154898%	0.09468737%	13,868,465	16,378,647
4224	Wallowa County Region 18	0.01374634%	0.01453277%	2,082,389	2,513,82
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	(
4226	North Central Education Service District	0.00807471%	0.00741716%	1,223,212	1,282,99
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	(
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	(
4232	South Coast Education Service District Region 7	0.06090739%	0.05557005%	9,226,667	9,612,288
4237	Douglas Education Service District	0.12231093%	0.12197299%	18,528,495	21,098,400
4238	Multnomah Education Service District	0.17013957%	0.15893506%	25,773,904	27,491,959
4251	Clatsop County Education Service District	0.0000000%	0.00000000%	0	(
4252	High Desert Education Service District	0.12701772%	0.12564731%	19,241,512	21,733,976



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4254	Willamette Education Service District	0.11920764%	0.09497467%	18,058,387	16,428,343
4258	Hermiston School District 8R	0.25625848%	0.25121711%	38,819,784	43,454,544
4259	Clackamas Education Service District	0.14464271%	0.13463293%	21,911,465	23,288,273
4260	Greater Albany School District 8J	0.52040417%	0.51477186%	78,834,377	89,043,204
4268	Lake Oswego School District	0.34728825%	0.34530044%	52,609,596	59,728,707
4270	Silver Falls School District	0.20247023%	0.18995280%	30,671,573	32,857,285
4271	Malheur Education Service District Region 14	0.02841704%	0.03050817%	4,304,807	5,277,183
4272	Linn-Benton-Lincoln Education Service District	0.16277295%	0.15940438%	24,657,958	27,573,140
4273	Double O School District	0.00068536%	0.00076565%	103,823	132,439
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.08356990%	0.08488440%	12,659,739	14,682,968
4277 4279	Mitchell School St Helens School District 502	0.00804915%	0.00538742%	1,219,340	931,895
4279 4280		0.10435071%	0.08930249%	15,807,758	15,447,192
4280 4286	Northwest Regional Education Service District	0.36252534%	0.36228963%	54,917,814	62,667,430
4288	Southern Oregon Education Service District Medford School District 549C	0.16220600% 0.74245462%	0.15218348% 0.70973547%	24,572,073 112,472,096	26,324,097
4200					122,767,239
4291	Dayton Public Schools Lake County Education Service District	0.03937693% 0.00679640%	0.03634969% 0.00769143%	5,965,086 1,029,565	6,287,626 1,330,433
	•		0.00769143%		
4294 4295	Harney Education Service District Region XVII	0.01530665%		2,318,756	2,291,921
	Wasco County Education Service District	0.02202540%	0.02407343%	3,336,558 0	4,164,127
4297	Yamhill Education Service District	0.00000000%	0.00000000%		0 3,869,260
4306	Amity School District	0.02633210%	0.02236876%	3,988,966	
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	22.470.002
4309	Scappoose School District	0.13998414%	0.13395434%	21,205,753	23,170,893
4311	Redmond School District 2J	0.37845635%	0.37419441%	57,331,152	64,726,672
4312	Reedsport School District Forest Grove School District	0.03054015%	0.02606736%	4,626,430	4,509,029
4313		0.38230260%	0.37949821%	57,913,808	65,644,102
4314	Willamina School District 30J	0.05154057%	0.05298946%	7,807,717	9,165,908
4315	John Day School District	0.03003081%	0.02327524%	4,549,272	4,026,059
4316 4317	Tigard-Tualatin School District 23J	0.81680344%	0.80727908%	123,734,963	139,639,948
4317	Sherwood School District 88J Rainier School District 13	0.31518043% 0.04258651%	0.31149201%	47,745,684	53,880,658
4320			0.03413767%	6,451,295	5,904,999
4321	North Clackamas School District 12 Estacada School District 108	0.84187808%	0.78797705%	127,533,440	136,301,159
4323	Centennial School District 28	0.09679336% 0.50222617%	0.08711786% 0.49534638%	14,662,919 76,080,650	15,069,303 85,683,061
4324	Harney County School District 3	0.00000000%	0.00000000%	70,000,030	03,003,001
4327	Jordan Valley School District 3	0.00684238%	0.00753843%	1,036,530	1,303,968
4329	Gervais School District 1	0.03489225%	0.02984298%	5,285,716	5,162,121
4330	Vale School District 84	0.07329552%	0.07190006%	11,103,306	12,436,988
4331	Molalla River School District	0.07198569%	0.04690462%	10,904,884	8,113,376
4332	Gresham-Barlow School District 10	0.55925445%	0.50429245%	84,719,683	87,230,517
4333	Canby School District	0.19207167%	0.16410485%	29,096,328	28,386,209
4334	Cascade School District 5	0.08769781%	0.08387690%	13,285,063	14,508,695
4335	Milton-Freewater Unified School District 7	0.05615941%	0.05010472%	8,507,411	8,666,917
4336	Nestucca Valley School District 101	0.03251111%	0.02999966%	4,925,005	5,189,223
4337	Sherman County School District	0.01839277%	0.01694953%	2,786,262	2,931,863
4338	Three Rivers U J School District	0.24852676%	0.23601836%	37,648,531	40,825,524
4339	Lebanon Community School District	0.27281717%	0.26017023%	41,328,208	45,003,219
4340	Monroe School District 1J	0.02721904%	0.02244527%	4,123,326	3,882,494
4341	Hillsboro School District 1J	1.24558859%	1.17818269%	188,690,265	203,797,390
4342	North Santiam School District 29J	0.09207820%	0.07994184%	13,948,634	13,828,024
4343	Harrisburg Sschool District 7	0.06114413%	0.06292622%	9,262,530	10,884,729
4344	South Wasco County School District 1	0.02121584%	0.02238777%	3,213,920	3,872,548
4345	Oregon Trail School District 46	0.26788650%	0.25825876%	40,581,276	44,672,581
4346	Knappa School District 4	0.03629858%	0.03837569%	5,498,757	6,638,075
4347	Clatskanie School District 6J	0.05498179%	0.05871171%	8,329,017	10,155,720
4348	Lourdes Charter School	0.00233513%	0.00203424%	353,741	351,875
4350	Ridgeline Montessori	0.01128584%	0.01138366%	1,709,656	1,969,101
4351	The Village School	0.00478946%	0.00309028%	725,540	534,544
4352	Armadillo Technical Institute	0.00303634%	0.00309028%	459,966	726,859
4354	Opal Charter School	0.00335603%	0.00209785%	508,394	362,878
4355	Three Rivers Charter School	0.00864284%	0.00209765%	1,309,276	1,284,620
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	1,309,270	1,204,020
	20o. Lake Granter Correct	0.00000000/8	0.00000000/8	Ü	U
4360	Luckiamute Valley Charter School	0.01017924%	0.01051197%	1,542,021	1,818,319



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer		Share at Prior	Share at Current	Liability/(Asset) at Prior	Liability/(Asset) at Measurement Date
Number 4362	Employer Name Kings Valley Charter School	Measurement Date 0.00067869%	Measurement Date 0.00072603%	Measurement Date 102,813	125,586
4363	Multisensory Learning Academy	0.02032857%	0.02325029%	3,079,511	4,021,743
4365	Mitch Charter School	0.01303377%	0.01125107%	1,974,444	1,946,166
4366	Sand Ridge Charter School	0.01251391%	0.01261911%	1,895,693	2,182,804
4367	Arthur Academy Charter School	0.04092282%	0.04557910%	6,199,268	7,884,093
4369	Trillium Charter School	0.01416588%	0.01060984%	2,145,944	1,835,248
4370	Howard Street Charter School, Inc.	0.00500801%	0.00512044%	758,648	885,713
4371	The Lighthouse School	0.00967488%	0.01007838%	1,465,617	1,743,318
4373	Sheridan Japanese School Foundation	0.00386165%	0.00385634%	584,989	667,054
4374	Ione School District	0.01930887%	0.01717026%	2,925,039	2,970,044
4375	Eddyville Charter School	0.00887656%	0.00895228%	1,344,682	1,548,530
4376	Four Rivers Community School	0.01444559%	0.01500794%	2,188,317	2,596,014
4378	Mosier Community School	0.01075270%	0.01169236%	1,628,892	2,022,498
4379	Siletz Valley School	0.01011599%	0.00897621%	1,532,439	1,552,669
4380	The Emerson School	0.00770403%	0.00651530%	1,167,059	1,126,991
4381	North Wasco County School District 21	0.14383832%	0.12382020%	21,789,611	21,417,929
4382	Self Enhancement Inc	0.00420822%	0.00025157%	637,490	43,516
4383	City View Charter School	0.00751174%	0.00922694%	1,137,930	1,596,040
4386	Nixyaawii Community School West Lane Tech	0.00449166%	0.00504309%	680,427	872,334
4388 4390	Oregon Connections Academy	0.00368813% 0.10600728%	0.00437901%	558,703	757,464 19,236,902
4390	-	0.00712293%	0.11121136% 0.00874230%	16,058,707 1,079,030	
4393	Eagleridge High School Cascade Heights Public Charter School	0.00893423%	0.00874250%	1,353,418	1,512,209 1,630,346
4395	Siletz Valley Early College Academy	0.00893423%	0.00304002%	478,002	525,851
4396	Sweet Home Charter School	0.00313340%	0.00304002%	1,078,765	1,315,824
4397	Springwater Environmental Sciences School	0.00907703%	0.00760037 %	1,375,050	1,689,689
4398	LEP High	0.00000000%	0.00000000%	0	1,000,000
4400	Phoenix School	0.00414597%	0.00753758%	628,060	1,303,821
4401	Ballston Community School	0.00377839%	0.00261114%	572,376	451,665
4402	Sage Community School	0.00238164%	0.00000000%	360,787	0
4403	Portland Village School	0.01747163%	0.01606723%	2,646,722	2,779,246
4404	Alliance Charter Academy	0.02091890%	0.02062901%	3,168,938	3,568,325
4405	Forest Grove Community School	0.00988465%	0.00946223%	1,497,394	1,636,739
4407	Madrone Trail Public Charter School	0.00864980%	0.00782512%	1,310,331	1,353,558
4408	Muddy Creek Charter School	0.00466302%	0.00470571%	706,386	813,975
4409	Southwest Charter School	0.00880281%	0.00103559%	1,333,510	179,132
4410	Ace Academy	0.00000000%	0.00000000%	0	0
4411	Sherwood Charter School	0.01094603%	0.00862053%	1,658,179	1,491,145
4412	Estacada Web Academy	0.02051755%	0.02221580%	3,108,139	3,842,801
4418	Lewis And Clark Montessori Charter School	0.01775859%	0.01962406%	2,690,192	3,394,492
4419	Silvies River Web Academy	0.00495960%	0.00666488%	751,314	1,152,865
4420	Oregon Virtual Academy	0.04474518%	0.04731964%	6,778,305	8,185,164
4421	Home Scholars Academy of Oakridge and Westfir	0.0000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03110195%	0.03440282%	4,711,536	5,950,864
4423	Molalla River Academy	0.00765009%	0.00862313%	1,158,888	1,491,595
4424	The Ivy School	0.01338530%	0.01039057%	2,027,697	1,797,320
4429	Clackamas Web Academy	0.00013402%	0.00016779%	20,302	29,024
4430 4431	Clackamas Charter Alliance 2 Corbett Charter School	0.00109238% 0.00000000%	0.00109741%	165,481 0	189,826 0
4432	Renaissance Public Academy	0.00427264%	0.00000000% 0.00463289%		801,379
4433	Powell Butte Community Charter School	0.00427264%	0.00463269%	647,249 1,485,583	1,552,228
4434	Logos Public Charter School	0.03775426%	0.00246378%	5,719,273	426,175
4435	Sunny Wolf Charter School	0.00690835%	0.00240378%	1,046,524	1,198,700
4436	Academy Of Arts & Academics	0.00783401%	0.00899408%	1,186,749	1,555,760
4437	Center for Advance Learning	0.01052659%	0.01006922%	1,594,640	1,741,734
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	1,7-1,704
4440	Sheridan Allprep Academy	0.00605471%	0.00573934%	917,209	992,768
4441	Baker Web Academy	0.04051939%	0.05826418%	6,138,154	10,078,308
4443	Knova Learning Oreogn	0.01264728%	0.01163892%	1,915,896	2,013,254
4444	Bennett Pearson Academy, Inc.	0.00510859%	0.00415562%	773,884	718,823
4446	Coburg Community Charter School	0.01153220%	0.01034502%	1,746,976	1,789,441
4447	Arco Iris Spanish Immersion Charter School	0.01235834%	0.01013732%	1,872,126	1,753,514
4448	Gresham Barlow Web Academy	0.01669818%	0.01820854%	2,529,554	3,149,641
4449	Mosier Middle School	0.00000000%	0.00000000%	0	0



Net Pension Liability/(Asset) by Employer June 30, 2019 Measurement Date (MD)

100.0000000% 100.0000000%

15,148,682,852

17,297,605,168

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4451	River's Edge Academy Charter School	0.00805101%	0.00556125%	1,219,622	961,963
4452	South Columbia Family School	0.00254644%	0.00211271%	385,752	365,448
4453	Woodland Educational Initiative	0.00457125%	0.00727380%	692,484	1,258,193
4454	Le Monde Immersion Charter School	0.01019746%	0.00993234%	1,544,781	1,718,057
4455	Hope Chinese Charter School	0.01038425%	0.01217885%	1,573,077	2,106,649
4456	Insight School of Oregon Charter	0.01021473%	0.01021121%	1,547,397	1,766,295
4457	Oregon Virtual Education East	0.00082504%	0.00095533%	124,983	165,249
4458	Oregon Virtual Education West	0.00082502%	0.00095533%	124,980	165,249
4459	Crater Lake Charter Academy	0.00687775%	0.01093816%	1,041,889	1,892,040
4460	Kairos Pdx	0.00749962%	0.00892286%	1,136,094	1,543,441
4461	Mountain View Academy	0.00351275%	0.00000000%	532,135	0
4462	Bend International School	0.00836333%	0.00799181%	1,266,934	1,382,392
4463	Dallas Community School-Community Innovation Partners	0.00488570%	0.00594478%	740,119	1,028,305
4464	The Valley School Of Southern Oregon	0.00290493%	0.00215835%	440,059	373,343
4465	Bridge Educational Foundation	0.00107992%	0.00269412%	163,594	466,018
4467	Cannon Beach Academy	0.00000000%	0.00082336%	0	142,422
4468	Frontier Charter Academy	0.00000000%	0.00488324%	0	844,684
4469	Desert Sky Montessori	0.00000000%	0.00028902%	0	49,994
4470	Oregon Family School	0.00000000%	0.00000000%	0	0
4471	Wahtonka Community School	0.00000000%	0.00000000%	0	0



Total for all entitie	es	17,297,605,168	953,911,923	2,346,617,503	_	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Re	esources				Deferred Inflows of F	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer	Front and Name	Liability/(Asset) at MD	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number 1000 State	Employer Name	4,907,732,826	270,646,993	Assumptions 665,789,955	Earnings	Proportion 174,886,266	of Contributions 5,201,687	Experience	Assumptions 0 0	Earnings 139,129,238	Proportion 22,543,745	of Contributions 72,298,389	1,255,081,456	Proportion 56,239,872	Contributions (24,674,308)	1,286,647,020
2000 Lake (County	7,563,250	417,091	1,026,041	Ö	522,331	12,940		0 0	214,410	526,241	151,051	1,934,191	(24,033)	(62,250)	1,847,908
	amas County	291,503,382	16,075,552	39,545,760	0	8,259,054			0 0	8,263,825	10,099,046		74,547,760		2,208,631	74,196,804
2002 Curry 2003 Dougl		16,000,466 92,704,787	882,379 5,112,396	2,170,646 12,576,462	0	213,311 1,147,373			0 0	453,597 2,628,086	180,127 4,625,533		4,091,887 23,707,904		(495,975) (1,124,168)	3,579,759 20,512,223
2003 Dougi 2004 Harne		7,810,504	430,726	1,059,584	0	152,527			0 0	221,420	4,625,533	2,966,326	1,997,423			1,904,654
2005 Jacks		88,714,447	4,892,340	12,035,127	Ö	124,072			0 0	2,514,964	6,862,000		22,687,433		(329,479)	20,224,914
2006 Jeffers		8,564,790	472,323	1,161,911	0		1,557,157		0 0	242,803	948,449		2,190,321		410,983	2,285,694
2007 Klama 2008 Lane		5,368,006 198,496,867	296,030 10,946,517	728,231 26,928,365	0	412,912 5,374,516			0 0	152,178 5,627,184	390,533 864,644		1,372,790 50,762,694		(205,028) (3,294,851)	1,253,610 48,480,058
2009 Mario		142,395,975	7,852,718	19,317,639	0	4,886,965			0 0	4,036,781	1,772,948		36,415,704		(1,646,719)	35,377,351
2011 Wash	ington County	278,895,425	15,380,260	37,835,347	0	9,703,058			0 0	7,906,402	8,835,561	1,190,250	71,323,458		584,085	69,924,489
2012 Grant		3,568,224	196,777	484,070	0	383,549			0 0	101,156	0	532,088	912,522		(188,004)	932,435
2013 Umati 2014 Linn 0		24,991,582 80,928,024	1,378,212 4,462,942	3,390,393 10,978,810	0	566,679 3,153,214			0 0	708,486 2,294,227	251,572 3,334,533		6,391,234 20,696,168		(383,250) 272,914	6,173,805 20,128,150
2015 Yamh		32,968,130	1,818,095	4,472,503	0	911,566	978,750		0 0	934,613	719,178		8,431,121		176,070	8,495,811
2016 Shern		4,703,971	259,410	638,147	0	23,287			0 0	133,353	174,144		1,202,972		57,739	1,181,359
2017 Colum		17,700,572	976,134	2,401,285	0	1,814,912			0 0	501,793	113,660		4,526,664		(217,755)	4,691,752
2018 Coos 2020 Wasc		32,774,611 12,470,271	1,807,423 687,699	4,446,250 1,691,735	0	928,328 684,675			0 0	929,127 353,520	1,101,457 310,704		8,381,631 3,189,091		371,484 (75,161)	8,486,507 3,038,091
2020 Wasc 2021 Baker		9,855,686	543,512	1,337,036	0	376,237			0 0	279,399	441,937		2,520,449		(52,241)	2,362,260
2022 Gillian		3,892,537	214,662	528,067	0	31,551	43,122		0 0	110,349	216,634	17,463	995,460		(2,945)	910,452
	w County Rural School District Board	0	0	0	0		0		0 0	0	186	9	0	(144)		(177)
2027 Desch 2028 Union		114,720,172	6,326,479	15,563,100	0	3,611,622	0		0 0	3,252,200	358,899	2,237,514	29,338,019	741,108	(1,065,239)	29,013,888
	River County	10,273,745	566,567	1,393,751	0	618,818	0		0 0	291,250	0	751,373	2,627,361	-	(277,113)	2,594,679
2036 Clatso	pp County	22,496,905	1,240,638	3,051,962	0	1,035,371	485,414		0 0	637,764	261,278	451,860	5,753,257	130,717	(159,162)	5,724,812
2037 Polk 0		34,046,477	1,877,563	4,618,793	0	1,622,611			0 0	965,183	552,873		8,706,892		(70,685)	8,593,832
2038 Multno 2039 Malhe	omah County	581,412,607 10,906,521	32,063,191 601,462	78,875,254 1,479,594	0	1,177,815	30,457,024 178,388		0 0	16,482,457 309,189	10,774,492 429,026	2,231,887 37,465	148,687,838 2,789,184		8,798,949 71,174	154,330,106 2,694,782
2040 Bento		47,599,258	2.624.959	6.457.382	0	2,102,275			0 0	1,349,391	95.678	1,519,956	12,172,819		(619,180)	12.301.808
2042 Josep		30,738,955	1,695,163	4,170,090	0	912,889	853,900		0 0	871,418	909,451	2,723	7,861,042	(322,110)		7,792,976
2043 Lincol		8,558,329	471,967	1,161,035	0	346,433			0 0	242,620	111,552		2,188,669		(151,424)	2,096,719
2044 Crook 2050 Wallo		3,985,953 250,891	219,814 13,836	540,740 34.036	0	777,249 8.621	0 1,447		0 0	112,998 7,113	27,912 5,795		1,019,350 64,162		(46,588) 2,229	1,167,274 72,116
2052 Tillam		16,927	933	2,296	0	1,172			0 0	480	1,226		4,329		(1,313)	2,695
2099 State	Judiciary	46,985,703	2,591,123	6,374,147	0	2,510,425	1,212,484		0 0	1,331,997	1,958,085	0	12,015,912	1,089,323	1,057,208	14,162,443
2100 City o		23,592,275	1,301,044	3,200,561	0	451,206			0 0	668,817	998,583		6,033,382		579,329	6,217,613
2101 City o 2102 City o		162,618,663 69,197,137	8,967,940 3,816,018	22,061,077 9,387,381	0	1,488,304 2,010,547			0 0	4,610,074 1,961,669	2,982,330 1,285,920		41,587,363 17,696,164		44,705 (445,859)	40,630,519 17,253,842
2102 Oity 0		60,371,361	3,329,303	8,190,064	0	2,787,470			0 0	1,711,467	2,104,907	309,171	15,439,100		130,471	15,304,085
2104 City o	f Ashland	36,414,527	2,008,154	4,940,046	0	594,352			0 0	1,032,315	1,747,335		9,312,487	(621,521)	183,765	8,874,731
2105 City o		12,598,171 85,078,477	694,752 4,691,827	1,709,086 11,541,866	0	224,670 2,905,451			0 0	357,145 2,411,888	807,423 1,841,273		3,221,799 21,757,586		81,585 (1,298,252)	3,072,538 20,391,425
2106 City o 2107 City o		73,445,088	4,050,280	9,963,664	0	4,223,012			0 0	2,411,000	684,419		18,782,516		995,979	20,732,628
2109 City o		10,980,682	605,552	1,489,655	0	120,548			0 0	311,291	486,049		2,808,150		(94,465)	2,565,898
2110 City o		3,279,936	180,879	444,961	0	227,921			0 0	92,983	279,395		838,796		6,726	802,521
2111 City o	f Eugene Of Forest Grove	233,103,473 898,104	12,854,969 49,528	31,623,146 121,838	0	3,672,251 414,766	712,276 144,120		0 0	6,608,247 25,460	2,372,557 849		59,612,831 229,677		(1,246,406) 44,103	58,735,402 382,709
	f Grants Pass	30,468,052	1,680,223	4,133,339	0	850,399			0 0	863,738	1,027,026		7,791,762		157,574	7,566,206
2114 City o	f Gresham	101,336,965	5,588,435	13,747,516	Ö	5,469,118			0 0	2,872,800	3,731	6,876,627	25,915,458		(2,772,044)	24,812,108
2115 City o		103,049,441	5,682,873	13,979,833	0	4,979,800			0 0	2,921,347	2,093,452		26,353,399		1,996,794	28,361,254
	f McMinnville	29,066,342 13,532,643	1,602,923 746,285	3,943,181 1,835,857	0	1,732,110			0 0	824,001 383,637	4,903,825 479,712		7,433,295 3,460,777		854,731	6,992,897 3,214,324
2118 City o 2119 City o	f Oregon City	26,390,911	1,455,381	3,580,228	0	625,484 1,653,441			0 0	748.156	180.762		6,749,093		(162,722) (138,012)	6,961,699
	f Lake Oswego	56,002,713	3,088,384	7,597,407	0	1,439,359			0 0	1,587,620	2,837,115		14,321,881		309,290	13,583,095
2121 City o		705,967,864	38,932,046	95,772,596	0	37,223,383			0 0	20,013,471	3,799,934		180,541,037		(6,081,689)	182,381,496
2122 City o		22,355,119	1,232,819	3,032,727	0	1,389,071			0 0	633,745	0	526,454	5,716,997		(174,924)	5,966,170
2123 City o 2125 City o		10,031,457 1,297,627	553,205 71,560	1,360,882 176,038	0	769,221 121,391			0 0	284,382 36,786	394,221 17.902		2,565,400 331.849		92,879 (33,949)	2,628,726 325,023
2126 City o		16,482,774	908,976	2,236,076	0	123,650			0 0	467,270	748,982		4,215,230		(96,845)	3,856,534
2127 City o	f Cottage Grove	10,682,242	589,094	1,449,168	0	353,694	0		0 0	302,831	114,725	419,853	2,731,828	81,836	(130,484)	2,683,180
2128 City o		3,728,651	205,624	505,834	0	25,577			0 0	105,703	156,493		953,548		(26,935)	878,728
2129 City o 2131 City o	f Sweet Home f Drain	1,546,617 1,023,835	85,291 56,461	209,816 138,895	0	418,760 40,470			0 0	43,845 29,025	97,099	84,282 11,803	395,525 261,831		(15,987) (3,929)	530,273 236,599
	ne Water & Electric Board	77,032,126	4,248,095	10,450,287	0	-0,470	4,323,512		0 0	2,183,782	20,561,925		19,699,848		1,714,459	14,804,336
2135 McMir	nnville Water & Light Department	8,138,513	448,815	1,104,082	0	3,387,557	745,170		0 0	230,719	884,159	7,046	2,081,307	762,322	326,374	3,170,003
2138 City o		9,279,292	511,726	1,258,842	0	427,595			0 0	263,058	213,895	35,191	2,373,044		46,437	2,427,454
2139 City o 2140 City o		2,196,986 10,998,985	121,157 606,562	298,046 1,492,138	0	233,629 242,349			0 0	62,282 311,810	3,833 143,294		561,847 2,812,831		(83,045) (110,148)	566,531 2,683,880
2140 City 0		14,468,902	797,917	1,962,872	0	453,152			0 0	410,179	377,825		3,700,212			3,652,544
2.12 Sity 0		, .50,502	,	1,002,012	0	.00,102	100,020		- 0	, 175	3.7,023	5,550	3,700,212	(31,510)	(.2,000)	5,002,0



Total for all entities		17,297,605,168	953,911,923	2,346,617,503	_	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Re Differences	esources				Deferred Inflows of R Differences	Resources			Pension	Expense	
		Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d	and Actual	Changes in	Employer Contributions	Employer Share of			
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2143 City of Oakla 2145 City of Vale	and	296,637 770,553	16,359 42.494	40,242 104,534	0	2,810 9,442			0 0	8,409 21,844	49,239 99,637	6,248	75,861 197,058		6,139 15,557	67,564 190,167
2146 City of Prinev	eville	5,156,670	284,375	699,561	0	102,341			0 0	146,186	521,432		1,318,744		376,619	1,423,383
2147 City of Wheel	eler	347,753	19,178	47,177	0	12,560	131		0 0	9,858	1,560	17,875	88,933	3,335	(6,938)	85,330
2148 City of Klama		15,901,643	876,929	2,157,239	0	286,689			0 0	450,795	112,029		4,066,615		(258,667)	3,890,902
2149 City of Canyo		483,999	26,691	65,660	0	24,111			0 0	13,721	69,355		123,776		(11,429)	86,624
2150 City of Bando		3,877,265 16,651,209	213,820 918,265	525,995 2,258,927	0	237,113	55,771		0 0	109,917 472,045	293,600 467,728	7,687 620,840	991,554 4,258,305		5,540 (276,923)	866,780 3,860,024
2152 City of Coos I 2154 City of Pendle		17,480,353	963.990	2,371,409	0	1,235,370			0 0	495,550	613.597	326,997	4,256,305		(121,241)	4,430,633
2155 City of Corva		47,268,664	2,606,727	6,412,534	0	1,200,070	3,008,112		0 0	1,340,019	2,201,560		12,088,275		375,387	11,591,499
2157 City of Monm		6,193,361	341,546	840,200	0	16,855			0 0	175,575	225,766	79,037	1,583,862		(49,261)	1,461,013
2158 City of Milton		7,952,944	438,581	1,078,908	0	0			0 0	225,458	573,603	8,453	2,033,850		62,933	1,871,490
2159 City of Baker		7,808,708	430,627	1,059,340	0	333,242			0 0	221,369	474,363	62,855	1,996,964		15,527	1,881,707
2160 City of Hermi		12,211,832	673,447	1,656,674	0	232,460			0 0	346,193	407,871	47,185	3,122,999			3,044,494
2161 City of Pilot R 2162 City of Clatsk	KOCK kanja	609,237 2,417,742	33,598 133,331	82,650 327,994	0	51,547 6.126			0 0	17,271 68.541	89,956 139,855	886 261,263	155,804 618.302			134,233 478,843
2163 City of Milway		17.938.841	989.274	2.433.608	0	269.847			0 0	508.548	10.987	434.812	4.587.598		(178,702)	4.519.483
2165 City of Corne		4,342,192	239,459	589,068	0	296,368			0 0	123,097	178,926	67,343	1,110,453			1,045,956
2166 City of Nyssa		1,141,647	62,958	154,877	Ö	9,198			0 0	32,365	316,621	19,734	291,960		(9,201)	193,776
2167 City of Athena		249,125	13,739	33,797	0	36,043			0 0	7,062	78,244		63,710		(1,143)	57,206
2168 City of Oakrid		2,846,144	156,956	386,112	0	98,416			0 0	80,685	24,638	457	727,860		33,008	780,712
2170 City of Madra		3,937,079	217,118	534,110	0	344,290			0 0	111,612	214,147		1,006,851		(14,571)	962,915
2172 City of Sandy 2174 City of Mt An		9,078,548 1,091,200	500,655 60.176	1,231,609 148.034	0	438,714 55.246			0 0	257,368 30.934	60,888 191,791	118,551 37,923	2,321,707 279,059		(23,776) (13,796)	2,378,882 241.642
2174 City of Wit Ari		3,590,879	198,026	487,144	0	404,492			0 0	101,798	191,791	207,794	918,315		(85,591)	962,738
2176 City of Scapp		4,617,556	254,645	626,424	0	212,061			0 0	130,903	76,356	15,389	1,180,873			1,200,383
2177 City of Condo		400,393	22,080	54,318	0	12,013			0 0	11,351	38,986	1,172	102,395		12,866	100,882
2178 City of Board	dman	2,411,383	132,981	327,132	0	162,298			0 0	68,360	290,817	17,322	616,676		(2,987)	537,818
2179 City of Estaca		2,293,669	126,489	311,162	0	226,076			0 0	65,023	13,286	1,150	586,573		24,016	662,766
2180 City of Enterp		1,797,207	99,111	243,812	0	202,715			0 0	50,949	87,679	21,767	459,610		529	459,938
2181 City of Centra		9,727,649	536,451	1,319,667	0	260,160 201.896			0 0	275,769 41.776	295,884 150,137	91,406	2,487,705		3,540 33,345	2,419,951
2182 City of Casca 2183 City of Myrtle		1,473,628 1,809,445	81,266 99,786	199,914 245,472	0	201,896			0 0	41,776 51,296	150,137	62,903	376,859 462,739			408,401 395,718
2184 City of Port C		1.075.134	59,700	145.854	0	112.115			0 0	30,479	63.098	6.527	274.950		2.455	284.089
2185 City of Wood		977,242	53,892	132,574	0	60,052			0 0	27.704	439.879	13,935	249,915		(9,819)	143,330
2186 City of Chilog	quin	93,509	5,157	12,686	0	. (13,565		0 0	2,651	5,862	417	23,914	(2,375)	3,128	24,667
2187 City of Philon		3,433,976	189,374	465,858	0	181,227			0 0	97,350	2,362		878,190		(31,490)	900,061
2188 City of Talent		2,393,518	131,995	324,708	0	140,738			0 0	67,854	157,071	107,519	612,108		(43,243)	589,480
2189 City of Willan 2191 City of Huntin		0 196,804	0 10,853	0 26,699	0	13,674	0,010		0 0	5,579	0 21,389	0	50,330	(2,687)	5,515 17,664	5,515 65,307
2192 City of North		1,456,154	80,303	197,544	0	162,714			0 0	41,280	108,883		372,390		(11,784)	360,946
2193 City of Heppn		183.138	10.100	24.845	0	71.354			0 0	5.192	62.174		46.835		(11,047)	48,774
2194 City of Cave		863,121	47,599	117,092	ō	56,105			0 0	24,469	89,468	13,768	220,731			191,025
2195 City of Metoli	lius	0	0	0	0	C	891		0 0	0	0	0	0		1,505	1,505
2196 City of Hubba		1,124,996	62,040	152,619	0	(54,896		0 0	31,893	279,405		287,702		13,165	203,606
2197 City of Myrtle		1,812,862	99,974	245,935	0	165,098			0 0	51,393	162,827	46,961	463,613			423,804
2198 City of Carlto 2199 City of Junction		903,578 4,788,941	49,830 264,096	122,581 649,674	0	124,799 75,896			0 0	25,616 135,762	15,368 274,300	85,741 5,585	231,077 1,224,702		(34,327) 6,364	241,601 1,127,710
2200 City of Wallo		271,616	14,979	36,848	0	25,009			0 0	7,700	4,132		69,462		(5,760)	69,418
2201 City of Cobur		831,091	45,832	112.747	0	22,910			0 0	23,561	75,797	32.106	212,539		(13,450)	191,579
2202 City of Dallas		10,008,687	551,950	1,357,793	ō	445,080			0 0	283,736	255,005	59,538	2,559,576			2,563,517
2203 City of Rocka		1,925,153	106,166	261,169	0	157,387			0 0	54,576	19,211	49,292	492,330		(12,395)	527,477
2204 City of Burns		1,465,474	80,817	198,808	0	109,903			0 0	41,545	10,696	51,443	374,774		(20,251)	381,254
2205 City of Elgin		52,242	2,881	7,087	0	61,280			0 0	1,481	63,883		13,360		1,827	19,127
2206 City of Westo 2207 City of Mill Ci		243,049 411.655	13,403 22,702	32,972 55.846	0	25,706	0		0 0	6,890 11,670	4,661 42.824	17,525 6.161	62,156 105.275		(8,434) (4,518)	57,281 84.141
2207 City of Mill Ci 2208 City of Fairvie		411,655	22,702	55,846 577.067	0	24,273	2.186		0 0	120.589	42,82 4 718,318		1,087,830		(87,712)	84,141 824.989
2209 City of Monro		166,512	9,183	22,589	0	61,569			0 0	4,720	710,510	15,604	42,583		(1,195)	59,691
2210 City of Helix		32,805	1,809	4,450	0	18,050			0 0	930	11,694		8,389		663	9,547
2211 City of Jeffers	rson	0	0	0	0	C	15,244		0 0	0	0	0	0	0	3,785	3,785
2212 Town of Lake		1,361,854	75,102	184,751	0	40,868			0 0	38,607	152,843		348,274			274,403
2213 City of Stanfie		29,278	1,615	3,972	0	10,593			0 0	830	0	159	7,487		8,613	19,372
2214 City of Yamhi		816,962	45,053	110,830	0	53,151 5.217			0 0	23,160	1,676 7.886	11,675 535	208,926		(3,409)	222,643
2215 City of Power 2216 City of Brooki		5,376,426	296,494	729,374	0	5,217 1,114			0 0	152,416	7,886 414,195	535 125,386	1,374,943	(247) (135,842)		204 1,195,754
2217 City of Suther		4,044,479	223,041	548,680	0	403,350			0 0	114,657	75,257	204,785	1,034,317		(75,375)	1,045,654
2218 City of Prairie		632,878	34,901	85,857	0	180,695			0 0	17,941	4,538	38,952	161,849		(10,146)	199,760
2219 City of Sherid		1,309,462	72,213	177,643	ō	88,102			0 0	37,122	91,726		334,876	(7,495)	(20,056)	307,325
2220 City of Gariba	paldi	837,771	46,201	113,653	0	26,647			0 0	23,750	37,636	0	214,248		13,034	232,750
2221 City of Sisters		1,561,043	86,087	211,773	0	171,049			0 0	44,254	73,559	68,684	399,214		(28,085)	388,623
2222 City of Jackson	sonville	1,523,969	84,042	206,744	0	16,555	22,548		0 0	43,203	138,021	26,264	389,733	(30,776)	3,001	361,958



Total for all entities	17,297,605,168	953,911,923	2,346,617,503	erred Outflows of Re	641,173,433	370,910,797		-	490,369,535 Deferred Inflows of R	641,173,481	370,910,742	4,423,611,518	7 Pension	(76)	4,423,611,449
		-	Dele	Differences	Sources				Differences	tesources			T CHSION	Expense	
	Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
	Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer Number Employer Name	Liability/(Asset) at	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2223 City of Cannon Beach	4,081,721	225,095	553,732	Carrings	232,949		Experience) O	115,713	189,726	57,867	1,043,841	25,793	(9,937)	1,059,697
2224 City of Falls City	289,621	15,972	39,290	0	22,134		Č	0	8,210	32,898	7,845	74,066	(5,803)	(3,700)	64,563
2225 City of Echo	450,577	24,848	61,126	0	18,710		C	0	12,773	16,941	406	115,228	(1,601)	8,572	122,199
2226 City of Hines	830,368	45,792	112,649	0	103,148	267	C	0	23,540	72,974	30,408	212,355	(1,750)	(12,831)	197,774
2227 Town Of Bonanza	0	0	0	0	0	•	C		0	0	0	0	0	0	0
2228 City of Turner	978,673	53,971	132,768	0	133,500		C		27,744	35,058	2,396	250,281	19,633	7,694	277,608
2229 City of John Day 2231 City of Banks	1,132,294 450,172	62,443 24,826	153,609 61,071	0	162,811 70,227		0		32,099 12,762	113,044 51,072	67,586 29,636	289,568 115,125	(1,028) 6,216	(27,661) (12,689)	260,879 108,652
2232 City of Joseph	256,330	14,136	34,774	0	1,020				7,267	46,469	12,780	65,553	(13,340)	(6.418)	45,795
2233 City of Lafayette	711.899	39,259	96.577	0	39.042		C		20.182	136,176	5.007	182.058	(27.877)	(1,959)	152,222
2234 City of Aumsville	1,822,372	100,498	247,226	0	195,126	124	Ċ	0	51,662	24,448	74,145	466,045	65,185	(28,788)	502,442
2235 City of Amity	348,609	19,225	47,293	0	29,091	847	C	0		118,330	34,337	89,152	(38,864)	(12,543)	37,745
2236 City of Creswell	1,826,425	100,722	247,775	0	238,205		C			5,489	25,391	467,082	64,395	(495)	530,982
2237 City of Troutdale	3,931,554	216,814	533,360	0	298,589		C			1,313,941	249,978	1,005,438	(508,802)	(115,770)	380,866
2238 City of Warrenton	4,966,450 17,452,088	273,885 962,431	673,756 2,367,575	0	7,405 800,160		C			340,115 1,211,326	6,339 122,949	1,270,098 4,463,118	(95,724) (288,409)	19,100 (29,733)	1,193,474 4,144,976
2240 City of Wilsonville 2241 City of Bay City	636,021	35,075	2,367,575 86,283	0	32,667					1,211,326	23,259	162,653	10,031	(9,809)	4, 144,976 162,875
2242 City of Gaston	030,021	33,073	00,203	0	32,007	15			10,031	1,902	23,239	102,000	10,031	(9,609)	40
2243 City Of Brownsville	485,265	26,761	65,832	0	59,824	.0	Č) 0	13,757	169,580	88,874	124,100	(66,427)	(53,958)	3,715
2244 City of Lakeside	266,305	14,686	36,127	0	9,587	0	Č) 0	7,549	117,771	24,641	68,104	(21,738)	(10,477)	35,889
2245 City of Dundee	1,204,591	66,430	163,417	0	38,123		Ċ		34,149	15,069	6,798	308,057	6,274	(275)	314,056
2246 City of Merrill	100,784	5,558	13,673	0	12,228		C		2,857	955	7,004	25,774	6,899	(1,310)	31,363
2247 City of Malin	194,484	10,725	26,384	0	7,189		C		5,513	8,700	3,066	49,736	(4,257)	(1,173)	44,306
2248 City of Fossil 2249 City of Phoenix	130,984 1,739,381	7,223 95,922	17,770 235,967	0	3,463 291,892		0		3,713 49,310	16,784 219,729	12,881 120,504	33,497 444,822	(3,844) 23,386	(5,671) (52,175)	23,982 416,033
2250 City of Gold Beach	739,973	40,807	100,386	0	291,092	107,033			20,977	82,324	120,304	189,237	(39,334)	43,112	193,015
2251 City of Rogue River	1,472,350	81.196	199,741	0	60,783		(48,929	8.513	376,532	(19,603)	21.075	378,004
2252 City of Dayton	561,482	30,964	76,171	0	61,536		d) 0		80,735	37,181	143,591	8,712	(15,316)	136,987
2253 Town of Butte Falls	83,997	4,632	11,395	0	23,385	392	C	0	2,381	6,049	1,713	21,481	2,143	(1,130)	22,494
2254 City of Shady Cove	215,561	11,888	29,243	0	63,153		C			14,131	19,900	55,127	16,586	(4,540)	67,173
2255 Town of Canyon City	285,730	15,757	38,763	0	14,986		C		-,	4,790	5,370	73,071	2,932	(895)	75,108
2256 City of Jordan Valley 2257 City of Culver	0 476,013	0 26,251	0 64,577	0	0 56,317	17 0	C		0 13,494	0 2,216	0 22,858	0 121,733	0 16,928	205 (8,512)	205 130,149
2257 City of Cuiver 2258 City of Adair Village	412,406	22,743	55,948	0	47,527				11,691	53,444	10,012	105,467	(9,345)	(3,691)	92,431
2259 Town Of Hammond	412,400	22,743	33,948	0	47,327	1,179			11,031	0.00	10,012	103,407	(9,545)	(3,031)	92,431
2260 City of Riddle	625,737	34,508	84,888	0	40,795	5,296	d) 0	17,739	9,007	14,874	160,023	6,804	(4,197)	162,630
2261 City of Waldport	590,729	32,577	80,139	0	81,967		C	0	16,747	57,947	0	151,070	8,522	6,608	166,200
2262 City of Dufur	268,594	14,812	36,438	0	42,595		C		7,614	10,191	11,313	68,689	5,729	(2,811)	71,607
2263 City of La Grande	4,438,098	244,748	602,079	0	3,005		C		125,816	238,149		1,134,979	(74,461)	(9,581)	1,050,937
2264 City of Gervais 2265 City of Westfir	712,841 84,725	39,311 4,672	96,705 11,494	0	35,147 33,839		0		20,208 2,402	40,368 13,096	556 5,968	182,299 21,667	(9,411) 5,225	7,240 (2,327)	180,128 24,565
2266 City of Irrigon	898,714	49.561	121,921	0	33,629				25,478	25,152	7,768	229,833	(1,144)	(2,327)	24,565
2267 City of Independence	5,770,142	318,206	782,786	0	288,327				163,578	20,026	61,642	1,475,630	89,945	(6,336)	1,559,239
2268 City of Harrisburg	1,466,744	80,887	198,980	0	145,738		d	0		63,837	27,207	375,098	3,806	(9,192)	369,712
2269 City of Durham	200,107	11,035	27,147	0	32,696		C			1,139	11,510	51,175	8,740	(3,949)	55,966
2270 City of Lyons	144,182	7,951	19,560	0	8,832		C			12,458	2,582	36,873	(6,144)	(1,921)	28,808
2271 City of Columbia City	1,099,252	60,621	149,126	0	84,786		C			54,458	16,908	281,118	(10,814)	(3,176)	267,128
2272 City of Aurora 2273 City of Silverton	168,660 5,940,096	9,301 327,579	22,881 805,842	0	65,040 212,852		0		.,	75,106 188.740	18,557 94,088	43,132 1,519,093	2,063 (26,865)	(5,128) (19,288)	40,067 1,472,940
2274 City of Gold Hill	30.641	1,690	4.157	0	8.792					89.930	10.318	7.836	(20,626)	(5,231)	(18.021)
2275 City of Toledo	2,489,155	137,270	337,682	0	37,468		Č		70,565	359,426	177,708	636,565	(74,189)	(83,685)	478,691
2276 City of Newport	5,461,802	301,202	740,956	0	625,421		Ċ	0	154,837	199,252	116,006	1,396,777	96,954	(45,055)	1,448,676
2277 City Of Rajneeshpuram	0	0	0	0	0		C	, ,		0	0	0	0	0	0
2278 City of Springfield	54,332,518	2,996,278	7,370,826	0	1,875,580		C	, ,	1,010,212	592,077	1,285,428	13,894,753	331,530	(540,558)	13,685,725
2279 City of Keizer	11,670,974	643,620	1,583,301	0	827,081		C		330,860	103,291	229,656	2,984,682	183,789	(94,487)	3,073,984
2280 City of Winston 2281 City of Manzanita	1,831,256 1,230,360	100,988 67,851	248,431 166,912	0	150,593 113,118		0		51,914 34,879	149,458 148,289	124,940 22,137	468,317 314.647	(9,303) (21,128)	(55,951) (8,998)	403,063 284,521
2282 City of Fagle Point	1,561,555	86,115	211,843	0	113,110	, .	0		44,269	95,486	31,550	399,345	(36,657)	(24,996)	337,692
2283 City of Maupin	479,420	26,439	65,039	0	53,889		C		13,591	952	46,307	122,605	21,772	(12,795)	131,582
2284 City of Halsey	331,085	18,258	44,915	0	24,322		d	0	9,386	13,057	24,099	84,670	10,475	(7,465)	87,680
2285 City of Veneta	1,720,780	94,896	233,443	0	31,706		C	0	48,782	18,898	15,796	440,064	2,258	(8,357)	433,965
2286 City of Millersburg	501,233	27,642	67,998	0	120,834		C		14,209	74,902	3,507	128,183	3,673	2,095	133,951
2287 City of King City	903,269	49,813	122,539	0	123,033		C			42,873	9,232	230,998	18,264	679	249,941
2288 City of Tualatin	23,350,134	1,287,691	3,167,712	0	909,106	286,966	C		661,953	769,066	203,410	5,971,458	(202,147)	40,601	5,809,912
2289 City Of St Paul 2290 City of Molalla	2,489,964	137,314	337,792	0	110,902	176,383	0		70,588	287,458	1,557	636,772	(38,281)	55,658	654,149
2291 City of Florence	4.823.081	265,979	654.306	0	158.348		0			50.711	242.828	1,233,433	33.861	(85,765)	1.181.529
2292 City of North Bend	8,412,808	463,942	1,141,293	0	583,755		Č		238,495	199,009	116,655	2,151,454	37,911	(33,637)	2,155,728
2293 City of Lowell	506,079	27,909	68,655	0	140,758	6,290	Ċ	0	14,347	35,329	17,192	129,422	18,159	(3,831)	143,750
2294 City of Depoe Bay	970,370	53,513	131,642	0	0	11,809	C			213,260	1,377	248,158	(60,621)	(80)	187,457
2295 City of Tigard	12,977,450	715,668	1,760,539	0	196,489	38,166	C	0	367,898	173,885	255,076	3,318,795	(37,611)	(59,840)	3,221,344

Total for all	entities	17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Def	erred Outflows of Re	esources				Deferred Inflows of R	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	1	and Actual	Changes in	Employer Contributions	Employer Share of			
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2296	City of Happy Valley City of Rainier	8,337,371 1,608,636	459,781 88.712	1,131,060 218.230	0	977,259 68,920	78,811		0 0	236,356 45.603	2,746 30,512	129,982 69,281	2,132,162 411,385	336,777 17.138	6,328 (26,705)	2,475,267 401,818
2298	City of Lincoln City	12.102.621	667,424	1.641.859	0	15.690			0 0	343.097	462,744		3.095.070			2.747.572
	City of Dunes City	57,802	3,188	7,841	0	29,870	24,878		0 0	1,639	18,456	799	14,782		5,626	19,582
	City of Yachats	648,377	35,756	87,960	0	200			0 0	18,381	133,828		165,813		(8,978)	113,219
	City of Moro	101,326	5,588	13,746	0	3,100			0 0	2,872	22,377		25,913		(5,129)	16,338
	City of Mt. Vernon City of Woodburn	190,479 15,782,404	10,504 870,353	25,841 2,141,063	0	2,451 547,793			0 0	5,400 447,415	33,110 1,416,341	3,709 146,335	48,712 4,036,121	(5,630) (428,927)	(2,940) (55,629)	40,142 3,551,565
	City of Woodburn City of Gladstone	7,160,648	394.889	971,424	0	1,067,071			0 0	202,997	269.990		1,831,232		(32,060)	1,994,606
	City of Elkton	75,909	4,186	10,298	0	7,695			0 0	2,152	9,705		19,413		482	15,502
	City of Imbler	22,814	1,258	3,095	0	11,184			0 0	647	0	490	5,834		419	9,114
	City of Yoncalla	348,829	19,237	47,323	0	29,564			0 0	9,889	33,937		89,208		(1,195)	87,763
	City of North Powder	140,107	7,726	19,007	0	14,292			0 0	3,972	2,934	5,603	35,830	2,560	(1,590)	36,800
	City of Gearhart	1,047,588	57,771	142,117	0	122,690	35,929		0 0	29,698	22,549		267,905		(3,702)	283,415
	Port of The Dalles Port of Astoria	287,789 1,561,448	15,871 86,109	39,042 211,828	0	31,951 20.087	61.864		0 0	8,159 44,265	104 103,262		73,598 399.318	15,391 (36,842)	(11,217) 27,956	77,772 390,432
	Multnomah Drainage	3.537.021	195.056	479.837	0	380.834			0 0	100.271	100,202	28.144	904.542		31.764	1.065.973
	Horsefly Irrigation District	50,007	2,758	6,784	0	10,065			0 0	1,418	41,310		12,789		7,024	14,777
	Grants Pass Irrigation District	1,021,546	56,335	138,584	0	28,633			0 0	28,960	29,321	25,779	261,246		(10,124)	244,401
	Port of Portland	113,602,700	6,264,854	15,411,502	0	1,976,055			0 0	3,220,521	1,871,103		29,052,242		(1,476,289)	27,851,263
	Port of Coos Bay	3,854,648	212,572	522,927	0	633,961			0 0	109,275	42,019		985,770		(17,131)	1,102,133
	Klamath County Fire District 1	17,208,754	949,012	2,334,564	0	698,547			0 0	487,851	540,228		4,400,889		(277,377)	3,990,925
	Clackamas County Housing Authority Home Forward	3,878,521 24,774,611	213,889 1,366,247	526,166 3,360,959	0	2,151 209.844			0 0	109,952 702,335	402,659 945,842		991,875 6,335,747	(130,946) (259,449)	28,749 (257,228)	889,678 5,819,070
	League of Oregon Cities	4,392,066	242,209	595,834	0	1,468,878			0 0	124,511	2,895,141		1,123,207	(568,793)	(2,341)	552,073
	Lane Council of Governments	21,621,247	1,192,348	2,933,169	0	917,673			0 0	612,940	297,113		5,529,320		(22,641)	5,672,337
	Clatskanie PUD	7,252,170	399,936	983,840	0	477,198			0 0	205,592	197,732		1,854,637	945	56,523	1,912,105
	Deschutes Valley Water District	2,620,745	144,526	355,534	0	17,508			0 0	74,295	796,842		670,217	(239,253)	399,060	830,024
	Columbia River Fire & Rescue	8,819,680	486,379	1,196,490	0	656,839			0 0	250,029	165,784		2,255,505	94,798	(48,340)	2,301,963
	East Fork Irrigation District	158,232	8,726 30.885	21,466	0	17,329			0 0	4,486 15.877	80,242 50,005		40,465	(14,022)	5,154	31,597
	River Road Water District Oregon School Boards Association	560,053 5,983,620	30,885	75,978 811,746	0	20,619 145,632			0 0	169.630	287,717		143,225 1,530,224		(46,540) 48,378	77,192 1,508,637
	Owyhee Irrigation District	2,489,198	137,272	337,688	0	145,032	185,267		0 0	70,566	414,380		636,576			527,957
	Athena Cemetary Maintenance District 1	_,,	0	0	0	Ċ	0		0 0	0	0	0	0		0	0
	Valley View Cemetery	0	0	0	0	Ċ	319		0 0	0	0	0	0	0	789	789
	Clackamas Vector Control	597,006	32,923	80,991	0	111,200			0 0	16,925	115,961	17,301	152,676			147,803
	West Extension Irrigation District	539,042	29,727	73,127	0	60,701			0 0	15,281	36,066		137,852		(9,907)	130,096
	Jackson County Vector Control District Rainbow Water District	335,916 1,119,959	18,525 61,762	45,571 151.935	0	82,733 54,624			0 0	9,523 31,750	59,418 22,936		85,906 286.413			80,049 292.459
	Council of Governments	12,426,539	685,287	1,685,802	0	14,117			0 0	352,280	798,436		3,177,907			2,900,550
	Metzger Water District	12,420,555	000,207	1,000,002	0	1-7,117	0		0 0	0 0	730,430	0	0,177,507	(200,732)	(00,023)	2,300,330
	Rogue River Fire District	1,900,709	104,819	257,853	0	94,836	38,748		0 0	53,883	83,073	1,014	486,079	6,091	15,434	507,604
2550	Nyssa Road Assessment District 2	334,486	18,446	45,377	0	C	69,818		0 0	9,482	139,510		85,540		32,592	63,671
	Sandy Fire Department	2,347,214	129,442	318,426	0	163,180			0 0	66,541	24,208		600,266		20,887	638,989
	Winston-Dillard Fire District	1,976,058 391,592	108,974	268,075 53,124	0	29,233 4.890			0 0	56,019 11,101	160,315		505,348 100.144	(75,971)	63,104 9,439	492,481
	Tangent Rural Fire Protection District Monroe Fire Department	391,592 180,848	21,595 9,973	53,124 24,534	0	4,890 26,995			0 0	5,127	16,685 124		46,249	(5,948) 7,911	9,439	103,635 54,364
	Jackson County Fire District 5	8,355,914	460,804	1,133,575	0	561.522			0 0	236,882	92,375		2,136,904	96,314	(124,607)	2,108,611
	Estacada Fire Department	2,387,424	131,659	323,881	0	558,310			0 0	67,681	0	230,501	610,549		(82,226)	709,839
	Keizer Fire Department	6,563,135	361,938	890,364	0	909,761	76,086		0 0	186,058	183,796	133,880	1,678,427	179,314	(19,582)	1,838,159
	Jefferson Rural Fire Protection District	599,836	33,079	81,375	0	35,185			0 0	17,005	15,189	16,782	153,399	5,148	(6,651)	151,896
	Wy'East Fire District	94,002	5,184	12,752	0	4,382			0 0	2,665	25,973		24,040		12,603	19,554
	Central Oregon Irrigation District	3,486,694	192,281	473,010	0	49,003			0 0	98,844 20,759	40,738		891,671 187,271	(5,761)	4,377 (14,525)	890,287 197.815
	Illinois Valley Fire District Charleston Rural Fire Protection District	732,284 67.037	40,383 3,697	99,343 9,094	0	50,360	20.491		0 0	1,900	31,633 152,140		17,144	25,069 (42,839)	6.051	(19,644)
	Molalla Rural Fire Protection District 73	2.816.623	155.328	382.107	0	261.797			0 0	79.848	50.178		720.310	93.324	74.949	888.583
	Central Oregon Intergovernmental Council	3,663,268	202,018	496,964	0	8,457			0 0	103,850	852,333		936,828	(284,595)	43,193	695,426
	Port of St Helens	411,783	22,709	55,863	0	4,054			0 0	11,674	106,306	0	105,308	(30,570)	28,043	102,781
	Crystal Springs Water District	834,193	46,003	113,168	0	116,725			0 0	23,649	3,263		213,333		(59)	244,018
	Local Government Personnel Institute	461,995	25,478	62,675	0	154,760			0 0	13,097	317,373		118,148	(67,788)	(9,228)	41,132
	Goshen Fire District	416,874	22,989	56,554	0	163,833			0 0	11,818	91,465		106,609	6,987	2,893	116,489
	Jefferson County Rural Fire Protection District 1 Depoe Bay Rural Fire Protection District	760,513 2,179,868	41,940 120,213	103,172 295,724	0	25,696 458,979			0 0	21,560 61,797	20,519 8,423		194,490 557,470		(4,039) (5,480)	192,684 690,062
	La Pine Rural Fire Protection District	4.769.443	263,021	647,029	0	327.169			0 0	135,209	106.948		1.219.716	44,300	(18,412)	1,245,604
	Marion County Fire District 1	10,132,325	558,768	1,374,565	0	1,123,650			0 0	287,241	834,246		2,591,195	(79,977)	411,862	2,923,080
	Port of Umatilla	523,502	28,870	71,019	0	34,630			0 0	14,841	32,222		133,878	(2,852)	(10,225)	120,801
	Talent Irrigation District	1,341,419	73,975	181,979	0	77,246			0 0	38,028	31,069		343,048	(3,721)	13,936	353,263
	Rogue River Valley Irrigation District	649,260	35,805	88,080	0	31,179			0 0	18,406	14,803		166,039	2,098	17,934	186,071
	Tualatin Valley Irrigation District	563,077	31,052	76,388	0	118,386			0 0	15,963	32,180		143,999	15,267	(10,175)	149,091
	Clatskanie Rural Fire Protection District West Slope Water District	2,250,175 1,087,160	124,090 59.954	305,262 147,486	0	267,322 115,442			0 0	63,790 30,820	46,480 97,295		575,449 278,025	90,812 (13,267)	(11,572) 20.839	654,689 285,597
2589	west slope water district	1,007,160	59,954	141,486	U	115,442	. 56,829		0 0	30,820	97,295	300	2/8,025	(13,267)	20,839	200,597



Part	Total for all entities		17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
Part					Defe		esources					lesources			Pension	Expense	
Part			Employer Net	Differences				Differences between	Differences				Differences between		Amortization of	Amortization of	
Part							Changes in			d		Changes in		Employer Share of			
Section Company Comp				and Actual			Employer	and Proportionate Share	and Actual	Changes in		Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
March Marc						Earnings			Experience	Assumptions						Contributions	Expense/(Income)
March Marc						0				0 0						53,401 (4,396)	2,524,444 106,426
March Park Barbarrow 19-10-16 19-10-		ingation district				0				0 0						(1,371,453)	28.309.168
Sept. Sept	2595 Canby Fi	re District	4,988,320	275,091	676,722	0	662,191	132,882		0 0	141,414	327,984	46,772	1,275,690	17,704	46,828	1,340,222
Second						0				0 0						91,957	2,728,811
See Control of Con						0										4,226	16,693
March Marc						0										(10,333) (8,472)	(16,066) 316,522
Part Description Part						0										(5,033)	211,250
						0				0 0						(161)	716
Second Scientific Planes 1,000 1			271,911	14,995		0				0 0						(1,975)	44,827
2005 De For Duties						0				0 0						(5,464)	141,819
2000 February 1,36,068 7,2410 17,0500 0,0500 0,00000 0,0000 0,0000 0,0000 0,0000 0,00000 0,00000 0,00000 0,00000 0,00000 0,0						0				0 0						(10,922)	125,626
Section Sect					0.0	•					100					1,148 (15,014)	(7,079) 249,496
Section Processing Proces						-										26.534	776,874
2012 Community devices Controllation 7,500,201 29,400 12,700 12,0						-										2,954	42.862
2015 No Solis A Part Comprehense Denied 2,776 1,708 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,779 1,208 1,	2610 Turner Fi	ire District	757,625	41,781	102,780	0	72,090	1,415		0 0	21,478	51,543	60,885	193,752	25,513	2,872	222,137
2014 Moreanin Variety Mean Interference 1						0				0 0						(58,133)	1,630,304
2015 Harmorime Council 2016 Harmorime Coun	2613 Polk Soil	& Water Conservation District	231,646	12,775	31,425	0	14,286	5,925			6,567	11,859	1,779	59,240		215	53,938
2416 Abscell Builty Action Floringson 0 0 0 0 0 0 0 0 0			U 81.017	4.469	10.001	0	0	0		0 0	2 207	25.060	19.250	20.710		(10,216)	0 (2,290)
2017 Chear Water Services 3019 Clarge Services 1 1,023 22 78,760			01,017	4,400	10,991	0	0	0		0 0	2,297	35,900	10,239	20,719	(12,793)	(10,210)	(2,290)
2016 Encorative Quinter 10			39,018,120	2,151,734	5,293,253	0	1,071,443	12,042,957			1,106,124	5,255,002	1,329,495	9,978,318	(873,447)	2,054,260	11,159,131
202 Jackson County Fie District 4 1,428 227 73,788 132,789 0 256,777 1 40,200 0 0 4,481 15,000 3,600 736,777 1 (1,289) 202 Jackson County Fie District 6 17,020 3 32,000 71,700 7			0	0	0	0	0	71		0 0	0	0	0	0	0	294	294
222 Straw Falley Fire Delictic 6			0	0	0	0	0	0			0	0	0	0		0	0
2224 Klarseth Veior Comrol of 10,205						0										14,770	443,080
2625 Flor of Newgort						0				: :						2,845 (1,240)	9,177 22,269
2287 Hilmonox Proplets Lally Delirical 15,377 of 6 67,07 2,086,08 0 8 40,081 130,194 0 0 455,623 893,135 106,469 23,832,449 152,249 23,844 24,249 22,087 0 5,446 24,249 24,						0										(34,156)	122,596
221 Memors Fire And Rescue 1,117,605 61,645 151,647 0 2 277,796 2,496 0 0 3,1689 9,211 4,424 226,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0				0 0						(47,865)	3,731,537
## 200 Sherinkan Fine District			1,117,835	61,645		0				0 0				285,870		(15,591)	323,775
2831 Arch Cape Water-Sankary District			0	0	0	0	0	0			0	0	0	0	-	0	0
2832 Unprojes Regional Council of Governments 1497/79 8,258 2,0315 0 40,688 0 0 0 4,245 1,451 19,440 38,206 10,006 233,77 10,000 234,000 233,77 10,000 233,77 10,000 233,77 10,000 233,77 10,000 234,000 233,77 10,000 233,77 10,000 233,77 10,000 233,77 10,000 234,000 233,77 10,000 234,0						0										(6,891)	140,242
2835 Port of Cascinate Locks 77,6152 39,494 97,154 0 81,673 0 0 0 320,302 133,415 71,557 183,146 14,123 2235 134,125 13,256 122,226 345,173 12,226 345,173 12,226 345,173 12,226 345,173 12,225 235,173 12,226 345,173 12,225 235,173 12,226 345,173 12,225 235,173 12,226 345,173 1						0										(3,208) (6,804)	43,949 42,398
2837 Northeast Cregor Housing Authority 1,385.312 76,986 197,333 0 18,334 0 0 0 3,372 33,365 122,356 354,273 (12,259) 2838 North Creat Submit Water Obstrict 502,914 27,734 68,229 0 159,467 8,3893 0 0 17,219 75,366 37,550 155,350 155,350 16,318 264 15 Subtration East Submit Water Obstrict 10,000 1,000 15,000 15,000 0 12,000 15,000																(27,207)	170,061
2641 Suburban Easts Salem Water District 502;914 27,734 68,226 0 0 13,869 0 0 14,257 10,390 3,150 128,613 (35,370) 2642 Date Rural Fire Protection District 102680 5,672 13,953 0 30,482 6,020 0 0 3,404 13,846 0 0 30,683 (7,956) 24,457 0 0 67 21,808 0 0 0 3,404 13,846 0 0 30,883 (7,956) 24,457 0 0 67 21,808 0 0 0 3,404 13,846 0 0 30,883 (7,956) 24,457 0 0 2,400 24,400 24						0				0 0						(54,329)	287,419
2642 Deater Rural Five Protection District 102,850 5,677 13,963 0 30,482 6,020 0 0 2,916 20,588 1,148 25,302 (2,124) 2643 Sweet Home Cemetery 119,981 6,617 16,277 0 5 7 21,806 0 0 3,461 13,846 0 3,0683 (2,749) 2444 Lakesidos Water District 136,000 7,481 10,845 0 110 21,573 0 0 4,890 23,357 0 44,116 (9,479) 2454 Calculum Against Lake Rural Five Protection District 136,000 7,481 10,845 0 130,845 12,124 0 0 0 4,880 23,357 2 20,884 34,685 (9,479) 2444 Lakesidos Water District 136,000 7,481 10,845 0 130,846 132,745 0 0 0 4,880 23,357 2 20,884 34,685 (9,479) 2444 Lakesidos Water District 136,000 7,481 10,845 0 130,846 132,745 0 0 0 2,806 130,800 7,237 2 20,865 2 21,784 24,785 24						0	159,467			0 0						(7,396)	164,252
2643 Sweet Home Cemetery 119,891 6,817 16,277 0 57 21,806 0 0 3,401 13,846 0 30,683 (7,985) 2644 Likesidel Water District 172,506 9,513 23,402 0 0 0 21,513 0 0 4,800 23,537 0 44,116 (9,479) 2645 Chiloquin Agency Lake Rural Fire Protection District 900,883 46,881 18,404 0 11,901 32,715 0 0 3,846 32,833 2,288 34,683 (8,419) 2646 Karen Rural Fire Protection District 900,883 46,881 122,215 0 386,246 4,288 0 0 25,539 41,274 71,374 230,388 88,227 2847 Crocked Fiver Rural Rural Fire Protection District 1 1,800,883 46,881 13,4031 0 186,781 6,072 0 0 2,800,89 34,400 30,657 232,2682 21,720 24,						0	0			0 0						(909)	92,334
2644 Likesides Water District 172,506 9,513 23,402 0 0 21,513 0 0 4,880 22,357 0 44,116 (9,479) 2645 (Chinquin Agenny Lake Rural Fire Protection District 155,660 7,481 18,404 0 11,901 32,715 0 0 3,846 39,283 2.288 34,803 (8,419) 2646 Keno Rural Fire Protection District 990,883 49,681 122,215 0 3982,46 4,258 0 0 25,539 41,274 71,374 230,388 88,227 2647 (Choode River Rural Fire Protection District 990,883 49,681 122,215 0 3982,46 4,258 0 0 0 25,539 41,274 71,374 230,388 88,227 2647 (Choode River Rural Fire Protection District 15,005,537 99,460 244,670 0 227,752 0 0 0 51,128 61,654 136,547 481,228 41,989 2649 Clothor Fire Department 6,83,45 3,521 8,893 20,647 0 15,192 50 0 0 15,128 61,654 136,547 481,228 41,989 2659 (Choode Rural Fire Protection District 15,195 8,393 20,647 0 15,197 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 44,664 2,465 6,059 0 15,258 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 15,195 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 15,195 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 15,195 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 15,195 0 0 0 0 14,315 3,803 7,273 38,222 3,393 2251 Inteller Rural Fire Protection District 15,195 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0										1,782 9,700	25,960 32,388
2645 Chiloquin Agency Lake Rural Fire Protection District 900,883 4,981 13,404 0 11,901 32,715 0 0 3,846 39,283 2,288 34,893 (8,479) 2646 Form Rural Fire Protection District 900,883 4,981 12,74 71,374 230,388 84,981 22,247 Crooked Rural Fire Protection District 900,883 4,981 13,405 0 156,781 6,072 0 0 28,006 39,400 30,657 222,662 21,720 2646 Black Burke Ranch Rural Fire Protection District 1,815,587 94,480 32,21 8,681 0 11,924 5,007 0 0 1,105 56,708 110 16,228 14,729 24,829 24,820						0	5/									7,803	32,388 42,440
2646 Keno Rual Fire Protection District 900,883 49,681 122,215 0 398,246 4,258 0 0 25,539 41,274 71,374 230,388 82,272 2647 Clooked River Ranch Rual Fire Protection District 1,803,537 99,460 244,670 0 227,752 0 0 0 52,000 33,00 30,657 252,682 41,989 2649 Clothon Fire Department 6,83,845 3,521 48,661 0 11,924 5,067 0 0 1,816 16,664 136,547 461,228 41,989 2649 Clothon Fire Department 1 152,188 8,393 20,647 0 15,075 0 0 0 4,315 3,350 7,273 39,922 3,389 2650 Pleasant Hill Fire Department 1 152,188 8,393 20,647 0 15,075 0 0 0 4,315 3,350 7,273 39,922 3,389 2650 Pleasant Hill Fire Department 1 152,188 8,393 20,647 0 15,075 0 0 0 0 4,315 3,350 7,273 39,922 3,389 2650 Pleasant Hill Fire Department 1 152,188 8,393 20,647 0 15,075 0 0 0 0 4,315 3,350 7,273 39,922 3,389 2650 Pleasant Hill Fire Department 1 152,188 8,393 20,647 0 15,075 0 0 0 0 1,266 8,736 82 11,422 13,289 22 3,289 30 2,289 20,289 20 2						0	11.901			0 0						6,947	33,221
2494 Black Butte Ranch Rural Fire Protection District 1,803,537 99,460 244,670 0 2277.52 0 0 0 51,128 61,654 136,547 461,228 41,989 2294 SCOLOR Fire Department 6,83,845 3,521 8,661 0 11,924 5,067 0 0 0 1,810 56,708 110 14,262 3,333 22,647 0 15,075 0 0 0 1,810 56,708 110 14,268 3,333 7,273 38,922 3,383 2251 Implie Pural Fire Protection District 4,464 2,463 6,059 0 2,6 248 0 0 1,266 8,736 82 11,127 2,383 31,122 2,383 2,2651 The Oregon Consortium 0 0 0 0 0 1,710 6,705 0 0 0 210,291 10,700 0 (70,542) 2655 The Oregon Consortium 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0				0 0						(12,452)	306,163
2649 Colton Fire Department						0										(11,648)	262,734
2650 Pleasant Hill Fire Department 152,198 8,393 20,477 0 15,075 0 0 4,315 3,830 7,273 39,122 3,333 265 The Oregon Consortium 0 0 1,266 8,736 8,726 21,114 2,283 2652 The Oregon Consortium 0 0 0 1,710 6,705 0 0 2(0,291) 10,700 0 7(0,632) 2655 The Oregon Consortium 0 0 6,733 10,643 0 0 6,752 76,099 4,043 59,108 (10,942) 2655 Spring Valley Rural Fire Protection District 1 0 <						0										(56,423)	446,794
2651 Imbler Rural Fire Protection District 44,664 2,463 6,069 0 26 248 0 0 1,266 8,736 8 2 11,422 (2,886) 2652 The Cregon Consportium 0 0 0 0 0 0 0,1710 6,705 0 0 0 0 210,291 10,700 0 0 0,70,822) 2653 Umaillia Fire Department 231,131 12,746 31,356 0 67,337 10,643 0 0 0 6,552 76,069 4,043 59,108 (10,942) 2554 Signify Valley Rural Fire Protection District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0										1,882 (2,592)	2,974 39,723
2652 The Oregon Consortium 2652 The Oregon Consortium 2653 Maillal Fire Department 231,131 12,746 31,356 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0										(2,592)	39,723 8,590
2853 Unstilla Fire Department			-11,004	2,403	0,009	0					0			0		11,562	(59,070)
2655 North Bay Rural Fire Protection District 115,493 6,369 15,668 0 15,021 0 0 0 3,274 11,012 18,510 29,536 (1,886) 2657 Mid-Willamette Valley Senior Service Agency 23,036,179 1,270,377 3,125,121 0 7,1865 0 0 0 0 653,052 0 610,762 5,891,669 771,054 2658 Salern Metropolitian Communication Agency 467,340 25,772 63,400 0 71,865 0 0 0 13,249 7,923 71,061 119,515 13,663 2659 Silvento Fire District 885,283 48,821 120,099 0 77,830 32,524 0 0 0 25,097 58,003 15,181 226,398 (10,190) 2660 Tualatin Valley Fire & Rescue 131,262,866 7,238,760 17,807,306 0 11,987,363 1,663,991 0 0 3,721,169 24,097 13,464,931 33,568,573 30,008,555 2661 Lincoln County 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2653 Umatilla F	Fire Department	231,131	12,746	31,356	0	67,337				6,552			59,108	(10,942)	(713)	47,453
2657 Mid-Willamette Valley Senior Service Agency 23,0361,79 1,270,377 3,125,121 0 2,119,660 0 0 0 653,052 0 617,662 5,891,169 771,054 2658 Salem Metropolitan Communication Agency 467,340 25,772 63,400 0 771,865 0 0 0 0 3,3249 7.92 71,061 119,515 13,633 2659 Silverton Fire District 885,283 48,821 120,099 0 778,300 32,524 0 0 0 25,097 58,003 15,181 226,398 (10,190) 2660 Tualstain Valley Fire & Rescue 7,233,760 17,807,306 0 11,907,306 0 11,907,306 0 11,907,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,306 1 10,907,307,307,307,307,307,307,307,306 1 10,907,307,307,307,307,307,307,307,307,307,3			0	0	0	0		0			0	0	0	0		0	0
2658 Salem Metropolitan Communication Agency 67,400 25,772 63,400 0 71,855 0 0 0 13,249 7,923 71,081 119,515 13,863 2659 Sliverton Fire District 885,283 48,821 120,099 0 77,830 32,524 0 0 0 25,097 58,003 15,181 226,398 (10,190) 2660 Tualatin Valley Fire & Rescue 131,262,966 7,238,760 17,807,306 0 11,987,363 1,663,991 0 0 3,721,169 244,987 1,364,933 33,568,573 3,002,855 2661 Lincoln County 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0						11,012				(8,633) (211,508)	19,017 6,450,715
2659 Silventon Fire District 885,283 48,821 120,099 0 77,830 32,524 0 0 0 25,097 58,003 15,181 226,398 (10,190) 2660 Tutalatin Valley Fire & Rescue 131,262,966 7,238,760 17,807,306 0 0 11,987,363 1,663,991 0 0 3,721,199 240,987 1,364,933 33,568,573 30,08,573 2661 Lincoln County 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						-						7 022				(27,556)	110.322
2660 Tualatin Valley Fire & Rescue 131,262,866 7,238,760 17,807,306 0 11,807,363 1,663,991 0 0 3,721,169 244,987 1,364,933 33,568,573 3,002,855 2661 Lincoln County 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0										9.249	225.457
2661 Lincoln County 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			,		.=-,	0	,									264,568	36,835,996
2663 Metropolitan Area Communications Commission 1,218,660 67,205 165,325 0 9,957 3,449 0 0 34,548 357,346 30,501 311,654 (107,171) 2664 Applegate Valley Rural Fire Protection District 9 1,354,008 74,670 183,687 0 235,542 4,954 0 0 0 38,385 5,779 44,322 346,288 63,337 2665 NIE Community Mental Health Center 314,097 17,322 42,611 0 65,397 0 0 0 0 8,904 11,357 44,462 80,326 61,278 2666 Central City Concern 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2661 Lincoln C	County 911	0	0	0	0	0	64		0 0	0	0	0	0	0	161	161
2664 Applegate Valley Rural Fire Protection District 9 1,354,008 74,670 183,687 0 235,542 4,954 0 0 38,385 5,779 44,322 346,288 63,437 2665 NE Community Mental Health Center 314,097 17,322 42,611 0 65,397 0 0 0 8,904 11,375 44,622 346,28 63,278 2666 Central City Concern 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0										(4,561)	33,435
2665 N NE Community Mental Health Center 314,097 17,322 42,611 0 65,397 0 0 0 8,904 11,357 44,624 80,326 10,278 2666 Central City Concern 0						0				0 0						(25,401)	179,082
2666 Central City Concern 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0				0						(5,914) (18,314)	403,791 72,290
2667 Mental Health Services West Inc 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			314,U97 n	17,322		0	00,397	0			o,904 n	11,357	44,624	60,32b		(10,314)	72,290
2688 Southeast Mental Health Network Inc 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0			0	0	0	0	•	0	0
2669 Roseburg Urban Sanitary Authority 1,512,930 83,434 205,246 0 1,439 9,702 0 0 42,890 153,731 15,622 386,910 (49,844) 2670 Mt Hood Community Mental Health Ctr 420,003 23,162 56,978 0 32,645 0 0 0 11,907 32,394 70,426 107,410 (8,254)			0	0	0	0	ō	0		0 0	0	0	0	0	0	0	0
	2669 Roseburg	g Urban Sanitary Authority				0										(11,080)	325,986
26/1 Columbia 411 Communications District 2 211 404 121 952 300 002 0 2 489 11 227 0 0 0 62 691 167 105 20 200 565 53/ (62 112)						•								101,110		(32,488)	66,668
			2,211,404	121,952	300,002	0					62,691	167,105		565,534	(63,113)	(5,823)	496,598
2672 Rockwood Water PUD 2,742,196 151,224 372,010 0 78,665 9,801 0 0 77,738 156,150 22,442 701,277 (57,574) 2673 Port Orford Library 66,105 3,645 8,968 0 24,639 1,981 0 0 1,874 7,120 5,294 16,905 6,325						0										(27,028) (866)	616,675 22,364



Total for all e	entities	17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Re	esources				Deferred Inflows of F	Resources		-	Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d	and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD 540 500	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
	Nestucca Rural Fire District Salmon Harbor-Douglas County	540,502 481,920	29,807 26,576	73,325 65,378	0	26,947 35,492	13.989		0 0	15,323 13,662	8,325	19,737 361	138,225 123,244		(8,888) 4 749	140,651 140,566
	Woodburn Fire District	3,455,108	190,539	468,725	0	197,872			0 0	97,949	190,565		883,594			950,572
2677	Portland Private Industry Council Inc	0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
	Central Oregon Regional Housing Authority	1,127,740	62,192	152,991	0	151,812			0 0	31,970	0	4,487	288,403		16,888	363,970
	Columbia River Public Utility District	8,046,332	443,731	1,091,577	0	709,831			0 0	228,105	82,256		2,057,733		(17,484)	2,161,228
	Cloverdale Rural Fire Protection District Parkdale Fire District	347,751 306,162	19,177 16,884	47,176 41,534	0	32,837 10,442			0 0	9,858 8,679	40,147 4,834		88,932 78,297		7,252 12,895	97,355 91,173
	Oregon Community College Association	300,102	17,734	43,625	0	53,666			0 0	9,116	38,317		82,238		5,847	107,316
	Weston Cemetery	21,942	1,210	2,977	0	33,000	7,000		0 0	622	9,262		5,611			470
	Columbia Drainage Vector Control District	292,990	16,158	39,747	0	46,253	45,932		0 0	8,306	29,803		74,928			89,282
	Polk County Fire District 1	2,247,698	123,954	304,926	0	148,298			0 0	63,720	117,337		574,816		31,395	594,533
	Redmond Area Park & Recreation District	575,260	31,724	78,041	0	19,213			0 0	16,308	4,064		147,114		16,047	163,805
	Siuslaw Public Library	705,568 5,362,413	38,910 295,721	95,718	0	50,800			0 0	20,002 152,019	37,477 1,406,150		180,439 1,371,359		(2,372) 255,971	178,389
	City-County Insurance Services Philomath Fire Department	1,089,100	60.061	727,473 147,749	0	2,733,908 340,193			0 0		139.777		278,522		(3,997)	2,069,941 302,410
	Washington County Consolidated Communications Agency	12,927,261	712,900	1.753.731	0	0.0,700	168.281		0 0		583.552		3,305,960			3.055.980
	Stayton Fire District	1,023,164	56,424	138,804	0	47,673			0 0	29,006	94,424		261,659			245,067
2697	Oregon Museum Park	0	0	0	0	0	0		0 0	0	0	0	0	0	0	(
	Halsey Shedd Rural Fire Protection District	360,764	19,895	48,942	0	162,673			0 0	10,227	17,387		92,260		(3,821)	123,58
	Chetco Library Board	444,673 241,333	24,522 13,309	60,325 32,740	0	7,005 132,791			0 0	12,606 6,842	18,402	4,895 19,385	113,719 61,717		(1,199) (4,002)	103,562 89,332
	Lowell Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	3,878,578	213,892	526,173	0	503,841			0 0	109,954	115,512		991,890		(11,911)	1,086,230
	Banks Fire District 13	443,818	24,475	60,209	0	82,176			0 0		59,075		113,500		15,214	135,859
	Westport Sewer District	0	0	0	ō	0	0		0 0	0	0	0	0	0	0	0
	Clatsop County 4-H District	0	0	0	0	0	19		0 0	0	3,996		0	(9,988)		(12,376
	Lebanon Fire District	7,145,279	394,041	969,339	0	353,169			0 0	202,561	276,553		1,827,301			1,864,202
	Clatskanie Library	194,582	10,731 1,407	26,397	0	13,269			0 0	5,516	3,632		49,762		864	51,606
	Milton-Freewater Cemetery District 3 Scappoose Public Library	25,511 103,706	1,407 5,719	3,461 14,069	0	3,278 16,623			0 0	723 2,940	15,380 73,944		6,524 26,521		(4,239) (5,108)	(7,447 8,716
	Klamath County Emergency Communications District	1,184,249	65.308	160,657	0	3.954			0 0	33,572	77,298		302,855		4.979	274,601
	Jefferson County EMS	1,062,824	58,612	144,184	0	116,801			0 0	30,130	22,864		271,802		7,055	315,859
	Port of Tillamook Bay	1,378,239	76,006	186,974	0	49,077			0 0	39,072	86,273		352,465			326,923
	Winchester Bay Sanitary District	157,149	8,666	21,319	0	0	15,045		0 0		18,798		40,189			38,627
	Jackson County Fire District 3	13,404,213	739,203	1,818,435	0	815,137			0 0	379,996	527,800		3,427,933 97,776		(93,372)	3,408,813
	Neskowin Water District Ice Fountain Water District	382,331 368,870	21,084 20,342	51,868 50,041	0	59,981 22,121			0 0	10,839 10,457	47,372 393		94,333		(3,996) 8,486	89,967 109,843
	Curry Library	160,574	8,855	21,784	0	41,513			0 0	4,552	393		41,064		1,807	58,554
	Human Solutions, Inc	0	0	0	0	0			0 0	0	0		0	0	0	0
2720		0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
	Klamath Housing Authority	852,519	47,014	115,654	0	64,749			0 0	24,168	50,552		218,019			191,604
	Tillamook 9-1-1	550,309	30,348	74,656	0	135,817			0 0	15,601	11,999		140,734		3,765	194,899
	Oregon Coastal Zone Management Association Nehalem Bay Wastewater Agency	460,910	25,418	62,528	0	14,064 30,152			0 0	13,066	35,051 3,158		117,871	(2,507) 10,464	(1,003) (1,200)	(3,510 127,135
	West Valley Fire District	906,251	49,977	122,943	0	19,374			0 0	25,691	64,170		231,761			214,034
	Yamhill Communications Agency	1,806,188	99,606	245,030	0	76,024			0 0	51,204	130,585		461,906			390,085
2728	Baker County Library District	1,036,306	57,149	140,587	0	111,101	11,555		0 0	29,378	83,134	13,609	265,020		(1,301)	268,124
	Douglas County Fire District 2	20,322,546	1,120,729	2,756,985	0	1,649,608			0 0	576,124	1,341,320		5,197,196			4,620,603
	Canby Utility Board	3,339,246	184,150	453,007	0	90,297			0 0	94,664	215,882		853,964			772,507
	Umatilla County Special Library District Wiard Memorial Park District	73,096 310,419	4,031 17.119	9,916 42,112	0	22,814 71.349			0 0	2,072 8.800	111,035 51,286		18,693 79,385			(1,078 54,391
	Seal Rock Water District	900,947	49,685	122,224	0	37,395			0 0	25,541	31,200	26,391	230,404		(14,076)	230,605
	Wasco 9-1-1	0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
	Portland Energy Conservation Inc	111,388	6,143	15,111	0	6,098			0 0	3,158	5,696		28,486		(8,049)	21,381
	Scappoose Rural Fire Protection District	4,490,071	247,614	609,129	0	626,636			0 0	127,289	166,496		1,148,270		42,932	1,281,219
	Neskowin Regional Sanitary Authority	62,296	3,435	8,451	0	4,603			0 0		15,515		15,931			16,964
	Port of Garibaldi Amity Fire District	828,441 190,101	45,686 10,483	112,387 25,789	0	159,977 16,655			0 0	23,485 5,389	22,136 16,226	,	211,862 48,615		(13,083) 2,410	235,487 49,020
	Douglas Soil & Water Conservation District	130,101	10,403	25,769	0	10,000	4,336		0 0	0,369	10,220	106	40,013	(2,005)	4,726	49,020
	Clackamas County Fire District	65,833,429	3,630,519	8,931,056	0	4,019,203			0 0	1,866,311	446,175	316,165	16,835,944		325,215	17,955,817
2746 1	Marion-Salem Data Center	0	0	0	0	0	348		0 0	0	0	0	0	0	864	864
	Salem Housing Authority	5,103,906	281,465	692,403	0	454,872			0 0	144,691	86,353		1,305,250		(9,582)	1,352,153
	Black Butte Ranch Police	767,624	42,332	104,137	0	40,331	.,		0 0	21,761	45,832	19,367	196,309		(5,878)	181,565
	Eastern Oregon Human Services Consortium Mist-Birkenfeld Rural Fire Protection District	0 284,130	0 15,669	0 38,546	0	69,108	0 834		0 0	0 8,055	0 3,537	20,280	72,662	0 18,031	0 (5,637)	85,056
	Mist-Birkenfeld Rural Fire Protection District Linn-Benton Housing Authority	284,130 1,491,896	15,669 82,274	38,546 202,393	0	69,108 19,005			0 0	8,055 42,294	3,537 135,319		72,662			337,994
	Western Lane Ambulance District	2,914,659	160,735	395,407	0	274,289			0 0	42,294 82,628	45,171		745,382		4,575	793,365
2756	Sandy Area Sch Trans Agency	2,0,000	.00,700	0	0	2, 4,200	162		0 0	0	.5,171	.5,150	. 40,502	0	123	123
2757	City of Stayton	2,338,802	128,978	317,285	0	102,561			0 0	66,303	47,718		598,115		1,031	603,799
	Mohawk Valley Rural Fire District	222,746	12,284	30,218	0	32,409			0 0		3,558		56,964	10,313	(3,880)	63,397
2760 I	Knappa Svensen Burnside Rural Fire Protection District	325,783	17,966	44,196	0	69,521	2,712		0 0	9,236	11,692	11,652	83,314	17,787	(1,735)	99,366



Total for all entities	17,297,605,168	953,911,923	2,346,617,503	erred Outflows of Re	641,173,433	370,910,797	-	-	490,369,535 Deferred Inflows of R	641,173,481	370,910,742	4,423,611,518	7 Pension	(76)	4,423,611,449
			Dete	Differences	esources				Deferred inflows of R	esources			Pension	Expense	
	Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
	Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer	Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name 2761 Clackamas River Water	MD 5.786.758	Experience 319,123	Assumptions 785.040	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings 164,049	Proportion 263,490	of Contributions 9.138	Expense/(Income) 1,479,879	Proportion (67.858)	Contributions 56,120	Expense/(Income)
2761 Clackamas River Water 2763 Junction City Fire Department	5,786,758 821,920	319,123 45,326	785,040 111,503	0	229,293 180,749		() U	164,049	263,490	9,138 21,666	1,479,879	(67,858)	3,332	1,468,141
2765 Green Sanitary	538,080	29,674	72,997	0	5,241		Č	0 0	15,254	34,095	861	137,606	(9,027)	3,288	131,867
2766 Southwest Lincoln County Water District	511,028	28,182	69,327	0	43,156		Ċ	0 0	14,487	53,578	7,213	130,688	(4,570)	519	126,637
2767 Springfield Utility Board	63,202	3,485	8,574	0	3,378		(0 0	1,792	23,907	9,985	16,163	(3,680)	(2,044)	10,439
2768 Lake County Library District	239,994	13,235	32,558	0	5,336		(0 0	6,804	16,835	1,756	61,375	(5,056)	2,327	58,646
2771 Harbor Water PUD	173,191	9,551	23,495	0	7,103		(0	4,910	31,201	0	44,291	(4,518)	11,014	50,787
2772 Umatilla County Soil & Water District 2773 Housing Authority of Jackson County	87,742 5,370,919	4,839 296,190	11,903 728,626	0	19,230 61,852		(2,487 152,260	38,109 147,473	3,839 3,854	22,439 1,373,534	(9,854) (45,626)	(3,372) 50,996	9,213 1,378,904
2774 Oregon Trail Library District	328.911	18.138	44.620	0	54.866		(9.324	9.395	5,961	84.114	10.430	(2.042)	92.502
2776 Rainier Cemetery District	40,589	2,238	5,506	0	8,309	267	(0 0	1,151	5,128	5,843	10,380	(544)	(2,198)	7,638
2777 City of Newberg	8,846,544	487,861	1,200,135	0	484,807		(0 0	250,791	2,326,204	97,273	2,262,375	(657,789)	(23,048)	1,581,538
2778 Mulino Water District 23	127,120	7,010	17,245	0	4,779		(3,604	5,079	692	32,509	(723)	1,006	32,792
2779 Brownsville Rural Fire Protection District	251,505	13,870	34,120	0	40,017	431	(.,	8,380	9,535	64,319	12,070	(1,400) 154	74,989
2780 Nehalem Bay Health District 2781 North Bend Coos-Curry Housing Authority	0 811,934	44,776	0 110,148	0	3,972 103,825		(23,018	37,399 185,242	1,746	207,640	(9,203) (35,702)	62,590	(9,049) 234,528
2782 Millington Rural Fire Protection District	39,660	2,187	5,380	0	24,661		(1,124	5,975	3,186	10,142	4,725	2,350	17,217
2783 Tillamook Fire District	312,808	17,250	42,436	0	0	31,345	Č		8,868	29,673	299	79,996	(10,369)	10,335	79,962
2784 Eisenschmidt Pool	378,752	20,887	51,382	0	41,494	3,569	(0 0	10,737	29,422	5,008	96,860	(390)	(1,608)	94,862
2785 Fern Ridge Community Library	113,185	6,242	15,355	0	46,771	4,859	(3,209	15,397	3,049	28,945	4,393	1,863	35,201
2786 Seal Rock Rural Fire Protection District	118,971	6,561	16,140	0	46,034		(3,373	22,126	2,952 691	30,425	4,752	(1,478) 43,449	33,699
2788 Port of Hood River 2789 Farmers Irrigation District	1,475,842 672,780	81,388 37.102	200,215 91,270	0	81,051 93,496	129,328 482	(41,839 19.073	18,225 91,357	691 72,247	377,425 172,054	8,599 (14,758)	43,449 (29.309)	429,473 127,987
2799 Farmers imgation district	706,718	38,973	95,874	0	95,496 55.883	24,584	() O	20,035	133,258	1,397	180.733	(22,102)	5,701	164,332
2792 North Wasco County Parks And Recreation District	500,062	27,577	67,839	0	321	4,033	Č	0 0	14,176	110,067	12,568	127,884	(37,814)	(6,631)	83,439
2793 North Lincoln Fire & Rescue District 1	1,773,480	97,802	240,593	0	448,400		(0 0	50,276	140,696	3,390	453,542	69,988	44,551	568,081
2794 Siuslaw Rural Fire Protection District 1	2,199,218	121,280	298,349	0	425,151	30,598	(62,346	40,653	48,961	562,418	103,336	(3,561)	662,193
2796 West Side Rural Fire Protection District 2797 Vernonia Fire	9,737 153,878	537 8,486	1,321 20,875	0	6,139		(276	41,198 1,192	0	2,490 39,352	(10,884) 8,430	12,687 2,487	4,293
2797 Vernonia Fire 2798 Fairview Water District	99,197	5,486 5,470	20,875 13,457	0	34,354 4.188	6,594 497	(4,362	34,444	2,435	39,352 25,368	(16,476)	(3,932)	50,269 4,960
2799 Sublimity Fire District	204,195	11,261	27,701	0	10,478		(23,990	9,701	52,220	(14,536)	(4,863)	32,821
2801 Coburg Rural Fire Protection District	291,489	16,075	39,544	0	18,692		Ċ	0 0	8,263	4,923	446	74,544	3,420	5,588	83,552
2802 Rural Road Assessment District 3	435,388	24,010	59,065	0	40,409		(0 0	12,343	35,554	14,409	111,344	(5,763)	(4,565)	101,016
2803 Southwestern Polk County Rural Fire Protection District	0	0	0	0	492		(0	11,782	937	0	(2,584)	(210)	(2,794)
2804 Aurora Rural Fire Protection District 2806 Multnomah County Rural Fire Protection District 14	289,164	15,947	39,228	0	1,005 3,565		(8,198	157,362 59,291	20,550 3,235	73,950	(37,374) (13,868)	(10,054) (12)	26,522 (13,880)
2808 Lifeways	0	0	0	0	0,500	0,110	(0	03,231	0,233	0	(15,500)	(12)	(13,000)
2809 Juntura Road District 4	49,279	2,718	6,685	0	12,240	0	Ċ	0 0	1,397	2,226	6,579	12,602	1,811	(2,713)	11,700
2810 Sutherlin Water Control District	132,878	7,328	18,026	0	14,184		(3,767	510	2,805	33,982	3,207	(1,204)	35,985
2811 Mid-Columbia Center For Living	11,677,715	643,992	1,584,215	0	772,387	72,269	(331,051	501,014	219,740	2,986,406	194,491 0	(31,350)	3,149,547 0
2812 Workforce Development Board 2814 The Job Council	0	0	0	0	3,047	12,568	(0	949.938	44.173	0	(419,289)	0 39,431	(379,858)
2816 Odell Sanitary District	508,961	28,068	69,046	0	48,814		(14,429	24.830	12,132	130,159	1,007	(3,822)	127,344
2817 Wickiup Water District	192,697	10,627	26,142	0	8,089	0	(0 0	5,463	8,656	9,359	49,279	(1,258)	(3,703)	44,318
2818 Netarts Water District	197,739	10,905	26,826	0	12,849		(43,988	505	50,569	(8,927)	878	42,520
2819 Harrisburg Fire and Rescue	374,265	20,640	50,773	0	54,035		(10,610	25,768	5,802	95,713	499	(2,174)	94,038
 2820 Central Oregon Coast Fire & Rescue District 2821 Tillamook County Soil And Water Conservation District 	77,886 220,328	4,295 12,150	10,566 29,890	0	72,554 14,639		(2,208 6,246	308,123 16,827	23,953	19,918 56,346	(71,294) 6,018	(7,178) 10,290	(58,554) 72,654
2822 Deschutes County Rural Fire Protection District 2	220,320	12,130	29,090	0	636	4.443	(0,240	131,445	58	0,340	(32,277)	2.012	(30,265)
2823 Lyons Fire District	26,894	1,483	3,649	0	14,799	10,151	Ċ	0 0		20,428	901	6,878	(5,718)	1,667	2,827
2824 Glide Fire Department	199,021	10,975	26,999	0	45,924		(0	5,642	1,799	3,934	50,897	11,459	(534)	61,822
2825 Northern Oregon Corrections	5,095,985	281,029	691,329	0	188,772		(144,466	359,690	256,858	1,303,224	(41,795)	(121,897)	1,139,532
2826 Wasco County Soil-Water Conservation District 2828 Deschutes Public Library District	535,383 5.104.381	29,525 281,492	72,631 692.468	0	7,300 197,679		(15,178 144,704	36,197 128.540	11,543 4,985	136,917 1,305,371	(14,804) (48,933)	(5,287) 109,036	116,826 1,365,474
2829 Hubbard Rural Fire Protection District	3,104,381	201,492	092,400	0	36,095		(0 0	144,704	64,314		1,303,371	(9,384)	(1,625)	(11,009)
2830 Netarts-Oceanside Rural Fire Protection District	304,915	16,815	41,365	0	73,560		Ċ	0 0	8,644	41,301	0	77,978	3,099	5,307	86,384
2831 Oregon Advanced Technology Consortium, Inc	0	0	0	0	0		(0 0	0	0	0	0	0	0	0
2832 Careoregon	0	0	0	0	551		(0	1,277	164	0	(83)	(57)	(140)
2833 Boardman Rural Fire Protection District 2834 Crescent Rural Fire Protection District	677,353 281,449	37,354 15,521	91,891 38,182	0	77,998 69,730		(19,202 7,979	25,606 131,222	788 4,533	173,223 71,977	5,986 (33,151)	20,885 (149)	200,094 38,677
2835 North Clackamas County Water Commission	281,449 405,570	22,366	55,020	0	17,599		(11,497	26,412	4,533 5,631	103.719	(33,151)	(6,521)	38,677 86,600
2837 NORCOM	2,416,219	133,247	327,788	0	138,582		(68,497	3,156	77,689	617,913	48,533	(34,310)	632,136
2838 High Desert Parks & Recreation District	55,214	3,045	7,490	0	10,278	468	Č		1,565	4,365	2,072	14,120	664	(259)	14,525
2839 North Morrow Vector Control District	250,762	13,829	34,019	0	11,191	5,544	(5,947	0	64,129	(1)	2,626	66,754
2840 Cannon Beach Rural Fire Protection District	293,032	16,160	39,753	0	41,827		(8,307	47,386	1,604	74,939	(4,615)	3,987	74,311
2841 Jefferson County Soil & Water Conservation District 2842 Tualatin Valley Water District	178,887 18.155.926	9,865 1,001,246	24,268 2,463,059	0	16,875 332,086		(-,	14,984 137,473	0 211.531	45,748 4,643,115	1,323 21,079	4,281 (105,445)	51,352 4.558,749
2843 Yachats Rural Fire Protection District	18,155,926 902,205	1,001,246 49.754	2,463,059 122,394	0	332,086 243,780		(0	514,702 55,577	137,473 144.028	211,531 9,102	4,643,115 230,726	21,079 40,537	(105,445) 1.452	4,558,749 272,715
2844 Crook County Rural Fire Protection District 1	4,651,867	256,537	631,079	0	484,020		(0 0		103,708	51,386	1,189,648	115,655	(1,378)	1,303,925
2845 Sunrise Water Authority	2,178,005	120,111	295,471	0	132,948	235,435	Ċ	0 0	61,744	73,278	2,572	556,993	(15,776)	67,904	609,121
2846 Jefferson County Library District	441,995	24,375	59,962	0	32,655	4,963	(0 0	12,530	10,975	12,212	113,034	818	(1,625)	112,227



Total for all entities	17,297,605,168	953,911,923	2,346,617,503	erred Outflows of Re	641,173,433	370,910,797	-	-	490,369,535 Deferred Inflows of F	641,173,481	370,910,742	4,423,611,518	7 Pension	(76) Expense	4,423,611,449
			Dele	Differences	C3OUI CC3	-			Differences	resources			1 61131011	Expense	
	Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
Employer	Pension Liability/(Asset) at	between Expected and Actual	Changes in	and Actual Investment	Changes in Employer	Employer Contributions and Proportionate Share	between Expected and Actual	Changes in	and Actual Investment	Changes in Employer	Employer Contributions and Proportionate Share	Employer Share of Collective	Employer-Specific Change in	Employer-Specific Differences in	Employer Total
Number Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions		Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2847 Sweet Home Fire and Ambulance District	2,816,552	155,325	382,097	0	399,143		(0 0	79,846	96,790	35,559	720,292	59,205	412	779,909
2848 Lane Transit District	3,236	178	439	0	1,262	0	(0 0	92	126	431	828	364	(116)	1,076
2849 Lebanon Aquatic District	457,681	25,240	62,090	0	40,285		(0	12,975	5,770		117,045	4,964	(7,845)	114,164
2850 Lake County 4-H & Extension Service 2851 East Umatilla County Rural Fire Protection District	0 87.408	0 4.820	0 11.858	0	774 21.745	0 7.175	(0	0) 2.478	20,946 32,874		0 22,353	(7,945) (4,668)	(2,047) 3.009	(9,992) 20,694
2851 East Omatilia County Rural Fire Protection District 2852 Ochoco Irrigation District	87,408 767.391	4,820 42.319	104.105	0	21,745	7,175	(2,478	32,874 11.078		22,353 196,249	13,052	(11,464)	20,694 197.837
2853 Mill City Rural Fire Protection District	89,600	42,319	12.155	0	6.366	1.193	(0 0	21,733	4.340		22.914	434	429	23,777
2854 Sunset Empire Transportation District	0	0	0	0	0	0	Ċ	0 0) 0	0	0	0	0	0	0
2855 Harney Hospital	18,033,724	994,507	2,446,480	0	1,051,713	0	(0 0	511,238	0	609,156	4,611,863	390,035	(272,082)	4,729,816
2856 Mid-Columbia Council Of Governments	27,917	1,540	3,787	0	2,338	0	(791	2,754		7,139	(942)		3,945
2857 Sunriver Service District 2858 Nesika Beach-Ophir Water District	3,545,502 159,197	195,524 8,779	480,988 21,597	0	115,773 36,642	0 2,018	() 100,511) 4,513	145,003 34,989		906,711 40,712	(48,440) (2,151)	(23,077) (1,053)	835,194 37,508
2859 South Lane County Fire and Rescue	4.771.461	263,132	647,303	0	406,927	372,985	(135,266	361,541	11,555	1,220,232	(57,416)		1,241,767
2860 Coos County Airport District	1,215,676	67,041	164,920	0	98,427	0	Č			47,745		310,891	13,199	(25,012)	299,078
2861 Mt Angel Fire District	66,105	3,645	8,968	0	7,677	4,796	(0 0	1,874	1,113	0	16,905	3,331	1,983	22,219
2864 Tri-City Water and Sanitary Authority	744,280	41,045	100,970	0	29,033	0	(0 0	21,100	4,977		190,339	7,425	(10,463)	187,301
2865 Tri-County Cooperative Weed Management Area	78,394	4,323	10,635	0	13,528	3,421	(2,222	10,051	291	20,048	(477)	124	19,695
2866 Jefferson Behavioral Health 2867 West Multnomah Soil And Water Conservation District	7,817 1,398,541	431 77,125	1,060 189,728	0	281 170,313	0 24.417	() 222) 39,647	345 40,717	1,360 13,013	1,999 357,657	90 32,015	(554) 5,960	1,535 395,632
2869 Nehalem Bay Fire & Rescue	671.412	37,026	91,085	0	98,610		() U) 39,047	15,561	4.578	171.704	26,767	5,219	203,690
2870 Clackamas River Water Providers	129,566	7,145	17,577	0	11,531	15,834	(0 0	3,673	4,894		33,135	(99)	4.992	38,028
2872 Emergency Communications of Southern Oregon	6,206	342	842	0	443	0	(0 0	176	438	1,047	1,587	(110)	(477)	1,000
2873 Mosier Fire District	83,907	4,627	11,383	0	12,265	653	(0 0	2,379	3,135	4,415	21,458	1,721	(1,465)	21,714
2874 Umatilla-Morrow Radio and Data District	142,522	7,860	19,335	0	13,241	25,394	(0	4,040	3,848	0	36,448	3,589	9,452	49,489
2876 Oregon Municipal Electric Utilities Association 2877 Mid-Columbia Fire And Rescue V1-801	5,962	329 138,579	809	0	2,044 187.563		() 0) 169) 71,238	38,640	581 3,892	1,525 642,637	(10,385)	6,586	(2,274)
2878 Yamhill Fire Protection District	2,512,896 92,495	5.101	340,903 12,548	0	9.783	180,941 4,068	() 71,236	278,869 25.626	252	23.654	(4,559) (3,886)	73,611 1.542	711,689 21,310
2879 LaGrande Rural Fire Protection District	141.629	7.810	19.214	0	36,286	4.616	Č	0 0		7,505	10.897	36.220	12.099	868	49.187
2880 Oregon Health & Science University	503,720,388	27,778,694	68,335,418	0	0	3,095,201	Ċ	0 0		39,011,225		128,819,180	(17,577,322)	(1,334,764)	109,907,094
2881 Lake Chinook Fire and Rescue District	50,871	2,805	6,901	0	7,280	3,715	(0 0		1,763		13,009	3,744	1,928	18,681
2883 Lane Fire Authority	7,816,243	431,043	1,060,363	0	906,358	221,659	(141,490		1,998,891	170,860	74,628	2,244,379
2884 North Central Public Health District 2885 Siletz Rural Fire Protection District	2,397,049 120,400	132,190 6,640	325,187 16,334	0	468,888 26,361	58,282 5,596	(0	67,954 3,413	156,053 21,530	1,532 100	613,010 30,791	184,392 7,506	48,848 3,511	846,250 41,808
2886 Idanha-Detroit Rural Fire Protection District	886,821	48,906	120,307	0	420,927	38,890	() U	25,140	21,530	45,769	226,791	109,971	3,010	339,772
2887 Umatilla County Fire District #1	6,815,481	375,854	924,598	0	1,213,006	147.801	(193,212	94.829		1,742,960	277,951	40.000	2,060,911
2888 Oak Lodge Water Services District	4,650,081	256,438	630,836	0	0	67,699	(0 0	131,825	495,416		1,189,191	(190,182)	(8,980)	990,029
2889 Mid-Valley Behavioral Care Network	0	0	0	0	0	120,869	(0	0	0	0	0	30,281	30,281
2890 Central Cascades Fire and EMS	0	0	0	0	0	1,886	(0	0	0	0	0	0	449	449
2891 Grant County Emergency Communications Agency 2892 Lake Health District	0	0	0	0	0	5,353 2,655	() 0) 0	0	0	0	0	1,274 632	1,274 632
2893 Pleasant Hill Goshen Fire and Rescue	0	0	0	0	0	16,759	(0 0) 0	0	0	0	0	3,990	3,990
2894 Greater Toledo Pool Recreation District	0	0	0	0	0	453	Ċ	0 0	0	0	0	0	0	108	108
2900 Clatsop Community College	7,536,129	415,595	1,022,362	0	397,624		(0 0	213,642	70,568	475,016	1,927,256	106,670	(160,031)	1,873,895
2901 Blue Mountain Community College	15,967,160	880,542	2,166,127	0	760,152		(50,530		4,083,369	190,457	(203,654)	4,070,172
2902 Treasure Valley Community College 2903 Umpqua Community College	9,644,354 15,335,936	531,858 845,732	1,308,367 2,080,495	0	268,177	0	(1,469,983 1.527,123		2,466,404 3,921,943	(194,067) (386,744)	(363,154) (315,277)	1,909,183 3,219,922
2903 Ompqua Community College 2904 Lane Community College	51,300,004	2.829.044	2,080,495 6,959,431	0	53,402 6.878	0	(1,527,123 5,488,502		13,119,232	(1,688,004)	(1,290,960)	10,140,268
2905 Mt Hood Community College	45,088,133	2,486,478	6,116,720	0	4,733,564	0	(24,922		11,530,636	1,773,857	(2,043,789)	11,260,704
2906 Klamath Community College	14,047,238	774,664	1,905,668	Ö	1,918,201	291,071	Č	0 0	398,225	335,734	75,803	3,592,377	385,408	83,219	4,061,004
2908 Clackamas Community College	43,392,615	2,392,975	5,886,703	0	2,901,884	0	(0 0		37,809	2,129,261	11,097,032	913,548	(756,501)	11,254,079
2910 Linn-Benton Community College	38,771,515	2,138,135	5,259,798	0	1,560,187	0	(0	1,099,133	23,276	1,989,056	9,915,252	394,819	(762,585)	9,547,486
2918 Portland Community College	66,838,393 62,637,922	3,685,940 3,454,297	9,067,391 8,497,549	0	720,774 2,474,084	137,148,747	(.,,,	67,853,148 1.036.405	3,225,940 3,591,528	17,092,949 16,018,740	(15,643,152) 874,303	30,569,154 (1,396,240)	32,018,951 15,496,803
2919 Chemeketa Community College 2922 Roque Community College	28.961.522	1,597,143	8,497,549 3.928.961	0	2,474,084	0	() 1,775,721	1,036,405	3,591,528 1.092.304	7,406,489	(42,644)	(401,550)	6.962.295
2995 Oregon Coast Community College	3,621,489	199,714	491,296	0	510,195	0	Č		102,666	168,138		926,143	74,841	(86,057)	914,927
2996 Columbia Gorge Community College	7,143,015	393,916	969,031	0	9,696	0	Ċ	0 0	202,497	540,748	263,871	1,826,722	(194,415)	(101,518)	1,530,789
2997 Tillamook Bay Community College	3,241,281	178,747	439,717	0	407,337	437	(91,887	5,718		828,910	129,372	(48,380)	909,902
2998 Southwestern Community College	14,467,207	797,824	1,962,642	0	433,717	0	(410,131	0	1,074,137	3,699,778	183,627	(392,454)	3,490,951
2999 Central Oregon Community College 3003 Baker School District 5J	40,558,330 15,353,624	2,236,672 846,707	5,502,200 2,082,894	0	196,449 423,086	32,492	(1,149,787 435,260	471,868 797,744		10,372,204 3,926,467	(115,866) (22,393)	(317,401) (177,798)	9,938,937 3,726,276
3008 Huntington School District 16J	1,371,472	75,633	186,056	0	74,362	42.765	(38,880	89.766	497,216	350,734	(22,393)	17,398	345,811
3016 Burnt River High School	781,755	43,111	106,054	0	55,017	48,691	Č		22,162	204,663		199,922	(45,451)	18,795	173,266
3027 Pine-Eagle School District 61	3,075,813	169,622	417,269	0	80,702	97,052	Ċ		87,196	135,911	0	786,595	(21,507)	40,460	805,548
3037 Alsea School	3,042,927	167,808	412,808	0	168,073	51,364	(86,264	62,342	3,726	778,184	4,926	20,251	803,361
3039 Corvallis School District 509J	52,956,449	2,920,392	7,184,147	0	2,432,620	1,177,226	(1,501,262	3,229,447		13,542,843	(26,812)		13,369,339
3043 Philomath School District 17J 3049 Monroe Elementary School	12,450,704	686,620	1,689,080	0	795,350	0 43	(-	352,965	174,258	283,965	3,184,087	99,646	(86,525)	3,197,208 107
3075 West Linn School District	95,560,725	5,269,892	12,963,903	0	4,401,230		(2,709,049	911,577	2,455,263	24,438,269	1,065,606	(707,835)	24,796,040
3083 Welches Elementary School	0	0	0	0	.,,250	61	Č) 2,700,040	0,577	2, 100,200	2 ., .50,203	1,000,000	158	158
3094 Damascus-Union School District 26	0	0	0	0	0	60	Ċ		0	0	0	0	0	144	144
3102 Molalla Elementary School 35	0	0	0	0	0	441	(0 0	0	0	0	0	0	495	495



Total for all	entities	17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Def	erred Outflows of R	esources				Deferred Inflows of F	Resources		-	Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d	and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer Number	Employer Name	Liability/(Asset) at	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in	Differences in Contributions	Employer Total Expense/(Income)
	Boring School District	MD 0	Cxperience	Assumptions	Earnings 0) () 559	Experience	0 0	Earnings 0	Proportion	0 Contributions	Expense/(income)	Proportion	587	587
3111	Sandy Elementary School District 46	0	0	0	0) (990		0 0	0	0	0	0	0	1,402	1,402
	Colton School District 53	7,230,722	398,753	980,930	0	135,085			0 0	204,984	510,205		1,849,152			1,684,221
	Oregon City School District 62 Canby Elementary School District 86	71,557,724	3,946,197	9,707,622	0	676,039	1,395		0 0	2,028,589	3,366,200	1,978,288	18,299,850	(400,401)	(717,091) 1.466	17,182,358 1,466
	Gladstone School District 115	9,555,055	526,933	1,296,252	0	2,129,581	1,759		0 0	270,876	843,606	1,601,474	2,443,567		(496,729)	2,717,569
	Canby Union High School	0	0	0	0) (153		0 0	0	0	0	0	0	234	234
	Sandy Union High School Molalla Union High School	0	0	0	0) (396		0 0	0	0	0	0	0	453 342	453 342
	Clatsop County School District 1C	8,525,730	470,169	1,156,613	0	1.475.821			0 0	241,696	1,091,838	1,538,736	2,180,332		(500,572)	2,225,180
	Jewell School District 8	4,335,743	239,103	588,193	0	394,922			0 0	122,914	411,982		1,108,803		49,826	1,082,501
	Seaside Schools	15,254,028 10,414,461	841,215 574,327	2,069,383 1,412,840	0	235,928			0 0	432,436 295,239	821,147 115.523		3,900,996 2.663.347		(86,276) (102,602)	3,581,392 2.633.485
	Warrenton-Hammond School District Vernonia School District	7,173,443	395,594	973,159	0	570,930	2,571		0 0	295,239	515,371		2,663,347 1,834,504		61,685	2,633,485 1,641,467
	Coquille School District 8	11,555,490	637,251	1,567,634	0		578,278		0 0	327,586	379,800	6,111	2,955,149	(178,356)	208,892	2,985,685
	Coos Bay School District 9	26,528,159	1,462,950	3,598,847	0	, 011,002			0 0	752,046	883,042		6,784,192		79,160	6,510,676
	North Bend Public Schools Powers School District	19,103,589 2,046,625	1,053,507 112,865	2,591,620 277,648	0) 200,197) 140,411			0 0	541,567 58,020	625,715 155,789		4,885,466 523,395		(158,494) 24,483	4,709,166 502,454
	Myrtle Point School District 41	7,571,188	417,529	1,027,118	0	62,825			0 0	214,635	1,271,283		1,936,221		40,444	1,602,413
3264	Bandon School District	8,740,570	482,017	1,185,758	0	433,575	212,561		0 0	247,786	532,207	6,990	2,235,274	(217,251)	67,361	2,085,384
	Crook County School District	14,915,313	822,536	2,023,432	0	1,398,073			0 0	422,834	1,543,791		3,814,375		(846,853)	3,338,677
	Port Orford-Langlois School District 2Cj Curry County School District 3C	3,078,119	169,749	417,582 0	0	13,270	129,535		0 0	87,262	605,016	22,175	787,184	(184,463)	36,131 445	638,852 445
	Ophir School	0	0	0	0		79		0 0	0	0	0	0		193	193
	Pistol River School District 16	0	0	0	0) (80		0 0	0	0	0	0	0	194	194
	Brookings-Harbor School District 17C Central Curry School District 1	10,303,903 5,175,039	568,230 285,388	1,397,842 702,053	0	718,391 76,515			0 0	292,105 146,707	627,705 410,768		2,635,074 1,323,441		(363,127) 81,420	2,461,030 1,212,174
	Bend-La Pine Public Schools	162,784,846	8,977,104	22,083,622	0	959,781			0 0	4,614,785	1,469,902		41,629,862		(1,029,941)	40,737,077
	Sisters School District	7,511,983	414,264	1,019,086	Ö	401,721			0 0	212,957	196,932		1,921,081		(266,960)	1,782,503
	Oakland School District	6,831,930	376,761	926,829	0	117,275			0 0	193,678	304,252		1,747,167		56,012	1,667,968
	Roseburg Public Schools Glide School District 12	36,257,299 6,114,228	1,999,483 337,182	4,918,716 829,465	0	1,889,942			0 0	1,027,858 173,332	4,875,604 370,061		9,272,278 1,563,625		353,338 (38,670)	9,129,574 1,503,518
	Days Creek School District 15	2,698,788	148,830	366,121	0	29,722			0 0	76,508	149,846		690,176		22,707	605,419
	South Umpqua School District	2,343,192	129,220	317,881	0				0 0	66,427	1,451,999		599,237		(169,078)	556,696
	Camas Valley School District 21 North Douglas School District 22	2,906,318 3,818,426	160,275 210,575	394,275 518,013	0	183,540	113,306 122,856		0 0	82,391 108,248	81,985 393,094		743,249 976,507		53,091 34,592	804,066 831,812
	Yoncalla School District 32	3,055,205	168,486	414,473	0	112,993			0 0	86,612	450,065		781,324		46,628	695,277
3325	Elkton School District 34	3,173,344	175,001	430,500	0	137,504	88,122		0 0	89,961	95,552		811,537		34,824	829,066
	Umpqua School District	0	0	0	0) (67		0 0	0	0	0	0	0	173	173
	Riddle School District Glendale 77	4,605,961 3,699,186	254,005 203,999	624,851 501,837	0	5,670 30,892			0 0	130,574 104,868	275,045 304,564		1,177,908 946,013		56,839 34.147	1,121,630 811,736
	Winston-Dillard Schools	0	0	0	0	643,942			0 0	0	1,419,463		0		(61,515)	(149,684)
	Sutherlin School District 130	8,024,992	442,555	1,088,682	0	646,962			0 0	227,500	341,712		2,052,275		(348,322)	1,911,695
	Arlington Public Schools Condon Admin School District 25J	2,435,773 1,763,679	134,326 97,262	330,440 239,263	0) 46,871) 68,956			0 0	69,052 49,999	238,686 184,505		622,914 451,035		18,583 19,744	544,106 390,946
	Prairie City School District 4	1,658,186	91,262	224,952	0) 60,950	920.023		0 0	47,008	392,444		424,057		222,214	519,911
3372	Monument School District 8	303,324	16,727	41,149	0	1,016			0 0	8,599	596,933		77,571	(162,523)	236,278	151,326
	Dayville School District 16J	1,262,492	69,623	171,271	0	7,283			0 0	35,790	127,244		322,864		10,601	294,889
	Long Creek Schools Burns-Slater School District	946,096	52,174	128,349	0	28,139	38,634		0 0	26,821	32,970	660	241,950	(845)	15,450 175	256,555 175
	Crane Elementary School	940,429	51,862	127,580	Ö	200,874	75,952		0 0	26,660	29,904	0	240,501	32,157	23,274	295,932
	Pine Creek School	94,884	5,233	12,872	0	7,124			0 0	2,690	2,882		24,265		1,030	25,587
	Diamond School District 7 Suntex School District	97,552 266,938	5,380 14,721	13,234 36,213	0	918 37,657			0 0	2,765 7,567	100,086 40,332		24,947 68,266		(3,694) 1,363	(15,819) 64,800
3398	Drewsey School	120,717	6,657	16,377	0	44,154			0 0	3,422	4,643		30,872		(108)	33,677
3399	Frenchglen School District	220,062	12,136	29,854	0	417			0 0	6,239	44,341		56,278		723	39,412
	Fields-Trout Creek 33	304,026 1,252,642	16,766 69,080	41,245 169,935	0	14,785	3,820 31,372		0 0	8,619	33,195 245,305		77,750 320,345		513 3,927	68,898 211,605
	Crane Union High School Burns Union High School	1,252,642	09,000	109,935	0) (31,372		0 0	35,511 0	245,305		320,343		3,927	499
3409	Hood River County School District	40,596,300	2,238,766	5,507,351	Ö	207,548	0		0 0	1,150,864	1,614,586		10,381,915	(517,259)	(499,994)	9,364,662
3414	Phoenix-Talent School District	18,626,359	1,027,189	2,526,878	0	256,567			0 0	528,038	563,510		4,763,421		(271,291)	4,317,504
	Ashland Public Schools Central Point School District 6	35,306,630 55,078,763	1,947,057 3,037,431	4,789,747 7,472,063	0) 121,872) 2,100,439			0 0	1,000,907 1,561,427	1,932,081 1,947,469		9,029,158 14,085,594		596,134 829,924	8,724,202 14,419,691
	Eagle Point School District 9	41,384,773	2,282,248	5,614,317	0) 2,100,438	1,575,399		0 0	1,173,216	3,170,402		10,583,555		643,096	9,948,499
3424	Rogue River School District	9,237,459	509,419	1,253,167	0	273,314	386,428		0 0	261,873	375,148	1,634	2,362,346	(186,043)	127,963	2,304,266
	Prospect School District	2,683,953	148,012	364,109	0	2,202			0 0	76,087	272,028 167.867		686,382		35,526	611,966
	Butte Falls School District Pinehurst School	2,713,295 285,516	149,630 15.745	368,089 38.734	0) 1,231) 15.165			0 0	76,919 8.094	167,867 64.267	1,519 1,898	693,886 73.017		39,486 3,112	665,886 52.852
	Culver School District 4	8,444,850	465,709	1,145,640	Ö	5,362	198,951		0 0	239,403	459,029		2,159,648		94,545	2,112,354
	Ashwood School	83,103	4,583	11,274	0	9,670			0 0	2,356	5,315		21,252		2,548	29,278
3447	Madras School District	33,275,922	1,835,069	4,514,258	0	414,716	0		0 0	943,339	1,523,437	677,328	8,509,834	(523,807)	(292,995)	7,693,032



Total for all er	ntities	17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-		490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Re	esources				Deferred Inflows of R	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	1	and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
	lack Butte School District osephine County School District Cu	423,845	23,374	57,499	0	37,682	9,881 2,594		0 0	12,016	59,228	629	108,392	(14,128)	3,751 2,627	98,015 2,627
	Frants Pass School District	81,035,703	4,468,880	10,993,418	0	520,126			0 0	2,297,280	3,410,323	13,743	20,723,705	(1,621,696)		20,188,78
3455 KI	lamath Falls School District 1	0	0	0	0	0	955		0 0	0	0	0	0	0	992	992
	lamath County School District	81,649,154	4,502,710	11,076,639	0	1,688,452			0 0	2,314,671	4,467,147		20,880,586			20,420,90
	lamath Falls City Schools	36,150,087	1,993,571	4,904,172	0	0	.,,		0 0	1,024,818	3,982,181	5,568	9,244,860			8,167,85 9
	Inion School District 5 ake County School District 7	9,302,873	513,026	0 1,262,041	0	0 1,702	00		0 0	263,727	639,364	0 34	0 2,379,075		93 143,255	2,244,50
	aisley School District	2.116.978	116,745	287,192	0	131.867	84.294		0 0	60.014	81.383		541,386			570,56
3463 N	lorth Lake School District 14	3,243,401	178,864	440,004	0	142,042			0 0	91,947	257,906	7,725	829,453	(114,378)	29,979	745,05
	lush School District	221,017	12,188	29,983	0	16,619			0 0	6,266	45,569		56,522		2,192	50,37
	del School District 21	214,165	11,811	29,054	0	9,053			0 0	6,071	18,460		54,770		3,377	51,72
	leasant Hill School District agene School District 4J	10,473,553 186,134,767	577,586 10,264,784	1,420,857 25,251,305	0	169,803	315,561 1,990,926		0 0	296,915 5,276,731	466,186 5,720,151	2,110 297,074	2,678,459 47,601,266		115,502 816,709	2,600,90 45,671,73
	pringfield School District 19	90,640,972	4,998,582	12,296,482	0	536,816			0 0	2,569,579	4,718,376		23,180,113			21,280,00
	ern Ridge School District	9,705,031	535,204	1,316,598	0	174,086	3,094		0 0	275,128	320,422		2,481,921		(189,186)	2,308,3
3498 M	Iapleton School District	3,037,579	167,514	412,082	0	30,899			0 0	86,112	326,446	1,837	776,817	(153,051)	36,727	660,4
	reswell School District 40	12,821,047	707,043	1,739,321	0	0	149,574		0 0	363,464	872,462		3,278,797		68,783	3,027,2
	outh Lane School District	18,446,299	1,017,259	2,502,451	0	1,188,522	0 1.902.387		0 0	522,934	2,068,037		4,717,373		(693,200)	4,144,5
	ethel School District crow-Applegate-Lorane District 66	65,253,707 4,735,417	3,598,550 261,144	8,852,410 642,413	0	220,179			0 0	1,849,876 134,244	3,520,824 168,984		16,687,689 1,211,014		813,975 53.194	16,267,2 1,223.9
	IcKenzie School District	3,394,987	187,224	460,569	0	220,179	112,486		0 0	96,244	466,753		868,219		27,910	718,9
	unction City School District 69	10,704,383	590,315	1,452,172	0	3,750			0 0	303,458	5,556,948		2,737,491		2,815,700	3,909,3
	owell School District	4,736,928	261,228	642,618	0	248,642			0 0	134,287	91,251	2,354	1,211,401	15,607	71,106	1,298,1
	Pakridge School District	7,314,183	403,356	992,252	0	154,872			0 0	207,350	304,661	0	1,870,496		105,057	1,875,0
	farcola School District 79 riangle Lake Schools	3,626,993 3,800,863	200,018 209,606	492,043 515,630	0	121,042 135,375			0 0	102,822 107,751	38,507 285,434		927,551 972,016		62,063 43,224	986,0 932,8
	iuslaw School District 97J	10,205,862	562,823	1,384,542	0	440,603			0 0	289,326	1,358,922		2,610,001		(200,411)	2,262,4
	incoln County School District	10,203,002	0	1,564,542	0	2,843,522	0		0 0	203,320	4,484,558		2,010,001			(293,5)
	inn County School District 5	0	0	0	0	0	79		0 0	0	0	0	0	0	126	1:
	larrisburg Elementary School District 42J	0	0	0	0	0	611		0 0	0	0	0	0	0	735	73
	larris School	0	0	0	0	0	58		0 0	0	0	0	0	0	141	14
	tentral Linn School District 552C tweet Home School District 55	8,176,978 10,007,433	450,936 551,880	1,109,300 1,357,622	0	2,430 1,263,174			0 0	231,809 283,701	792,605 1.344,943		2,091,143 2,559,256		90,247 (463,304)	1,888,8° 2,394,9°
	Vyatt School District 63Cj	10,007,439	0 0	1,337,022	0	1,203,174	14		0 0	203,701	1,344,343	1,301,280	2,339,230	230,330	(403,304)	2,354,5
	cio School District 95C	7,468,544	411,868	1,013,193	0	16,162	105,352		0 0	211,726	984,198	18,396	1,909,972	(367,059)	64,078	1,606,9
	antiam Canyon School District	3,576,034	197,208	485,130	0	631,796			0 0	101,377	385,500	439,463	914,519		(130,350)	908,3
	larrisburg High School	0	0	0	0	0	126		0 0	0	0	0	0	0	276	2
	Ontario School District 8C untura Grade School	22,337,973 164,888	1,231,873 9,093	3,030,401 22,369	0	1,875 13,467			0 0	633,259 4,674	1,159,539 25,313		5,712,613 42,168			5,223,2
	alle School District 15	104,000	9,093	22,309	0	13,467	5,744		0 0	4,674	25,313	7,575	42,100	(2,905)	14	39,8
	lyssa School District 26	14,890,661	821,176	2,020,088	0	362,884	497,518		0 0	422,135	996,464	9,226	3,808,070	(442,427)	165,564	3,531,2
3696 A	nnex Elementary School	1,211,445	66,808	164,346	0	329,019			0 0	34,343	52,184	720	309,809	49,167	16,719	375,6
	drian School District 61	3,271,778	180,429	443,854	0	54,830			0 0	92,752	359,542		836,710		74,271	797,6
	larper School District 66	1,876,984 243,983	103,510 13,455	254,634	0	47,896	69,754 1,711		0 0	53,211	105,209		480,011 62,395		28,824 169	477,8
	/ W Jones School ale High School	243,983	13,455	33,099	0	4,681	1,711		0 0	6,917	31,013	193	62,395	(9,135)	364	53,4 3
	ilverton RFD	0	0	0	0	n	226		0 0	0	0	0	0		306	3
	umsville Elementary	0	0	ő	0	ď	78		0 0	0	0	0	0	0	201	2
	efferson School District 14Cj	6,748,853	372,179	915,559	0	695,126			0 0	191,323	560,230		1,725,921		(238,060)	1,630,9
	lorth Marion School District 15	14,847,353	818,788	2,014,213	0	332,448			0 0	420,907	555,106	865,359	3,796,995		(367,248)	3,496,9
	farion Elementary School salem-Keizer Public Schools	0 394,594,093	0 21,760,701	53,531,191	0	12,984,617	31 3.899.787		0 0	0 11,186,342	0 15,911,842	0 12,363,025	0 100.911.714	77,579	77 5,882,818	106,872,1
	t Paul School District	3,981,433	21,760,701	540,127	0	141,951			0 0	112,870	355,769		1,018,194			898,8
	Idriedge Elementary	0	0	0	ő	0	54		0 0	0	0	0	0	0	139	1
3760 W	Vest Stayton School District	0	0	0	0	0	56		0 0	0	0	0	0	0	146	1
	ethany Elementary	0	0	0	0	0	24		0 0	0	0	0	0	0	61	
	cotts Mills School	U	0	0	0	U	246 43		0 0	0	0	0	0	0	320 102	3
	Servais Elementary School Stayton School District 77J	0	0	0	0	0	43 605		0 0	0	0	0	0	, 0	102 794	1 7
	It Angel School District 91	9,712,785	535,631	1,317,650	0	96	462,386		0 0	275,348	420,981	0	2,483,904	(164,159)		2,514,6
3781 Si	ilver Crest School District 93	0	0	0	0	0	108		0 0	0	0	0	0	0	272	2
3786 W	Voodburn School District	70,000,722	3,860,333	9,496,397	0	0	2,765,630		0 0	1,984,449	5,197,420	0	17,901,669	(2,244,541)		16,631,3
	etroit School District 123J	0	0	0	0	Q	330		0 0	0	0	0	0	0	371	3
	Ionitor School District 142J	0	0	0	0	0	307 115		0	0	0	0	0	0	250 192	:
	Cloverdale School District 144 forrow County Schools	21,240,392	1,171,345	2,881,502	0	341,027			0 0	602,144	193,318	232,996	5,431,922	(41,643)		5,316,9
	ortland Public Schools	306,139,721	16,882,703	41,531,346	0	55,392,747			0 0	8,678,750	49,106,997		78,290,791		(17,250,127)	78,044,9
	arkrose School District	26,505,366	1,461,693	3,595,755	0	0	18,182,679		0 0	751,400	10,101,877		6,778,363			7,993,9
	Fresham Grade School District 4	0	0	0	0	C			0 0	0	0	0	0	-	1,848	1,8
3823 O	Prient School	0	0	0	0	0	403		0 0	0	0	0	0	0	666	6



Total for all e	ntities	17,297,605,168	953,911,923	2,346,617,503		641,173,433	370,910,797			490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
					erred Outflows of Re	esources				Deferred Inflows of R	esources		-		Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d .	and Actual	Changes in	Employer Contributions		Employer-Specific		
Employer Number	Employer Name	Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment	Employer	and Proportionate Share of Contributions	Collective	Change in	Differences in Contributions	Employer Total Expense/(Income)
	Reynolds School District	87.585.114	4,830,061	11,881,920	Earnings	Proportion 4,374,306		Experience	0 0	Earnings 2.482.949	Proportion 11,317,682	4,246,491	Expense/(Income) 22,398,622	Proportion (502,743)	(553,045)	21,342,834
	Corbett School District 39	13,575,346	748,640	1,841,651	0	215,382			0 0	384,847	552,677	0	3,471,698		228,738	3,729,630
	David Douglas School District	157,622,507	8,692,416	21,383,292	0	137,861			0 0	4,468,438	5,407,831	469,043	40,309,669			39,209,730
	Riverdale School	8,127,518	448,209	1,102,591	0	428,226			0 0	230,407	99,984	407,071	2,078,495		(124,840)	2,133,841
	Barlow-Gresham Uhs District U2-20Jt Dallas School District	0 37,502,663	0 2,068,161	5,087,664	0	327,933	975 1,228,781		0 0	0 1,063,162	0 1,179,924	0	9,590,762	(507,370)	970 547,963	970 9,631,355
	Central School District 13J	25,276,978	1,393,951	3,429,111	0	2,170,178			0 0	716,577	1,179,924		6,464,220		(666,954)	6,494,446
	Perrydale School District 21	3,988,637	219,962	541,104	0	230,910			0 0	113,074	290,119		1,020,036			971,295
3887 F	Falls City School District	1,167,831	64,402	158,430	0	279,399	0		0 0	33,107	93,152	161,253	298,656	82,375	(52,190)	328,841
	Sherman County School District 9	0	0	0	0		26		0 0	0	0	0	0	0	62	62
	illamook Public Schools	9,905,953 13,466,476	546,284 742,636	1,343,856 1,826,881	0	1,372,305 410.321			0 0	280,824 381,761	1,060,611 1,135,135	1,570,709	2,533,304 3,443,856		(514,066) 192,622	2,428,684 3,203,316
	leah-Kah-Nie School District Echo School District	3,466,476	742,636 176.117	433,248	0	296,216			0 0	381,761 90.535	1,135,135		3,443,856	76,679	(43,638)	3,203,316
	Jmatilla School District 6R	11,798,261	650,639	1,600,569	0	2,505			0 0	334,469	1,162,147		3,017,234		12,985	2,598,858
	Ferndale School District 10	0	0	0	0		315		0 0	0	0	0	0	0	305	305
3931 P	Pendleton School District 16R	15,320,046	844,855	2,078,339	0	2,369,995			0 0	434,308	2,861,189		3,917,879		(810,630)	3,482,337
	Athena-Weston School District 29Rj	7,088,593	390,915	961,649	0	2,909			0 0	200,954	690,464	194	1,812,805	(246,692)		1,638,130
	Milton-Freewater Elementary School District 31	2 400 761	0 187,542	461 353	0	426.096	675		0 0	0 06 409	250 207	421 604	000 000	46.064	(120.267)	677
	Stanfield School District Jkiah School	3,400,761 936,646	51,653	461,352 127,067	0	426,986 6,627			0 0	96,408 26,553	350,397 56,148		869,695 239,534		(139,367) 16,865	776,392 222,673
	Helix School District	2,364,635	130,403	320,790	0	48,088			0 0	67,035	91,945		604,721		25,127	602,293
3958 P	Pilot Rock School District 2R	2,599,507	143,355	352,653	0	88,516	0		0 0	73,693	211,259	146,394	664,786	(23,358)	(43,250)	598,178
	Acloughlin Union High School District	0	0	0	0		199		0 0	0	0	0	0	0	495	495
	a Grande Public Schools	17,508,655	965,551	2,375,249	0	706,835			0 0	496,353	73,806		4,477,584		(260,576)	4,389,194
	Jnion County School District North Powder School District	2,480,003 3,536,080	136,765 195,004	336,441 479,710	0	53,664 348,670			0 0	70,306 100,244	79,859 259,729		634,225 904,301		(24,969) 38,704	593,358 902,494
	mbler School District	4,224,850	232,988	573,149	0	73,339			0 0	119,770	154,817		1,080,444		66,019	1,075,837
	Cove School District	3,376,792	186,220	458,100	0	2,208			0 0	95,729	194,965		863,565		59,651	815,107
	Elgin School District 23	4,404,451	242,892	597,514	0	73,540			0 0	124,862	311,222		1,126,374		80,356	1,079,760
	oseph School District 6	3,745,978	206,580	508,185	0		121,669		0 0	106,195	233,263		957,980			899,958
	Vallowa School	2,907,985	160,367	394,501	0	66,298			0 0	82,438	379,363	3,396	743,675		17,145	601,919
	Enterprise School District 21 Troy School District 54	4,460,193 126,248	245,966 6,962	605,076 17,127	0	37,338 1,419			0 0	126,442 3,579	286,057 5,669		1,140,630 32,286		61,362 717	1,045,110 33,734
	Chenowith School District	120,240	0,302	0	0	1,415	1.503		0 0	0,579	0,000	0	02,200	0	2.957	2.957
	Oufur Schools	4,489,327	247,573	609,028	Ō	163,659			0 0	127,268	144,954	0	1,148,080	(30,920)		1,191,163
	Maupin Grade School 84	0	0	0	0		18		0 0	0	0	0	0	0	49	49
	Vest Union School District 1	0	0	0	0		5		0 0	0	0	0	0	0	9	9
	Hillsboro Elementary School District 7 Gaston Public Schools	0 4.405.641	0 242.958	0 597.676	0	574.992	2,088		0 0	0 124.895	0 415.834	0 508,642	0 1.126.679	202.088	2,388 (183,341)	2,388 1.145.426
	Banks School District	10,190,405	561,971	1,382,445	0	637,900			0 0	288,888	513,979		2,606,048		70,696	2,683,217
	Reedville School District 29	0	0	0	0	001,000	1,591		0 0	0	0.0,070	0	2,000,010	0,0	1,748	1,748
4055 G	Groner School	0	0	0	0		128		0 0	0	0	0	0	0	142	142
	Beaverton School District	450,146,458	24,824,250	61,067,503	0	20,638,385			0 0	12,761,195	1,039,519	7,380,376	115,118,425	6,082,567	13,533,841	134,734,833
	North Plains School District 70	0	0	0	0		99		0 0	0	0	0	0	0	254	254
	Hillsboro Union High School Spray School District 1	716.974	0 39.539	97,266	0	25.581	2,938 57,776		0 0	0 20.325	0 265,172	0 1.734	0 183,356	(86,701)	3,454 20,216	3,454 116,871
	Fossil School District 21J	1,689,058	93,147	229,140	0	227,525			0 0	47,883	872,599		431,952			332,615
	/amhill Grade School	0	0	0	0	(367		0 0	0	0.2,000	0	0	0	548	548
4135 N	Newberg School District 29Jt	38,643,277	2,131,063	5,242,401	0	3,189,870	0		0 0	1,095,498	3,098,915	3,197,341	9,882,457		(1,103,865)	9,414,558
	McMinnville Schools	67,078,729	3,699,194	9,099,995	0	912,643			0 0	1,901,614	2,058,132		17,154,412			16,350,521
	Sheridan School District 48J	9,723,569	536,226	1,319,113	0	64,999			0 0	275,653	1,082,061	7,432	2,486,662		67,564	2,062,943
	/amhill-Carlton School District 1 .ebanon School District Uh-1	2,261,440	124,712	306,790	0	313,965	227		0 0	64,110	963,820	532,291	578,331	(11,860)	(196,669) 384	369,802 384
	Vasco County High School	0	0	0	0		43		0 0	0	0	0	0	0	105	105
	/ictor Point School	0	0	0	Ō	ď	58		0 0	Ō	0	0	0	0	146	146
	Curry County Education Service District	0	0	0	0		101		0 0	0	0	0	0	0	252	252
	Grant County Education Service District	1,260,874	69,534	171,052	0	1,926	,		0 0	35,745	259,745	,	322,450			235,619
	lefferson County Education Service District	2,374,574	130,951	322,138	0	158,443			0 0	67,317	204,841	994	607,263			576,541
	Marion Education Service District nterMountain Education Service District	0 16.378.647	903,234	0 2,221,950	0	701.942	1,520		0 0	0 464.318	422.082	606,929	4.188.601	0 (113,458)	2,098 (191,772)	2,098 3,883,371
	Vallowa County Region 18	2,513,821	138,630	341,029	0	75,927			0 0	71,264	161,822		642,873			605,858
	Vashington County Education Service District	0	0	0	0	. 5,527	602		0 0	0	0	0	0	0	771	771
4226 N	North Central Education Service District	1,282,991	70,753	174,052	0	Ċ	32,963		0 0	36,371	261,691	6,174	328,106	(106,439)		231,699
	Cascade School District Uh5	0	0	0	0		587		0 0	0	0	0	0	0	937	937
	Mari-Linn School District	0	0	0	0		314		0 0	0	1 005 :::	0	0 450 000	(540.043)	340	340
	South Coast Education Service District Region 7 Douglas Education Service District	9,612,288 21,098,406	530,089 1,163,515	1,304,017 2,862,240	0	390,718	395,957 72,742		0 0	272,499 598,118	1,265,104 434,575		2,458,203 5,395,611			2,049,716 5,245,278
	Multnomah Education Service District	27,491,959	1,516,100	3,729,598	0	2,182,693			0 0	779,369	1,376,883		7,030,670			6,002,613
	Clatsop County Education Service District	0	0	0	Ö	_,.52,000	635		0 0	0	0	2, 123, 100	0	(200,700)	610	610
4252 H	ligh Desert Education Service District	21,733,976	1,198,565	2,948,462	0	811,755			0 0	616,136	408,192		5,558,149		(189,301)	5,417,650
4254 V	Villamette Education Service District	16,428,343	905,975	2,228,692	0	1,480,277	34,743		0 0	465,727	2,360,485	1,804,233	4,201,310	(59,415)	(508,941)	3,632,954



Total for all er	ntities	17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797			490,369,535	641,173,481	370,910,742	4,423,611,518		(76)	4,423,611,449
				Defe	erred Outflows of Re	esources		-		Deferred Inflows of F	esources		-	Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d	and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
	Hermiston School District 8R Clackamas Education Service District	43,454,544 23,288,273	2,396,390 1,284,280	5,895,105 3,159,320	0	1,210,159 289,931			0 0	1,231,892 660,199	882,210 1,703,980	812,040 1,034,192	11,112,869 5,955,638		(302,314) (430,865)	10,856,674 4,950,318
	Greater Albany School District 8J	89,043,204	4,910,470	12,079,727	0	849,344			0 0	2,524,284	866,746		22,771,507		(384,257)	22,378,410
	ake Oswego School District	59,728,707	3,293,862	8,102,881	0	2,522,874			0 0	1,693,248	198,039		15,274,750		(1,108,725)	15,048,854
	Silver Falls School District	32,857,285	1,811,982	4,457,466	0	476,457			0 0	931,471	1,196,625		8,402,774		(322,767)	7,979,075
	Malheur Education Service District Region 14	5,277,183	291,021	715,910	0	271,501			0 0	149,603 781,671	124,637 1.388.097		1,349,563		86,733 395,140	1,418,065
	inn-Benton-Lincoln Education Service District Double O School District	27,573,140 132,439	1,520,577 7,304	3,740,611 17,967	0	92,279 12,676			0 0	781,671 3,755	1,388,097 4,965		7,051,431 33,869		395,140 1,199	6,800,775 36,921
	illamook County Education Service District	132,439	7,304	17,507	0	12,070	449		0 0	3,733	4,303	0	33,009	1,000	716	716
	ane County Education Service District	14,682,968	809,722	1,991,912	0	230,883			0 0	416,247	318,404	143,792	3,754,956		(18,787)	3,416,696
	Mitchell School	931,895	51,391	126,422	0		67,154		0 0	26,418	343,928		238,319		21,747	153,413
	St Helens School District 502	15,447,192	851,867	2,095,588	0	1,848,014			0 0	437,912	1,432,268		3,950,395		(685,475)	3,837,034
	Northwest Regional Education Service District	62,667,430	3,455,924 1,451,696	8,501,552 3,571,164	0	604 635	2,352,196		0 0	1,776,558	3,286,766	26,397	16,026,286		776,643 147,193	14,787,833
	Southern Oregon Education Service District Medford School District 549C	26,324,097 122,767,239	6,770,251	16,654,777	0	694,635 70.811			0 0	746,261 3,480,326	2,820,813 5,350,400		6,732,006 31,395,940		572,481	5,739,488 30,167,450
	Dayton Public Schools	6.287.626	346,744	852,988	0	324.513			0 0	178.248	304.935		1,607,969		(207,617)	1,427,699
	ake County Education Service District	1,330,433	73,369	180,488	0	90,226			0 0	37,716	93,943		340,239		14,071	344,550
4294 H	Harney Education Service District Region XVII	2,291,921	126,393	310,925	0		41,121		0 0	64,974	375,732		586,125		9,266	465,197
	Vasco County Education Service District	4,164,127	229,639	564,911	0	315,128			0 0	118,049	15,707	0	1,064,915		79,020	1,224,172
	/amhill Education Service District	0	0	0	0	473.551	645		0 0	0 109.690	0	0 613.977	0	0	637 (215,390)	637 931.122
	Columbia School District 5J	3,869,260	213,378	524,909	0	4/3,551	1,345		0 0	109,690	377,225	613,977	989,507	157,005	1,128	1,128
	Scappoose School District	23,170,893	1,277,806	3,143,396	0	(891,528		0 0	656,871	1,624,054	4,226	5,925,620			5,596,491
	Redmond School District 2J	64,726,672	3,569,485	8,780,912	Ō	270,937			0 0	1,834,935	473,042		16,552,907		(208,353)	16,401,848
	Reedsport School District	4,509,029	248,660	611,701	0	745,445			0 0	127,826	573,226		1,153,119		(130,760)	1,104,320
	Forest Grove School District	65,644,102	3,620,079	8,905,371	0	1,366,340			0 0	1,860,944	293,485		16,787,527		(154,269)	17,089,423
	Villamina School District 30J	9,165,908	505,473	1,243,460	0	207,015			0 0	259,844	304,003		2,344,048		52,202	2,326,115
	lohn Day School District Tigard-Tualatin School District 23J	4,026,059 139,639,948	222,025 7,700,731	546,181 18,943,752	0	100,934 1,421,282			0 0	114,135 3,958,651	958,715 4,234,814		1,029,606 35,710,890		(43,154) 751,778	756,755 34,556,015
	Sherwood School District 88J	53,880,658	2,971,359	7,309,526	0	1,421,202	729,133		0 0	1,527,462	1,283,102		13,779,196		417,378	13,498,135
	Rainier School District 13	5,904,999	325,643	801,081	0	233,200			0 0	167,401	911,514		1,510,118		(123,207)	1,239,612
	North Clackamas School District 12	136,301,159	7,516,607	18,490,807	0	12,793,285			0 0	3,863,999	5,143,290		34,857,044		(3,497,496)	35,096,093
	Estacada School District 108	15,069,303	831,028	2,044,323	0	719,180			0 0	427,199	1,092,825		3,853,756		(233,997)	3,415,520
	Centennial School District 28	85,683,061	4,725,168	11,623,885	0	8,902	2,098,091		0 0	2,429,028	5,422,794	103,368	21,912,200	(2,534,130)	1,051,555	20,429,625
	Harney County School District 3 lordan Valley School District 3	1,303,968	71,910	176,898	0	179,423	63,113		0 0	36,966	142,077	2,989	333,471	(37,779)	18,608	314,300
	Servais School District 1	5,162,121	284,676	700,301	0	157,407			0 0	146,341	580,030		1,320,138		(257,106)	1,013,944
	/ale School District 84	12,436,988	685,863	1,687,219	ō	(0 0	352,576	721,771		3,180,579		163,603	3,015,149
	Molalla River School District	8,113,376	447,429	1,100,672	0	2,749,034			0 0	230,006	2,387,181	1,500,900	2,074,878		(479,419)	2,172,904
	Gresham-Barlow School District 10	87,230,517	4,810,506	11,833,815	0	2,167,728			0 0	2,472,897	5,616,653		22,307,939		(1,425,960)	20,116,159
	Canby School District Cascade School District 5	28,386,209 14,508,695	1,565,416 800.112	3,850,913 1,968,270	0	3,676,917 1,043,560			0 0	804,720 411.307	2,760,953 363,669		7,259,361 3,710,388		(1,106,146)	6,674,081 3,633,178
	Ailton-Freewater Unified School District 7	14,508,695 8,666,917	477,955	1,175,766	0	1,043,560			0 0	411,307 245,698	725,154		2,216,438		(480,889)	1,849,282
	Vestucca Valley School District 101	5,189,223	286,170	703,977	0	9,656			0 0	147,109	568,361	44,302	1,327,068		1,913	1,131,170
	Sherman County School District	2,931,863	161,684	397,741	0	0	41,709		0 0	83,115	408,601	959	749,781	(164,782)	10,873	595,872
	hree Rivers U J School District	40,825,524	2,251,407	5,538,448	0	334,469			0 0	1,157,362	1,233,895		10,440,535		(177,813)	9,995,641
	ebanon Community School District	45,003,219	2,481,795	6,105,200	0	559,255			0 0	1,275,796	2,585,727	23,830	11,508,920		609,165	10,997,670
	Monroe School District 1J Hillsboro School District 1J	3,882,494 203,797,390	214,108 11,238,825	526,705 27,647,441	0	74,357 7,701,637			0 0	110,065 5,777,449	566,181 6,942,444	88,850 6,221,227	992,892 52,118,225		(26,856) 5,651,280	811,155 58,075,219
	North Santiam School District 29J	13,828,024	762,575	1,875,929	0	7,701,637 892,330			0 0	392,010	1,186,937		3,536,316		(574,807)	3,002,336
	Harrisburg Sschool District 7	10,884,729	600,261	1,476,638	0	169,892			0 0	308,571	695,007	5,602	2,783,612		87,059	2,590,630
	South Wasco County School District 1	3,872,548	213,560	525,355	0	112,542	94,009		0 0	109,783	187,571	27,184	990,348	(65,302)	29,025	954,071
	Dregon Trail School District 46	44,672,581	2,463,561	6,060,345	0	C	1,689,566		0 0	1,266,422	3,800,089		11,424,364		640,628	10,419,417
	Chappa School District 4	6,638,075	366,070	900,531	0	197,696			0 0	188,183	304,020		1,697,591		74,690	1,665,637
	Clatskanie School District 6J	10,155,720 351,875	560,058 19.405	1,377,739 47.736	0	355,009 369			0 0	287,904 9.975	583,587 51,031	6,248	2,597,178 89.987		83,731 3,505	2,446,972 77,114
	ourdes Charter School Ridgeline Montessori	1.969.101	19,405	267,131	0	31,230			0 0	9,975 55.822	51,031	1,756	503.569		21.587	77,114 504.925
	The Village School	534,544	29,479	72,517	0	134,688			0 0	15,154	181,232		136,702			95,650
	Armadillo Technical Institute	726,859	40,084	98,607	0	145,399			0 0	20,606	249,747		185,884		18,756	164,464
	Opal Charter School	362,878	20,012	49,229	0	96,286	19,421		0 0	10,287	256,383		92,801	(34,543)	6,931	65,189
	hree Rivers Charter School	1,284,620	70,843	174,273	0	909			0 0	36,418	145,323	424	328,523	(47,993)	23,598	304,128
	Detroit Lake Charter School	0	100.075	0	0	27.140	24		0 0	0	110.710	0	405.000	0	57	57 475 425
	uckiamute Valley Charter School Rimrock Expeditionary Alternative Learning	1,818,319	100,275	246,676	0	37,145 143			0 0	51,547	112,743 378,661	0 17,917	465,009	(26,580) (166,499)	36,706 (13,163)	475,135 (179,662
	Kimrock Expeditionary Alternative Learning Kings Valley Charter School	125,586	6,926	17,037	0	27,206			0 0	3,560	34,996		32,117			32,572
	Multisensory Learning Academy	4,021,743	221,787	545,595	0	524,312			0 0	114,012	0.,550	0	1,028,503		60,156	1,251,393
	Mitch Charter School	1,946,166	107,325	264,020	0	166,254	24,777		0 0	55,172	190,840	37,163	497,704	484	2,871	501,059
4366 S	Sand Ridge Charter School	2,182,804	120,375	296,122	0	11,851	91,936		0 0	61,880	46,840	0	558,220	(24,337)	38,090	571,973
	Arthur Academy Charter School	7,884,093	434,784	1,069,567	0	1,876,805			0 0	223,506	623,830		2,016,242		157,636	2,370,441
	rillium Charter School	1,835,248	101,209	248,972	0	189,405			0 0	52,027	582,918	17,811	469,338		58,076	438,367
4370 H	Howard Street Charter School, Inc.	885,713	48,844	120,157	0	108,360	20,589		0 0	25,109	12,545	437	226,508	34,931	10,058	271,497



Total for al	I entities	17,297,605,168	953,911,923	2,346,617,503		641,173,433	370,910,797			490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Re	esources				Deferred Inflows of F	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
	The Lighthouse School Sheridan Japanese School Foundation	1,743,318 667.054	96,139 36,786	236,501 90.494	0	38,404 25,922	16,695 17,502		0 0	49,421 18,910	87,687 49,120	8,575 2,574	445,828 170,590	(38,584) (21,627)	1,694 6,365	408,938 155,328
	I lone School District	2,970,044	163,789	402,920	0	2,291			0 0	84,198	431,879		759,546	(124,815)	22,740	657,471
4375	Eddyville Charter School	1,548,530	85,397	210,076	0	10,184	81,981		0 0	43,899	140,808	1,588	396,014	(58,999)	24,790	361,805
	Four Rivers Community School	2,596,014	143,163	352,179	0	92,191			0 0	73,594	86,584		663,893		31,428	673,567
4378	Mosier Community School	2,022,498	111,535	274,375	0	252,247			0 0	57,336	99,566		517,225		10,696	548,975
	9 Siletz Valley School 9 The Emerson School	1,552,669 1,126,991	85,625 62,150	210,637 152,889	0	2,234 156,479			0 0	44,017 31,949	322,312 190,054		397,073 288,212	(101,159) (16,207)	7,903 1,248	303,817 273,253
	North Wasco County School District 21	21,417,929	1,181,136	2,905,586	0	364.526			0 0	607.177	1,976,300		5,477,325		368.103	5,445,300
	2 Self Enhancement Inc	43,516	2,400	5,903	0	6,132			0 0	1,234	521,169		11,128		(2,548)	(139,873)
	3 City View Charter School	1,596,040	88,017	216,521	0	163,250			0 0	45,246	151,684		408,164		9,068	406,281
	Nixyaawii Community School	872,334	48,107	118,342	0	55,301			0 0	24,730	116,346	1,564	223,087	(37,517)	15,334	200,904
	3 West Lane Tech	757,464	41,772	102,759	0	125,710			0 0	21,473	85,496	0	193,710		43,794	234,122
	Oregon Connections Academy	19,236,902	1,060,858	2,609,705	0	934,589			0 0	545,347	180,708		4,919,559		224,311	5,363,358
	Eagleridge High School Cascade Heights Public Charter School	1,512,209 1,630,346	83,394 89,909	205,148 221,175	0	200,122 67,621			0 0	42,870 46,219	283,450 92.801	2,736 1,439	386,725 416.937	(66,273) (30,661)	11,135 13.178	331,587 399,454
	5 Siletz Valley Early College Academy	525.851	28,999	71,338	0	07,021	36.830		0 0	14.907	85,918	105	134.479		10,190	106.570
	S Sweet Home Charter School	1,315,824	72,564	178,506	0	239,492			0 0	37,302	143,504		336,503		7,763	344,689
	Springwater Environmental Sciences School	1,689,689	93,181	229,226	0	78,281			0 0	47,901	124,914		432,113		16,106	418,527
	B LEP High	0	0	0	0	2,438			0 0	0	982,858		0		(44,714)	(473,221)
) Phoenix School	1,303,821	71,902	176,878	0	464,333			0 0	36,962	0	5,312	333,433		53,010	525,206
	Ballston Community School	451,665	24,908	61,273	0	16,887			0 0	12,804	131,099		115,507		(148)	84,409
	2 Sage Community School 3 Portland Village School	2,779,246	153,267	0 377,036	0	22,096 82,862			0 0	78,789	301,554 201,522		710,752		16,089 9.825	(50,100) 689.458
	Alliance Charter Academy	3,568,325	196,783	484,084	0	4,458			0 0	101,158	168,376		912,547		22,382	888,374
	5 Forest Grove Community School	1,636,739	90,261	222,042	0	20,915			0 0	46.400	83,907		418,572			430,152
	Madrone Trail Public Charter School	1,353,558	74,645	183,626	0	22,025			0 0	38,372	247,901		346,153		30,640	320,635
	Muddy Creek Charter School	813,975	44,888	110,425	0	51,730			0 0	23,075	23,964		208,162		14,196	244,661
	Southwest Charter School	179,132	9,879	24,301	0	52,218			0 0	5,078	806,526		45,810		36,470	(101,130)
	Ace Academy	0	0	0	0	7,622			0 0	0	374,646		0	(123,699)	(4,569)	(128,268)
	Sherwood Charter School Estacada Web Academy	1,491,145 3,842,801	82,232 211,919	202,291 521,320	0	173,192 193,192			0 0	42,272 108,940	230,204 106.248		381,339 982,741	9,963 (3,133)	25,091 62,122	416,393 1,041,730
	B Lewis And Clark Montessori Charter School	3,394,492	187,196	460,502	0	510,257			0 0	96,230	70,373		868,092		53.108	1,044,383
	Silvies River Web Academy	1.152.865	63.577	156,399	0	269.311			0 0	32,683	8,748		294.828		35.812	401.620
4420	Oregon Virtual Academy	8,185,164	451,388	1,110,411	0	478,638	410,700		0 0	232,041	0	0	2,093,237	203,709	170,386	2,467,332
	Home Scholars Academy of Oakridge and Westfir	0	0	0	0	6,439			0 0	0	14,338		0	(1,210)		(1,237)
4422	Redmond Proficiency Academy	5,950,864	328,173	807,303	0	322,323			0 0	168,701	187,124		1,521,847		90,231	1,624,749
	B Molalla River Academy The Ivy School	1,491,595 1,797,320	82,257 99.117	202,352 243,827	0	95,543 576.637			0 0	42,285 50,952	42,710 330,766		381,454 459.638		23,688 30,118	412,310 580,922
	Clackamas Web Academy	29,024	1,601	3,937	0	3,215			0 0	823	10,239		7,422		(195)	3,286
	Clackamas Charter Alliance 2	189,826	10,468	25,752	0	724			0 0	5,381	13,706		48,545	(7,060)	493	41,978
	Corbett Charter School	0	0	0	0	585			0 0	0	600,508		0	(310,595)	(49,354)	(359,949)
	Renaissance Public Academy	801,379	44,194	108,716	0	133,978			0 0	22,718	82,544		204,941		4,231	198,337
	Powell Butte Community Charter School	1,552,228	85,601	210,577	0	268,119			0 0	44,004	219,827		396,960		21,875	431,126
	Logos Public Charter School	426,175 1.198,700	23,502	57,815 162,617	0	118,424 170,300			0 0	12,082 33,982	3,584,267	151,348 472	108,988 306,550		106,281	(613,787)
	5 Sunny Wolf Charter School 5 Academy Of Arts & Academics	1,198,700	66,105 85,796	211,057	0	153,259			0 0	33,982 44,104	15,581 32,680		306,550		20,264 (16,431)	376,801 412,516
	Center for Advance Learning	1,741,734	96,051	236,286	0	40,013			0 0	49,376	76,041	127,700	445,423		27,524	454,005
	Homesource Family Charter	0	0	0	0	.5,010	0 .,550		0 0	0	20,094		0	(39,431)	(9,954)	(49,385)
4440	Sheridan Allprep Academy	992,768	54,748	134,680	0	139,829			0 0	28,144	45,693		253,886	35,477	15,786	305,149
	Baker Web Academy	10,078,308	555,789	1,367,237	0	2,535,047			0 0	285,710	0	0	2,577,381	749,807	278,173	3,605,361
	Knova Learning Oreogn	2,013,254	111,025	273,121	0	4,449			0 0	57,074	227,735		514,861	(105,487)	23,058	432,432
	Bennett Pearson Academy, Inc.	718,823 1,789,441	39,641 98,682	97,517 242,758	0	24,326			0 0	20,378 50,729	146,744 127,848		183,828 457,623		25,290 24,608	179,088 502,150
	6 Coburg Community Charter School 7 Arco Iris Spanish Immersion Charter School	1,789,441 1,753,514	98,682 96,701	242,758 237.884	0	119,057 217,044			0 0	50,729 49.710	127,848 229,188		457,623 448,436		24,608 33,898	502,150 494,294
	Gresham Barlow Web Academy	3,149,641	173,693	427,285	0	184.866			0 0	89,289	58.808		805,475		57,419	923.386
	Mosier Middle School	0	0	0	0	3,227			0 0	0	277,115		0	(85,012)	(3,521)	(88,533)
4450	Sauvie Island Academy	2,164,090	119,343	293,583	0	126,079	36,955		0 0	61,350	128,909		553,434	(6,064)	15,863	563,233
	River's Edge Academy Charter School	961,963	53,049	130,501	0	64,209			0 0	27,271	236,972		246,008		17,188	241,108
	2 South Columbia Family School	365,448	20,153	49,577	0	48,552			0 0	10,360	43,658		93,458	3,969	4,817	102,244
	Woodland Educational Initiative Le Monde Immersion Charter School	1,258,193 1,718,057	69,386 94,746	170,688 233,074	0	323,746 145,239			0 0	35,668 48,705	99,736 45,329		321,765 439,368		25,534 39,639	427,286 535,588
	Hope Chinese Charter School	2,106,649	94,746 116,176	233,074	0	400,802			0 0	48,705 59,721	45,329 10,161		439,368 538,745		39,639 49.034	730,657
	S Insight School of Oregon Charter	1,766,295	97.406	239,618	0	167,285			0 0	50.073	175,517		451.704		46,557	534,000
	7 Oregon Virtual Education East	165,249	9,113	22,418	0	23,257			0 0	4,685	7,238		42,260		1,645	50,785
	3 Oregon Virtual Education West	165,249	9,113	22,418	0	24,942			0 0	4,685	5,228	148	42,260		1,114	46,615
	Crater Lake Charter Academy	1,892,040	104,340	256,677	0	548,038			0 0	53,637	7,031	18,318	483,862		36,354	705,283
	Kairos Pdx	1,543,441	85,116	209,385	0	491,242			0 0	43,755	0	0	394,713		40,407	597,656
	Mountain View Academy	4 202 202	76.005	197.527	0	123,802 424,957			0 0	20.400	386,642		0 252 507	(32,969) 141,221	(1,138) 33,109	(34,107) 527,857
	Bend International School Dallas Community School-Community Innovation Partners	1,382,392 1,028,305	76,235 56,708	187,537 139,501	0	424,957 341,617			0 0	39,189 29,151	35,360	25,710	353,527 262,974		33,109 9.432	527,857 382,731
4403	Danas Community School-Community Innovation Partiers	1,020,303	30,708	100,001	U	341,017	32,440		0	29,131	U	23,710	202,974	110,325	5,432	302,731



Total for all entities		17,297,605,168	953,911,923	2,346,617,503	-	641,173,433	370,910,797	-	-	490,369,535	641,173,481	370,910,742	4,423,611,518	7	(76)	4,423,611,449
				Defe	erred Outflows of Res	sources				Deferred Inflows of F	Resources			Pension	Expense	
			·		Differences					Differences			·			
		Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected	d .	and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
4464 The Valle	ley School Of Southern Oregon	373,343	20,589	50,648	0	146,323			0 0	10,584	71,058	0	95,477	34,869	18,184	148,530
4465 Bridge E	Educational Foundation	466,018	25,700	63,221	0	221,637	7 21,974		0 0	13,211	C	9,661	119,177	57,830	5,446	182,453
4467 Cannon	Beach Academy	142,422	7,854	19,321	0	78,366	6 43,833		0 0	4,038	C	0	36,422	18,659	11,829	66,910
4468 Frontier	Charter Academy	844,684	46,582	114,591	0	464,780	0 187,951		0 0	23,946	C	0	216,016	110,662	48,861	375,539
4469 Desert S	Sky Montessori	49,994	2,757	6,782	0	27,508	8 83,589		0 0	1,417	C	0	12,785	6,550	20,332	39,667
4470 Oregon F	Family School	0	0	0	0	(50,180		0 0	0	C	0	0	0	11,948	11,948
4471 Wahtonk	ka Community School	0	0	0	0	(0 26,037		0 0	0	C	0	0	0	6,199	6,199



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
1000	State Agencies	SLGRP	1,188,305,364	1,572,867,172	199,459,176	2,960,631,713	15.71%	8.40%	13.03%	2,726,796,229
2000	Lake County	SLGRP	1,068,298	1,813,756	1,023,513	3,905,568	16.65%	8.40%	13.03%	4,188,005
2001	Clackamas County	Indep	61,830,808	65,268,841	19,006,768	146,106,417	16.19%	8.40%	13.03%	144,158,238
2002	Curry County	Indep	1,814,693	2,042,186	806,669	4,663,547	18.94%	8.40%	13.03%	5,036,246
2003	Douglas County	Indep	9,301,293	10,327,220	4,047,367	23,675,881	18.48%	8.40%	13.03%	25,299,707
2004	Harney County	SLGRP	1,082,288	2,457,039	587,357	4,126,684	15.89%	8.40%	13.03%	3,971,758
2005	Jackson County	SLGRP	17,832,027	22,198,349	6,019,789	46,050,165	16.45%	8.40%	13.03%	45,442,152
2006	Jefferson County	Indep	1,899,142	2,829,735	1,624,216	6,353,093	18.11%	8.40%	13.03%	6,983,014
2007	Klamath County	SLGRP	1,473,917	-	2,104,333	3,578,250	20.73%	8.40%	13.03%	5,236,405
2008	Lane County	Indep	35,519,344	44,145,223	7,440,944	87,105,512	15.99%	8.40%	13.03%	82,169,448
2009	Marion County	SLGRP	34,276,327	38,277,989	10,296,242	82,850,558	16.51%	8.40%	13.03%	81,889,087
2011	Washington County	SLGRP	59,632,352	54,462,148	21,208,867	135,303,368	16.51%	8.40%	13.03%	137,965,854
2012	Grant County	SLGRP	1,092,641	1,638,288	722,600	3,453,530	16.09%	8.40%	13.03%	3,551,636
2013	Umatilla County	SLGRP	6,146,049	6,572,944	2,414,732	15,133,724	16.72%	8.40%	13.03%	15,438,966
2014	Linn County	Indep	18,044,857	15,767,689	4,640,041	38,452,587	16.96%	8.40%	13.03%	38,820,099
2015	Yamhill County	Indep	9,195,653	14,978,606	3,376,330	27,550,588	16.58%	8.40%	13.03%	26,790,257
2016	Sherman County	SLGRP	1,314,757	813,738	210,403	2,338,898	15.26%	8.40%	13.03%	2,217,264
2017	Columbia County	SLGRP	4,122,484	4,389,341	1,748,644	10,260,469	16.33%	8.40%	13.03%	10,448,629
2018	Coos County	SLGRP	6,565,343	6,749,985	1,977,108	15,292,436	16.58%	8.40%	13.03%	15,251,936
2020	Wasco County	SLGRP	2,495,632	2,908,863	1,081,971	6,486,466	16.17%	8.40%	13.03%	6,541,388
2021	Baker County	SLGRP	2,076,097	2,496,699	726,329	5,299,125	16.08%	8.40%	13.03%	5,213,820
2022	Gilliam County	SLGRP	998,229	877,041	126,710	2,001,980	15.46%	8.40%	13.03%	1,851,712
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	24,452,428	29,999,184	9,380,155	63,831,768	16.35%	8.40%	13.03%	63,612,452
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	3,936,965	2,955,298	562,682	7,454,945	15.53%	8.40%	13.03%	7,014,562
2036	Clatsop County	SLGRP	5,131,170	5,553,107	2,838,038	13,522,316	16.92%	8.40%	13.03%	14,322,504
2037	Polk County	Indep	6,563,460	9,624,781	2,411,462	18,599,703	16.12%	8.40%	13.03%	18,080,231
2038	Multnomah County	SLGRP	148,285,977	169,623,801	24,847,241	342,757,019	16.36%	8.40%	13.03%	324,590,532
2039	Malheur County	Indep	3,362,838	2,635,744	1,365,207	7,363,789	16.34%	8.40%	13.03%	7,665,342
2040	Benton County	SLGRP	9,701,138	14,465,321	3,366,121	27,532,580	15.70%	8.40%	13.03%	26,350,464
2042	Josephine County	SLGRP	6,048,326	7,305,395	1,810,114	15,163,835	16.07%	8.40%	13.03%	14,721,114
2043	Lincoln County	SLGRP	1,499,475	-	3,180,524	4,679,999	20.97%	8.40%	13.03%	7,015,477
2044	Crook County	SLGRP	867,765	19,420	1,058,614	1,945,799	20.94%	8.40%	13.03%	2,820,722
2050	Wallowa County	Indep	57,186	-	270,399	327,585	26.25%	8.40%	13.03%	524,934
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	23,894,906	-	-	23,894,906	17.43%	0.00%	0.00%	25,405,781
2100	City of Roseburg	SLGRP	4,334,780	2,716,490	3,743,226	10,794,496	17.92%	8.40%	13.03%	12,928,243
2101	City of Salem	Indep	40,112,957	28,791,318	13,296,724	82,201,000	17.42%	8.40%	13.03%	87,152,676
2102	City of Medford	SLGRP	18,887,655	12,910,587	7,054,241	38,852,483	18.06%	8.40%	13.03%	42,524,633
2103	City of Albany	SLGRP	14,190,025	8,611,110	6,597,434	29,398,569	17.58%	8.40%	13.03%	32,734,739
2104	City of Ashland	SLGRP	7,052,354	7,333,011	3,168,225	17,553,590	16.83%	8.40%	13.03%	18,231,180
2105	City of Astoria	SLGRP	2,204,979	3,069,491	885,113	6,159,583	16.70%	8.40%	13.03%	6,140,011
2106	City of Beaverton	Indep	18,906,907	15,097,464	6,638,616	40,642,988	17.34%	8.40%	13.03%	42,812,831
2107	City of Bend	Indep	18,518,267	19,118,621	8,516,582	46,153,470	17.02%	8.40%	13.03%	48,292,732
2109	City of Canby	SLGRP	2,703,007	1,967,105	1,346,127	6,016,238	17.11%	8.40%	13.03%	6,564,852



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer	For Local Management of the Control	B. (. B)	Tier 1/Tier 2	OPSRP General	OPSRP Police &			General Service		T. (I DVENO
Number 2110	Employer Name City of Coquille	Rate Pool SLGRP	Valuation Pay 449,675	Service Valuation Pay 759,215	366,604	Pay 1,575,494	NC Rate 16.52%	NC Rate 8.40%	NC Rate 13.03%	Total PVFNC 1,652,930
2110	City of Eugene	Indep	48,355,497	39,113,907	16,277,889	103,747,293	17.18%	8.40%	13.03%	108,305,458
2111	City Of Forest Grove	Indep	230,723	39,113,907	557,517	788,240	16.76%	8.40%	13.03%	1,129,408
2112	City of Grants Pass	SLGRP	5,930,183	4,503,231	3,797,352	14,230,766	17.64%	8.40%	13.03%	16,098,498
2113	City of Gresham			14,825,923		, ,	18.71%	8.40% 8.40%	13.03%	55,451,223
2114	City of Hillsboro	Indep	21,104,022 26,928,370	, ,	12,110,494 10,665,074	48,040,439	16.30%	8.40% 8.40%	13.03%	64,899,144
	•	Indep SLGRP	, ,	26,080,677	, ,	63,674,121				, ,
2117	City of McMinnville		5,868,472	3,766,167	3,806,730	13,441,369	18.20%	8.40%	13.03%	15,653,222
2118	City of Ontario	Indep SLGRP	1,433,279	353,667	1,067,488	2,854,435	18.56%	8.40%	13.03%	3,618,751
2119	City of Oregon City	SLGRP	6,501,355	4,959,123	2,635,878	14,096,356	15.99%	8.40%	13.03%	14,564,888
2120	City of Lake Oswego		13,815,715	9,178,071	3,394,206	26,387,992	17.88%	8.40%	13.03%	27,909,581
2121	City of Portland	SLGRP	133,805,902	198,205,733	52,397,700	384,409,335	14.67%	8.40%	13.03%	363,549,260
2122	City of Redmond	SLGRP	4,035,979	5,169,256	2,562,764	11,767,999	16.41%	8.40%	13.03%	12,315,860
2123	City of St Helens	SLGRP	1,730,052	2,128,769	814,557	4,673,378	15.74%	8.40%	13.03%	4,683,214
2125	City of Vernonia	SLGRP	74,926	373,543	268,677	717,146	17.17%	8.40%	13.03%	810,306
2126	City of West Linn	SLGRP	3,612,639	3,492,145	1,560,632	8,665,417	15.93%	8.40%	13.03%	8,827,786
2127	City of Cottage Grove	Indep	1,740,592	1,552,651	788,712	4,081,955	19.74%	8.40%	13.03%	4,612,036
2128	City of Tillamook	SLGRP	684,303	737,853	456,179	1,878,335	16.94%	8.40%	13.03%	2,033,236
2129	City of Sweet Home	Indep	514,720	-	586,545	1,101,265	17.96%	8.40%	13.03%	1,503,956
2131	City of Drain	SLGRP	81,830	446,364	-	528,194	17.17%	8.40%	13.03%	445,655
2132	Eugene Water & Electric Board	SLGRP	14,071,500	25,834,250	-	39,905,750	13.90%	8.40%	13.03%	32,763,964
2135	McMinnville Water & Light Department	SLGRP	1,777,260	2,444,571		4,221,831	14.08%	8.40%	13.03%	3,497,755
2138	City of Hood River	SLGRP	2,049,496	1,449,525	958,170	4,457,192	18.64%	8.40%	13.03%	5,034,906
2139	City of Reedsport	SLGRP	553,807	742,261	302,048	1,598,116	16.04%	8.40%	13.03%	1,624,516
2140	City of Lebanon	SLGRP	2,522,274	2,163,151	1,223,002	5,908,428	17.23%	8.40%	13.03%	6,355,445
2142	City of Sherwood	SLGRP	2,614,713	3,540,032	980,010	7,134,755	16.67%	8.40%	13.03%	7,084,158
2143	City of Oakland	SLGRP	45,693	102,462	-	148,155	12.64%	8.40%	13.03%	117,857
2145	City of Vale	SLGRP	105,190	253,883	31,755	390,828	14.45%	8.40%	13.03%	348,345
2146	City of Prineville	Indep	1,586,086	1,748,836	858,558	4,193,481	15.99%	8.40%	13.03%	4,333,317
2147	City of Wheeler	SLGRP	-	173,027	-	173,027	15.83%	8.40%	13.03%	139,529
2148	City of Klamath Falls	SLGRP	4,939,191	3,693,084	1,005,729	9,638,004	17.47%	8.40%	13.03%	9,853,522
2149	City of Canyonville	Indep	116,894	211,668	-	328,562	14.38%	8.40%	13.03%	273,226
2150	City of Bandon	SLGRP	1,326,011	506,704	127,174	1,959,889	14.87%	8.40%	13.03%	1,815,211
2152	City of Coos Bay	Indep	3,475,676	1,909,329	1,422,838	6,807,842	19.43%	8.40%	13.03%	7,939,526
2154	City of Pendleton	SLGRP	3,872,593	3,049,490	2,319,275	9,241,358	18.16%	8.40%	13.03%	10,466,091
2155	City of Corvallis	SLGRP	13,040,963	10,638,346	5,885,155	29,564,464	17.14%	8.40%	13.03%	31,645,689
2157	City of Monmouth	SLGRP	1,411,600	1,415,554	547,054	3,374,207	16.11%	8.40%	13.03%	3,405,453
2158	City of Milton-Freewater	SLGRP	1,819,069	1,520,486	538,926	3,878,482	16.27%	8.40%	13.03%	3,895,223
2159	City of Baker City	SLGRP	1,839,022	894,132	948,538	3,681,692	17.44%	8.40%	13.03%	4,197,665
2160	City of Hermiston	SLGRP	2,862,976	1,936,566	1,033,608	5,833,150	16.31%	8.40%	13.03%	6,066,604
2161	City of Pilot Rock	SLGRP	105,768	130,408	60,193	296,369	15.22%	8.40%	13.03%	299,829
2162	City of Clatskanie	Indep	207,423	291,883	-	499,306	15.79%	8.40%	13.03%	435,162
2163	City of Milwaukie	SLGRP	3,528,099	4,833,839	1,573,190	9,935,128	17.80%	8.40%	13.03%	10,250,153
2165	City of Cornelius	Indep	1,157,581	889,305	494,436	2,541,322	14.55%	8.40%	13.03%	2,536,974
2166	City of Nyssa	SLGRP	192,325	205,945	149,057	547,327	17.75%	8.40%	13.03%	613,206
2167	City of Athena	Indep	118,303	121,152	-	239,455	9.85%	8.40%	13.03%	168,779
2168	City of Oakridge	SLGRP	322,687	405,528	554,658	1,282,873	19.36%	8.40%	13.03%	1,597,043



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2170	City of Madras	SLGRP	603,077	933,000	420,489	1,956,566	18.80%	8.40%	13.03%	2,117,893
2172	City of Sandy	SLGRP	1,302,359	2,379,817	812,842	4,495,019	16.87%	8.40%	13.03%	4,562,038
2174	City of Mt Angel	Indep	173,038	331,957	286,600	791,596	15.06%	8.40%	13.03%	885,985
2175	City of Umatilla	SLGRP	935,808	731,266	493,934	2,161,007	16.39%	8.40%	13.03%	2,316,927
2176	City of Scappoose	SLGRP	923,584	779,731	493,144	2,196,459	15.75%	8.40%	13.03%	2,306,465
2177	City of Condon	SLGRP	111,851	88,742	-	200,593	12.64%	8.40%	13.03%	157,803
2178	City of Boardman	SLGRP	385,290	230,714	493,546	1,109,550	16.45%	8.40%	13.03%	1,363,669
2179	City of Estacada	SLGRP	426,710	754,374	-	1,181,084	15.15%	8.40%	13.03%	1,002,671
2180	City of Enterprise	SLGRP	351,045	226,959	240,563	818,567	14.63%	8.40%	13.03%	881,851
2181	City of Central Point	SLGRP	2,218,978	1,294,483	1,236,573	4,750,034	15.66%	8.40%	13.03%	5,145,415
2182	City of Cascade Locks	SLGRP	241,932	424,553	64,126	730,611	17.18%	8.40%	13.03%	698,673
2183	City of Myrtle Point	SLGRP	387,214	333,781	370,348	1,091,342	17.03%	8.40%	13.03%	1,264,963
2184	City of Port Orford	SLGRP	177,097	298,563	66,840	542,500	16.73%	8.40%	13.03%	528,618
2185	City of Wood Village	SLGRP	58,327	501,064	-	559,391	12.64%	8.40%	13.03%	449,030
2186	City of Chiloquin	Indep	51,924	142,818	-	194,742	16.57%	8.40%	13.03%	167,652
2187	City of Philomath	SLGRP	578,610		478,941	1,750,219	16.98%	8.40%	13.03%	1,925,474
2188	City of Talent	SLGRP	396,579	726,035	200,185	1,322,798	17.59%	8.40%	13.03%	1,331,834
2189	City of Willamina	Indep	118,662		-	387,125	17.18%	8.40%	13.03%	340,844
2191	City of Huntington	SLGRP	-	98,562	-	98,562	15.83%	8.40%	13.03%	79,480
2192	City of North Plains	SLGRP	138,628	394,355	219,874	752,857	12.64%	8.40%	13.03%	777,286
2193	City of Heppner	SLGRP	-	272,140	-	272,140	15.83%	8.40%	13.03%	219,454
2194	City of Cave Junction	SLGRP	123,904	341,482	-	465,386	14.68%	8.40%	13.03%	386,325
2195	City of Metolius	Indep	-	75,244	-	75,244	22.86%	8.40%	13.03%	60,677
2196	City of Hubbard	SLGRP	366,761	66,237	78,530	511,528	17.08%	8.40%	13.03%	561,394
2197	City of Myrtle Creek	SLGRP	292,499	356,116	330,510	979,125	14.54%	8.40%	13.03%	1,076,306
2198	City of Carlton	SLGRP	168,621	326,592	88,251	583,464	12.64%	8.40%	13.03%	534,816
2199	City of Junction City	SLGRP	1,074,421	1,052,200	288,986	2,415,607	15.61%	8.40%	13.03%	2,334,723
2200	City of Wallowa	SLGRP	67,905	102,153	-	170,058	13.66%	8.40%	13.03%	138,959
2201	City of Coburg	SLGRP	269,870	215,294	72,349	557,513	15.67%	8.40%	13.03%	547,527
2202	City of Dallas	SLGRP	2,020,685	1,951,693	888,806	4,861,184	16.70%	8.40%	13.03%	5,056,797
2203	City of Rockaway Beach	SLGRP	331,694	424,837	221,694	978,225	14.83%	8.40%	13.03%	997,956
2204	City of Burns	SLGRP	245,372		313,809	757,527	16.07%	8.40%	13.03%	903,415
2205	City of Elgin	SLGRP	11,966	416,529	-	428,495	12.64%	8.40%	13.03%	345,115
2206	City of Weston	SLGRP	36,232	166,266	-	202,498	12.64%	8.40%	13.03%	162,013
2207	City of Mill City	SLGRP	67,453	148,687	-	216,140	12.64%	8.40%	13.03%	171,910
2208	City of Fairview	SLGRP	827,771	857,839	525,696	2,211,306	15.80%	8.40%	13.03%	2,332,094
2209	City of Monroe	SLGRP	-	137,850	-	137,850	15.83%	8.40%	13.03%	111,162
2210	City of Helix	Indep	-	30,186	-	30,186	16.92%	8.40%	13.03%	24,342
2211	City of Jefferson	SLGRP	158,808	204,085	-	362,893	14.72%	8.40%	13.03%	307,171
2212	Town of Lakeview	SLGRP	328,135	234,822	353,526	916,483	17.01%	8.40%	13.03%	1,096,429
2213	City of Stanfield	Indep	165,850	201,450	137,573	504,874	23.38%	8.40%	13.03%	619,469
2214	City of Yamhill	SLGRP	285,754	164,264	5,994	456,012	16.36%	8.40%	13.03%	427,240
2215	City of Powers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2216	City of Brookings	SLGRP	707,381	1,169,451	737,637	2,614,469	16.96%	8.40%	13.03%	2,857,077
2217	City of Sutherlin	SLGRP	769,300	985,606	684,063	2,438,970	15.75%	8.40%	13.03%	2,630,239
2218	City of Prairie City	Indep	127,082	102,062	-	229,144	9.76%	8.40%	13.03%	157,963



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

2220 Clip of Garibaldi SLGRP 166,862 244,565 - 411,427 14,75% 8.40% 13,03% 347,35 2221 City of Sisters SLGRP 142,187 789,968 - 932,155 12,64% 8.40% 13,03% 1,131,32 2222 City of Cannon Beach SLGRP 848,046 860,406 409,356 2,117,808 15,11% 8.40% 13,03% 2,131,55 2224 City of Falls City SLGRP 94,347 70,524 - 164,871 15,21% 8.40% 13,03% 2,131,56 2225 City of Falls City SLGRP 94,347 70,524 - 164,871 15,21% 8.40% 13,03% 212,48 2226 City of Falls City SLGRP 151,049 72,927 - 223,76 16,68% 8.40% 13,03% 212,48 2226 City of Hines SLGRP 276,739 179,137 23,827 479,704 14,60% 8.40% 13,03% 242,10 223,158									OPSRP	OPSRP	
2219 City of Sheridan Indep 304,072 417,324 - 721,396 12,72% 8,40% 13,03% 572,48	Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
2220 City of Garibaldi SLGRP 166,862 244,565 - 411,427 14,75% 8,40% 13,03% 347,35	Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2221 City of Sisters SLGRP 142,187 789,968 - 932,155 12,64% 8.40% 13,03% 746,66 2222 City of Jacksonville Indep 417,300 260,011 291,400 968,711 17.86% 8.40% 13,03% 1,131,32 2223 City of Cannon Beach SLGRP 848,046 860,406 409,356 2,117,808 15,11% 8.40% 13,03% 1,211,55 2224 City of Falls City SLGRP 94,347 70,524 - 164,871 15,21% 8.40% 13,03% 141,45 2226 City of Falls City SLGRP 915,049 72,297 - 223,976 16,68% 8.40% 13,03% 412,48 2226 City of Hines SLGRP - 231,586 166,736 398,322 15,83% 8.40% 13,03% 453,97 2227 Town Of Bonanza Indep - - - - 0.00% 0.00% 0.00% - 14,14,60% 8.40% <td>2219</td> <td>City of Sheridan</td> <td>Indep</td> <td></td> <td>417,324</td> <td>-</td> <td>721,396</td> <td></td> <td></td> <td></td> <td></td>	2219	City of Sheridan	Indep		417,324	-	721,396				
2222 City of Jacksonville Indep 417,300 260,011 291,400 988,711 17,86% 8,40% 13,03% 1,131,32 2223 City of Cannon Beach SLGRP 848,046 860,406 409,356 2,117,808 15,11% 8,40% 13,03% 2,131,55 2224 City of Falls City SLGRP 94,347 70,524 - 164,871 15,21% 8,40% 13,03% 2,131,55 2225 City of Echo SLGRP 151,049 72,927 - 223,976 16,68% 8,40% 13,03% 212,48 2226 City of Hines SLGRP - 231,586 166,736 398,322 15,83% 8,40% 13,03% 429,14 2227 Town Of Bonanza Indep - - - - 0,00% 0,00% 0,00% - 2228 City of Turner SLGRP 255,622 442,248 76,572 774,442 16,27% 8,40% 13,03% 257,93 2231	2220	City of Garibaldi	SLGRP	166,862	244,565	-	411,427	14.75%	8.40%	13.03%	347,351
2223 City of Cannon Beach SLGRP 848,046 860,406 409,356 2,117,808 15.11% 8.40% 13.03% 2,131,55 2224 City of Falls City SLGRP 94,347 70,524 - 164,871 15.21% 8.40% 13.03% 144,44 2226 City of Echo SLGRP 151,049 72,927 - 223,766 16.68% 8.40% 13.03% 453,97 2226 City of Hines SLGRP - 231,586 166,736 398,322 15.83% 8.40% 13.03% 453,97 2227 Town Of Bonanza Indep - - - - - 0.00% 0.00% 0.00% 429,10 2228 City of John Day SLGRP 276,739 179,137 23,827 479,704 14.60% 8.40% 13.03% 429,10 2229 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 253,00 232,0	2221	City of Sisters	SLGRP	142,187	789,968	-	932,155	12.64%	8.40%	13.03%	746,662
2224 City of Falls City SLGRP 94,347 70,524 - 164,871 15.21% 8.40% 13.03% 144,40 2225 City of Echo SLGRP 151,049 72,927 - 223,976 16.68% 8.40% 13.03% 212,48 2226 City of Hines SLGRP - 231,586 166,736 388,322 15.83% 8.40% 13.03% 423,17 2227 Town Of Bonanza Indep - - - - 0.00% 0.00% 0.00% 0.00% 429,17 2228 City of Turner SLGRP 276,739 179,137 23,827 479,704 14.60% 8.40% 13.03% 429,17 2228 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 257,93 2231 City of Banks SLGRP 28,252 292,843 - 321,095 12,64% 8.40% 13.03% 825,93 2232	2222	City of Jacksonville	Indep	417,300	260,011	291,400	968,711	17.86%	8.40%	13.03%	1,131,329
2225 City of Echo SLGRP 151,049 72,927 - 223,976 16.68% 8.40% 13.03% 212,48 2226 City of Hines SLGRP - 231,586 166,736 398,322 15.83% 8.40% 13.03% 453,97 2227 Town Of Bonanza Indep - - - - 0.00% 0.00% 0.00% 10.00% 2228 City of Turner SLGRP 276,739 179,137 23,827 479,704 14.60% 8.40% 13.03% 429,10 2229 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 257,93 2231 City of Banks SLGRP 28,252 292,843 - 321,095 12.64% 8.40% 13.03% 257,93 2232 City of Banks SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 81,41 2233 City of Lafayette <td>2223</td> <td>City of Cannon Beach</td> <td></td> <td>848,046</td> <td>860,406</td> <td>409,356</td> <td>2,117,808</td> <td>15.11%</td> <td>8.40%</td> <td>13.03%</td> <td>2,131,555</td>	2223	City of Cannon Beach		848,046	860,406	409,356	2,117,808	15.11%	8.40%	13.03%	2,131,555
2226 City of Hines SLGRP - 231,586 166,736 398,322 15.83% 8.40% 13.03% 453,97 2227 Town Of Bonanza Indep - - - - 0.00% 0.00% 0.00% 0.00% 453,97 2228 City of Turner SLGRP 276,739 179,137 23,827 479,704 14.60% 8.40% 13.03% 429,11 2229 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 257,93 2231 City of Banks SLGRP 28,252 292,843 - 321,095 12.64% 8.40% 13.03% 257,93 2232 City of Lagvette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 352,66 2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 242,32 2235 City of Amity SLGRP 374,	2224	City of Falls City		94,347	70,524	-	164,871	15.21%	8.40%	13.03%	144,407
Town Of Bonanza	2225	City of Echo	SLGRP	151,049	72,927	-	223,976	16.68%	8.40%	13.03%	212,498
2228 City of Turner SLGRP 276,739 179,137 23,827 479,704 14.60% 8.40% 13.03% 429,10 2229 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 733,04 2231 City of Joseph Indep - 100,962 - 100,962 16.92% 8.40% 13.03% 257,93 2232 City of Joseph Indep - 100,962 - 100,962 16.92% 8.40% 13.03% 257,93 2233 City of Lafayette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 352,66 2234 City of Armity SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 242,32 2236 City of Armity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 <t< td=""><td>2226</td><td>City of Hines</td><td>SLGRP</td><td>-</td><td>231,586</td><td>166,736</td><td>398,322</td><td>15.83%</td><td>8.40%</td><td>13.03%</td><td>453,977</td></t<>	2226	City of Hines	SLGRP	-	231,586	166,736	398,322	15.83%	8.40%	13.03%	453,977
2229 City of John Day SLGRP 255,622 442,248 76,572 774,442 16.27% 8.40% 13.03% 733,04 2231 City of Banks SLGRP 28,252 292,843 - 321,095 12.64% 8.40% 13.03% 257,93 2232 City of Joseph Indep - 100,962 - 100,962 16.92% 8.40% 13.03% 81,41 2233 City of Lafayette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 352,68 2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 352,68 2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 242,32 2236	2227	Town Of Bonanza		-	-	-	-	0.00%	0.00%	0.00%	-
2231 City of Banks SLGRP 28,252 292,843 - 321,095 12,64% 8.40% 13,03% 257,93 2232 City of Joseph Indep - 100,962 - 100,962 16,92% 8.40% 13.03% 81,41 2233 City of Lafayette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 352,66 2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 1,040,83 2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,82 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 242,84 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2236	2228	City of Turner	SLGRP	276,739	179,137	23,827	479,704	14.60%	8.40%	13.03%	429,108
2232 City of Joseph Indep - 100,962 - 100,962 16,92% 8.40% 13.03% 81,41 2233 City of Lafayette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 352,66 2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 1,040,83 2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 242,32 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Wilsonville SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,18	2229	City of John Day	SLGRP	255,622	442,248	76,572	774,442	16.27%	8.40%	13.03%	733,048
2233 City of Lafayette SLGRP 249,839 164,660 - 414,499 14.43% 8.40% 13.03% 355,66 2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 1,040,83 2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 242,32 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Warrenton SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,15 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 37,738,22 <	2231	City of Banks	SLGRP	28,252	292,843	-	321,095	12.64%	8.40%	13.03%	257,932
2234 City of Aumsville SLGRP 387,790 369,110 231,538 988,438 15.73% 8.40% 13.03% 1,040,83 2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 773,61 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Warrenton SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,15 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,26 2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12,64% 8.40% 13.03% 307,283	2232	City of Joseph	Indep	-	100,962	-	100,962	16.92%	8.40%	13.03%	81,416
2235 City of Amity SLGRP - 206,086 47,508 253,594 15.83% 8.40% 13.03% 242,32 2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 773,61 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Warrenton SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,15 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,22 2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12,64% 8.40% 13.03% 7,338,22 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93	2233	City of Lafayette	SLGRP	249,839	164,660	-	414,499	14.43%	8.40%	13.03%	352,698
2236 City of Creswell SLGRP 374,665 580,705 - 955,370 13.36% 8.40% 13.03% 773,61 2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Wilsonville SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,15 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,22 2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12,64% 8.40% 13.03% 7,738,22 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 8,93 2243 City Of Brownsville Indep - - - - 0.00% 0.00% 0.00% 0.00% - <td>2234</td> <td>City of Aumsville</td> <td>SLGRP</td> <td>387,790</td> <td>369,110</td> <td>231,538</td> <td>988,438</td> <td>15.73%</td> <td>8.40%</td> <td>13.03%</td> <td>1,040,830</td>	2234	City of Aumsville	SLGRP	387,790	369,110	231,538	988,438	15.73%	8.40%	13.03%	1,040,830
2237 City of Troutdale SLGRP 1,387,592 1,499,943 - 2,887,535 14.40% 8.40% 13.03% 2,428,41 2238 City of Warrenton SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,18 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,22 2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12.64% 8.40% 13.03% 307,83 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93 2243 City Of Brownsville Indep - - - - 0.00% 0.00% 0.00% 0.00% -	2235	City of Amity	SLGRP	-	206,086	47,508	253,594	15.83%	8.40%	13.03%	242,329
2238 City of Warrenton SLGRP 940,305 1,168,969 361,004 2,470,278 17.52% 8.40% 13.03% 2,526,15 2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,22 7,738,22 7,738,22 7,738,22 17,673 367,366 12.64% 8.40% 13.03% 307,83 307,83 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93 80,93 2243 City Of Brownsville Indep - - - - 0.00% 0.00% 0.00% 0.00% -	2236	City of Creswell	SLGRP	374,665	580,705	-	955,370	13.36%	8.40%	13.03%	773,617
2240 City of Wilsonville SLGRP 3,687,241 5,476,347 - 9,163,588 14.77% 8.40% 13.03% 7,738,22 2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12.64% 8.40% 13.03% 307,83 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93 2243 City Of Brownsville Indep - - - 0.00% 0.00% 0.00% -	2237	City of Troutdale	SLGRP	1,387,592	1,499,943	-	2,887,535	14.40%	8.40%	13.03%	2,428,415
2241 City of Bay City SLGRP 70,221 279,472 17,673 367,366 12.64% 8.40% 13.03% 307,83 2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93 2243 City Of Brownsville Indep - - - - 0.00% 0.00% 0.00% -	2238	City of Warrenton	SLGRP	940,305	1,168,969	361,004	2,470,278	17.52%	8.40%	13.03%	2,526,157
2242 City of Gaston SLGRP - 100,361 - 100,361 15.83% 8.40% 13.03% 80,93 2243 City Of Brownsville Indep - - - 0.00% 0.00% 0.00% -	2240	City of Wilsonville	SLGRP	3,687,241	5,476,347	-	9,163,588	14.77%	8.40%	13.03%	7,738,220
2243 City Of Brownsville Indep 0.00% 0.00% 0.00% -	2241	City of Bay City	SLGRP	70,221	279,472	17,673	367,366	12.64%	8.40%	13.03%	307,834
· · · · · · · · · · · · · · · · · · ·	2242	City of Gaston	SLGRP	-	100,361	-	100,361	15.83%	8.40%	13.03%	80,931
0044 City of Laborida 040 C407 0 4007 40 0007 40 0007 40 0007	2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244 Gity of Lakeside SLGKP 32,104 210,615 - 242,719 12.64% 8.40% 13.03% 194,55	2244	City of Lakeside	SLGRP	32,104	210,615	-	242,719	12.64%	8.40%	13.03%	194,593
2245 City of Dundee SLGRP 372,193 151,142 84,695 608,030 15.89% 8.40% 13.03% 618,38	2245	City of Dundee	SLGRP	372,193	151,142	84,695	608,030	15.89%	8.40%	13.03%	618,384
2246 City of Merrill Indep 58,136 - 45,776 103,912 21.62% 8.40% 13.03% 150,03	2246	City of Merrill	Indep	58,136	-	45,776	103,912	21.62%	8.40%	13.03%	150,035
2247 City of Malin SLGRP 104,509 5,596 - 110,105 14.81% 8.40% 13.03% 98,92	2247	City of Malin	SLGRP	104,509	5,596	-	110,105	14.81%	8.40%	13.03%	98,927
2248 City of Fossil Indep 19,223 49,274 - 68,497 27.15% 8.40% 13.03% 71,57	2248	City of Fossil	Indep	19,223	49,274	-	68,497	27.15%	8.40%	13.03%	71,571
2249 City of Phoenix SLGRP 238,640 589,564 317,418 1,145,623 15.11% 8.40% 13.03% 1,204,10	2249	City of Phoenix	SLGRP	238,640	589,564	317,418	1,145,623	15.11%	8.40%	13.03%	1,204,105
		City of Gold Beach	Indep					15.65%	8.40%	13.03%	771,822
	2251	City of Rogue River		319,546	227,508	150,933	697,987	17.16%	8.40%	13.03%	759,849
		City of Dayton	SLGRP			-	366,192				
2253 Town of Butte Falls Indep 5,007 44,434 1,309 50,750 15.68% 8.40% 13.03% 42,71	2253	Town of Butte Falls	Indep	5,007	44,434	1,309	50,750	15.68%	8.40%	13.03%	42,718
		City of Shady Cove	SLGRP	-	219,480	-	219,480	15.83%			
2255 Town of Canyon City SLGRP - 149,418 - 149,418 15.83% 8.40% 13.03% 120,49	2255	Town of Canyon City	SLGRP	-	149,418	-	149,418	15.83%	8.40%	13.03%	120,491
2256 City of Jordan Valley SLGRP 49,237 14,563 - 63,800 12.64% 8.40% 13.03% 49,70	2256	City of Jordan Valley	SLGRP	49,237	14,563	-	63,800	12.64%	8.40%	13.03%	49,708
2257 City of Culver Indep 121,179 37,306 - 158,485 12.79% 8.40% 13.03% 124,62	2257	City of Culver	Indep	121,179	37,306	-	158,485	12.79%	8.40%	13.03%	124,626
2258 City of Adair Village SLGRP - 215,661 - 215,661 15.83% 8.40% 13.03% 173,90	2258	City of Adair Village	SLGRP	-	215,661	-	215,661	15.83%	8.40%	13.03%	173,909
2259 Town Of Hammond Indep 0.00% 0.00% 0.00% -	2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
	2260	City of Riddle	SLGRP	173,153	162,608	-	335,761	15.92%	8.40%		
		City of Waldport	Indep	289,140		-	821,620			13.03%	706,478
	2262	City of Dufur		-		-	99,754	16.92%	8.40%	13.03%	80,441
2263 City of La Grande SLGRP 1,099,604 693 1,084,872 2,185,169 20.83% 8.40% 13.03% 3,136,46	2263	City of La Grande	SLGRP	1,099,604	693	1,084,872	2,185,169	20.83%	8.40%	13.03%	3,136,463
	2264	City of Gervais	Indep	210,877	224,181	147,913	582,971				
		City of Westfir		-	63,903	-	63,903	15.83%		13.03%	51,531
2266 City of Irrigon SLGRP 288,199 197,700 - 485,899 13.98% 8.40% 13.03% 405,19	2266	City of Irrigon	SLGRP	288,199	197,700	-	485,899	13.98%	8.40%	13.03%	405,195



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2267	City of Independence	SLGRP	1,039,845	1,183,752	711,260	2,934,857	17.02%	8.40%	13.03%	3,174,095
2268	City of Harrisburg	SLGRP	221,157	564,305	-	785,462	13.70%	8.40%	13.03%	639,877
2269	City of Durham	SLGRP	-	109,732	-	109,732	15.83%	8.40%	13.03%	88,488
2270	City of Lyons	SLGRP	25,200	50,560	-	75,760	17.17%	8.40%	13.03%	67,165
2271	City of Columbia City	SLGRP	120,597	271,173	133,295	525,065	17.68%	8.40%	13.03%	562,366
2272	City of Aurora	SLGRP	-	168,200	-	168,200	15.83%	8.40%	13.03%	135,636
2273	City of Silverton	SLGRP	1,445,643	896,589	671,968	3,014,200	17.16%	8.40%	13.03%	3,313,207
2274	City of Gold Hill	SLGRP	66,678	37,509	-	104,187	13.29%	8.40%	13.03%	84,302
2275	City of Toledo	SLGRP	592,369	859,799	355,136	1,807,304	17.36%	8.40%	13.03%	1,889,810
2276	City of Newport	SLGRP	1,088,464	-	1,564,852	2,653,316	20.67%	8.40%	13.03%	3,880,385
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	14,954,723	7,586,420	7,651,303	30,192,446	17.32%	8.40%	13.03%	34,180,320
2279	City of Keizer	Indep	3,102,558	2,877,425	1,050,665	7,030,648	19.50%	8.40%	13.03%	7,694,739
2280	City of Winston	SLGRP	240,985	650,585	333,392	1,224,962	18.11%	8.40%	13.03%	1,325,174
2281	City of Manzanita	SLGRP	83,300	362,591	159,588	605,479	20.05%	8.40%	13.03%	650,044
2282	City of Eagle Point	Indep	387,793	-	337,714	725,507	18.15%	8.40%	13.03%	970,596
2283	City of Maupin	Indep	73,161	206,921	-	280,082	17.55%	8.40%	13.03%	245,184
2284	City of Halsey	SLGRP	84,419	124,408	-	208,827	12.64%	8.40%	13.03%	165,413
2285	City of Veneta	SLGRP	537,115	406,066	-	943,181	15.61%	8.40%	13.03%	838,898
2286	City of Millersburg	SLGRP	130,092	131,604	-	261,696	12.64%	8.40%	13.03%	206,432
2287	City of King City	SLGRP	205,931	-	203,800	409,731	20.73%	8.40%	13.03%	587,034
2288	City of Tualatin	SLGRP	3,795,882	5,295,966	2,155,227	11,247,075	17.20%	8.40%	13.03%	11,707,467
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,251,802	1,062,629	422,131	2,736,562	14.73%	8.40%	13.03%	2,658,231
2291	City of Florence	SLGRP	1,168,846	1,541,804	388,372	3,099,022	17.05%	8.40%	13.03%	3,081,409
2292	City of North Bend	SLGRP	1,676,324	1,097,855	1,368,143	4,142,323	18.13%	8.40%	13.03%	4,931,917
2293	City of Lowell	SLGRP	-	275,463	-	275,463	15.83%	8.40%	13.03%	222,133
2294	City of Depoe Bay	SLGRP	250,454	252,840	-	503,294	14.23%	8.40%	13.03%	421,292
2295	City of Tigard	SLGRP	2,860,916	-	3,505,804	6,366,720	20.60%	8.40%	13.03%	9,213,744
2296	City of Happy Valley	SLGRP	1,110,648	3,227,456	-	4,338,104	14.10%	8.40%	13.03%	3,557,888
2297	City of Rainier	Indep	467,440	414,535	74,526	956,501	18.81%	8.40%	13.03%	990,068
2298	City of Lincoln City	SLGRP	2,298,859	3,837,909	854,079	6,990,847	16.57%	8.40%	13.03%	6,787,331
2299	City of Dunes City	SLGRP	-	30,226	-	30,226	15.83%	8.40%	13.03%	24,374
2300	City of Yachats	SLGRP	143,276	262,156	-	405,432	17.17%	8.40%	13.03%	361,466
2301	City of Moro	SLGRP	-	79,238	-	79,238	15.83%	8.40%	13.03%	63,898
2302	City of Mt. Vernon	SLGRP	69,632	50,274	-	119,906	17.17%	8.40%	13.03%	113,471
2303	City of Woodburn	SLGRP	3,290,948	3,412,906	1,467,788	8,171,642	16.30%	8.40%	13.03%	8,376,766
2304	City of Gladstone	SLGRP	1,660,681	728,272	1,135,149	3,524,102	17.80%	8.40%	13.03%	4,209,738
2305	City of Elkton	SLGRP	40,215	-	-	40,215	12.64%	8.40%	13.03%	31,007
2306	City of Imbler	SLGRP	-	11,930	-	11,930	15.83%	8.40%	13.03%	9,620
2307	City of Yoncalla	SLGRP	86,855	98,803	-	185,658	12.64%	8.40%	13.03%	146,643
2308	City of North Powder	SLGRP	34,605	41,808	-	76,413	12.64%	8.40%	13.03%	60,396
2309	City of Gearhart	Indep	414,661	275,291	57,418	747,371	18.13%	8.40%	13.03%	772,605
2501	Port of The Dalles	SLGRP	136,383	91,013	-	227,396	13.72%	8.40%	13.03%	187,535
2507	Port of Astoria	Indep	219,336	1,492,833	-	1,712,169	11.21%	8.40%	13.03%	1,353,804
2508	Multnomah Drainage	SLGRP	396,540	1,451,051	-	1,847,591	13.45%	8.40%	13.03%	1,495,469



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

Part									OPSRP	OPSRP	
2510 Horself-Impation District SLORP 3.3992 497.218 . 24.881 15.83% 8.40% 13.03% 20.064 2511 Grant Phase Impation District SLORP 29.068.966 34.987.000 3.833.567 68.407.652 15.57% 8.40% 13.03% 26.2664.785 2513 Prot of Porfaund SLORP 29.068.966 34.987.000 3.833.567 68.407.652 15.57% 8.40% 13.03% 26.2664.785 2513 Prot of Code Bay SLORP 29.068.966 34.987.000 3.833.567 68.407.652 15.57% 8.40% 13.03% 13.03% 15.104.241 2514 Class Association SLORP 29.068.966 34.987.000 1.278.065 12.77% 8.40% 13.03% 13.03% 15.104.241 2515 Class Association SLORP 3.197.177 1.080.467 2.833.869 1.474.733 1.579.860 1.579.860 1.579.860 1.579.860 2516 Class Association SLORP 3.197.177 1.080.467 2.477.654 15.86% 8.40% 13.03% 1.100.262 2521 Leigue of Organo Cities Indep 11.4788 1.359.945 1.474.373 11.31% 8.40% 13.03% 1.176.005 2522 Lanc Council of Governments SLORP 3.198.1488 7.593.476 1.1084.914 1.150.5% 8.40% 13.03% 1.176.005 2522 Lanc Council of Governments SLORP 3.108.072 2.009.052 1.474.373 1.131% 8.40% 13.03% 1.176.005 2522 Lanc Council of Governments SLORP 3.108.072 2.009.052 1.474.373 1.131% 8.40% 13.03% 1.176.005 2523 Lanc London State Part of Council of Governments SLORP 2.009.052 1.209	Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
2511 Gritine Pass Ingignion District SI,GRP 33,992 497.718	Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2512 Port of Portland	2510	Horsefly Irrigation District	SLGRP	-		-	24,881	15.83%			
2513 Prior of Coos Bay SLGRP 23,860 1,740,006 . 1,972,066 15,21% 8,40% 13,03% 6,75,730	2511	Grants Pass Irrigation District	SLGRP	33,992	497,218	-	531,210	17.17%	8.40%	13.03%	436,558
2515 Klamath County Fire District Indep 1,697;213 544,830 2,630,680 4,777,723 20.11% 8,40% 13.03% 2,230,680 2519 Home Forward SLGRP 5,517,280 8,897,603 - 14,41,743 14,07% 8,40% 13.03% 2,230,680 2519 Home Forward SLGRP 5,517,280 8,897,603 - 14,41,743 14,07% 8,40% 13.03% 17,503 17,000 12,0	2512		SLGRP	29,696,995	34,967,090	3,833,567	68,497,652	15.57%	8.40%	13.03%	62,546,795
2518 Clackamas County Housing Authority	2513	Port of Coos Bay	SLGRP	231,860	1,740,206	-	1,972,066	15.21%	8.40%	13.03%	1,618,424
2519 Home Forward	2515	Klamath County Fire District 1	Indep	1,697,213	544,830	2,630,680	4,872,723	20.11%	8.40%	13.03%	6,737,503
2521 Longue of Oregon Cilles	2518	Clackamas County Housing Authority	Indep	1,397,167	1,080,487	-	2,477,654	15.86%	8.40%	13.03%	2,223,008
2522 Lane Council of Covernments SLGRP 3,481,438 7,598,476 - 11,084,914 15,05% 8,40% 13,03% 3,326,894 2526 Classkanie PUD SLGRP 801,807 2,980,032 - 3,727,39 14,88% 8,40% 13,03% 1,176,891 2527 Deschutes Valley Wister District Indep 1,000,521 427,217 - 1,427,738 13,64% 8,40% 13,03% 1,176,891 2528 East Fork Impation District Indep 174,598 70,528 - 245,126 22,33% 8,40% 13,03% 24,699 2529 East Fork Impation District Indep 1,000,521 1,000,550 - 2,599,783 16,05% 3,40% 13,03% 24,699 2531 Origon School Boards Association SLGRP 1,292,233 1,609,550 - 2,899,783 16,05% 8,40% 13,03% 2,581,144 2533 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,581,144 2533 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,581,144 2533 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,581,144 2534 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,581,144 2535 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,581,144 2536 Overly Impation District Indep 542,168 755,222 - 1,297,360 16,15% 8,40% 13,03% 2,51,758 2536 Valley View Cernotery Indep 8,133 38,069 - 46,202 2,278% 8,40% 13,03% 25,175,38 2549 Overly Impation District SLGRP - 166,137 182,340 - 348,477 12,64% 8,40% 13,03% 25,175,38 2541 Overly Impation District SLGRP 1,075,045 5,386,891 - 6,471,96 14,43% 8,40% 13,03% 5,288,339 2544 National County View Control District Indep 1,075,045 5,386,891 - - - 0,00% 0,00	2519	Home Forward	SLGRP	5,517,280	8,897,503	-	14,414,783	14.07%	8.40%	13.03%	11,910,262
2526 Clastisamie PUD	2521	League of Oregon Cities	Indep	114,428	1,359,945	-	1,474,373	11.31%	8.40%	13.03%	1,175,605
Deschulses Valley Water District Indep	2522	Lane Council of Governments	SLGRP	3,491,438	7,593,476	-	11,084,914	15.05%	8.40%	13.03%	9,328,694
Scale Columbia Nover Fire & Reacue SLGRP 2,388,610 - 2,104,558 4,473,168 20,43% 8,40% 13,03% 6,324,788 2253 Res Flork Irrigation District Indep 17,4598 70,528 - 245,126 22,33% 8,40% 13,03% 294,699 20,000	2526	Clatskanie PUD	SLGRP	801,807	2,960,932	-	3,762,739	14.88%	8.40%	13.03%	3,115,480
2529 East Fork Impalation District Indep 174,598 70,528 - 24,126 22,33% 8.40% 13,03% 294,699 2531 Oregon School Boards Association SLGRP 1,290,233 1,690,550 - 2,899,783 16,05% 8.40% 13,03% 2,551,144 12,253 2,551,144 1,251,145 1,25	2527	Deschutes Valley Water District	Indep	1,000,521	427,217	-	1,427,738	13.64%	8.40%	13.03%	1,176,981
Section Page Page	2528	Columbia River Fire & Rescue	SLGRP	2,368,610	-	2,104,558	4,473,168	20.43%	8.40%	13.03%	6,324,788
2531 Orgon School Boards Association SLGRP 1.290.233 1.609.500 - 2.899.783 16.05% 8.40% 13.03% 2.161.144 2535 Althena Cemetary Maintenance District Indep - - - - 0.00% 0.00% 0.00% 2536 Althena Cemetary Maintenance District Indep 8, 133 38.099 - 46.202 22.78% 8.40% 13.03% 4.200 2536 Clackamas Vector Control SLGRP - 312.195 - 312.195 15.83% 8.40% 13.03% 225.1754 2540 West Extension Irringiation District SLGRP - 182.340 - 348.477 12.64% 8.40% 13.03% 225.1754 2541 Jackson County Vector Control District SLGRP - 189.372 - 189.372 15.83% 8.40% 13.03% 152.709 2542 Standbow Water District SLGRP 2.55,159 308.047 - 563.206 17.17% 8.40% 13.03% 152.709 2543 Called County Vector Control District SLGRP - 189.372 - 189.372 15.83% 8.40% 13.03% 152.709 2544 Council Governments SLGRP - 1.075,045 5.396,891 - 6.471,396 14.43% 8.40% 13.03% 515.655 2545 Council Governments SLGRP - 17.075,045 5.396,891 -	2529	East Fork Irrigation District	Indep	174,598	70,528	-	245,126	22.33%	8.40%	13.03%	294,699
2533	2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
Athena Cemetary Maintenance District 1 Indep	2531	Oregon School Boards Association	SLGRP	1,290,233	1,609,550	-	2,899,783	16.05%	8.40%	13.03%	2,561,144
2536 Valley View Cemetery Indep	2533	Owyhee Irrigation District	Indep	542,158	755,222	-	1,297,380	16.31%	8.40%	13.03%	1,148,410
2538 Clackamas Vector Control SLGRP - 312,195 - 312,195 1,83% 8.40% 13,03% 275,174	2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2540 West Extension Irrigation District SLGRP 166,137 182,340 - 348,477 12,64% 8.40% 13,03% 275,138	2536	Valley View Cemetery	Indep	8,133	38,069	-	46,202	22.78%	8.40%	13.03%	42,000
2541 Jackson County Vector Control District SLGRP - 189,372 - 189,372 15,83% 8,40% 13,03% 15,2709	2538	Clackamas Vector Control	SLGRP	-	312,195	-	312,195	15.83%	8.40%	13.03%	251,754
Second S	2540	West Extension Irrigation District	SLGRP	166,137	182,340	-	348,477	12.64%	8.40%	13.03%	275,138
2545 Council of Governments	2541	Jackson County Vector Control District	SLGRP	-	189,372	-	189,372	15.83%	8.40%	13.03%	152,709
2547 Metzger Water District	2542	Rainbow Water District	SLGRP	255,159	308,047	-	563,206	17.17%	8.40%	13.03%	515,655
2549 Rogue River Fire District SLGRP 721,026 - 251,450 972,476 19,85% 8,40% 13,03% 1,276,051	2545	Council of Governments	SLGRP	1,075,045	5,396,891	-	6,471,936	14.43%	8.40%	13.03%	5,298,339
2550 Nyssa Road Assessment District 2 Indep 146,404 88,837 - 235,241 19,25% 8,40% 13,03% 243,553 2551 Sandy Fire Department SLGRP 892,763 49,469 267,941 1,210,173 20,47% 8,40% 13,03% 1,584,084 2552 Winston-Dillard Fire District SLGRP 395,891 53,723 401,571 851,184 20,63% 8,40% 13,03% 1,584,084 2553 Tangent Rural Fire Protection District SLGRP 367 145 152,151 152,663 22,34% 8,40% 13,03% 244,467 2555 Monroe Fire Department SLGRP 71,791 24,198 - 95,989 20,05% 8,40% 13,03% 171,319 2555 Jackson County Fire District SLGRP 71,791 24,198 - 95,989 20,05% 8,40% 13,03% 171,319 2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22,26% 8	2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2551 Sándy Fire Department SLGRP 892,763 49,469 267,941 1,210,173 20,47% 8,40% 13,03% 1,584,084 2552 Winston-Dillard Fire District SLGRP 367 145 152,151 185,184 20,63% 8,40% 13,03% 24,467 2555 Angent Rural Fire Protection District SLGRP 367 145 152,151 152,663 22,34% 8,40% 13,03% 244,467 2555 Monroe Fire Department SLGRP 71,791 24,198 - 95,989 20,05% 8,40% 13,03% 107,317 2556 Jackson County Fire District Indep 1,050,043 14,995 1,459,513 2,524,540 21,36% 8,40% 13,03% 2,719,394 2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22,26% 8,40% 13,03% 4,390,175 2551 Jefferson Rural Fire Protection District SLGRP 42,664 - - 42,664 20,01%	2549	Rogue River Fire District	SLGRP	721,026	-	251,450	972,476	19.85%	8.40%	13.03%	1,276,051
2552 Winston-Dillard Fire District SLGRP 395,891 53,723 401,571 851,184 20,63% 8,40% 13,03% 1,185,116 2553 Tangent Rural Fire Protection District SLGRP 367 145 152,151 152,663 22,34% 8,40% 13,03% 244,467 2555 Montroe Fire Department SLGRP 71,791 24,198 - 95,989 20,05% 8,40% 13,03% 21,317 2556 Jackson County Fire District 5 Indep 1,050,043 14,985 1,459,513 2,524,540 21,36% 8,40% 13,03% 3,719,394 2557 Estacada Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20,01% 8,40% 13,03% 2,914,112 2557 Keizer Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20,01% 8,40% 13,03% 4,930,175 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214	2550	Nyssa Road Assessment District 2	Indep	146,404	88,837	-	235,241	19.25%	8.40%	13.03%	243,553
2553 Tangent Rural Fire Protection District SLGRP 367 145 152,151 152,663 22.34% 8.40% 13.03% 244,467 2555 Monroe Fire Department SLGRP 71,791 24,198 - 95,999 20.05% 8.40% 13.03% 37,1373 2556 Jackson County Fire District 5 Indep 1,050,043 14,985 1,459,513 2,524,540 21.36% 8.40% 13.03% 37,19,394 2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22.26% 8.40% 13.03% 2,014,112 2559 Keizer Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20.01% 8.40% 13.03% 4390,715 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 439,076 2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937	2551	Sandy Fire Department	SLGRP	892,763	49,469	267,941	1,210,173	20.47%	8.40%	13.03%	1,584,084
2555 Monor Fire Department SLGRP 71,791 24,198 - 95,989 20.05% 8.40% 13.03% 107,317 2556 Jackson County Fire District 5 Indep 1,050,043 14,985 1,459,513 2,524,540 21.36% 8.40% 13.03% 3,719,394 2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22.26% 8.40% 13.03% 2,014,112 2559 Keizer Fire Department SLGRP 770,037 6,755 2,187,475 2,914,266 20.01% 8.40% 13.03% 4,390,175 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 439,736 2562 Wy East Fire District SLGRP 42,664 - - 42,664 20.05% 8.40% 13.03% 150,1936 2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937 14.41% <td>2552</td> <td>Winston-Dillard Fire District</td> <td>SLGRP</td> <td>395,891</td> <td>53,723</td> <td>401,571</td> <td>851,184</td> <td>20.63%</td> <td>8.40%</td> <td>13.03%</td> <td>1,185,116</td>	2552	Winston-Dillard Fire District	SLGRP	395,891	53,723	401,571	851,184	20.63%	8.40%	13.03%	1,185,116
2556 Jackson County Fire District 5 Indep 1,050,043 14,985 1,459,513 2,524,540 21.36% 8.40% 13.03% 3,719,394 2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22.26% 8.40% 13.03% 2,014,112 2559 Keizer Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20.01% 8.40% 13.03% 4,390,736 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 439,736 2562 Wy East Fire District SLGRP 42,664 - - 42,664 20.05% 8.40% 13.03% 52,180 2563 Central Oregon Irrigation District SLGRP 82,511 178,126 180,569 41,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - 56,799	2553	Tangent Rural Fire Protection District	SLGRP	367	145	152,151	152,663	22.34%	8.40%	13.03%	244,467
2557 Estacada Fire Department SLGRP 257,568 179,432 948,204 1,385,203 22.26% 8.40% 13.03% 2,014,112 2559 Keizer Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20.01% 8.40% 13.03% 4,390,175 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 43,9736 2562 WyEast Fire District SLGRP 42,664 - - 42,664 - 42,664 - 42,664 - 42,664 - 42,664 - 1,806,937 14.41% 8.40% 13.03% 52,180 2563 Central Oregon Irrigation District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 77,125 <td>2555</td> <td>Monroe Fire Department</td> <td>SLGRP</td> <td>71,791</td> <td>24,198</td> <td>-</td> <td>95,989</td> <td>20.05%</td> <td>8.40%</td> <td>13.03%</td> <td>107,317</td>	2555	Monroe Fire Department	SLGRP	71,791	24,198	-	95,989	20.05%	8.40%	13.03%	107,317
2559 Keizer Fire Department SLGRP 720,037 6,755 2,187,475 2,914,266 20.01% 8.40% 13.03% 4,390,175 2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 439,736 2562 WyEast Fire District SLGRP 42,664 - - 42,664 20.05% 8.40% 13.03% 1,501,936 2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937 14.41% 8.40% 13.03% 1,501,936 2564 Illinois Valley Fire District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - - 56,799 22.26% 8.40% 13.03% 77,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354	2556	Jackson County Fire District 5	Indep	1,050,043	14,985	1,459,513	2,524,540	21.36%	8.40%	13.03%	3,719,394
2561 Jefferson Rural Fire Protection District SLGRP 164,637 106,318 102,259 373,214 18.93% 8.40% 13.03% 439,736 2562 WyEast Fire District SLGRP 42,664 - - 42,664 20.05% 8.40% 13.03% 52,180 2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937 14.41% 8.40% 13.03% 1,501,936 2564 Illinois Valley Fire District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - - 56,799 22.26% 8.40% 13.03% 77,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 1,519,128 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 -<	2557	Estacada Fire Department	SLGRP	257,568	179,432	948,204	1,385,203	22.26%	8.40%	13.03%	2,014,112
2562 Wy East Fire District SLGRP 42,664 - - 42,664 20.05% 8.40% 13.03% 52,180 2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937 14.41% 8.40% 13.03% 1,501,936 2564 Illinois Valley Fire District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - 56,799 22.26% 8.40% 13.03% 577,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 1,619,128 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073	2559	Keizer Fire Department	SLGRP	720,037	6,755	2,187,475	2,914,266	20.01%	8.40%	13.03%	4,390,175
2563 Central Oregon Irrigation District SLGRP 617,303 1,189,634 - 1,806,937 14.41% 8.40% 13.03% 1,501,936 2564 Illinois Valley Fire District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - 56,799 22.26% 8.40% 13.03% 77,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 3,521,665 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507<	2561	Jefferson Rural Fire Protection District	SLGRP	164,637	106,318	102,259	373,214	18.93%	8.40%	13.03%	439,736
2564 Illinois Valley Fire District SLGRP 82,511 178,126 180,569 441,206 20.05% 8.40% 13.03% 533,952 2567 Charleston Rural Fire Protection District SLGRP 56,799 - - 56,799 22.26% 8.40% 13.03% 77,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 1,619,128 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593	2562	Wy'East Fire District	SLGRP	42,664	-	-	42,664	20.05%	8.40%	13.03%	52,180
2567 Charleston Rural Fire Protection District SLGRP 56,799 - - 56,799 22.26% 8.40% 13.03% 77,125 2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 1,619,128 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 260,373 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83%	2563	Central Oregon Irrigation District	SLGRP	617,303	1,189,634	-	1,806,937	14.41%	8.40%	13.03%	1,501,936
2568 Molalla Rural Fire Protection District 73 SLGRP 643,435 25,523 496,354 1,165,312 20.46% 8.40% 13.03% 1,619,128 2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 194,821 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828	2564	Illinois Valley Fire District	SLGRP	82,511	178,126	180,569	441,206	20.05%	8.40%	13.03%	533,952
2569 Central Oregon Intergovernmental Council SLGRP 1,600,981 2,686,194 - 4,287,175 13.88% 8.40% 13.03% 3,521,665 2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 39,821 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2567	Charleston Rural Fire Protection District	SLGRP	56,799	-	-	56,799	22.26%	8.40%	13.03%	77,125
2570 Port of St Helens Indep 126,274 662,799 - 789,073 11.30% 8.40% 13.03% 621,521 2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 194,821 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2568	Molalla Rural Fire Protection District 73	SLGRP	643,435	25,523	496,354	1,165,312	20.46%	8.40%	13.03%	1,619,128
2571 Crystal Springs Water District SLGRP 125,169 306,338 - 431,507 12.64% 8.40% 13.03% 343,542 2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 194,821 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2569	Central Oregon Intergovernmental Council	SLGRP	1,600,981	2,686,194	-	4,287,175	13.88%	8.40%	13.03%	3,521,665
2572 Local Government Personnel Institute SLGRP - 241,593 - 241,593 15.83% 8.40% 13.03% 194,821 2573 Goshen Fire District SLGRP - - 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2570	Port of St Helens	Indep	126,274	662,799	-	789,073	11.30%	8.40%	13.03%	621,521
2573 Goshen Fire District SLGRP 162,460 162,460 15.83% 8.40% 13.03% 260,373 2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2571	Crystal Springs Water District	SLGRP	125,169	306,338	-	431,507	12.64%	8.40%	13.03%	343,542
2575 Jefferson County Rural Fire Protection District 1 Indep 70,389 37,767 361,672 469,828 15.78% 8.40% 13.03% 677,858	2572	Local Government Personnel Institute	SLGRP	-	241,593	-	241,593	15.83%	8.40%	13.03%	194,821
	2573	Goshen Fire District	SLGRP	-	-	162,460	162,460	15.83%	8.40%	13.03%	260,373
2576 Depoe Bay Rural Fire Protection District SLGRP 91,667 52,732 764,451 908,850 22.26% 8.40% 13.03% 1,392,172	2575	Jefferson County Rural Fire Protection District 1	Indep	70,389	37,767	361,672	469,828	15.78%	8.40%	13.03%	677,858
	2576	Depoe Bay Rural Fire Protection District	SLGRP	91,667	52,732	764,451	908,850	22.26%	8.40%	13.03%	1,392,172



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2579	La Pine Rural Fire Protection District	SLGRP	1,060,384	47,879	1,103,694	2,211,957	20.20%	8.40%	13.03%	3,114,094
2580	Marion County Fire District 1	SLGRP	2,445,230	54,877	1,696,910	4,197,017	20.45%	8.40%	13.03%	5,814,176
2581	Port of Umatilla	Indep	157,607	-	-	157,607	25.17%	8.40%	13.03%	241,985
2582	Talent Irrigation District	SLGRP	510,130	156,218	-	666,348	16.31%	8.40%	13.03%	633,508
2585	Rogue River Valley Irrigation District	SLGRP	129,322	195,311	-	324,633	12.64%	8.40%	13.03%	257,212
2587	Tualatin Valley Irrigation District	SLGRP	54,879	270,393	-	325,272	12.64%	8.40%	13.03%	260,359
2588	Clatskanie Rural Fire Protection District	SLGRP	324,788	-	673,146	997,934	21.41%	8.40%	13.03%	1,503,021
2589	West Slope Water District	SLGRP	206,609	317,014	-	523,623	17.17%	8.40%	13.03%	472,036
2590	Redmond Fire & Rescue	SLGRP	2,909,004	382,759	1,345,563	4,637,326	20.60%	8.40%	13.03%	6,120,632
2592	Medford Irrigation District	SLGRP	85,055	237,852	-	322,907	15.11%	8.40%	13.03%	270,200
2594	Metro	SLGRP	24,726,022	40,455,962	-	65,181,984	14.44%	8.40%	13.03%	54,403,357
2595	Canby Fire District	SLGRP	980,078	22,962	1,166,444	2,169,485	20.12%	8.40%	13.03%	3,090,835
2596	Bend Parks & Recreation	Indep	2,573,415	5,559,172	-	8,132,587	13.41%	8.40%	13.03%	6,587,995
2597	Mapleton Water District	Indep	58,467	19,845	-	78,312	17.05%	8.40%	13.03%	76,812
2598	Marion County Housing Authority	SLGRP	142,570	483,654	-	626,224	12.64%	8.40%	13.03%	499,946
2599	South Suburban Sanitary District	SLGRP	203,241	520,175	-	723,416	15.86%	8.40%	13.03%	616,096
2600	Winston-Dillard Water District	SLGRP	223,494	232,736	-	456,230	14.37%	8.40%	13.03%	383,586
2601	Baker Valley Irrigation District	SLGRP	71,435	-	-	71,435	17.17%	8.40%	13.03%	74,819
2602	Aumsville Rural Fire Protection District	SLGRP	50,901	-	100,004	150,905	12.64%	8.40%	13.03%	199,522
2603	Corbett Water District	SLGRP	53,482	226,405	-	279,887	12.64%	8.40%	13.03%	223,810
2604	Netarts-Oceanside Sanitary District	SLGRP	163,345	184,443	-	347,788	12.64%	8.40%	13.03%	274,680
2605	Scio Fire District	SLGRP	38,189	-	-	38,189	17.17%	8.40%	13.03%	39,998
2606	West Valley Housing Authority	SLGRP	384,670	389,917	-	774,587	13.41%	8.40%	13.03%	629,093
2607	Hoodland Fire District 74	SLGRP	407,493	27,915	745,437	1,180,845	20.38%	8.40%	13.03%	1,723,803
2608	Gaston Rural Fire Protection District	Indep	-	-	179,343	179,343	16.92%	8.40%	13.03%	287,431
2610	Turner Fire District	Indep	96,422	17,212	395,210	508,845	24.97%	8.40%	13.03%	794,147
2612	Community Services Consortium	SLGRP	1,336,258	2,591,567	-	3,927,825	14.13%	8.40%	13.03%	3,241,601
2613	Polk Soil & Water Conservation District	Indep	69,209	164,803	-	234,012	15.97%	8.40%	13.03%	200,319
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	12,888,461	16,850,792	-	29,739,253	15.07%	8.40%	13.03%	25,436,454
2618	Estacada Cemetery District	Indep	7,766	7,634	-	15,400	21.92%	8.40%	13.03%	16,540
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	202,895	-	367,259	570,154	22.26%	8.40%	13.03%	864,105
2623	Evans Valley Fire District 6	Indep	61,797	-	45,314	107,111	21.28%	8.40%	13.03%	152,841
2624	Klamath Vector Control	SLGRP	-	78,547	-	78,547	15.83%	8.40%	13.03%	63,341
2625	Port of Newport	SLGRP	137,156	419,927	-	557,083	16.19%	8.40%	13.03%	474,083
2626	Tillamook Peoples Utility District	SLGRP	3,628,962	4,324,125	-	7,953,087	15.05%	8.40%	13.03%	6,818,543
2628	McKenzie Fire And Rescue	SLGRP	173,762	150,474	234,445	558,681	20.05%	8.40%	13.03%	709,605
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	67,129	43,041	193,955	304,125	17.29%	8.40%	13.03%	416,358
2631	Arch Cape Water-Sanitary District	SLGRP	72,765	51,001	-	123,766	12.64%	8.40%	13.03%	97,232
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	102,612	391,029	-	493,641	14.16%	8.40%	13.03%	403,958
2637	Northeast Oregon Housing Authority	Indep	222,818	591,765	-	814,583	18.21%	8.40%	13.03%	724,707



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2638	North Douglas County Fire and EMS	SLGRP	121,334	11,102	153,071	285,507	20.05%	8.40%	13.03%	402,676
2641	Suburban East Salem Water District	SLGRP	199,508	62,034	-	261,542	16.11%	8.40%	13.03%	246,083
2642	Dexter Rural Fire Protection District	SLGRP	-	-	47,087	47,087	15.83%	8.40%	13.03%	75,466
2643	Sweet Home Cemetery	Indep	41,976	95,727	-	137,703	17.11%	8.40%	13.03%	121,005
2644	Lakeside Water District	Indep	97,174	98,784	-	195,958	11.85%	8.40%	13.03%	149,902
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	-	53,647	-	53,647	16.92%	8.40%	13.03%	43,261
2646	Keno Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	7,717	404,777	412,494	15.83%	8.40%	13.03%	654,955
2648	Black Butte Ranch Rural Fire Protection District	Indep	240,173	63,517	413,145	716,835	21.94%	8.40%	13.03%	1,034,796
2649	Colton Fire Department	SLGRP	30,504	13,133	155	43,792	22.26%	8.40%	13.03%	52,259
2650	Pleasant Hill Fire Department	SLGRP	-	-	65,103	65,103	15.83%	8.40%	13.03%	104,340
2651	Imbler Rural Fire Protection District	SLGRP	10,556	10,674	-	21,230	22.26%	8.40%	13.03%	22,941
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2653	Umatilla Fire Department	SLGRP	-	-	107,549	107,549	15.83%	8.40%	13.03%	172,368
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	3,415,138	9,247,198	-	12,662,336	14.19%	8.40%	13.03%	10,413,050
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	366,261	-	59,851	426,112	20.04%	8.40%	13.03%	543,655
2660	Tualatin Valley Fire & Rescue	SLGRP	31,245,702	5,171,457	25,213,603	61,630,762	20.41%	8.40%	13.03%	83,481,064
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	119,442	541,093	-	660,535	17.17%	8.40%	13.03%	561,437
2664	Applegate Valley Rural Fire Protection District 9	Indep	381,781	32,928	261,858	676,567	18.28%	8.40%	13.03%	871,947
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	476,814	406,306	-	883,120	14.58%	8.40%	13.03%	751,714
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	566,264	623,848	-	1,190,112	13.47%	8.40%	13.03%	968,353
2672	Rockwood Water PUD	Indep	515,735	831,502	-	1,347,237	14.23%	8.40%	13.03%	1,118,197
2673	Port Orford Library	SLGRP	36,272	8,582	-	44,854	12.64%	8.40%	13.03%	34,888
2674	Nestucca Rural Fire District	SLGRP	63,044	300	206,935	270,279	20.06%	8.40%	13.03%	409,038
2675	Salmon Harbor-Douglas County	Indep	185,709	279,133	-	464,842	11.39%	8.40%	13.03%	354,121
2676	Woodburn Fire District	SLGRP	893,729	63,009	487,905	1,444,642	20.58%	8.40%	13.03%	1,954,740
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	228,995	971,316	-	1,200,311	11.13%	8.40%	13.03%	938,741
2679	Columbia River Public Utility District	Indep	1,918,403	2,460,687	-	4,379,090	12.59%	8.40%	13.03%	3,457,612
2681	Cloverdale Rural Fire Protection District	SLGRP	89,991	-	57,120	147,111	22.26%	8.40%	13.03%	213,740
2684	Parkdale Fire District	SLGRP	82,572	-	45,276	127,848	20.05%	8.40%	13.03%	173,553
2685	Oregon Community College Association	Indep	218,351	334,344	-	552,695	12.40%	8.40%	13.03%	434,776
2686	Weston Cemetery	SLGRP	75.004	25,048	-	25,048	15.83%	8.40%	13.03%	20,199
2687	Columbia Drainage Vector Control District	SLGRP	75,821	78,373	-	154,194	12.64%	8.40%	13.03%	121,661
2688	Polk County Fire District 1	Indep	641,954	35,301	531,706	1,208,962	19.52%	8.40%	13.03%	1,645,015
2689	Redmond Area Park & Recreation District	Indep	223,704	473,288	-	696,992	13.40%	8.40%	13.03%	564,515



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2692	Siuslaw Public Library	SLGRP	203,846	190,234	-	394,080	13.43%	8.40%	13.03%	320,402
2693	City-County Insurance Services	Indep	2,477,194	4,120,422	-	6,597,616	12.85%	8.40%	13.03%	5,264,457
2694	Philomath Fire Department	SLGRP	77,775	48,234	347,300	473,308	20.05%	8.40%	13.03%	690,632
2695	Washington County Consolidated Communications Agency	SLGRP	2,725,388	3,967,284	-	6,692,672	14.33%	8.40%	13.03%	5,581,561
2696	Stayton Fire District	SLGRP	338,933	-	117,923	456,856	19.15%	8.40%	13.03%	584,919
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	18,813	-	116,682	135,495	14.71%	8.40%	13.03%	203,887
2699	Chetco Library Board	SLGRP	138,278	85,339	-	223,617	17.17%	8.40%	13.03%	213,646
2700	Lowell Rural Fire Protection District	SLGRP	-	-	144,444	144,444	15.83%	8.40%	13.03%	231,499
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	544,148	56,554	649,651	1,250,353	21.21%	8.40%	13.03%	1,790,818
2702	Banks Fire District 13	Indep	96,286	63,573	147,496	307,354	21.53%	8.40%	13.03%	414,110
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2705	Lebanon Fire District	SLGRP	1,526,827	226,411	1,454,771	3,208,009	21.63%	8.40%	13.03%	4,528,666
2707	Clatskanie Library	SLGRP	73,624	23,864	-	97,488	15.82%	8.40%	13.03%	90,293
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	-	86,019	-	86,019	15.83%	8.40%	13.03%	69,366
2710	Klamath County Emergency Communications District	SLGRP	166,345	449,268	-	615,613	14.21%	8.40%	13.03%	506,479
2712	Jefferson County EMS	SLGRP	91,610	449,552	12,246	553,408	12.64%	8.40%	13.03%	452,780
2713	Port of Tillamook Bay	SLGRP	100,732	671,350	-	772,082	12.64%	8.40%	13.03%	619,045
2714	Winchester Bay Sanitary District	Indep	103,576	48,383	-	151,959	16.00%	8.40%	13.03%	140,106
2715	Jackson County Fire District 3	SLGRP	3,466,008	436,875	2,908,846	6,811,729	20.65%	8.40%	13.03%	9,380,231
2716	Neskowin Water District	SLGRP	-	200,090	-	200,090	15.83%	8.40%	13.03%	161,353
2717	Ice Fountain Water District	Indep	131,257	237,217	-	368,474	14.73%	8.40%	13.03%	309,230
2718	Curry Library	SLGRP	32,504	122,695	-	155,199	12.64%	8.40%	13.03%	124,003
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	124,419	370,792	-	495,211	12.64%	8.40%	13.03%	394,939
2722	Tillamook 9-1-1	Indep	287,945	354,181	-	642,126	13.90%	8.40%	13.03%	529,760
2723	Oregon Coastal Zone Management Association	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2724	Nehalem Bay Wastewater Agency	Indep	180,212	268,023	-	448,235	16.59%	8.40%	13.03%	398,507
2725	West Valley Fire District	Indep	27,143	25,662	536,497	589,302	20.16%	8.40%	13.03%	913,912
2726	Yamhill Communications Agency	SLGRP	335,764	606,705	-	942,469	14.00%	8.40%	13.03%	775,989
2728	Baker County Library District	SLGRP	189,365	344,627	-	533,992	16.06%	8.40%	13.03%	463,421
2729	Douglas County Fire District 2	Indep	2,467,792	208,429	1,932,909	4,609,129	20.75%	8.40%	13.03%	6,389,538
2731	Canby Utility Board	SLGRP	623,267	1,094,879	-	1,718,146	15.24%	8.40%	13.03%	1,462,325
2732	Umatilla County Special Library District	SLGRP	45,604	29,507	-	75,111	17.17%	8.40%	13.03%	71,559
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	222,460	290,998	-	513,458	14.57%	8.40%	13.03%	432,377
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	1,045,137	145,051	787,020	1,977,208	20.47%	8.40%	13.03%	2,683,349
2740	Neskowin Regional Sanitary Authority	Indep	58,808	121,117	-	179,925	14.26%	8.40%	13.03%	148,824
2741	Port of Garibaldi	SLGRP	113,127	340,173	-	453,300	14.74%	8.40%	13.03%	376,032
2742	Amity Fire District	SLGRP	93,409	7,307	-	100,716	21.85%	8.40%	13.03%	130,393
2743	Douglas Soil & Water Conservation District	Indep	57,454	86,489	-	143,943	20.67%	8.40%	13.03%	142,187



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP General Service	OPSRP	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2745	Clackamas County Fire District	SLGRP	12,634,619	2,028,620	15,237,114	29,900,353	20.50%	8.40%	13.03%	41,855,841
2746	Marion-Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	879,430	1,306,380	-	2,185,810	13.15%	8.40%	13.03%	1,758,900
2749	Black Butte Ranch Police	SLGRP	277,277	61,047	92,945	431,268	20.05%	8.40%	13.03%	537,313
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	47,160	41,075	77,546	165,781	20.05%	8.40%	13.03%	215,084
2753	Linn-Benton Housing Authority	SLGRP	638,871	400,652	-	1,039,523	13.67%	8.40%	13.03%	855,821
2754	Western Lane Ambulance District	SLGRP	743,271	725,504	40,365	1,509,139	13.97%	8.40%	13.03%	1,283,131
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	567,092	-	463,274	1,030,366	20.05%	8.40%	13.03%	1,436,067
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	110,011	110,011	15.83%	8.40%	13.03%	176,313
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	120,281	-	78,849	199,130	19.65%	8.40%	13.03%	270,546
2761	Clackamas River Water	SLGRP	1,554,942	1,455,544	-	3,010,486	13.67%	8.40%	13.03%	2,470,370
2763	Junction City Fire Department	SLGRP	98,084	-	259,063	357,147	17.30%	8.40%	13.03%	518,706
2765	Green Sanitary	SLGRP	284,578	-	-	284,578	14.84%	8.40%	13.03%	257,611
2766	Southwest Lincoln County Water District	SLGRP	179,504	96,950	-	276,454	13.86%	8.40%	13.03%	229,944
2767	Springfield Utility Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	· -
2768	Lake County Library District	SLGRP	40,956	81,907	-	122,863	16.11%	8.40%	13.03%	106,298
2771	Harbor Water PUD	Indep	238,318	140,625	-	378,943	19.39%	8.40%	13.03%	395,280
2772	Umatilla County Soil & Water District	SLGRP	-	60,417	-	60,417	15.83%	8.40%	13.03%	48,720
2773	Housing Authority of Jackson County	SLGRP	1,135,949	1,632,008	30,523	2,798,480	13.27%	8.40%	13.03%	2,284,487
2774	Oregon Trail Library District	SLGRP	3,705	171,815	-	175,520	12.63%	8.40%	13.03%	141,406
2776	Rainier Cemetery District	SLGRP	-	51,021	-	51,021	15.83%	8.40%	13.03%	41,143
2777	City of Newberg	SLGRP	2,850,421	956,599	1,135,169	4,942,188	18.23%	8.40%	13.03%	5,760,478
2778	Mulino Water District 23	SLGRP	67,345	-	-	67,345	12.64%	8.40%	13.03%	51,926
2779	Brownsville Rural Fire Protection District	Indep	109,107	-	-	109,107	20.12%	8.40%	13.03%	133,909
2780	Nehalem Bay Health District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2781	North Bend Coos-Curry Housing Authority	SLGRP	-	424,588	-	424,588	15.83%	8.40%	13.03%	342,387
2782	Millington Rural Fire Protection District	Indep	64,639	-	-	64,639	23.66%	8.40%	13.03%	93,291
2783	Tillamook Fire District	Indep	233,517	-	66,285	299,802	21.24%	8.40%	13.03%	408,789
2784	Eisenschmidt Pool	SLGRP	128,650	85,800	-	214,450	12.64%	8.40%	13.03%	168,383
2785	Fern Ridge Community Library	Indep	25,251	179,946	-	205,197	20.02%	8.40%	13.03%	175,945
2786	Seal Rock Rural Fire Protection District	SLGRP	-	-	64,200	64,200	15.83%	8.40%	13.03%	102,893
2788	Port of Hood River	Indep	537,434	652,537	-	1,189,971	13.45%	8.40%	13.03%	967,144
2789	Farmers Irrigation District	SLGRP	194,504	328,863	-	523,367	15.79%	8.40%	13.03%	452,539
2790	Silver Falls Library District	SLGRP	151,405	221,551	-	372,956	15.19%	8.40%	13.03%	318,949
2792	North Wasco County Parks And Recreation District	SLGRP	97,760	155,135	-	252,895	17.17%	8.40%	13.03%	227,491
2793	North Lincoln Fire & Rescue District 1	SLGRP	298,979	120,309	379,649	798,937	20.05%	8.40%	13.03%	1,071,144
2794	Siuslaw Rural Fire Protection District 1	SLGRP	50,187	81,415	751,369	882,971	22.20%	8.40%	13.03%	1,337,828
2796	West Side Rural Fire Protection District	Indep	-	4,461	47,649	52,110	16.92%	8.40%	13.03%	79,963
2797	Vernonia Fire	Indep	23,320	-	122,659	145,979	11.38%	8.40%	13.03%	212,773
2798	Fairview Water District	SLGRP	-	57,090	-	57,090	15.83%	8.40%	13.03%	46,037
2799	Sublimity Fire District	SLGRP	35,451	-	81,446	116,897	12.64%	8.40%	13.03%	157,867
2801	Coburg Rural Fire Protection District	SLGRP	140,935	-	6,228	147,163	20.01%	8.40%	13.03%	182,009
2802	Rural Road Assessment District 3	SLGRP	53,400	174,969	-	228,369	12.64%	8.40%	13.03%	182,268
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2804	Aurora Rural Fire Protection District	SLGRP	72,260	- 1	126,219	198,479	20.05%	8.40%	13.03%	290,668
2806	Multnomah County Rural Fire Protection District 14	SLGRP	-	-	· -	-	0.00%	0.00%	0.00%	· -
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	27,339	-	27,339	16.92%	8.40%	13.03%	22,046
2810	Sutherlin Water Control District	SLGRP	-	72,322	-	72,322	15.83%	8.40%	13.03%	58,320
2811	Mid-Columbia Center For Living	SLGRP	1,125,209	4,962,646	-	6,087,855	13.97%	8.40%	13.03%	4,960,747
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2816	Odell Sanitary District	SLGRP	51,660	207,893	-	259,553	12.64%	8.40%	13.03%	207,477
2817	Wickiup Water District	SLGRP	-	101,188	-	101,188	15.83%	8.40%	13.03%	81,598
2818	Netarts Water District	SLGRP	113,828	-	-	113,828	12.64%	8.40%	13.03%	87,766
2819	Harrisburg Fire and Rescue	SLGRP	13,521	-	142,351	155,872	20.05%	8.40%	13.03%	244,682
2820	Central Oregon Coast Fire & Rescue District	SLGRP	-	-	114,122	114,122	15.83%	8.40%	13.03%	182,903
2821	Tillamook County Soil And Water Conservation District	Indep	164,701	23,191	-	187,892	13.70%	8.40%	13.03%	156,341
2822	Deschutes County Rural Fire Protection District 2	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2823	Lyons Fire District	SLGRP	-	13,381	-	13,381	15.83%	8.40%	13.03%	10,791
2824	Glide Fire Department	SLGRP	14,518	39,134	39,060	92,712	22.26%	8.40%	13.03%	113,872
2825	Northern Oregon Corrections	SLGRP	881,871	904,272	1,263,227	3,049,370	16.22%	8.40%	13.03%	3,626,307
2826	Wasco County Soil-Water Conservation District	SLGRP	231,492	107,349	-	338,841	12.64%	8.40%	13.03%	265,056
2828	Deschutes Public Library District	Indep	2,067,629	2,354,732	28,586	4,450,947	13.44%	8.40%	13.03%	3,639,795
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	71,847	-	60,941	132,788	20.05%	8.40%	13.03%	185,543
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	103,032	46,665	392,594	542,292	21.16%	8.40%	13.03%	799,827
2834	Crescent Rural Fire Protection District	SLGRP	-	33,765	91,267	125,032	15.83%	8.40%	13.03%	173,501
2835	North Clackamas County Water Commission	Indep	182,866	80,157	-	263,023	15.22%	8.40%	13.03%	234,415
2837	NORCOM	SLGRP	428,478	948,219	-	1,376,697	14.39%	8.40%	13.03%	1,140,758
2838	High Desert Parks & Recreation District	SLGRP	-	28,873	-	28,873	15.83%	8.40%	13.03%	23,283
2839	North Morrow Vector Control District	SLGRP	132,847	-	-	132,847	12.64%	8.40%	13.03%	102,430
2840	Cannon Beach Rural Fire Protection District	SLGRP	129,001	-	-	129,001	21.72%	8.40%	13.03%	170,916
2841	Jefferson County Soil & Water Conservation District	Indep	68,169	160,172	-	228,341	10.83%	8.40%	13.03%	174,197
2842	Tualatin Valley Water District	SLGRP	5,086,120	5,162,073	-	10,248,193	14.47%	8.40%	13.03%	8,652,061
2843	Yachats Rural Fire Protection District	SLGRP	122,917	-	250,799	373,716	20.05%	8.40%	13.03%	552,286
2844	Crook County Rural Fire Protection District 1	SLGRP	420,244	68,632	1,475,443	1,964,318	18.59%	8.40%	13.03%	2,896,574
2845	Sunrise Water Authority	Indep	380,665	1,235,710	-	1,616,375	10.77%	8.40%	13.03%	1,246,562
2846	Jefferson County Library District	SLGRP	98,745	125,351	-	224,096	13.12%	8.40%	13.03%	180,111
2847	Sweet Home Fire and Ambulance District	SLGRP	398,674	1,795	797,665	1,198,134	21.09%	8.40%	13.03%	1,792,747
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	2,056	233,689	-	235,745	15.52%	8.40%	13.03%	190,394
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	
2851	East Umatilla County Rural Fire Protection District	SLGRP	32,261	-	10,962	43,223	20.67%	8.40%	13.03%	58,246
2852	Ochoco Irrigation District	SLGRP	215,972	267,654	-	483,626	12.64%	8.40%	13.03%	382,359
2853	Mill City Rural Fire Protection District	SLGRP	54,241	-	-	54,241	20.05%	8.40%	13.03%	66,339
2854	Sunset Empire Transportation District	Indep		-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	1,455,978	8,512,617	755	9,969,350	13.40%	8.40%	13.03%	8,055,901



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
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								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	915,116	59,174	901,411	1,875,701	20.05%	8.40%	13.03%	2,611,632
2858	Nesika Beach-Ophir Water District	SLGRP	15,500	73,648	-	89,148	12.64%	8.40%	13.03%	71,341
2859	South Lane County Fire and Rescue	Indep	620,376	60,600	1,372,400	2,053,376	20.33%	8.40%	13.03%	3,017,746
2860	Coos County Airport District	SLGRP	150,526	573,299	-	723,825	12.64%	8.40%	13.03%	578,370
2861	Mt Angel Fire District	Indep	36,698	39,159	-	75,857	19.51%	8.40%	13.03%	75,252
2864	Tri-City Water and Sanitary Authority	SLGRP	71,830	343,052	-	414,882	12.64%	8.40%	13.03%	332,021
2865	Tri-County Cooperative Weed Management Area	Indep	-	102,620	-	102,620	16.92%	8.40%	13.03%	82,752
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	176,354	521,669	-	698,023	12.64%	8.40%	13.03%	556,650
2869	Nehalem Bay Fire & Rescue	SLGRP	77,864	9,878	181,245	268,987	22.26%	8.40%	13.03%	404,173
2870	Clackamas River Water Providers	Indep	92,279	75,889	-	168,168	8.71%	8.40%	13.03%	110,226
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	SLGRP	7,806	-	44,717	52,523	20.05%	8.40%	13.03%	81,215
2874	Umatilla-Morrow Radio and Data District	Indep	209,379	-	-	209,379	11.12%	8.40%	13.03%	142,026
2876	Oregon Municipal Electric Utilities Association	Indep	-	18,017	-	18,017	16.92%	8.40%	13.03%	14,529
2877	Mid-Columbia Fire And Rescue V1-801	Indep	94,677	60,884	1,904,820	2,060,380	18.12%	8.40%	13.03%	3,206,580
2878	Yamhill Fire Protection District	Indep	1,292	1,407	73,693	76,392	12.23%	8.40%	13.03%	120,206
2879	LaGrande Rural Fire Protection District	Indep	-	-	114,808	114,808	16.92%	8.40%	13.03%	184,002
2880	Oregon Health & Science University	SLGRP	167,685,675	145,611,492	1,403,447	314,700,614	15.01%	8.40%	13.03%	273,205,079
2881	Lake Chinook Fire and Rescue District	Indep	-	-	41,249	41,249	16.92%	8.40%	13.03%	66,110
2883	Lane Fire Authority	SLGRP	1,534,268	27,752	1,808,773	3,370,793	20.78%	8.40%	13.03%	4,866,089
2884	North Central Public Health District	SLGRP	365,466	802,409	-	1,167,875	16.42%	8.40%	13.03%	1,013,121
2885	Siletz Rural Fire Protection District	Indep	-	-	97,635	97,635	16.92%	8.40%	13.03%	156,478
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	17,343	332,020	349,362	15.83%	8.40%	13.03%	546,110
2887	Umatilla County Fire District #1	Indep	1,136,619	57,995	2,057,099	3,251,712	19.19%	8.40%	13.03%	4,674,173
2888	Oak Lodge Water Services District	SLGRP	1,276,103	1,322,967	-	2,599,070	13.91%	8.40%	13.03%	2,149,627
2889	Mid-Valley Behavioral Care Network	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2890	Central Cascades Fire and EMS	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2891	Grant County Emergency Communications Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2892	Lake Health District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2893	Pleasant Hill Goshen Fire and Rescue	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2894	Greater Toledo Pool Recreation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2900	Clatsop Community College	SLGRP	2,475,700	3,383,436	-	5,859,136	14.43%	8.40%	13.03%	4,907,588
2901	Blue Mountain Community College	SLGRP	5,317,054	5,528,189	49,786	10,895,029	14.43%	8.40%	13.03%	9,217,953
2902	Treasure Valley Community College	SLGRP	3,079,736	5,758,589	1,179	8,839,504	14.43%	8.40%	13.03%	7,356,492
2903	Umpqua Community College	SLGRP	2,453,528	8,543,970	20,986	11,018,484	14.43%	8.40%	13.03%	9,083,160
2904	Lane Community College	SLGRP	20,387,564	24,318,453	45,294	44,751,311	14.43%	8.40%	13.03%	37,628,738
2905	Mt Hood Community College	SLGRP	15,708,439	25,696,093	-	41,404,532	14.43%	8.40%	13.03%	34,548,369
2906	Klamath Community College	SLGRP	912,378	6,166,031	79	7,078,488	14.43%	8.40%	13.03%	5,775,517
2908	Clackamas Community College	SLGRP	11,521,255	18,253,990	161	29,775,406	14.43%	8.40%	13.03%	24,861,630
2910	Linn-Benton Community College	SLGRP	11,153,010	16,441,240	3,406	27,597,656	14.43%	8.40%	13.03%	23,080,888
2918	Portland Community College	SLGRP	50,660,963	78,816,310	64,665	129,541,938	14.43%	8.40%	13.03%	108,254,410
2919	Chemeketa Community College	SLGRP	22,293,964	25,045,644	25,072	47,364,680	14.43%	8.40%	13.03%	39,860,806
2922	Rogue Community College	SLGRP	8,404,404	11,441,397	106,821	19,952,622	14.43%	8.40%	13.03%	16,795,352
2995	Oregon Coast Community College	SLGRP	521,948	1,949,718	-	2,471,666	14.43%	8.40%	13.03%	2,031,687



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2996	Columbia Gorge Community College	SLGRP	1,669,465	2,996,251	3,602	4,669,318	14.43%	8.40%	13.03%	3,891,463
2997	Tillamook Bay Community College	SLGRP	557,154	1,452,743	10,761	2,020,658	14.43%	8.40%	13.03%	1,679,162
2998	Southwestern Community College	SLGRP	3,136,090	7,892,544	434	11,029,068	14.43%	8.40%	13.03%	9,125,724
2999	Central Oregon Community College	SLGRP	7,494,641	16,174,591	49,838	23,719,070	14.43%	8.40%	13.03%	19,720,073
3003	Baker School District 5J	Schools	4,373,381	5,061,867	-	9,435,248	13.79%	8.40%	13.03%	7,760,734
3008	Huntington School District 16J	Schools	145,766	445,901	-	591,667	13.79%	8.40%	13.03%	482,191
3016	Burnt River High School	Schools	121,863	214,987	-	336,850	13.79%	8.40%	13.03%	275,875
3027	Pine-Eagle School District 61	Schools	461,315	864,210	-	1,325,525	13.79%	8.40%	13.03%	1,084,952
3037	Alsea School	Schools	268,783	1,044,541	-	1,313,324	13.79%	8.40%	13.03%	1,068,416
3039	Corvallis School District 509J	Schools	14,819,495	19,861,436	-	34,680,931	13.79%	8.40%	13.03%	28,482,273
3043	Philomath School District 17J	Schools	3,680,831	3,650,713	-	7,331,544	13.79%	8.40%	13.03%	6,040,213
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	23,091,494	27,959,495	13,486	51,064,475	13.79%	8.40%	13.03%	41,992,484
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,210,063	1,904,311	316	3,114,690	13.79%	8.40%	13.03%	2,554,036
3122	Oregon City School District 62	Schools	20,533,995	21,898,562	-	42,432,557	13.79%	8.40%	13.03%	34,931,992
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,545,309	5,873,569	-	10,418,878	13.79%	8.40%	13.03%	8,559,915
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	4,977,806	5,437,536	-	10,415,342	13.79%	8.40%	13.03%	8,572,109
3186	Jewell School District 8	Schools	575,433	1,293,846	-	1,869,279	13.79%	8.40%	13.03%	1,527,406
3187	Seaside Schools	Schools	4,859,415	4,168,401	-	9,027,816	13.79%	8.40%	13.03%	7,449,090
3195	Warrenton-Hammond School District	Schools	1,261,585	4,237,288	31,979	5,530,852	13.79%	8.40%	13.03%	4,529,434
3230	Vernonia School District	Schools	1,566,509	1,519,735	-	3,086,244	13.79%	8.40%	13.03%	2,543,246
3241	Coquille School District 8	Schools	2,245,818	2,728,642	-	4,974,460	13.79%	8.40%	13.03%	4,089,536
3242	Coos Bay School District 9	Schools	6,650,574	7,257,972	-	13,908,546	13.79%	8.40%	13.03%	11,447,225
3245	North Bend Public Schools	Schools	4,568,580	6,294,341	-	10,862,921	13.79%	8.40%	13.03%	8,918,800
3252	Powers School District	Schools	403,811	477,166	-	880,977	13.79%	8.40%	13.03%	724,468
3257	Myrtle Point School District 41	Schools	1,204,852	2,057,230	-	3,262,082	13.79%	8.40%	13.03%	2,672,459
3264	Bandon School District	Schools	1,213,701	2,554,078	-	3,767,779	13.79%	8.40%	13.03%	3,080,561
3274	Crook County School District	Schools	6,661,505	7,967,222	-	14,628,727	13.79%	8.40%	13.03%	12,028,359
3275	Port Orford-Langlois School District 2Cj	Schools	272,307	1,056,202	-	1,328,509	13.79%	8.40%	13.03%	1,080,783
3277	Curry County School District 3C	Schools	-	· · · -	-	· · · ·	0.00%	0.00%	0.00%	· · · -
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	3,134,833	4,653,293	-	7,788,126	13.79%	8.40%	13.03%	6,389,405
3288	Central Curry School District 1	Schools	1,273,928	951,028	-	2,224,956	13.79%	8.40%	13.03%	1,838,524
3291	Bend-La Pine Public Schools	Schools	37,660,846	53,615,309	-	91,276,155	13.79%	8.40%	13.03%	74,915,312
3296	Sisters School District	Schools	2,950,877	3,245,182	-	6,196,059	13.79%	8.40%	13.03%	5,099,163
3307	Oakland School District	Schools	966,719	1,978,116	-	2,944,835	13.79%	8.40%	13.03%	2,408,347



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP General Service	OPSRP	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pav		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3310	Roseburg Public Schools	Schools	13,686,675	14,429,309	-	28,115,984	13.79%	8.40%	13.03%	23.148.889
3316	Glide School District 12	Schools	1,929,068	1,770,545	_	3,699,613	13.79%	8.40%	13.03%	3,050,480
3318	Days Creek School District 15	Schools	677,547	482,631	_	1,160,178	13.79%	8.40%	13.03%	959,140
3319	South Umpqua School District	Schools	2,797,034	3,593,080	-	6,390,114	13.79%	8.40%	13.03%	5,250,297
3320	Camas Valley School District 21	Schools	347,959	905,445	-	1,253,404	13.79%	8.40%	13.03%	1,022,851
3321	North Douglas School District 22	Schools	660,175	982,785	1,350	1,644,310	13.79%	8.40%	13.03%	1,350,014
3324	Yoncalla School District 32	Schools	444,527	872,261	-	1,316,788	13.79%	8.40%	13.03%	1,077,323
3325	Elkton School District 34	Schools	259,715	1,110,113	-	1,369,828	13.79%	8.40%	13.03%	1,113,665
3331	Umpqua School District	Schools	-	· · · -	-	-	0.00%	0.00%	0.00%	, , , <u>-</u>
3335	Riddle School District	Schools	826,856	1,156,657	-	1,983,513	13.79%	8.40%	13.03%	1,628,271
3338	Glendale 77	Schools	506,389	1,088,287	-	1,594,676	13.79%	8.40%	13.03%	1,303,564
3349	Winston-Dillard Schools	Schools	2,947,070	2,374,776	-	5,321,846	13.79%	8.40%	13.03%	4,394,065
3353	Sutherlin School District 130	Schools	3,493,859	3,710,580	5,467	7,209,906	13.79%	8.40%	13.03%	5,939,973
3361	Arlington Public Schools	Schools	492,042	556,325	-	1,048,367	13.79%	8.40%	13.03%	862,521
3364	Condon Admin School District 25J	Schools	430,084	328,235	-	758,319	13.79%	8.40%	13.03%	626,471
3370	Prairie City School District 4	Schools	449,315	565,284	-	1,014,599	13.79%	8.40%	13.03%	833,805
3372	Monument School District 8	Schools	234,421	224,407	-	458,828	13.79%	8.40%	13.03%	378,155
3375	Dayville School District 16J	Schools	229,296	314,356	-	543,652	13.79%	8.40%	13.03%	446,378
3376	Long Creek Schools	Schools	247,072	159,543	-	406,615	13.79%	8.40%	13.03%	336,490
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	245,091	159,094	-	404,185	13.79%	8.40%	13.03%	334,462
3395	Pine Creek School	Schools	-	41,040	-	41,040	13.79%	8.40%	13.03%	33,094
3396	Diamond School District 7	Schools	16,913	25,103	-	42,016	13.79%	8.40%	13.03%	34,470
3397	Suntex School District	Schools	90,912	23,591	-	114,503	13.79%	8.40%	13.03%	95,498
3398	Drewsey School	Schools	-	52,213	-	52,213	13.79%	8.40%	13.03%	42,105
3399	Frenchglen School District	Schools	74,485	19,915	-	94,400	13.79%	8.40%	13.03%	78,715
3405	Fields-Trout Creek 33	Schools	-	131,499	-	131,499	13.79%	8.40%	13.03%	106,041
3407	Crane Union High School	Schools	336,276	201,992	-	538,268	13.79%	8.40%	13.03%	445,758
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	11,951,847	12,999,281	-	24,951,128	13.79%	8.40%	13.03%	20,536,394
3414	Phoenix-Talent School District	Schools	5,081,437	6,827,224	-	11,908,661	13.79%	8.40%	13.03%	9,779,927
3415	Ashland Public Schools	Schools	6,083,967	9,120,134	2,445	15,206,546	13.79%	8.40%	13.03%	12,476,167
3416	Central Point School District 6	Schools	10,648,146	13,052,671	8,329	23,709,146	13.79%	8.40%	13.03%	19,496,136
3417	Eagle Point School District 9	Schools	7,520,032	10,300,971	-	17,821,003	13.79%	8.40%	13.03%	14,632,479
3424	Rogue River School District	Schools	1,559,384	2,419,679	-	3,979,063	13.79%	8.40%	13.03%	3,262,968
3432	Prospect School District	Schools	302,490	855,214	-	1,157,704	13.79%	8.40%	13.03%	944,096
3439	Butte Falls School District	Schools	515,986	652,165	-	1,168,151	13.79%	8.40%	13.03%	959,948
3440	Pinehurst School	Schools	47,633	75,359	-	122,992	13.79%	8.40%	13.03%	100,838
3445	Culver School District 4	Schools	1,271,299	2,367,967	-	3,639,266	13.79%	8.40%	13.03%	2,978,932
3446	Ashwood School	Schools	6 240 754	35,945	-	35,945	13.79%	8.40%	13.03%	28,986
3447 3451	Madras School District Black Butte School District	Schools Schools	6,240,754	12,051,777 183,324	-	18,292,531 183,324	13.79% 13.79%	8.40% 8.40%	13.03% 13.03%	14,968,213 147,833
3453		Schools	-	103,324	-	103,324	0.00%	0.00%	0.00%	141,033
3453 3454	Josephine County School District Cu Grants Pass School District	Schools	17,129,365	17,740,748	-	34,870,113	13.79%	0.00% 8.40%	13.03%	28,715,190
3454 3455	Klamath Falls School District 1	Schools	17,128,303	17,740,740	-	J4,010,113	0.00%	0.00%	0.00%	20,713,180
3455 3456	Klamath County School District	Schools	15,263,218	19,891,843	-	35,155,061	13.79%	8.40%	13.03%	28,880,049
3430	Mariati County School District	30110013	13,203,210	13,031,043	-	33, 133,001	13.1370	0.40%	13.03%	20,000,049



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3457	Klamath Falls City Schools	Schools	8,001,458	7,550,341	-	15,551,799	13.79%	8.40%	13.03%	12,819,342
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	1,757,984	2,247,285	-	4,005,269	13.79%	8.40%	13.03%	3,291,009
3462	Paisley School District	Schools	230,097	683,135	-	913,232	13.79%	8.40%	13.03%	744,436
3463	North Lake School District 14	Schools	563,879	833,054	-	1,396,933	13.79%	8.40%	13.03%	1,146,104
3464	Plush School District	Schools	71,172	23,675	-	94,847	13.79%	8.40%	13.03%	78,961
3465	Adel School District 21	Schools	91,669	-	-	91,669	13.79%	8.40%	13.03%	77,111
3470	Pleasant Hill School District	Schools	1,520,774	2,993,339	-	4,514,113	13.79%	8.40%	13.03%	3,693,089
3473	Eugene School District 4J	Schools	42,218,197	51,681,905	-	93,900,102	13.79%	8.40%	13.03%	77,189,814
3487	Springfield School District 19	Schools	24,737,475	29,671,725	-	54,409,200	13.79%	8.40%	13.03%	44,736,195
3494	Fern Ridge School District	Schools	2,385,955	4,022,052	-	6,408,007	13.79%	8.40%	13.03%	5,250,425
3498	Mapleton School District	Schools	553,140	754,882	-	1,308,022	13.79%	8.40%	13.03%	1,074,033
3502	Creswell School District 40	Schools	3,232,936	3,108,894	-	6,341,830	13.79%	8.40%	13.03%	5,226,525
3506	South Lane School District	Schools	6,902,143	8,684,847	-	15,586,990	13.79%	8.40%	13.03%	12,809,474
3510	Bethel School District	Schools	11,311,191	16,793,930	-	28,105,121	13.79%	8.40%	13.03%	23,057,486
3517	Crow-Applegate-Lorane District 66	Schools	767,619	1,272,510	-	2,040,129	13.79%	8.40%	13.03%	1,671,865
3519	McKenzie School District	Schools	428,125	1,035,800	-	1,463,925	13.79%	8.40%	13.03%	1,195,404
3520	Junction City School District 69	Schools	3,425,690	5,095,687	-	8,521,377	13.79%	8.40%	13.03%	6,990,818
3522	Lowell School District	Schools	550,681	1,492,382	-	2,043,063	13.79%	8.40%	13.03%	1,666,684
3524	Oakridge School District	Schools	1,745,215	1,400,026	-	3,145,241	13.79%	8.40%	13.03%	2,597,038
3527	Marcola School District 79	Schools	499,637	1,063,885	-	1,563,522	13.79%	8.40%	13.03%	1,278,206
3533	Triangle Lake Schools	Schools	730,917	905,377	-	1,636,294	13.79%	8.40%	13.03%	1,344,936
3537	Siuslaw School District 97J	Schools	3,090,435	3,913,165	-	7,003,600	13.79%	8.40%	13.03%	5,755,219
3579	Lincoln County School District	Schools	7,919,094	14,751,414	1,871	22,672,379	13.79%	8.40%	13.03%	18,560,001
3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,148,632	2,376,061	-	3,524,693	13.79%	8.40%	13.03%	2,882,273
3618	Sweet Home School District 55	Schools	5,349,852	5,207,257	-	10,557,109	13.79%	8.40%	13.03%	8,699,374
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3647	Scio School District 95C	Schools	747,400	2,475,093	-	3,222,493	13.79%	8.40%	13.03%	2,624,620
3665	Santiam Canyon School District	Schools	1,262,725	1,627,899	-	2,890,624	13.79%	8.40%	13.03%	2,374,929
3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3684	Ontario School District 8C	Schools	4,709,511	8,185,757	4,818	12,900,086	13.79%	8.40%	13.03%	10,570,310
3687	Juntura Grade School	Schools	61,673	8,997	-	70,670	13.79%	8.40%	13.03%	59,134
3689	Vale School District 15	Schools	<u>.</u>		-	<u>-</u>	0.00%	0.00%	0.00%	
3694	Nyssa School District 26	Schools	2,606,706	3,806,513	-	6,413,219	13.79%	8.40%	13.03%	5,262,307
3696	Annex Elementary School	Schools	137,159	385,382	-	522,541	13.79%	8.40%	13.03%	426,149
3707	Adrian School District 61	Schools	997,371	407,280	-	1,404,651	13.79%	8.40%	13.03%	1,167,409
3709	Harper School District 66	Schools	385,096	422,704	-	807,800	13.79%	8.40%	13.03%	664,807
3712	W W Jones School	Schools	-	105,530	-	105,530	13.79%	8.40%	13.03%	85,099
3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3727	Aumsville Elementary	Schools	-	-	-		0.00%	0.00%	0.00%	
3729	Jefferson School District 14Cj	Schools	2,571,900	2,649,195	-	5,221,095	13.79%	8.40%	13.03%	4,299,768
3730	North Marion School District 15	Schools	4,276,348	5,676,332	-	9,952,680	13.79%	8.40%	13.03%	8,174,615



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer	For the control of	B. (. B I	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation		General Service		T. (I DVENO
Number	Employer Name	Rate Pool Schools	Valuation Pay	Service Valuation Pay		Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3732	Marion Elementary School		100 510 222	140.017.450	10.527	244 256 224	0.00%	0.00%	0.00% 13.03%	100 140 262
3735 3750	Salem-Keizer Public Schools St Paul School District	Schools	100,519,332	140,817,452	19,537	241,356,321	13.79% 13.79%	8.40%		198,142,362
3750 3759		Schools	637,124	1,077,425	671	1,715,220	0.00%	8.40% 0.00%	13.03% 0.00%	1,405,854
	Eldriedge Elementary	Schools	-	-	-	-				-
3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	- 0.440.750	0.000.700	-	4 470 400	0.00%	0.00%	0.00%	0.444.005
3780	Mt Angel School District 91	Schools	2,148,752	2,029,708	-	4,178,460	13.79%	8.40%	13.03%	3,444,265
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	13,691,373	16,441,945	-	30,133,318	13.79%	8.40%	13.03%	24,775,830
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	- 170 000		-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,178,266	6,394,716	-	11,572,982	13.79%	8.40%	13.03%	9,512,605
3818	Portland Public Schools	Schools	124,478,795	189,980,014	4,444	314,463,253	13.79%	8.40%	13.03%	257,917,323
3820	Parkrose School District	Schools	6,806,280	10,628,700	-	17,434,980	13.79%	8.40%	13.03%	14,296,358
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-		- 0.400	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	31,582,186	32,768,395	9,496	64,360,077	13.79%	8.40%	13.03%	53,006,272
3842	Corbett School District 39	Schools	1,787,380	4,064,237	1,051	5,852,668	13.79%	8.40%	13.03%	4,782,611
3843	David Douglas School District	Schools	35,137,113	39,363,865	-	74,500,978	13.79%	8.40%	13.03%	61,300,008
3847	Riverdale School	Schools	2,307,063	2,491,391	-	4,798,454	13.79%	8.40%	13.03%	3,949,736
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	7 500 050		4.075	-	0.00%	0.00%	0.00%	-
3850	Dallas School District	Schools	7,598,659	8,541,066	1,075	16,140,800	13.79%	8.40%	13.03%	13,281,155
3859	Central School District 13J	Schools	7,385,631	9,863,844	-	17,249,475	13.79%	8.40%	13.03%	14,166,923
3865	Perrydale School District 21	Schools	745,806	971,550	-	1,717,356	13.79%	8.40%	13.03%	1,410,822
3887	Falls City School District	Schools	204,122	954,396	627	1,159,145	13.79%	8.40%	13.03%	942,335
3894	Sherman County School District 9	Schools	-		-	-	0.00%	0.00%	0.00%	
3902	Tillamook Public Schools	Schools	3,802,566	6,348,017	146,196	10,296,778	13.79%	8.40%	13.03%	8,552,027
3920	Neah-Kah-Nie School District	Schools	2,965,955	2,827,490	4.054	5,793,445	13.79%	8.40%	13.03%	4,775,019
3927	Echo School District	Schools	599,696	1,269,232	4,251	1,873,179	13.79%	8.40%	13.03%	1,534,780
3928	Umatilla School District 6R	Schools	2,421,201	3,923,106	-	6,344,307	13.79%	8.40%	13.03%	5,200,283
3929	Ferndale School District 10	Schools	- 0.07.510	- 0.047.700	-	-	0.00%	0.00%	0.00%	-
3931	Pendleton School District 16R	Schools	9,387,513	6,347,730	10,304	15,745,547	13.79%	8.40%	13.03%	13,032,005
3935	Athena-Weston School District 29Rj	Schools	1,562,468	1,487,120	-	3,049,588	13.79%	8.40%	13.03%	2,513,546
3936	Milton-Freewater Elementary School District 31	Schools	-	4 000 400	- 4 405	-	0.00%	0.00%	0.00%	
3942	Stanfield School District	Schools	837,175	1,823,162	1,495	2,661,832	13.79%	8.40%	13.03%	2,176,817
3944	Ukiah School	Schools	335,030	66,573	-	401,603	13.79%	8.40%	13.03%	335,509
3957	Helix School District	Schools	374,355	644,479	-	1,018,834	13.79%	8.40%	13.03%	834,612
3958	Pilot Rock School District 2R	Schools	825,099	968,772	-	1,793,871	13.79%	8.40%	13.03%	1,475,283
3959	Mcloughlin Union High School District	Schools	4 000 400		-	40.044.4=0	0.00%	0.00%	0.00%	0.004.547
3965	La Grande Public Schools	Schools	4,908,128	5,906,348	-	10,814,476	13.79%	8.40%	13.03%	8,891,547
3966	Union County School District	Schools	1,096,576	596,817	-	1,693,393	13.79%	8.40%	13.03%	1,403,702
3967	North Powder School District	Schools	731,174	790,592	-	1,521,766	13.79%	8.40%	13.03%	1,252,590



		OPSRP General	OPSRP
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Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3969	Imbler School District	Schools	897,204	920,729	-	1,817,933	13.79%	8.40%	13.03%	1,497,195
3970	Cove School District	Schools	842,160	609,543	-	1,451,703	13.79%	8.40%	13.03%	1,199,952
3973	Elgin School District 23	Schools	847,711	1,048,425	-	1,896,136	13.79%	8.40%	13.03%	1,558,536
3986	Joseph School District 6	Schools	798,689	813,154	-	1,611,843	13.79%	8.40%	13.03%	1,327,576
3990	Wallowa School	Schools	561,171	690,714	-	1,251,885	13.79%	8.40%	13.03%	1,029,043
3993	Enterprise School District 21	Schools	957,286	961,808	-	1,919,094	13.79%	8.40%	13.03%	1,580,861
4003	Troy School District 54	Schools	-	54,606	-	54,606	13.79%	8.40%	13.03%	44,034
4008	Chenowith School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	936,962	993,890	852	1,931,704	13.79%	8.40%	13.03%	1,591,001
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,336,031	1,900,101	-	3,236,132	13.79%	8.40%	13.03%	2,656,097
4035	Banks School District	Schools	2,120,491	2,912,326	-	5,032,817	13.79%	8.40%	13.03%	4,132,236
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	117,722,387	142,836,718	-	260,559,105	13.79%	8.40%	13.03%	214,210,424
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	190,407	117,702	-	308,109	13.79%	8.40%	13.03%	255,084
4114	Fossil School District 21J	Schools	469,856	255,769	-	725,625	13.79%	8.40%	13.03%	601,490
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	12,617,431	15,278,852	-	27,896,283	13.79%	8.40%	13.03%	22,934,523
4142	McMinnville Schools	Schools	17,089,388	20,112,861	-	37,202,249	13.79%	8.40%	13.03%	30,594,434
4144	Sheridan School District 48J	Schools	1,644,088	2,535,976	6,743	4,186,807	13.79%	8.40%	13.03%	3,438,808
4166	Yamhill-Carlton School District 1	Schools	2,042,593	2,757,488	9,719	4,809,800	13.79%	8.40%	13.03%	3,957,424
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	356,479	185,137	-	541,616	13.79%	8.40%	13.03%	449,161
4220	Jefferson County Education Service District	Schools	304,273	719,597	-	1,023,870	13.79%	8.40%	13.03%	836,234
4221	Marion Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4223	InterMountain Education Service District	Schools	4,462,513	5,798,385	130,613	10,391,512	13.79%	8.40%	13.03%	8,638,972
4224	Wallowa County Region 18	Schools	565,170	516,186	-	1,081,356	13.79%	8.40%	13.03%	891,668
4225	Washington County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4226	North Central Education Service District	Schools	154,204	399,104	-	553,308	13.79%	8.40%	13.03%	451,552
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,042,849	2,093,257	-	4,136,106	13.79%	8.40%	13.03%	3,406,426
4237	Douglas Education Service District	Schools	2,941,154	7,420,385	-	10,361,539	13.79%	8.40%	13.03%	8,457,868
4238	Multnomah Education Service District	Schools	8,468,597	12,313,264	173,103	20,954,963	13.79%	8.40%	13.03%	17,330,545
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,658,273	6,808,773	-	12,467,046	13.79%	8.40%	13.03%	10,250,277
4254	Willamette Education Service District	Schools	7,526,304	6,790,292	456,024	14,772,620	13.79%	8.40%	13.03%	12,537,608
4258	Hermiston School District 8R	Schools	10,487,174	14,435,052	-	24,922,226	13.79%	8.40%	13.03%	20,462,132



		OPSRP General	OPSRP
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Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4259	Clackamas Education Service District	Schools	5,900,045	8,986,421	-	14,886,466	13.79%	8.40%	13.03%	12,209,708
4260	Greater Albany School District 8J	Schools	19,304,607	30,011,979	3,144	49,319,730	13.79%	8.40%	13.03%	40,445,541
4268	Lake Oswego School District	Schools	18,207,041	20,949,285	-	39,156,326	13.79%	8.40%	13.03%	32,209,084
4270	Silver Falls School District	Schools	9,332,030	10,048,367	-	19,380,397	13.79%	8.40%	13.03%	15,953,013
4271	Malheur Education Service District Region 14	Schools	765,235	1,509,248	-	2,274,483	13.79%	8.40%	13.03%	1,860,765
4272	Linn-Benton-Lincoln Education Service District	Schools	5,421,863	6,447,286	-	11,869,149	13.79%	8.40%	13.03%	9,759,908
4273	Double O School District	Schools	5,497	51,729	-	57,226	13.79%	8.40%	13.03%	46,338
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	3,755,140	4,266,442	-	8,021,582	13.79%	8.40%	13.03%	6,599,245
4277	Mitchell School	Schools	22,281	380,555	-	402,836	13.79%	8.40%	13.03%	325,622
4279	St Helens School District 502	Schools	8,234,217	7,346,898	-	15,581,115	13.79%	8.40%	13.03%	12,851,079
4280	Northwest Regional Education Service District	Schools	11,731,088	15,250,985	-	26,982,073	13.79%	8.40%	13.03%	22,166,468
4286	Southern Oregon Education Service District	Schools	3,806,971	7,538,906	-	11,345,877	13.79%	8.40%	13.03%	9,281,759
4288	Medford School District 549C	Schools	25,220,966	35,320,283	-	60,541,249	13.79%	8.40%	13.03%	49,697,901
4291	Dayton Public Schools	Schools	2,710,287	2,461,026	-	5,171,313	13.79%	8.40%	13.03%	4,264,438
4293	Lake County Education Service District	Schools	319,687	250,083	1,869	571,639	13.79%	8.40%	13.03%	473,580
4294	Harney Education Service District Region XVII	Schools	382,345	604,954	-	987,299	13.79%	8.40%	13.03%	809,460
4295	Wasco County Education Service District	Schools	893,140	898,571	-	1,791,711	13.79%	8.40%	13.03%	1,475,908
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,176,535	1,911,766	-	4,088,301	13.79%	8.40%	13.03%	3,372,528
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	4,212,644	5,763,926	964	9,977,534	13.79%	8.40%	13.03%	8,193,209
4311	Redmond School District 2J	Schools	15,570,796	20,104,752	-	35,675,548	13.79%	8.40%	13.03%	29,310,470
4312	Reedsport School District	Schools	1,057,649	1,921,767	3,274	2,982,690	13.79%	8.40%	13.03%	2,444,644
4313	Forest Grove School District	Schools	15,499,806	19,639,778	-	35,139,584	13.79%	8.40%	13.03%	28,875,799
4314	Willamina School District 30J	Schools	1,793,412	2,677,853	-	4,471,265	13.79%	8.40%	13.03%	3,668,021
4315	John Day School District	Schools	2,037,086	1,002,495	-	3,039,581	13.79%	8.40%	13.03%	2,521,989
4316	Tigard-Tualatin School District 23J	Schools	33,325,204	34,243,380	6,049	67,574,633	13.79%	8.40%	13.03%	55,656,385
4317	Sherwood School District 88J	Schools	11,733,684	14,649,196	-	26,382,880	13.79%	8.40%	13.03%	21,683,370
4320	Rainier School District 13	Schools	1,978,985	2,352,917	-	4,331,902	13.79%	8.40%	13.03%	3,562,095
4321	North Clackamas School District 12	Schools	49,504,258	45,304,469	3,277	94,812,004	13.79%	8.40%	13.03%	78,181,263
4323	Estacada School District 108	Schools	3,474,256	6,339,964	7,280	9,821,500	13.79%	8.40%	13.03%	8,046,724
4324	Centennial School District 28	Schools	18,153,863	18,712,361	2,604	36,868,828	13.79%	8.40%	13.03%	30,364,670
4326	Harney County School District 3	Schools	2,063,528	1,877,298	67,938	4,008,765	13.79%	8.40%	13.03%	3,358,557
4327	Jordan Valley School District 3	Schools	159,310	403,017	-	562,327	13.79%	8.40%	13.03%	459,003
4329	Gervais School District 1	Schools	2,988,436	2,607,185	-	5,595,621	13.79%	8.40%	13.03%	4,616,277
4330	Vale School District 84	Schools	2,548,616	2,803,933	-	5,352,549	13.79%	8.40%	13.03%	4,404,962
4331	Molalla River School District	Schools	5,565,212	6,930,360	-	12,495,572	13.79%	8.40%	13.03%	10,270,043
4332	Gresham-Barlow School District 10	Schools	31,233,069	26,745,369	5,303	57,983,741	13.79%	8.40%	13.03%	47,848,910
4333 4334	Canby School District Cascade School District 5	Schools	12,472,132	12,649,281 5,448,979	-	25,121,413	13.79% 13.79%	8.40% 8.40%	13.03% 13.03%	20,691,813 9,220,102
4334 4335	Milton-Freewater Unified School District 7	Schools Schools	5,737,164 3,794,212	5,448,979 4,601,224	-	11,186,143 8,395,436	13.79%	8.40% 8.40%	13.03%	9,220,102 6,902,080
4336	Nestucca Valley School District 101	Schools	1,588,788	1,315,172	-	2,903,960	13.79%	8.40% 8.40%	13.03%	2,397,027
4336	Sherman County School District	Schools	322,790	941,928	-	1,264,718	13.79%	8.40% 8.40%	13.03%	2,397,027 1,031,098
4338	Three Rivers U J School District	Schools	12,639,837	11,574,911	- 144,441	24,359,189	13.79%	8.40%	13.03%	20,198,006
4339	Lebanon Community School District	Schools	8,035,845	11,344,814	144,441	19,380,659	13.79%	8.40%	13.03%	15,908,130
4339	Lebanon Community School District	30110015	0,035,045	11,344,014	-	19,300,039	13.19%	0.40%	13.03%	15,906,130



		OPSRP General	OPSRP
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Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4340	Monroe School District 1J	Schools	749,906	1,487,896	-	2,237,802	13.79%	8.40%	13.03%	1,830,653
4341	Hillsboro School District 1J	Schools	49,341,933	73,592,946	20,961	122,955,840	13.79%	8.40%	13.03%	
4342	North Santiam School District 29J	Schools	4,493,568	6,568,164	-	11,061,732	13.79%	8.40%	13.03%	
4343	Harrisburg Sschool District 7	Schools	1,606,413	3,084,645	-	4,691,058	13.79%	8.40%	13.03%	3,838,756
4344	South Wasco County School District 1	Schools	789,131	877,558	-	1,666,689	13.79%	8.40%	13.03%	1,371,472
4345	Oregon Trail School District 46	Schools	8,262,970	10,972,291	-	19,235,261	13.79%	8.40%	13.03%	15,798,783
4346	Knappa School District 4	Schools	1,022,665	1,837,736	-	2,860,401	13.79%	8.40%	13.03%	2,342,205
4347	Clatskanie School District 6J	Schools	1,362,366	3,015,940	-	4,378,306	13.79%	8.40%	13.03%	3,578,063
4348	Lourdes Charter School	Schools	102,791	48,324	-	151,115	13.79%	8.40%	13.03%	125,435
4350	Ridgeline Montessori	Schools	283,568	565,141	-	848,709	13.79%	8.40%	13.03%	694,264
4351	The Village School	Schools	32,961	197,897	-	230,858	13.79%	8.40%	13.03%	187,311
4352	Armadillo Technical Institute	Schools	55,209	258,597	-	313,806	13.79%	8.40%	13.03%	254,974
4354	Opal Charter School	Schools	55,517	100,854	-	156,371	13.79%	8.40%	13.03%	128,029
4355	Three Rivers Charter School	Schools	255,357	297,593	-	552,950	13.79%	8.40%	13.03%	454,782
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	109,212	676,113	-	785,325	13.79%	8.40%	13.03%	637,085
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4362	Kings Valley Charter School	Schools	-	54,319	-	54,319	13.79%	8.40%	13.03%	43,803
4363	Multisensory Learning Academy	Schools	284,551	1,451,972	-	1,736,523	13.79%	8.40%	13.03%	1,410,231
4365	Mitch Charter School	Schools	72,392	768,616	-	841,008	13.79%	8.40%	13.03%	680,708
4366	Sand Ridge Charter School	Schools	84,414	858,821	-	943,235	13.79%	8.40%	13.03%	763,562
4367	Arthur Academy Charter School	Schools	318,097	3,088,645	-	3,406,742	13.79%	8.40%	13.03%	2,758,263
4369	Trillium Charter School	Schools	-	793,795	-	793,795	13.79%	8.40%	13.03%	640,116
4370	Howard Street Charter School, Inc.	Schools	-	383,095	-	383,095	13.79%	8.40%	13.03%	308,928
4371	The Lighthouse School	Schools	119,697	633,078	-	752,775	13.79%	8.40%	13.03%	611,202
4373	Sheridan Japanese School Foundation	Schools	57,887	230,024	-	287,911	13.79%	8.40%	13.03%	234,185
4374	Ione School District	Schools	791,512	484,794	-	1,276,306	13.79%	8.40%	13.03%	1,056,750
4375	Eddyville Charter School	Schools	245,333	421,870	-	667,203	13.79%	8.40%	13.03%	546,568
4376	Four Rivers Community School	Schools	397,733	718,813	1,709	1,118,255	13.79%	8.40%	13.03%	916,959
4378	Mosier Community School	Schools	197,506	675,203	-	872,709	13.79%	8.40%	13.03%	
4379	Siletz Valley School	Schools	219,131	450,138	-	669,269	13.79%	8.40%	13.03%	
4380	The Emerson School	Schools	55,693	431,175	-	486,868	13.79%	8.40%	13.03%	
4381	North Wasco County School District 21	Schools	6,580,627	7,521,496	-	14,102,123	13.79%	8.40%	13.03%	, ,
4382	Self Enhancement Inc	Schools	-	18,822	-	18,822	13.79%	8.40%	13.03%	
4383	City View Charter School	Schools	111,336	577,824	-	689,160	13.79%	8.40%	13.03%	,
4386	Nixyaawii Community School	Schools	143,953	231,843	-	375,796	13.79%	8.40%	13.03%	
4388	West Lane Tech	Schools	179,511	146,226	-	325,737	13.79%	8.40%	13.03%	268,919
4390	Oregon Connections Academy	Schools	1,242,210	7,065,219	-	8,307,429	13.79%	8.40%	13.03%	6,742,327
4392	Eagleridge High School	Schools	93,587	559,501	-	653,088	13.79%	8.40%	13.03%	529,906
4393	Cascade Heights Public Charter School	Schools	57,980	646,580	-	704,560	13.79%	8.40%	13.03%	570,174
4395	Siletz Valley Early College Academy	Schools	132,211	93,844	-	226,055	13.79%	8.40%	13.03%	186,890
4396	Sweet Home Charter School	Schools	18,782	550,150	-	568,932	13.79%	8.40%	13.03%	459,440
4397	Springwater Environmental Sciences School	Schools	165,905	563,188	-	729,093	13.79%	8.40%	13.03%	593,712
4398	LEP High	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4400	Phoenix School	Schools	46,070	517,384	-	563,454	13.79%	8.40%	13.03%	,
4401	Ballston Community School	Schools	-	195,358	-	195,358	13.79%	8.40%	13.03%	157,536



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4402	Sage Community School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4403	Portland Village School	Schools	198,980	1,001,029	-	1,200,009	13.79%	8.40%	13.03%	974,609
4404	Alliance Charter Academy	Schools	125,681	1,416,396	-	1,542,077	13.79%	8.40%	13.03%	1,247,903
4405	Forest Grove Community School	Schools	127,638	578,955	-	706,593	13.79%	8.40%	13.03%	574,237
4407	Madrone Trail Public Charter School	Schools	48,836	536,102	-	584,938	13.79%	8.40%	13.03%	473,393
4408	Muddy Creek Charter School	Schools	49,903	301,639	-	351,542	13.79%	8.40%	13.03%	285,220
4409	Southwest Charter School	Schools	-	77,480	-	77,480	13.79%	8.40%	13.03%	62,480
4410	Ace Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4411	Sherwood Charter School	Schools	180,099	462,969	-	643,068	13.79%	8.40%	13.03%	524,836
4412	Estacada Web Academy	Schools	339,664	1,318,883	-	1,658,547	13.79%	8.40%	13.03%	1,349,269
4418	Lewis And Clark Montessori Charter School	Schools	25,172	1,442,774	-	1,467,946	13.79%	8.40%	13.03%	1,184,627
4419	Silvies River Web Academy	Schools	89,244	408,464	-	497,708	13.79%	8.40%	13.03%	404,456
4420	Oregon Virtual Academy	Schools	904,698	2,626,101	-	3,530,799	13.79%	8.40%	13.03%	2,878,710
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4422	Redmond Proficiency Academy	Schools	753,576	1,812,415	-	2,565,991	13.79%	8.40%	13.03%	2,095,432
4423	Molalla River Academy	Schools	102,617	541,460	-	644,077	13.79%	8.40%	13.03%	522,954
4424	The Ivy School	Schools	-	777,390	-	777,390	13.79%	8.40%	13.03%	626,887
4429	Clackamas Web Academy	Schools	9,274	3,182	-	12,456	13.79%	8.40%	13.03%	10,367
4430	Clackamas Charter Alliance 2	Schools	10,289	71,707	-	81,996	13.79%	8.40%	13.03%	66,480
4431	Corbett Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4432	Renaissance Public Academy	Schools	29,571	316,736	-	346,307	13.79%	8.40%	13.03%	280,291
4433	Powell Butte Community Charter School	Schools	43,615	627,308	-	670,923	13.79%	8.40%	13.03%	542,550
4434	Logos Public Charter School	Schools	-	184,332	-	184,332	13.79%	8.40%	13.03%	148,645
4435	Sunny Wolf Charter School	Schools	108,622	408,707	-	517,329	13.79%	8.40%	13.03%	420,953
4436	Academy Of Arts & Academics	Schools	107,888	563,887	-	671,775	13.79%	8.40%	13.03%	545,473
4437	Center for Advance Learning	Schools	296,254	453,980	-	750,234	13.79%	8.40%	13.03%	615,295
4439	Homesource Family Charter	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4440	Sheridan Allprep Academy	Schools	64,596	364,125	-	428,721	13.79%	8.40%	13.03%	347,968
4441	Baker Web Academy	Schools	1,204,003	3,142,485	-	4,346,488	13.79%	8.40%	13.03%	3,546,895
4443	Knova Learning Oreogn	Schools	-	870,788	-	870,788	13.79%	8.40%	13.03%	702,203
4444	Bennett Pearson Academy, Inc.	Schools	-	310,911	-	310,911	13.79%	8.40%	13.03%	250,718
4446	Coburg Community Charter School	Schools	117,911	654,832	-	772,743	13.79%	8.40%	13.03%	627,242
4447	Arco Iris Spanish Immersion Charter School	Schools	114,498	642,741	-	757,239	13.79%	8.40%	13.03%	614,621
4448	Gresham Barlow Web Academy	Schools	203,894	1,156,269	-	1,360,163	13.79%	8.40%	13.03%	1,103,929
4449	Mosier Middle School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4450	Sauvie Island Academy	Schools	269,764	663,428	-	933,192	13.79%	8.40%	13.03%	761,911
4451	River's Edge Academy Charter School	Schools	104,279	310,700	-	414,979	13.79%	8.40%	13.03%	338,267
4452	South Columbia Family School	Schools	-	158,067	-	158,067	13.79%	8.40%	13.03%	127,465
4453	Woodland Educational Initiative	Schools	2,509	541,668	-	544,177	13.79%	8.40%	13.03%	438,911
4454	Le Monde Immersion Charter School	Schools	-	743,106	-	743,106	13.79%	8.40%	13.03%	599,241
4455	Hope Chinese Charter School	Schools	29,106	881,771	-	910,877	13.79%	8.40%	13.03%	735,544
4456	Insight School of Oregon Charter	Schools	195,760	566,153	-	761,913	13.79%	8.40%	13.03%	621,217
4457	Oregon Virtual Education East	Schools	-	71,475	-	71,475	13.79%	8.40%	13.03%	57,637
4458	Oregon Virtual Education West	Schools	-	71,475	-	71,475	13.79%	8.40%	13.03%	57,637
4459	Crater Lake Charter Academy	Schools	81,515	735,987	-	817,502	13.79%	8.40%	13.03%	662,070
4460	Kairos Pdx	Schools	44,288	622,827	-	667,115	13.79%	8.40%	13.03%	539,502



		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.1	9.6	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4461	Mountain View Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4462	Bend International School	Schools	57,946	539,367	-	597,313	13.79%	8.40%	13.03%	483,689
4463	Dallas Community School-Community Innovation Partners	Schools	2,037	442,711	-	444,748	13.79%	8.40%	13.03%	358,716
4464	The Valley School Of Southern Oregon	Schools	-	161,481	-	161,481	13.79%	8.40%	13.03%	130,218
4465	Bridge Educational Foundation	Schools	1,494	200,056	-	201,550	13.79%	8.40%	13.03%	162,582
4467	Cannon Beach Academy	Schools	30,825	30,452	-	61,277	13.79%	8.40%	13.03%	50,486
4468	Frontier Charter Academy	Schools	-	365,348	-	365,348	13.79%	8.40%	13.03%	294,617
4469	Desert Sky Montessori	Schools	-	21,624	-	21,624	13.79%	8.40%	13.03%	17,438
4470	Oregon Family School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4471	Wahtonka Community School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
					Total Valuation Pay	OPSRP UAL		Total Valuation Pay	Tier 1/Tier 2 IIAI	MFD #10 UAL	Employer Side	Employer Side Account Deposit between Valuation	Employer PreSLGRP	Employer	Employer Transition		
Employer	r		Total Valuation		for All OPSRP	Allocated to	Tier 1/Tier 2 UAL	for All Rate Pool	Allocated to	Allocated to		Date and Measurement	(Surplus)	PreSLGRP	(Surplus)	Employer Transition	Employer Net Tier
	Employer Name	Rate Pool	Pay	OPSRP UAL	Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
1000	State Agencies	SLGRP	2,960,631,713	1,518,212,067	10,075,147,190	446,134,107	11,251,056,380	5,897,900,212	5,647,812,463	37,572,475	(1,832,000,595)	-	-	Υ	-		3,853,384,343
2000	Lake County	SLGRP	3,905,568	1,518,212,067	10,075,147,190	588,525	11,251,056,380	5,897,900,212	7,450,408	49,564	-	-	(545,316)		(903,015)		6,051,641
2001 2002	Clackamas County	Indep Indep	146,106,417 4,663,547	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	22,016,604 702,744	249,311,225 17,109,411	146,106,417 4,663,547	249,311,225 17,109,411	1,854,192 59,184	-	-	-		-		251,165,417 17,168,595
2002	Curry County Douglas County	Indep	23,675,881	1,518,212,067	10,075,147,190	3,567,691	103,555,949	4,663,547 23,675,881	103,555,949	300,463	-		-		-		103,856,412
2004	Harney County	SLGRP	4,126,684	1,518,212,067	10,075,147,190	621,845	11,251,056,380	5,897,900,212	7,872,217	52,370	_	-	(576,190)		(759,840)		6.588.557
2005	Jackson County	SLGRP	46,050,165	1,518,212,067	10,075,147,190	6,939,245	11,251,056,380	5,897,900,212	87,847,028	584,409	(7,372,153)	-	(6,429,769)		-	Υ	74,629,515
2006	Jefferson County	Indep	6,353,093	1,518,212,067	10,075,147,190	957,340	6,277,733	6,353,093	6,277,733	80,625	(1,036,653)	(1,000,000)	- 1		-		4,321,705
2007	Klamath County	SLGRP	3,578,250	1,518,212,067	10,075,147,190	539,202	11,251,056,380	5,897,900,212	6,826,004	45,410	-	-	-		(4,961,743)		1,909,671
2008	Lane County	Indep	87,105,512	1,518,212,067	10,075,147,190	13,125,827	187,783,764	87,105,512	187,783,764	1,105,430	- (47 770 005)	-	-		- (04 004 000)		188,889,194
2009 2011	Marion County Washington County	SLGRP SLGRP	82,850,558 135,303,368	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	12,484,653 20,388,705	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	158,048,843 258,109,795	1,051,431 1,717,094	(17,776,835)	•	(18,891,777)		(31,831,369)	~	109,492,070 240,935,112
2012	Grant County	SLGRP	3,453,530	1,518,212,067	10,075,147,190	520,408	11,251,056,380	5,897,900,212	6,588,083	43,828	-	-	(482,200)		(5,113,192)	,	1,036,519
2013	Umatilla County	SLGRP	15,133,724	1,518,212,067	10,075,147,190	2,280,483	11,251,056,380	5,897,900,212	28,869,662	192,057	(8,888,109)	-	(2,113,051)		(0,110,102)		18,060,559
2014	Linn County	Indep	38,452,587	1,518,212,067	10,075,147,190	5,794,375	70,760,763	38,452,587	70,760,763	487,990	-	-	-		-		71,248,753
2015	Yamhill County	Indep	27,550,588	1,518,212,067	10,075,147,190	4,151,566	15,908,432	27,550,588	15,908,432	349,636	-	-	-		-		16,258,068
2016	Sherman County	SLGRP	2,338,898	1,518,212,067	10,075,147,190	352,446	11,251,056,380	5,897,900,212	4,461,770	29,682		-	(326,569)		-	Υ	4,164,883
2017	Columbia County	SLGRP SLGRP	10,260,469	1,518,212,067	10,075,147,190	1,546,138	11,251,056,380	5,897,900,212	19,573,257	130,212	(2,981,812)	-	-		(3,374,826)	V	13,346,831
2018 2020	Coos County Wasco County	SLGRP	15,292,436 6,486,466	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	2,304,399 977,438	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	29,172,426 12,373,826	194,072 82,318	-	-	(905,675)		(1,215,827)	Ť	29,366,498 10,334,642
2021	Baker County	SLGRP	5,299,125	1,518,212,067	10,075,147,190	798,519	11,251,056,380	5,897,900,212	10,108,810	67,250	-	-	(903,073)		(2,078,188)		8.097.872
2022	Gilliam County	SLGRP	2,001,980	1,518,212,067	10,075,147,190	301,676	11,251,056,380	5,897,900,212	3,819,052	25,407	-	-	(279,527)		(145,444)		3,419,488
2023	Morrow County Rural School District Board	Indep	· · · ·	1,518,212,067			-	-	-	-	-	-	-		- ,		-
2027	Deschutes County	SLGRP	63,831,768	1,518,212,067	10,075,147,190	9,618,734	11,251,056,380	5,897,900,212	121,767,882	810,070	(5,671,764)	-	-		(25,894,524)		91,011,664
2028	Union County	Indep		1,518,212,067	10,075,147,190	-	(14,433)	.	(14,433)		.	=	-		.		(14,433)
2035	Hood River County	SLGRP	7,454,945	1,518,212,067	10,075,147,190	1,123,377	11,251,056,380	5,897,900,212	14,221,333	94,608	(5,088,279)	- (4.000.000)	- (4.000.050)		(2,656,861)		6,570,801
2036 2037	Clatsop County Polk County	SLGRP Indep	13,522,316 18,599,703	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	2,037,662 2,802,767	11,251,056,380 27,624,700	5,897,900,212 18,599,703	25,795,678 27,624,700	171,608 236.043	(7,230,970)	(1,000,000)	(1,888,058)		-		15,848,258 27,860,743
2037	Multnomah County	SLGRP	342,757,019	1,518,212,067	10,075,147,190	51,649,652	11,251,056,380	5,897,900,212	653,856,187	4,349,825	(27,753,728)	(50,000,000)	(47,857,561)		(76,436,713)		456,158,010
2039	Malheur County	Indep	7,363,789	1,518,212,067	10,075,147,190	1,109,641	6,746,239	7,363,789	6,746,239	93,452	(21,100,120)	(50,000,000)	(47,007,001)		(70,400,710)		6,839,691
2040	Benton County	SLGRP	27,532,580	1,518,212,067	10,075,147,190	4,148,852	11,251,056,380	5,897,900,212	52,522,186	349,408	(6,202,171)	-	-		(9,021,720)		37,647,703
2042	Josephine County	SLGRP	15,163,835	1,518,212,067	10,075,147,190	2,285,020	11,251,056,380	5,897,900,212	28,927,102	192,440	-	-	(2,117,255)		-	Υ	27,002,287
2043	Lincoln County	SLGRP	4,679,999	1,518,212,067	10,075,147,190	705,224	11,251,056,380	5,897,900,212	8,927,742	59,392	-	=	(653,446)		(3,801,581)		4,532,107
2044 2050	Crook County	SLGRP	1,945,799 327,585	1,518,212,067	10,075,147,190 10,075,147,190	293,210	11,251,056,380	5,897,900,212	3,711,880	24,694 4,157	-	-	-		(1,143,888)		2,592,686
2050	Wallowa County Tillamook County	Indep Indep	327,585	1,518,212,067 1,518,212,067	10,075,147,190	49,363	(219,257) 24,236	327,585	(219,257) 24,236	4,157	-	-	-				(215,100) 24,236
2099	State Judiciary	Indep	23.894.906	1,518,212,067	10,073,147,130	-	41.559.579	23.894.906	41.559.579	303.243	-	-	-		-		41.862.822
2100	City of Roseburg	SLGRP	10,794,496	1,518,212,067	10,075,147,190	1,626,610	11,251,056,380	5,897,900,212	20,591,986	136,990	-	-	(1,507,185)		-		19,221,791
2101	City of Salem	Indep	82,201,000	1,518,212,067	10,075,147,190	12,386,772	186,024,421	82,201,000	186,024,421	1,043,188	(53,788,781)	-	-		-		133,278,828
2102	City of Medford	SLGRP	38,852,483	1,518,212,067	10,075,147,190	5,854,635	11,251,056,380	5,897,900,212	74,116,459	493,065	(23,920,468)	-	-		-		50,689,056
2103	City of Albany	SLGRP	29,398,569	1,518,212,067	10,075,147,190	4,430,036	11,251,056,380	5,897,900,212	56,081,816	373,088	-	-	-		(7,187,063)		49,267,841
2104 2105	City of Ashland City of Astoria	SLGRP SLGRP	17,553,590 6,159,583	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	2,645,130 928,180	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	33,485,888 11,750,253	222,767 78,169	-	=	(2,450,926) (860,034)		-	Y	31,257,729 10,968,388
2105	City of Astoria City of Beaverton	Indep	40.642.988	1,518,212,067	10,075,147,190	6.124.444	72,352,295	40,642,988	72,352,295	515,788	-	-	(000,034)		-	,	72.868.083
2107	City of Bend	Indep	46,153,470	1,518,212,067	10,075,147,190	6,954,812	60,080,694	46,153,470	60,080,694	585,720	(10,763,917)	-	-		_		49,902,497
2109	City of Canby	SLGRP	6,016,238	1,518,212,067	10,075,147,190	906,580	11,251,056,380	5,897,900,212	11,476,803	76,350	-	-	-		(3,303,736)		8,249,417
2110	City of Coquille	SLGRP	1,575,494	1,518,212,067	10,075,147,190	237,409	11,251,056,380	5,897,900,212	3,005,471	19,994	-	-	(219,979)		-	Υ	2,805,486
2111	City of Eugene	Indep	103,747,293	1,518,212,067	10,075,147,190	15,633,557	208,474,499	103,747,293	208,474,499	1,316,625	-	-	-		-		209,791,124
2112	City Of Forest Grove	Indep	788,240	1,518,212,067	10,075,147,190	118,779	27,610	788,240	27,610	10,003	-	-	-		-		37,613
2113	City of Grants Pass	SLGRP	14,230,766 48,040,439	1,518,212,067	10,075,147,190 10,075,147,190	2,144,417 7,239,157	11,251,056,380 97,515,554	5,897,900,212 48,040,439	27,147,146 97,515,554	180,598	(46.343.040)	-	-		(1,950,085)		25,377,659 82,391,969
2114 2115	City of Gresham City of Hillsboro	Indep Indep	48,040,439 63,674,121	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	7,239,157 9,594,978	97,515,554 77,231,881	48,040,439 63,674,121	97,515,554 77,231,881	1,219,333 808,069	(16,342,918)	(5,000,000)	-		-		82,391,969 73,039,950
2117	City of McMinnville	SLGRP	13,441,369	1,518,212,067	10,075,147,190	2,025,464	11,251,056,380	5,897,900,212	25,641,260	170,580	-	(3,000,000)	(1,876,756)		-		23,935,084
2118	City of Ontario	Indep	2,854,435	1,518,212,067	10,075,147,190	430,131	16,238,785	2,854,435	16,238,785	36,225	-	(949,445)	(1,010,100)		-		15,325,565
2119	City of Oregon City	SLGRP	14,096,356	1,518,212,067	10,075,147,190	2,124,163	11,251,056,380	5,897,900,212	26,890,739	178,893	(5,975,280)	-	-		-		21,094,352
2120	City of Lake Oswego	SLGRP	26,387,992	1,518,212,067	10,075,147,190	3,976,376	11,251,056,380	5,897,900,212	50,338,727	334,882	-	-	-		(2,381,469)		48,292,140
2121	City of Portland	SLGRP	384,409,335	1,518,212,067	10,075,147,190	57,926,190	11,251,056,380	5,897,900,212	733,313,713	41,954,427	-	•	(53,673,280)		(132,348,550)		589,246,310
2122	City of Redmond	SLGRP	11,767,999	1,518,212,067	10,075,147,190	1,773,306	11,251,056,380	5,897,900,212	22,449,078	149,344	-	-	-		(4,682,158)	V	17,916,264
2123	City of St Helens	SLGRP	4,673,378	1,518,212,067	10,075,147,190	704,226	11,251,056,380	5,897,900,212	8,915,112	59,308	-	-	-		-	Y	8,974,420



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	velopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2125	City of Vernonia	SLGRP	717,146	1,518,212,067	10,075,147,190	108,066	11,251,056,380	5,897,900,212	1,368,055	9,101	-	-	(100,132)	, ,	(337,607)	, ,	939,417
2126	City of West Linn	SLGRP	8,665,417	1,518,212,067	10,075,147,190	1,305,781	11,251,056,380	5,897,900,212	16,530,475	109,970	-				(3,175,916)		13,464,529
2127	City of Cottage Grove	Indep	4,081,955	1,518,212,067	10,075,147,190	615,105	10,014,634	4,081,955	10,014,634	51,803	-	-	-		-		10,066,437
2128	City of Tillamook	SLGRP	1,878,335	1,518,212,067	10,075,147,190	283,044	11,251,056,380	5,897,900,212	3,583,183	23,837	-	-	-		(585,056)		3,021,964
2129	City of Sweet Home	Indep	1,101,265	1,518,212,067	10,075,147,190	165,948	530,385	1,101,265	530,385	13,976	-	-	-		-		544,361
2131	City of Drain	SLGRP	528,194	1,518,212,067	10,075,147,190	79,593	11,251,056,380	5,897,900,212	1,007,604	6,703	-	-	(73,749)		-		940,558
2132	Eugene Water & Electric Board	SLGRP	39,905,750	1,518,212,067	10,075,147,190	6,013,350	11,251,056,380	5,897,900,212	76,125,710	506,432	(5,123,919)	-			-	Υ	71,508,223
2135	McMinnville Water & Light Department	SLGRP	4,221,831	1,518,212,067	10,075,147,190	636,183	11,251,056,380	5,897,900,212	8,053,723	53,578	-	-	(589,474)		-		7,517,827
2138 2139	City of Hood River	SLGRP SLGRP	4,457,192 1,598,116	1,518,212,067	10,075,147,190 10,075,147,190	671,649 240,818	11,251,056,380 11,251,056,380	5,897,900,212	8,502,707 3,048,626	56,565 20,281	-	-	(622,337)		(358,491) (1,565,718)		7,578,444 1,280,052
2140	City of Reedsport City of Lebanon	SLGRP	5.908.428	1,518,212,067 1,518,212,067	10,075,147,190	890.334	11,251,056,380	5,897,900,212 5,897,900,212	11.271.139	74.982	-	•	(223,137)		(2,844,848)		8.501.273
2142	City of Eedanon City of Sherwood	SLGRP	7,134,755	1,518,212,067	10,075,147,190	1,075,128	11,251,056,380	5,897,900,212	13,610,528	90,545	_		(996,193)		(149,294)		12,555,586
2143	City of Oakland	SLGRP	148,155	1,518,212,067	10,075,147,190	22,325	11,251,056,380	5,897,900,212	282,627	1,880	_	_	(550,155)		(143,234)	Υ	284,507
2145	City of Vale	SLGRP	390.828	1,518,212,067	10.075.147.190	58.893	11,251,056,380	5.897.900.212	745,559	4,960	-		(54,570)		-	Ϋ́	695,949
2146	City of Prineville	Indep	4,193,481	1,518,212,067	10,075,147,190	631,911	6,507,238	4,193,481	6,507,238	53,218	(3,342,969)	(800,000)	-		-		2,417,487
2147	City of Wheeler	SLGRP	173,027	1,518,212,067	10,075,147,190	26,073	11,251,056,380	5,897,900,212	330,073	2,196	- '		-		-		332,269
2148	City of Klamath Falls	SLGRP	9,638,004	1,518,212,067	10,075,147,190	1,452,339	11,251,056,380	5,897,900,212	18,385,819	122,313	-	-	(1,345,709)		(5,702,180)		11,460,243
2149	City of Canyonville	Indep	328,562	1,518,212,067	10,075,147,190	49,511	366,027	328,562	366,027	4,170	-	-	-		-		370,197
2150	City of Bandon	SLGRP	1,959,889	1,518,212,067	10,075,147,190	295,333	11,251,056,380	5,897,900,212	3,738,757	24,872	-	-	(273,650)		(49,512)		3,440,467
2152	City of Coos Bay	Indep	6,807,842	1,518,212,067	10,075,147,190	1,025,866	14,787,454	6,807,842	14,787,454	86,396	-	-	-		-		14,873,850
2154 2155	City of Pendleton	SLGRP SLGRP	9,241,358 29,564,464	1,518,212,067	10,075,147,190	1,392,569	11,251,056,380	5,897,900,212	17,629,162	117,279 375,194	(3,288,461)		(1,290,328)		(12,730,453)		13,167,652
2155	City of Corvallis City of Monmouth	SLGRP	3,374,207	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	4,455,034 508,455	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	56,398,283 6,436,765	42,821	(7,923,954) (1,526,568)		-		(12,730,453)		31,572,990 4,953,018
2158	City of Milton-Freewater	SLGRP	3,878,482	1,518,212,067	10,075,147,190	584,444	11,251,056,380	5,897,900,212	7.398.737	49,221	(1,326,366)		(541.534)		-	Υ	6,906,424
2159	City of Baker City	SLGRP	3,681,692	1,518,212,067	10,075,147,190	554,790	11,251,056,380	5,897,900,212	7,023,333	46,723	_	_	(514,057)		(128,863)		6,427,136
2160	City of Hermiston	SLGRP	5,833,150	1,518,212,067	10,075,147,190	878,991	11,251,056,380	5,897,900,212	11,127,537	74.027	-		-		(663,693)		10,537,871
2161	City of Pilot Rock	SLGRP	296,369	1,518,212,067	10,075,147,190	44,660	11,251,056,380	5,897,900,212	565,365	3,761	-	-	(41,381)		-	Υ	527,745
2162	City of Clatskanie	Indep	499,306	1,518,212,067	10,075,147,190	75,240	2,944,699	499,306	2,944,699	6,337	-		-		-		2,951,036
2163	City of Milwaukie	SLGRP	9,935,128	1,518,212,067	10,075,147,190	1,497,113	11,251,056,380	5,897,900,212	18,952,623	126,084	(3,108,833)	-	(1,387,195)		(647,223)		13,935,456
2165	City of Cornelius	Indep	2,541,322	1,518,212,067	10,075,147,190	382,949	3,264,465	2,541,322	3,264,465	32,251	-	-	-		-		3,296,716
2166	City of Nyssa	SLGRP	547,327	1,518,212,067	10,075,147,190	82,476	11,251,056,380	5,897,900,212	1,044,102	6,946	-	-	(76,421)		(35,833)		938,794
2167 2168	City of Athena City of Oakridge	Indep SLGRP	239,455 1,282,873	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	36,083 193,315	148,768 11,251,056,380	239,455 5,897,900,212	148,768 2,447,257	3,039 16,281	-	-	(470.400)		-	V	151,807 2,284,416
2170	City of Madras	SLGRP	1,282,873	1,518,212,067	10,075,147,190	294.833	11,251,056,380	5,897,900,212	3,732,419	24.830	-	•	(179,122)		(533,329)	T	3,223,920
2170	City of Madras City of Sandy	SLGRP	4,495,019	1,518,212,067	10,075,147,190	677,349	11,251,056,380	5,897,900,212	8,574,867	57,045			(627,618)		(246,084)		7,758,210
2174	City of Mt Angel	Indep	791,596	1,518,212,067	10,075,147,190	119,285	546,936	791,596	546,936	10,046	_	_	(027,010)		(2.10,00.1)		556,982
2175	City of Umatilla	SLGRP	2.161.007	1,518,212,067	10.075.147.190	325.640	11,251,056,380	5,897,900,212	4,122,419	27,425	-		(301,731)		(1,349,682)		2,498,431
2176	City of Scappoose	SLGRP	2,196,459	1,518,212,067	10,075,147,190	330,982	11,251,056,380	5,897,900,212	4,190,048	27,875	-				(244,496)		3,973,427
2177	City of Condon	SLGRP	200,593	1,518,212,067	10,075,147,190	30,227	11,251,056,380	5,897,900,212	382,659	2,546	-	-	-		-	Υ	385,205
2178	City of Boardman	SLGRP	1,109,550	1,518,212,067	10,075,147,190	167,197	11,251,056,380	5,897,900,212	2,116,620	14,081	-	-	(154,921)		(54,312)		1,921,468
2179	City of Estacada	SLGRP	1,181,084	1,518,212,067	10,075,147,190	177,976	11,251,056,380	5,897,900,212	2,253,080	14,989	-	-	(164,909)			Υ	2,103,160
2180	City of Enterprise	SLGRP	818,567	1,518,212,067	10,075,147,190	123,349	11,251,056,380	5,897,900,212	1,561,529	10,388	-	-	-		(4,088)		1,567,829
2181 2182	City of Central Point	SLGRP SLGRP	4,750,034 730,611	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	715,777 110,095	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	9,061,344 1,393,740	60,281 9,272	-	-	(102,012)		(1,055,912)	V	8,065,713 1,301,000
2182	City of Cascade Locks City of Myrtle Point	SLGRP	1,091,342	1,518,212,067	10,075,147,190	164,453	11,251,056,380	5,897,900,212	2,081,886	13,850	-		(152,379)		(782,222)	Ť	1,161,135
2184	City of Port Orford	SLGRP	542,500	1,518,212,067	10,075,147,190	81,749	11,251,056,380	5,897,900,212	1,034,894	6,885	-	-	(75,747)		(37,147)		928,885
2185	City of Wood Village	SLGRP	559.391	1,518,212,067	10,075,147,190	84.294	11,251,056,380	5,897,900,212	1.067.115	14.198	_	_	(78,105)		(137,433)		865,775
2186	City of Chiloguin	Indep	194,742	1,518,212,067	10,075,147,190	29,345	(65,593)	194,742	(65,593)	2,471	-		-		-		(63,122)
2187	City of Philomath	SLGRP	1,750,219	1,518,212,067	10,075,147,190	263,738	11,251,056,380	5,897,900,212	3,338,783	22,211	-		(244,375)		(389,468)		2,727,151
2188	City of Talent	SLGRP	1,322,798	1,518,212,067	10,075,147,190	199,331	11,251,056,380	5,897,900,212	2,523,420	16,787	-	-	- '		(644,614)		1,895,593
2189	City of Willamina	Indep	387,125	1,518,212,067	10,075,147,190	58,335	(863,352)	387,125	(863,352)	4,913	-	-	-		-		(858,439)
2191	City of Huntington	SLGRP	98,562	1,518,212,067	10,075,147,190	14,852	11,251,056,380	5,897,900,212	188,021	1,251	-	-	(1,843)		-	Υ	187,429
2192	City of North Plains	SLGRP	752,857	1,518,212,067	10,075,147,190	113,447	11,251,056,380	5,897,900,212	1,436,179	9,554	-	-	(105,118)		(146,597)		1,194,018
2193	City of Heppner	SLGRP	272,140	1,518,212,067	10,075,147,190	41,008	11,251,056,380	5,897,900,212	519,145	3,454	-	-	(37,998)		(482,868)		1,733
2194 2195	City of Cave Junction City of Metolius	SLGRP Indep	465,386 75,244	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	70,128 11.338	11,251,056,380 (305,583)	5,897,900,212 75,244	887,788 (305,583)	5,906 955	-	-	(64,980)		(49,451)		779,263 (304,628)
2195 2196	City of Metolius City of Hubbard	Indep SLGRP	75,244 511,528	1,518,212,067	10,075,147,190	11,338 77.082	(305,583)	75,244 5,897,900,212	(305,583) 975,811	6.492	-	-	-		(10.142)		(304,628) 972,161
2190	City of Myrtle Creek	SLGRP	979,125	1,518,212,067	10,075,147,190	147,543	11,251,056,380	5,897,900,212	1,867,816	12,426	-	- -	(136,711)		(371,938)		1,371,593
2198	City of Carlton	SLGRP	583,464	1,518,212,067	10.075.147,190	87.921	11,251,056,380	5,897,900,212	1,113,037	7.405	_	_	(100,711)		(449.542)		670.900
2.50	,	020.11	000,104	.,0.0,2.2,007	10,010,111,100	37,021	. 1,201,000,000	0,001,000,212	.,,	., 100					(1.0,042)		3. 5,500



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employe Number		Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2199	City of Junction City	SLGRP	2,415,607	1,518,212,067	10,075,147,190	364,005	11,251,056,380	5,897,900,212	4,608,103	30,656	-	-	(337,280)		(143,964)		4,157,515
2200	City of Wallowa	SLGRP	170,058	1,518,212,067	10,075,147,190	25,626	11,251,056,380	5,897,900,212	324,409	2,158	-	-	(23,744)		(78,540)		224,283
2201	City of Coburg	SLGRP	557,513	1,518,212,067	10,075,147,190	84,011	11,251,056,380	5,897,900,212	1,063,534	7,075	-	-	-		(512,288)		558,321
2202	City of Dallas	SLGRP	4,861,184	1,518,212,067	10,075,147,190	732,526	11,251,056,380	5,897,900,212	9,273,378	61,692	(116,389)	-	(678,744)		-		8,539,937
2203	City of Rockaway Beach	SLGRP	978,225	1,518,212,067	10,075,147,190	147,408	11,251,056,380	5,897,900,212	1,866,099	12,414	-	-	-		(267,671)		1,610,842
2204	City of Burns	SLGRP	757,527	1,518,212,067	10,075,147,190	114,151	11,251,056,380	5,897,900,212	1,445,087	9,614	-	-	-		(374,174)		1,080,527
2205	City of Elgin	SLGRP	428,495	1,518,212,067	10,075,147,190	64,569	11,251,056,380	5,897,900,212	817,413	5,438	-	-	(59,829)		(1,097,912)		(334,890
2206	City of Weston	SLGRP	202,498	1,518,212,067	10,075,147,190	30,514	11,251,056,380	5,897,900,212	386,292	2,570	-	-	.		(233,420)		155,442
2207	City of Mill City	SLGRP	216,140	1,518,212,067	10,075,147,190	32,570	11,251,056,380	5,897,900,212	412,316	2,743	-	-	(30,179)			Y	384,880
2208	City of Fairview	SLGRP	2,211,306	1,518,212,067	10,075,147,190	333,219	11,251,056,380	5,897,900,212	4,218,370	56,126	•	-	-		(849,816)		3,424,680
2209	City of Monroe	SLGRP	137,850	1,518,212,067	10,075,147,190	20,772	11,251,056,380	5,897,900,212	262,968	1,749	-	-	-		(158,259)		106,458
2210	City of Helix	Indep SLGRP	30,186 362,893	1,518,212,067 1,518,212,067	10,075,147,190	4,549 54,684	17,693 11,251,056,380	30,186 5,897,900,212	17,693 692,268	383 4,605	-	-	(50,669)		(4.404.040)		18,076
2211 2212	City of Jefferson Town of Lakeview	SLGRP	916.483	1,518,212,067	10,075,147,190 10.075,147,190	138.104	11,251,056,380	5,897,900,212	1.748.317	11.631	-	-	(127,964)		(1,421,846) (916,774)		(775,642 715.210
2212	City of Stanfield	Indep	504,874	1,518,212,067	10,075,147,190	76,079	(660,038)	5,897,900,212	(660,038)	6.407	-	-	(127,964)		(916,774)		(653,631
2213	City of Yamhill	SLGRP	456,012	1,518,212,067	10,075,147,190	68,716	11,251,056,380	5,897,900,212	869,905	5,787	-	_			(202,017)		673,675
2215	City of Powers	Indep	430,012	1,518,212,007	10,075,147,190	00,710	(112.390)	3,037,300,212	(112.390)	5,767					(202,017)		(112.390
2216	City of Brookings	SLGRP	2.614.469	1,518,212,067	10,075,147,190	393,971	11,251,056,380	5,897,900,212	4.987.460	33,179	-	_	(365,046)		(209,306)		4,446,287
2217	City of Sutherlin	SLGRP	2,438,970	1,518,212,067	10,075,147,190	367,525	11,251,056,380	5,897,900,212	4,652,670	30,952	_	-	(340,542)		(1,550,435)		2,792,645
2218	City of Prairie City	Indep	229,144	1,518,212,067	10,075,147,190	34,529	710,681	229,144	710,681	2,908	_	-	(0.10,0.12)		(1,000,100)		713,589
2219	City of Sheridan	Indep	721,396	1,518,212,067	10,075,147,190	108,706	1,184,405	721,396	1.184.405	9.155		-	-		-		1,193,560
2220	City of Garibaldi	SLGRP	411,427	1,518,212,067	10,075,147,190	61,997	11,251,056,380	5,897,900,212	784,853	5,221		-	-		-	Υ	790,074
2221	City of Sisters	SLGRP	932,155	1,518,212,067	10,075,147,190	140,465	11,251,056,380	5,897,900,212	1,778,214	11,830	-	-	(130,152)		(312,100)		1,347,792
2222	City of Jacksonville	Indep	968,711	1,518,212,067	10,075,147,190	145,974	892,244	968,711	892,244	12,294	-	-	-		-		904,538
2223	City of Cannon Beach	SLGRP	2,117,808	1,518,212,067	10,075,147,190	319,130	11,251,056,380	5,897,900,212	4,040,010	26,876	-	-	(295,700)		(378,144)		3,393,042
2224	City of Falls City	SLGRP	164,871	1,518,212,067	10,075,147,190	24,844	11,251,056,380	5,897,900,212	314,515	2,092	-	-	-		(71,212)		245,395
2225	City of Echo	SLGRP	223,976	1,518,212,067	10,075,147,190	33,751	11,251,056,380	5,897,900,212	427,265	2,842	-	-	(31,273)		-	Υ	398,834
2226	City of Hines	SLGRP	398,322	1,518,212,067	10,075,147,190	60,023	11,251,056,380	5,897,900,212	759,854	5,055	-	-	(55,616)		(34,470)		674,823
2227	Town Of Bonanza	Indep	-	1,518,212,067	10,075,147,190	-	(74,471)	-	(74,471)	-	-	-	-		-		(74,471
2228	City of Turner	SLGRP	479,704	1,518,212,067	10,075,147,190	72,286	11,251,056,380	5,897,900,212	915,101	6,088	-	-	-		(21,434)		899,755
2229	City of John Day	SLGRP	774,442	1,518,212,067	10,075,147,190	116,700	11,251,056,380	5,897,900,212	1,477,356	9,828	-	-	-		(715,846)		771,338
2231	City of Banks	SLGRP	321,095	1,518,212,067	10,075,147,190	48,385	11,251,056,380	5,897,900,212	612,533	4,075	•	-	-		(278,421)		338,187
2232	City of Joseph	Indep	100,962	1,518,212,067	10,075,147,190	15,214	269,072	100,962	269,072	1,281	-	-	-		- (404.000)		270,353
2233	City of Lafayette	SLGRP	414,499	1,518,212,067	10,075,147,190	62,460	11,251,056,380	5,897,900,212	790,715	5,260	-	-	(420.044)		(191,920)		604,055
2234 2235	City of Aumsville City of Amity	SLGRP SLGRP	988,438 253,594	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	148,947 38,214	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	1,885,582 483,766	12,544 3,218	-	-	(138,011)		(340,834) (268,429)		1,419,281 218,555
2235	City of Creswell	SLGRP	253,594 955,370	1,518,212,067	10,075,147,190	143.964	11,251,056,380	5,897,900,212	1,822,499	3,218 12,124	-	-	-		(208,429)		1.697.278
2237	City of Troutdale	SLGRP	2,887,535	1,518,212,067	10,075,147,190	435,119	11,251,056,380	5,897,900,212	5,508,371	73,290	-	-	-		(2,816,458)		2,765,203
2238	City of Warrenton	SLGRP	2,470,278	1,518,212,067	10,075,147,190	372,243	11,251,056,380	5,897,900,212	4,712,395	31,350					(531,765)		4,211,980
2240	City of Wilsonville	SLGRP	9,163,588	1,518,212,067	10,075,147,190	1,380,850	11,251,056,380	5,897,900,212	17.480.805	116,292	_	_	(1,279,469)		(450,851)		15,866,777
2241	City of Bay City	SLGRP	367,366	1,518,212,067	10,075,147,190	55,358	11,251,056,380	5,897,900,212	700,801	4,662	_	-	(51,294)		(106,781)		547,388
2242	City of Gaston	SLGRP	100,361	1,518,212,067	10,075,147,190	15,123	11,251,056,380	5,897,900,212	191,452	1,274		-	(14,013)		(429,057)		(250,344
2243	City Of Brownsville	Indep	-	1,518,212,067	10,075,147,190	-	694,746	-	694,746	-,	-	-	-		(.==,==.)		694,746
2244	City of Lakeside	SLGRP	242,719	1,518,212,067	10,075,147,190	36,575	11,251,056,380	5,897,900,212	463,019	3,080	-	-	(33,890)		(282,113)		150,096
2245	City of Dundee	SLGRP	608,030	1,518,212,067	10,075,147,190	91,623	11,251,056,380	5,897,900,212	1,159,902	7,716	-	-			(153,032)		1,014,586
2246	City of Merrill	Indep	103,912	1,518,212,067	10,075,147,190	15,658	(22,721)	103,912	(22,721)	1,319	-	-	-		- 1		(21,402
2247	City of Malin	SLGRP	110,105	1,518,212,067	10,075,147,190	16,592	11,251,056,380	5,897,900,212	210,040	1,397	-	-	(15,373)		(33,144)		162,920
2248	City of Fossil	Indep	68,497	1,518,212,067	10,075,147,190	10,322	104,767	68,497	104,767	869	-	=	- '		- '		105,636
2249	City of Phoenix	SLGRP	1,145,623	1,518,212,067	10,075,147,190	172,633	11,251,056,380	5,897,900,212	2,185,433	14,539	-	-	-		(1,086,469)		1,113,503
2250	City of Gold Beach	Indep	772,699	1,518,212,067	10,075,147,190	116,437	161,341	772,699	161,341	9,806	-	-	-		-		171,147
2251	City of Rogue River	SLGRP	697,987	1,518,212,067	10,075,147,190	105,179	11,251,056,380	5,897,900,212	1,331,507	8,858	-	-	(97,457)			Y	1,242,908
2252	City of Dayton	SLGRP	366,192	1,518,212,067	10,075,147,190	55,181	11,251,056,380	5,897,900,212	698,562	4,647	-	-	(51,130)		(219,268)		432,811
2253	Town of Butte Falls	Indep	50,750	1,518,212,067	10,075,147,190	7,647	69,249	50,750	69,249	644	-	-	-				69,893
2254	City of Shady Cove	SLGRP	219,480	1,518,212,067	10,075,147,190	33,073	11,251,056,380	5,897,900,212	418,688	2,785	-	-	- (20,000)		(322,919)		98,554
2255	Town of Canyon City	SLGRP	149,418	1,518,212,067	10,075,147,190	22,516	11,251,056,380	5,897,900,212	285,035	1,896	-	=	(20,863)		(040.000)	Y	266,068
2256 2257	City of Jordan Valley	SLGRP	63,800 158,485	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	9,614 23,882	11,251,056,380 530,981	5,897,900,212 158,485	121,708 530,981	810 2,011	-	=	(8,908)		(216,696)		(103,086 532,992
2257	City of Culver	Indep SLGRP	158,485 215,661	1,518,212,067	10,075,147,190	23,882 32,498	11,251,056,380	158,485 5,897,900,212	530,981 411,403	2,011	-	•	(30,112)		-	V	532,992 384,028
	City of Adair Village		210,001	1,518,212,067	10,075,147,190	32,498	(65,385)	3,097,900,212	(65,385)	2,/3/	-	-	(30,112)		-	1	(65,385
2259	Town Of Hammond	Indep															



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employe Number	r Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2260	City of Riddle	SLGRP	335,761	1,518,212,067	10,075,147,190	50,595	11,251,056,380	5,897,900,212	640,509	4,261	-	-	-		(98,787)		545,983
2261	City of Waldport	Indep	821,620	1,518,212,067	10,075,147,190	123,809	5,021	821,620	5,021	10,427	-	-	-		-		15,448
2262	City of Dufur	Indep	99,754	1,518,212,067	10,075,147,190	15,032	287,803	99,754	287,803	1,266	-	-	-		-		289,069
2263	City of La Grande	SLGRP	2,185,169	1,518,212,067	10,075,147,190	329,281	11,251,056,380	5,897,900,212	4,168,511	27,731	-	-	(305,105)		(1,002,934)		2,888,203
2264	City of Gervais	Indep	582,971	1,518,212,067	10,075,147,190	87,847	347,587	582,971	347,587	7,398	-	-	-		-		354,985
2265	City of Westfir	SLGRP	63,903	1,518,212,067	10,075,147,190	9,629	11,251,056,380	5,897,900,212	121,903	811	-	-			(62,574)		60,140
2266	City of Irrigon	SLGRP	485,899	1,518,212,067	10,075,147,190	73,219	11,251,056,380	5,897,900,212	926,918	6,166	-	-	(67,844)		(56,980)		808,260
2267	City of Independence	SLGRP	2,934,857	1,518,212,067	10,075,147,190	442,250	11,251,056,380	5,897,900,212	5,598,644	37,245	-	-	(409,780)		(581,444)		4,644,665
2268	City of Harrisburg	SLGRP SLGRP	785,462	1,518,212,067	10,075,147,190	118,360	11,251,056,380	5,897,900,212	1,498,377	9,968	-	-	(109,670)		(57,001)		1,341,674
2269 2270	City of Durham City of Lyons	SLGRP	109,732 75,760	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	16,535 11,416	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	209,329 144.522	1,393 961	-	-	-		(29,254) (17,641)		181,468 127.842
2270	City of Columbia City	SLGRP	525,065	1,518,212,067	10,075,147,190	79,121	11,251,056,380	5,897,900,212	1,001,633	6,663	-	-	(73,312)		(2,691)		932,293
2271	City of Aurora	SLGRP	168,200	1,518,212,067	10,075,147,190	25,346	11,251,056,380	5,897,900,212	320,864	2,135	-		(73,312)		(242,514)		80,485
2273	City of Silverton	SLGRP	3.014.200	1,518,212,067	10,075,147,190	454.206	11,251,056,380	5.897.900.212	5.750.001	38.252	(606.861)		(420.859)		(23.616)		4.736.917
2274	City of Gold Hill	SLGRP	104,187	1,518,212,067	10,075,147,190	15,700	11,251,056,380	5,897,900,212	198.751	1,322	(000,001)	_	(14,547)		(241,659)		(56,133)
2275	City of Toledo	SLGRP	1,807,304	1,518,212,067	10,075,147,190	272,341	11,251,056,380	5,897,900,212	3,447,682	22,936	_	_	(252,345)		(1,816,746)		1,401,527
2276	City of Newport	SLGRP	2.653.316	1,518,212,067	10.075.147.190	399.825	11.251.056.380	5,897,900,212	5.061.566	33,672	-		(370,470)		(1,185,413)		3,539,355
2277	City Of Rajneeshpuram	Indep	-	1,518,212,067	10,075,147,190	-	(321,861)	-	(321,861)	-	-	-	-		-		(321,861)
2278	City of Springfield	SLGRP	30,192,446	1,518,212,067	10,075,147,190	4,549,664	11,251,056,380	5,897,900,212	57,596,246	383,163	-	-	-		(18,922,484)		39,056,925
2279	City of Keizer	Indep	7,030,648	1,518,212,067	10,075,147,190	1,059,440	7,865,725	7,030,648	7,865,725	89,224	-	-	-		- '		7,954,949
2280	City of Winston	SLGRP	1,224,962	1,518,212,067	10,075,147,190	184,588	11,251,056,380	5,897,900,212	2,336,783	15,546	-	-	(171,036)		(1,069,279)		1,112,014
2281	City of Manzanita	SLGRP	605,479	1,518,212,067	10,075,147,190	91,239	11,251,056,380	5,897,900,212	1,155,035	7,684	-	-	(84,540)		(57,979)		1,020,200
2282	City of Eagle Point	Indep	725,507	1,518,212,067	10,075,147,190	109,326	1,146,522	725,507	1,146,522	9,207	-	-	-		-		1,155,729
2283	City of Maupin	Indep	280,082	1,518,212,067	10,075,147,190	42,205	395,435	280,082	395,435	3,554	-	-	-		-		398,989
2284	City of Halsey	SLGRP	208,827	1,518,212,067	10,075,147,190	31,468	11,251,056,380	5,897,900,212	398,366	2,650	-	-			(123,889)		277,127
2285	City of Veneta	SLGRP	943,181	1,518,212,067	10,075,147,190	142,127	11,251,056,380	5,897,900,212	1,799,248	11,970	-	-	(131,692)		(196,941)		1,482,585
2286	City of Millersburg	SLGRP	261,696	1,518,212,067	10,075,147,190	39,435	11,251,056,380	5,897,900,212	499,221	3,321	-	-	-		(30,802)		471,740
2287 2288	City of King City	SLGRP SLGRP	409,731 11,247,075	1,518,212,067 1,518,212,067	10,075,147,190	61,742 1,694,808	11,251,056,380	5,897,900,212 5,897,900,212	781,618	5,200	-	-	(1,570,376)		(142,401)	V	644,417 20,027,700
2288	City of Tualatin City Of St Paul	Indep	11,247,075	1,518,212,067	10,075,147,190 10,075,147,190	1,094,808	11,251,056,380 (38,682)	5,897,900,212	21,455,343 (38,682)	142,733	-	•	(1,570,376)		-	Ť	(38,682)
2290	City of Molalla	Indep	2,736,562	1,518,212,067	10,075,147,190	412,369	459.508	2,736,562	459,508	34,729	_						494,237
2291	City of Florence	SLGRP	3,099,022	1,518,212,067	10,075,147,190	466,988	11,251,056,380	5,897,900,212	5,911,811	39,329	_	_	-		(2,594,416)		3,356,724
2292	City of North Bend	SLGRP	4,142,323	1,518,212,067	10,075,147,190	624,202	11,251,056,380	5,897,900,212	7,902,050	52,569	_		(578,373)		(887,897)		6,488,349
2293	City of Lowell	SLGRP	275,463	1,518,212,067	10.075.147.190	41,509	11,251,056,380	5,897,900,212	525,483	3,496	-		-		(68,076)		460,903
2294	City of Depoe Bay	SLGRP	503,294	1,518,212,067	10,075,147,190	75,841	11,251,056,380	5,897,900,212	960,103	6,387	-	-	(70,273)		(4,088)		892,129
2295	City of Tigard	SLGRP	6,366,720	1,518,212,067	10,075,147,190	959,394	11,251,056,380	5,897,900,212	12,145,395	80,798	-	-	(888,955)		(2,930,788)		8,406,450
2296	City of Happy Valley	SLGRP	4,338,104	1,518,212,067	10,075,147,190	653,704	11,251,056,380	5,897,900,212	8,275,530	55,054	-	-	(605,709)		-		7,724,875
2297	City of Rainier	Indep	956,501	1,518,212,067	10,075,147,190	144,134	1,156,714	956,501	1,156,714	12,139	-	-	-		-		1,168,853
2298	City of Lincoln City	SLGRP	6,990,847	1,518,212,067	10,075,147,190	1,053,443	11,251,056,380	5,897,900,212	13,336,003	88,719	-	-	-		(3,938,388)		9,486,334
2299	City of Dunes City	SLGRP	30,226	1,518,212,067	10,075,147,190	4,555	11,251,056,380	5,897,900,212	57,661	384	-	-	(4,220)			Υ	53,825
2300	City of Yachats	SLGRP	405,432	1,518,212,067	10,075,147,190	61,094	11,251,056,380	5,897,900,212	773,418	5,145	-	-	-		(272,854)		505,709
2301	City of Moro City of Mt. Vernon	SLGRP SLGRP	79,238 119,906	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	11,940 18,068	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	151,158 228,737	1,006 1,522	-	-	-		(82,935) (89,093)		69,229 141,166
2302 2303	City of Wit. Vernon City of Woodburn	SLGRP	8,171,642	1,518,212,067	10,075,147,190	1,231,375	11,251,056,380	5,897,900,212	15,588,532	1,522	-	-	(1,140,968)		(1,564,018)		12,987,250
2303	City of Woodburn City of Gladstone	SLGRP	3,524,102	1,518,212,067	10,075,147,190	531,043	11,251,056,380	5,897,900,212	6,722,709	44,723	-	•	(1,140,900)		(1,256,438)		5,510,994
2305	City of Elkton	SLGRP	40,215	1,518,212,067	10,075,147,190	6,060	11,251,056,380	5,897,900,212	76,716	510	-	-	(5,615)		(1,230,430)	Y	71,611
2306	City of Imbler	SLGRP	11,930	1,518,212,067	10,075,147,190	1.798	11,251,056,380	5,897,900,212	22.758	151	_	_	(1,666)		-	Y	21,243
2307	City of Yoncalla	SLGRP	185,658	1,518,212,067	10,075,147,190	27,977	11,251,056,380	5,897,900,212	354,168	2,356	_	_	(25,923)		(5,809)	•	324,792
2308	City of North Powder	SLGRP	76,413	1,518,212,067	10,075,147,190	11,515	11,251,056,380	5,897,900,212	145,769	970	-	-	(==,===)		(18,061)		128,678
2309	City of Gearhart	Indep	747,371	1,518,212,067	10,075,147,190	112,620	605,103	747,371	605,103	9,485	-	-	-				614,588
2501	Port of The Dalles	SLGRP	227,396	1,518,212,067	10,075,147,190	34,266	11,251,056,380	5,897,900,212	433,790	2,886	-	-	(31,750)		(214,704)		190,222
2507	Port of Astoria	Indep	1,712,169	1,518,212,067	10,075,147,190	258,005	601,960	1,712,169	601,960	21,729	-	-	-		-		623,689
2508	Multnomah Drainage	SLGRP	1,847,591	1,518,212,067	10,075,147,190	278,411	11,251,056,380	5,897,900,212	3,524,535	23,447	-	-	(257,971)		-	Υ	3,290,011
2510	Horsefly Irrigation District	SLGRP	24,881	1,518,212,067	10,075,147,190	3,749	11,251,056,380	5,897,900,212	47,465	316	-	-			-	Y	47,781
2511	Grants Pass Irrigation District	SLGRP	531,210	1,518,212,067	10,075,147,190	80,047	11,251,056,380	5,897,900,212	1,013,355	6,741	-	-	(74,170)			Υ	945,926
2512	Port of Portland	SLGRP	68,497,652	1,518,212,067	10,075,147,190	10,321,830	11,251,056,380	5,897,900,212	130,668,698	869,283	(31,463,686)	-	(9,564,007)		(735,927)		89,774,361
2513	Port of Coos Bay	SLGRP	1,972,066	1,518,212,067	10,075,147,190	297,168	11,251,056,380	5,897,900,212	3,761,986	25,027	-	•	-		(183,972)		3,603,041
2515 2518	Klamath County Fire District 1 Clackamas County Housing Authority	Indep Indep	4,872,723 2.477.654	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	734,265 373,355	17,103,865 2.925.004	4,872,723 2,477,654	17,103,865 2,925,004	61,838 31,443	-	-			-		17,165,703 2,956,447
2010	Olackamas County Flousing Authority	iiiaeh	2,411,004	1,010,212,007	10,073,147,190	313,333	2,323,004	2,411,034	2,323,004	31,443	-	•	-		-		2,330,447



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL			_	_	Dev	elopment of Net Tier 1/Tier	2 UAL	_			
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier
2519	Home Forward	SLGRP	14,414,783	1,518,212,067	10,075,147,190	2,172,147	11,251,056,380	5,897,900,212	27,498,183	182,934	-	-	-		(6,294,153))	21,386,964
2521	League of Oregon Cities	Indep	1,474,373	1,518,212,067	10,075,147,190	222,172	4,871,556	1,474,373	4,871,556	18,711	-	-	-		-		4,890,267
2522	Lane Council of Governments	SLGRP	11,084,914	1,518,212,067	10,075,147,190	1,670,373		5,897,900,212	21,146,000	140,675	-	-	-		(1,330,982))	19,955,693
2526	Clatskanie PUD	SLGRP	3,762,739	1,518,212,067	10,075,147,190	567,003	11,251,056,380	5,897,900,212	7,177,943	47,752	-	-	(525,374)		-	Υ	6,700,321
2527	Deschutes Valley Water District	Indep	1,427,738	1,518,212,067	10,075,147,190	215,144	4,341,831	1,427,738	4,341,831	18,119	-	(2,000,000)	-		-		2,359,950
2528	Columbia River Fire & Rescue	SLGRP	4,473,168	1,518,212,067	10,075,147,190	674,056	11,251,056,380	5,897,900,212	8,533,184	56,768	-	-	(624,568)		(2,337,248))	5,628,136
2529	East Fork Irrigation District	Indep	245,126	1,518,212,067	10,075,147,190	36,938	(108,211)	245,126	(108,211)	3,111	-	-	-		-		(105,100)
2530	River Road Water District	Indep		1,518,212,067	10,075,147,190		801,819		801,819		-	-	-		-		801,819
2531	Oregon School Boards Association	SLGRP	2,899,783	1,518,212,067	10,075,147,190	436,965	11,251,056,380	5,897,900,212	5,531,736	36,800	-	-	-		-	Y	5,568,536 2,219,830
2533	Owyhee Irrigation District	Indep	1,297,380	1,518,212,067	10,075,147,190 10.075,147,190	195,501	2,203,365	1,297,380	2,203,365 (29,339)	16,465	-	-	-		-		
2535 2536	Athena Cemetary Maintenance District 1	Indep	46,202	1,518,212,067 1,518,212,067	10,075,147,190	6.962	(29,339) (130,578)	46,202	(130,578)	586	-	-	-		-		(29,339) (129,992)
2538	Valley View Cemetery Clackamas Vector Control	Indep SLGRP	312,195	1,518,212,067	10,075,147,190	47,044	11,251,056,380	5,897,900,212	595,554	3,962	-	-	(43,590)		-	V	(129,992)
2540	West Extension Irrigation District	SLGRP	348.477	1,518,212,067	10,075,147,190	52.512	11,251,056,380	5,897,900,212	664,769	4,422	-		(48,656)		(176,449)	۱	444.086
2540	Jackson County Vector Control District	SLGRP	189,372	1,518,212,067	10,075,147,190	28,536	11,251,056,380	5,897,900,212	361,253	2,403	-		(40,030)		(63,976)		299,680
2542	Rainbow Water District	SLGRP	563,206	1,518,212,067	10,075,147,190	84,869	11,251,056,380	5,897,900,212	1,074,393	7,147	-		(78,638)		(03,570)	, v	1,002,902
2545	Council of Governments	SLGRP	6.471.936	1,518,212,067	10.075.147.190	975.248	11,251,056,380	5.897.900.212	12.346.108	82.133	_	_	(903,646)		(7,324)	١	11.517.271
2547	Metzger Water District	Indep	0,471,550	1,518,212,067	10,075,147,190	373,240	(147,147)	5,007,000,212	(147,147)	02,100	_	_	(303,040)		(1,524)	,	(147,147)
2549	Roque River Fire District	SLGRP	972,476	1,518,212,067	10,075,147,190	146,541	11,251,056,380	5,897,900,212	1,855,132	12,341	_	-	(135,782)		(433,070))	1,298,621
2550	Nyssa Road Assessment District 2	Indep	235,241	1,518,212,067	10,075,147,190	35,448	196,890	235,241	196,890	2,985	_	-	(100,702)		(100,070)	,	199,875
2551	Sandy Fire Department	SLGRP	1,210,173	1,518,212,067	10,075,147,190	182,359	11.251.056.380	5,897,900,212	2.308.571	15.358	-	-	(168,971)		(560,936))	1,594,022
2552	Winston-Dillard Fire District	SLGRP	851,184	1,518,212,067	10,075,147,190	128,264	11,251,056,380	5,897,900,212	1,623,751	10,802	-	-	(118,847)		-	Y	1,515,706
2553	Tangent Rural Fire Protection District	SLGRP	152,663	1,518,212,067	10,075,147,190	23,005	11,251,056,380	5,897,900,212	291,225	1,937		-	-		-	Υ	293,162
2555	Monroe Fire Department	SLGRP	95,989	1,518,212,067	10,075,147,190	14,465	11,251,056,380	5,897,900,212	183,113	1,218	-	-	-		(47,196))	137,135
2556	Jackson County Fire District 5	Indep	2,524,540	1,518,212,067	10,075,147,190	380,420	7,831,164	2,524,540	7,831,164	32,038	-	-	-		` -		7,863,202
2557	Estacada Fire Department	SLGRP	1,385,203	1,518,212,067	10,075,147,190	208,735	11,251,056,380	5,897,900,212	2,642,466	17,579	-	-	(193,409)		(1,271,450))	1,195,186
2559	Keizer Fire Department	SLGRP	2,914,266	1,518,212,067	10,075,147,190	439,147	11,251,056,380	5,897,900,212	5,559,364	36,984	-	-			(1,029,345))	4,567,003
2561	Jefferson Rural Fire Protection District	SLGRP	373,214	1,518,212,067	10,075,147,190	56,239	11,251,056,380	5,897,900,212	711,957	4,736	-	-	-		(353,894))	362,799
2562	Wy'East Fire District	SLGRP	42,664	1,518,212,067	10,075,147,190	6,429	11,251,056,380	5,897,900,212	81,387	541	-	-	(5,957)		-	Y	75,971
2563	Central Oregon Irrigation District	SLGRP	1,806,937	1,518,212,067	10,075,147,190	272,285	11,251,056,380	5,897,900,212	3,446,981	22,931	-	-	(252,294)		-	Υ	3,217,618
2564	Illinois Valley Fire District	SLGRP	441,206	1,518,212,067	10,075,147,190	66,485	11,251,056,380	5,897,900,212	841,661	5,599	-	-	-		(399,299)		447,961
2567	Charleston Rural Fire Protection District	SLGRP	56,799	1,518,212,067	10,075,147,190	8,559	11,251,056,380	5,897,900,212	108,352	721	-	-	-		(98,782))	10,291
2568	Molalla Rural Fire Protection District 73	SLGRP	1,165,312	1,518,212,067	10,075,147,190	175,599	11,251,056,380	5,897,900,212	2,222,992	14,789	-	-	-		-	Υ	2,237,781
2569	Central Oregon Intergovernmental Council	SLGRP	4,287,175	1,518,212,067	10,075,147,190	646,029	11,251,056,380	5,897,900,212	8,178,376	54,407	-	-	-		(7,155,842))	1,076,941
2570	Port of St Helens	Indep	789,073	1,518,212,067	10,075,147,190	118,904	(160,895)	789,073	(160,895)	10,014	-	-	-		-		(150,881)
2571	Crystal Springs Water District	SLGRP	431,507	1,518,212,067	10,075,147,190	65,023	11,251,056,380	5,897,900,212	823,160	5,476	-	-	((42,901))	785,735
2572	Local Government Personnel Institute	SLGRP	241,593	1,518,212,067	10,075,147,190	36,405	11,251,056,380	5,897,900,212	460,872	3,066	-	-	(33,733)		-	Y	430,205
2573	Goshen Fire District	SLGRP	162,460 469,828	1,518,212,067	10,075,147,190	24,481	11,251,056,380	5,897,900,212	309,915	2,062 5,962	-	-	-		-	Ť	311,977
2575 2576	Jefferson County Rural Fire Protection District 1 Depoe Bay Rural Fire Protection District	Indep SLGRP	469,828 908.850	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	70,798 136.954	334,195 11.251.056.380	469,828 5,897,900,212	334,195 1.733.757	11.534	-	-	(126 900)		(26.638)		340,157 1,591,754
2576	La Pine Rural Fire Protection District	SLGRP	2,211,957	1,518,212,067	10,075,147,190	333,317	11,251,056,380	5,897,900,212	4,219,612	28,071	-	-	(126,899)		(866,768)		3,380,915
2579	Marion County Fire District 1	SLGRP	4.197.017	1,518,212,067	10,075,147,190	632,444	11,251,056,380	5,897,900,212	8.006.388	53,263	-	-	-		(000,700)	<i>,</i>	8.059.651
2581	Port of Umatilla	Indep	157,607	1,518,212,067	10,075,147,190	23,750	481,752	157,607	481,752	2,000	-					ī	483,752
2582	Talent Irrigation District	SLGRP	666,348	1,518,212,067	10,075,147,190	100,411	11,251,056,380	5,897,900,212	1,271,151	8,456	_	_	(93,039)		_	v	1,186,568
2585	Rogue River Valley Irrigation District	SLGRP	324,633	1,518,212,067	10,075,147,190	48,919	11,251,056,380	5,897,900,212	619,283	4,120	_	_	(55,055)		_	v	623,403
2587	Tualatin Valley Irrigation District	SLGRP	325,272	1,518,212,067	10,075,147,190	49,015	11,251,056,380	5,897,900,212	620,501	4,128	-	_	-		(127,855)		496,774
2588	Clatskanie Rural Fire Protection District	SLGRP	997.934	1,518,212,067	10,075,147,190	150.378	11,251,056,380	5,897,900,212	1,903,697	12,664	_	_	-		(348,224)		1,568,137
2589	West Slope Water District	SLGRP	523,623	1,518,212,067	10,075,147,190	78,904	11,251,056,380	5,897,900,212	998,883	6,645	-	-	-		(= :=,== 1)	Y	1,005,528
2590	Redmond Fire & Rescue	SLGRP	4,637,326	1,518,212,067	10,075,147,190	698,793	11,251,056,380	5,897,900,212	8,846,338	58,851	-	-	-		(1,927,131))	6,978,058
2592	Medford Irrigation District	SLGRP	322,907	1,518,212,067	10,075,147,190	48,658	11,251,056,380	5,897,900,212	615,989	4,098	-	-	-		(125,877)		494,210
2594	Metro	SLGRP	65,181,984	1,518,212,067	10,075,147,190	9,822,196	11,251,056,380	5,897,900,212	124,343,606	827,205	(18,133,605	i) -	(9,101,056)		(5,553,660)		92,382,490
2595	Canby Fire District	SLGRP	2,169,485	1,518,212,067	10,075,147,190	326,917	11,251,056,380	5,897,900,212	4,138,591	27,532	-	-	-		(442,185)		3,723,938
2596	Bend Parks & Recreation	Indep	8,132,587	1,518,212,067	10,075,147,190	1,225,490	6,276,067	8,132,587	6,276,067	103,208	-	-	-				6,379,275
2597	Mapleton Water District	Indep	78,312	1,518,212,067	10,075,147,190	11,801	(5,868)	78,312	(5,868)	994	-	-	-		-		(4,874)
2598	Marion County Housing Authority	SLGRP	626,224	1,518,212,067	10,075,147,190	94,365	11,251,056,380	5,897,900,212	1,194,608	7,947	-	•	-		(1,752,064)		(549,509)
2599	South Suburban Sanitary District	SLGRP	723,416	1,518,212,067	10,075,147,190	109,011	11,251,056,380	5,897,900,212	1,380,015	9,181	-	•	-		(125,616)		1,263,580
2600	Winston-Dillard Water District	SLGRP	456,230	1,518,212,067	10,075,147,190	68,749	, . ,	5,897,900,212	870,321	5,790	-	-	-		(106,197)		769,914
2601	Baker Valley Irrigation District	SLGRP	71,435	1,518,212,067	10,075,147,190	10,764	11,251,056,380	5,897,900,212	136,272	907	-	-	-		(210,713)		(73,534)
2602	Aumsville Rural Fire Protection District	SLGRP	150,905	1,518,212,067	10,075,147,190	22,740	11,251,056,380	5,897,900,212	287,871	1,915	-	-	-		(122,756))	167,030



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2603	Corbett Water District	SLGRP	279,887	1,518,212,067	10,075,147,190	42,176	11,251,056,380	5,897,900,212	533,924	3,552	-		(39,079)		-		498,397
2604	Netarts-Oceanside Sanitary District	SLGRP	347,788	1,518,212,067	10,075,147,190	52,408	11,251,056,380	5,897,900,212	663,454	4,414	-	-	-		(268,377)		399,491
2605	Scio Fire District	SLGRP	38,189	1,518,212,067	10,075,147,190	5,755	11,251,056,380	5,897,900,212	72,851	485	-	-	-		(110,546)		(37,210)
2606	West Valley Housing Authority Hoodland Fire District 74	SLGRP SLGRP	774,587 1,180,845	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	116,722 177,940	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	1,477,631 2,252,625	9,830 14,986	-	•	(404.070)		(348,238)		1,139,223 1,970,643
2607 2608	Gaston Rural Fire Protection District	Indep	1,180,845	1,518,212,067	10,075,147,190	27.025	(56.011)	179.343	(56.011)	2.276	-	-	(164,876)		(132,092)		(53,735)
2610	Turner Fire District	Indep	508,845	1,518,212,067	10,075,147,190	76,677	207,395	508,845	207,395	6,458	-	-	-		-		213,853
2612	Community Services Consortium	SLGRP	3,927,825	1,518,212,067	10,075,147,190	591,879	11,251,056,380	5,897,900,212	7,492,867	49,847	-	-	(548,424)		(576,849)		6,417,441
2613	Polk Soil & Water Conservation District	Indep	234,012	1,518,212,067	10,075,147,190	35,263	93,091	234,012	93,091	2,970	-	-	-		-		96,061
2614	Mountain Valley Mental Health Program	Indep	-	1,518,212,067	10,075,147,190	-	(227,980)	-	(227,980)	-	-	-	-		-		(227,980)
2615	Humanities Council	Indep	-	1,518,212,067	10,075,147,190	-	115,990	-	115,990	-	-	-	-		-		115,990
2616	Alcohol Safety Action Program	Indep		1,518,212,067	10,075,147,190		(119,958)		(119,958)		-	-	-				(119,958)
2617	Clean Water Services	SLGRP	29,739,253	1,518,212,067	10,075,147,190	4,481,373	11,251,056,380	5,897,900,212	56,731,718	377,412	(13,205,061)	(15,000,000)	-		(2,960,342)		25,943,727
2618 2619	Estacada Cemetery District Comprehensive Options For Drug Abusers	Indep Indep	15,400	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	2,321	(294,702) (289,643)	15,400	(294,702) (289,643)	195	-	-	-		-		(294,507) (289,643)
2620	Jackson County Fire District 4	SLGRP	570,154	1,518,212,067	10,075,147,190	85,916	11,251,056,380	5,897,900,212	1,087,647	7,236	-	-	-		-		1,094,883
2623	Evans Valley Fire District 6	Indep	107,111	1,518,212,067	10.075.147.190	16.140	(144,694)	107.111	(144.694)	1,359	_	_	-		_		(143,335)
2624	Klamath Vector Control	SLGRP	78,547	1,518,212,067	10,075,147,190	11,836	11,251,056,380	5,897,900,212	149,840	997	-	-	(10,967)		-	Υ	139,870
2625	Port of Newport	SLGRP	557,083	1,518,212,067	10,075,147,190	83,946	11,251,056,380	5,897,900,212	1,062,712	7,070	-	-	-		(651,382)		418,400
2626	Tillamook Peoples Utility District	SLGRP	7,953,087	1,518,212,067	10,075,147,190	1,198,441	11,251,056,380	5,897,900,212	15,171,607	100,930	(164,066)	-	(1,110,452)		-		13,998,019
2628	McKenzie Fire And Rescue	SLGRP	558,681	1,518,212,067	10,075,147,190	84,187	11,251,056,380	5,897,900,212	1,065,761	7,090	-	-	(78,006)		(188,253)		806,592
2629	Metropolitan Wastewater Management Commission	Indep		1,518,212,067	10,075,147,190		(1,104,835)		(1,104,835)	-	-	-	-		-		(1,104,835)
2630 2631	Sheridan Fire District Arch Cape Water-Sanitary District	SLGRP SLGRP	304,125 123,766	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	45,828 18,650	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	580,160 236,101	3,860 1,571	-	•	-		(135,185) (65,580)		448,835 172,092
2632	Umpqua Regional Council of Governments	Indep	123,700	1,518,212,067	10,075,147,190	18,000	214,392	5,897,900,212	236,101	1,571	-	-	-		(05,580)		214,392
2633	Port of Cascade Locks	Indep	493.641	1,518,212,007	10,075,147,190	74.386	540.694	493.641	540.694	6.265	-	-	-		-		546.959
2637	Northeast Oregon Housing Authority	Indep	814,583	1,518,212,067	10,075,147,190	122,749	1,125,532	814,583	1,125,532	10,338	-	_	-		_		1,135,870
2638	North Douglas County Fire and EMS	SLGRP	285,507	1,518,212,067	10,075,147,190	43,023	11,251,056,380	5,897,900,212	544,644	3,623	-	-	-		(124,384)		423,883
2641	Suburban East Salem Water District	SLGRP	261,542	1,518,212,067	10,075,147,190	39,411	11,251,056,380	5,897,900,212	498,927	3,319	-	-	-		(67,728)		434,518
2642	Dexter Rural Fire Protection District	SLGRP	47,087	1,518,212,067	10,075,147,190	7,095	11,251,056,380	5,897,900,212	89,825	598	-	-	(6,575)		(19,161)		64,687
2643	Sweet Home Cemetery	Indep	137,703	1,518,212,067	10,075,147,190	20,750	28,272	137,703	28,272	1,748	-	•	-		-		30,020
2644 2645	Lakeside Water District	Indep	195,958 53,647	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	29,529 8,084	65,054 142,196	195,958 53,647	65,054 142,196	2,487 681	-	-	-		-		67,541 142,877
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	Indep Indep	53,647	1,518,212,067	10,075,147,190	8,084	1,289,778	53,647	1,289,778	081	-	-	-		-		1,289,778
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	412,494	1,518,212,067	10,075,147,190	62,158	11,251,056,380	5,897,900,212	786,889	5,235	-	-	(57,595)		(37,169)		697,360
2648	Black Butte Ranch Rural Fire Protection District	Indep	716,835	1,518,212,067	10,075,147,190	108,019	1,430,179	716,835	1,430,179	9,097		-	-		-		1,439,276
2649	Colton Fire Department	SLGRP	43,792	1,518,212,067	10,075,147,190	6,599	11,251,056,380	5,897,900,212	83,540	556	-	-	-		(51,547)		32,549
2650	Pleasant Hill Fire Department	SLGRP	65,103	1,518,212,067	10,075,147,190	9,810	11,251,056,380	5,897,900,212	124,193	826	-	-	(9,090)		(12,180)		103,749
2651	Imbler Rural Fire Protection District	SLGRP	21,230	1,518,212,067	10,075,147,190	3,199	11,251,056,380	5,897,900,212	40,499	269	-	-	(2,964)		-	Υ	37,804
2652	The Oregon Consortium	SLGRP SLGRP	107,549	1,518,212,067	-	-	-	-	-	-	-	-	-		(0.4.400)		142,332
2653 2654	Umatilla Fire Department Spring Valley Rural Fire Protection District	Indep	107,549	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	16,206	11,251,056,380 (75,833)	5,897,900,212	205,165 (75,833)	1,365	-	-	-		(64,198)		(75,833)
2655	North Bay Rural Fire Protection District	Indep	-	1,518,212,067	10,075,147,190	-	165,349	-	165.349	-	-	-	-		-		165,349
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	12,662,336	1,518,212,067	10,075,147,190	1,908,072	11,251,056,380	5,897,900,212	24,155,148	160,694	-		_		(3,656,473)		20,659,369
2658	Salem Metropolitan Communication Agency	Indep	-	1,518,212,067	10,075,147,190	-	669,082	-	669,082	-	-	-	-		-		669,082
2659	Silverton Fire District	SLGRP	426,112	1,518,212,067	10,075,147,190	64,210	11,251,056,380	5,897,900,212	812,868	5,408	-	-	(59,496)		(99,202)		659,578
2660	Tualatin Valley Fire & Rescue	SLGRP	61,630,762	1,518,212,067	10,075,147,190	9,287,067	11,251,056,380	5,897,900,212	117,569,161	782,137	-	-	(8,605,215)		(14,587,480)		95,158,603
2661	Lincoln County 911	SLGRP	-	1,518,212,067		-		-		-	-	-	-		-		
2662	East Central Oregon Association of Counties	Indep SLGRP	660,535	1,518,212,067	10,075,147,190	- 00 535	161,643	E 907 000 040	161,643	- 8,383	-	-	(00.007)		(00.455)		161,643 1,083,762
2663 2664	Metropolitan Area Communications Commission Applegate Valley Rural Fire Protection District 9	Indep	676,535	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	99,535 101,951	11,251,056,380 956,025	5,897,900,212 676,567	1,260,061 956.025	8,383 8.586	-	-	(92,227)		(92,455)		1,083,762 964,611
2665	N NE Community Mental Health Center	Indep	0/0,30/	1,518,212,067	10,075,147,190	101,951	956,025 449,686	070,367	956,025 449,686	8,586	-	-	-		-		449,686
2666	Central City Concern	Indep	-	1,518,212,067	10,075,147,190	-	(514,113)	-	(514,113)	-	-		-		-		(514,113)
2667	Mental Health Services West Inc	Indep	-	1,518,212,067	10,075,147,190	-	(393,810)	-	(393,810)	-	-	-	-		-		(393,810)
2668	Southeast Mental Health Network Inc	Indep	-	1,518,212,067	10,075,147,190	-	(641,889)	-	(641,889)	-	-	-	-		-		(641,889)
2669	Roseburg Urban Sanitary Authority	SLGRP	883,120	1,518,212,067	10,075,147,190	133,076	11,251,056,380	5,897,900,212	1,684,672	11,207	-	-	-		(414,635)		1,281,244
2670	Mt Hood Community Mental Health Ctr	Indep	-	1,518,212,067	10,075,147,190	-	601,312	-	601,312	-	-	-	- (400.4==)		- (400.5==)		601,312
2671	Columbia 911 Communications District	SLGRP	1,190,112	1,518,212,067	10,075,147,190	179,337	11,251,056,380	5,897,900,212	2,270,302	15,103 17.097	-	-	(166,170)		(100,897)		2,018,338 2,604,744
2672	Rockwood Water PUD	Indep	1,347,237	1,518,212,067	10,075,147,190	203,014	2,587,647	1,347,237	2,587,647	17,097	-	•	-		-		2,604,744



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pav	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tie
2673	Port Orford Library	SLGRP	44.854	1.518.212.067	10,075,147,190	6.759	11.251.056.380	5,897,900,212	85,565	569	-		(6.263)		(26,877)		52.994
2674	Nestucca Rural Fire District	SLGRP	270,279	1,518,212,067	10,075,147,190	40,728	11,251,056,380	5,897,900,212	515,594	3,430	-	-	(37,738)		(157,224)		324,062
2675	Salmon Harbor-Douglas County	Indep	464,842	1,518,212,067	10,075,147,190	70,046	259,890	464,842	259,890	5,899	-	-	- '		- '		265,789
2676	Woodburn Fire District	SLGRP	1,444,642	1,518,212,067	10,075,147,190	217,691	11,251,056,380	5,897,900,212	2,755,854	18,334	-	-	-		-	Υ	2,774,188
2677	Portland Private Industry Council Inc	Indep	-	1,518,212,067	10,075,147,190	-	(270,199)	-	(270,199)	-	-	-	-		-		(270,199
2678	Central Oregon Regional Housing Authority	Indep	1,200,311	1,518,212,067	10,075,147,190	180,873	479,718	1,200,311	479,718	15,233	-	-	-		-		494,951
2679	Columbia River Public Utility District	Indep	4,379,090	1,518,212,067	10,075,147,190	659,880	7,346,727	4,379,090	7,346,727	55,574	-	-	-		-		7,402,301
2681	Cloverdale Rural Fire Protection District	SLGRP	147,111	1,518,212,067	10,075,147,190	22,168	11,251,056,380	5,897,900,212	280,634	1,867	-	-	(20,540)		-	Y	261,961
2684	Parkdale Fire District	SLGRP	127,848	1,518,212,067	10,075,147,190	19,265	11,251,056,380	5,897,900,212	243,888	1,622	-	-	-		-	Y	245,510
2685	Oregon Community College Association	Indep	552,695	1,518,212,067	10,075,147,190	83,285	(64,684)	552,695	(64,684) 47,783	7,014 318	-	-	-		(40,000)		(57,670 7,439
2686 2687	Weston Cemetery Columbia Drainage Vector Control District	SLGRP SLGRP	25,048 154,194	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	3,775 23,235	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	47,783 294.145	1.957	-	-	(21,529)		(40,662)	V	274.573
2688	Polk County Fire District 1	Indep	1,208,962	1,518,212,067	10,075,147,190	182,177	1,251,056,380	1,208,962	1.375.454	15,343	-		(21,529)		-	T	1.390.797
2689	Redmond Area Park & Recreation District	Indep	696,992	1,518,212,067	10,075,147,190	105,029	145,199	696,992	145,199	8,845							154,044
2692	Siuslaw Public Library	SLGRP	394,080	1,518,212,067	10,075,147,190	59.383	11,251,056,380	5,897,900,212	751,762	5.001	_	_	(55,024)		(71,375)		630,364
2693	City-County Insurance Services	Indep	6.597.616	1,518,212,067	10,075,147,190	994.187	1.334.900	6,597,616	1.334.900	83,728	-	-	(00,021)		(11,010)		1,418,628
2694	Philomath Fire Department	SLGRP	473,308	1,518,212,067	10,075,147,190	71,322	11,251,056,380	5,897,900,212	902,901	6,007		-	(66,086)		(45,530)		797,292
2695	Washington County Consolidated Communications Agency	SLGRP	6,692,672	1,518,212,067	10,075,147,190	1,008,511	11,251,056,380	5,897,900,212	12,767,193	84,935	-	-	(934,467)		(,)	Υ	11,917,661
2696	Stayton Fire District	SLGRP	456,856	1,518,212,067	10,075,147,190	68,843	11,251,056,380	5,897,900,212	871,516	5,798	-	-			(66,230)		811,084
2697	Oregon Museum Park	Indep	-	1,518,212,067	10,075,147,190	· -	(66,807)		(66,807)	· -	-	-	-				(66,807
2698	Halsey Shedd Rural Fire Protection District	Indep	135,495	1,518,212,067	10,075,147,190	20,418	290,474	135,495	290,474	1,720	-	-	-		-		292,194
2699	Chetco Library Board	SLGRP	223,617	1,518,212,067	10,075,147,190	33,697	11,251,056,380	5,897,900,212	426,581	2,838	-	-	(31,223)		(8,908)		389,288
2700	Lowell Rural Fire Protection District	SLGRP	144,444	1,518,212,067	10,075,147,190	21,766	11,251,056,380	5,897,900,212	275,547	1,833	-	-	-		(185,134)		92,246
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,250,353	1,518,212,067	10,075,147,190	188,414	3,557,792	1,250,353	3,557,792	15,868	-	-	-		-		3,573,660
2702	Banks Fire District 13	Indep	307,354	1,518,212,067	10,075,147,190	46,315	171,081	307,354	171,081	3,901	-	-	-		-		174,982
2703	Westport Sewer District	Indep	-	1,518,212,067	10,075,147,190	-	(6,938)	-	(6,938)	-	-	-	-		-		(6,938
2704	Clatsop County 4-H District	SLGRP	-	1,518,212,067	-	-	-			-	-	-	-		(0.40.700)		
2705	Lebanon Fire District	SLGRP	3,208,009	1,518,212,067	10,075,147,190	483,411	11,251,056,380	5,897,900,212	6,119,719	40,712	-	-	- (40.040)		(942,738)		5,217,693
2707 2708	Clatskanie Library Milton-Freewater Cemetery District 3	SLGRP Indep	97,488	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	14,690	11,251,056,380 36,522	5,897,900,212	185,973 36,522	1,237	-	-	(13,612)		-	Y	173,598 36,522
2708	Scappoose Public Library	SLGRP	86,019	1,518,212,067	10,075,147,190	12.962	11,251,056,380	5,897,900,212	164.093	1.092	-		-		(99,040)		66,145
2710	Klamath County Emergency Communications District	SLGRP	615,613	1,518,212,067	10,075,147,190	92,766	11,251,056,380	5,897,900,212	1,174,366	7,813	_		(85,955)		(33,040)	v	1,096,224
2712	Jefferson County EMS	SLGRP	553,408	1,518,212,067	10,075,147,190	83,392	11,251,056,380	5,897,900,212	1,055,701	7.023	-	-	(77,270)		_	Y	985,454
2713	Port of Tillamook Bay	SLGRP	772.082	1,518,212,067	10.075.147.190	116.344	11.251.056.380	5,897,900,212	1,472,854	9.798	_	-	(107,802)		(137,038)	•	1,237,812
2714	Winchester Bay Sanitary District	Indep	151,959	1,518,212,067	10,075,147,190	22,898	60,056	151,959	60,056	1,928	-	-	- (,)		-		61,984
2715	Jackson County Fire District 3	SLGRP	6,811,729	1,518,212,067	10,075,147,190	1,026,451	11,251,056,380	5,897,900,212	12,994,310	86,446	-	-	(951,090)		(3,345,772)		8,783,894
2716	Neskowin Water District	SLGRP	200,090	1,518,212,067	10,075,147,190	30,151	11,251,056,380	5,897,900,212	381,699	2,539	-	-	(27,938)		(428)		355,872
2717	Ice Fountain Water District	Indep	368,474	1,518,212,067	10,075,147,190	55,525	158,674	368,474	158,674	4,676	-	-	- 1		-		163,350
2718	Curry Library	SLGRP	155,199	1,518,212,067	10,075,147,190	23,387	11,251,056,380	5,897,900,212	296,063	1,970	-	-	-		(215,533)		82,500
2719	Human Solutions, Inc	Indep	-	1,518,212,067	10,075,147,190	-	(273,004)	-	(273,004)	-	-	-	-		-		(273,004
2720	Tri-Met	Indep		1,518,212,067	10,075,147,190	.	(1,368,726)		(1,368,726)		-	-	-		-		(1,368,726
2721	Klamath Housing Authority	SLGRP	495,211	1,518,212,067	10,075,147,190	74,623	11,251,056,380	5,897,900,212	944,683	6,285	-	-	-		(199,992)		750,976
2722	Tillamook 9-1-1	Indep	642,126	1,518,212,067	10,075,147,190	96,761	153,199	642,126	153,199	8,149	-	-	-		-		161,348
2723	Oregon Coastal Zone Management Association	Indep	440.005	1,518,212,067	10,075,147,190	- 07.544	(2,085)	440.005	(2,085)	-	-	-	-		-		(2,085
2724 2725	Nehalem Bay Wastewater Agency West Valley Fire District	Indep Indep	448,235 589,302	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	67,544 88,801	188,137 287,272	448,235 589,302	188,137 287,272	5,688 7,479	-	-	-		-		193,825 294,751
2725	Yamhill Communications Agency	SLGRP	942,469	1,518,212,067	10,075,147,190	142,020	11,251,056,380	5,897,900,212	1,797,889	11,961	-	-	(131,593)		(10,378)		1,667,879
2728	Baker County Library District	SLGRP	533,992	1,518,212,067	10,075,147,190	80.467	11,251,056,380	5,897,900,212	1,797,889	6,777	-	-	(131,393)		(85,668)		939,773
2729	Douglas County Fire District 2	Indep	4,609,129	1,518,212,067	10,075,147,190	694.544	21,952,856	4,609,129	21,952,856	58.493	-	-	-		(00,000)		22.011.349
2731	Canby Utility Board	SLGRP	1,718,146	1,518,212,067	10,075,147,190	258,905	11,251,056,380	5,897,900,212	3,277,601	21,804	-	_	(239,897)		_	Υ	3,059,508
2732	Umatilla County Special Library District	SLGRP	75,111	1,518,212,067	10,075,147,190	11,318		5,897,900,212	143,285	953			(===,50.)		(122,465)	•	21,773
2733	Wiard Memorial Park District	Indep		1,518,212,067	10,075,147,190	-	444,422	-,,	444,422	-	-	-	-		-		444,422
2734	Seal Rock Water District	SLGRP	513,458	1,518,212,067	10,075,147,190	77,372	11,251,056,380	5,897,900,212	979,492	6,516	-	-	-		(205,887)		780,121
2736	Wasco 9-1-1	Indep	-	1,518,212,067	10,075,147,190	-	(312,423)	· · · · · · · -	(312,423)		-	-	-		- '		(312,423
2737	Portland Energy Conservation Inc	Indep	-	1,518,212,067	10,075,147,190	-	159,473	-	159,473	-	=	-	-		-		159,473
2739	Scappoose Rural Fire Protection District	SLGRP	1,977,208	1,518,212,067	10,075,147,190	297,943		5,897,900,212	3,771,797	25,092	-	-	(276,068)		(73,757)		3,447,064
2740	Neskowin Regional Sanitary Authority	Indep	179,925	1,518,212,067	10,075,147,190	27,113	(89,032)	179,925	(89,032)	2,283	-	-	-		-		(86,749
2741	Port of Garibaldi	SLGRP	453,300	1,518,212,067	10,075,147,190	68,307	11,251,056,380	5,897,900,212	864,732	5,753	-	-	(63,292)		(65,468)		741,725
2742	Amity Fire District	SLGRP	100,716	1,518,212,067	10,075,147,190	15,177	11,251,056,380	5,897,900,212	192,130	1,278	-	-	(14,063)		(52,750)		126,595



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U.	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
					Total Valuation Pay	OPSRP UAL		Total Valuation Pay	Tion 4/Tion 2 HAI	MFD #10 UAL	Employer Side	Employer Side Account Deposit between Valuation	Employer PreSLGRP	Employer	Employer Transition		
Employer	r		Total Valuation		for All OPSRP	Allocated to	Tier 1/Tier 2 UAL	for All Rate Pool	Allocated to	Allocated to		Date and Measurement	(Surplus)	PreSLGRP	(Surplus)	Employer Transition	Employer Net Tier
	Employer Name	Rate Pool	Pay	OPSRP UAL	Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
2743	Douglas Soil & Water Conservation District	Indep	143,943	1,518,212,067	10,075,147,190	21,691	(245,537)	143,943	(245,537)	1,827	(0.700.440)	-	-		(700,000)		(243,710)
2745 2746	Clackamas County Fire District Marion-Salem Data Center	SLGRP Indep	29,900,353	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	4,505,649	11,251,056,380 (6,397,009)	5,897,900,212	57,039,039 (6,397,009)	379,456	(8,738,419)	-	-		(789,003)		47,891,073 (6,397,009)
2747	Salem Housing Authority	Indep	2,185,810	1,518,212,067	10,075,147,190	329,377	5,191,155	2,185,810	5,191,155	27,739	-	-	-		-		5,218,894
2749	Black Butte Ranch Police	SLGRP	431,268	1,518,212,067	10,075,147,190	64,987	11,251,056,380	5,897,900,212	822,704	5,473	-	-	(60,216)		(271,267)		496,694
2750	Eastern Oregon Human Services Consortium	Indep	-	1,518,212,067	10,075,147,190	-	(574,950)	-	(574,950)		-	-	-		` - ′		(574,950)
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	165,781	1,518,212,067	10,075,147,190	24,981	11,251,056,380	5,897,900,212	316,250	2,104	-	-	-		(151,635)		166,719
2753	Linn-Benton Housing Authority	SLGRP	1,039,523	1,518,212,067	10,075,147,190	156,644	11,251,056,380	5,897,900,212	1,983,033	13,192	-	-			(872,769)		1,123,456
2754 2756	Western Lane Ambulance District Sandy Area Sch Trans Agency	SLGRP Indep	1,509,139	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	227,410	11,251,056,380 (187,853)	5,897,900,212	2,878,891 (187,853)	19,152	-	-	(210,714)		(25,004)		2,662,325 (187,853)
2757	City of Stayton	SLGRP	1,030,366	1,518,212,067	10,075,147,190	155,265	11,251,056,380	5,897,900,212	1,965,565	13,076	-		(143,865)		(77,685)		1,757,091
2758	Mohawk Valley Rural Fire District	SLGRP	110,011	1,518,212,067	10,075,147,190	16.577	11,251,056,380	5,897,900,212	209,860	1,396	_	_	(15,360)		(69,885)		126,011
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	199,130	1,518,212,067	10,075,147,190	30,007	163,339	199,130	163,339	2,527	-	-	-		-		165,866
2761	Clackamas River Water	SLGRP	3,010,486	1,518,212,067	10,075,147,190	453,647	11,251,056,380	5,897,900,212	5,742,917	38,205	-	-	(420,340)		-	Υ	5,360,782
2763	Junction City Fire Department	SLGRP	357,147	1,518,212,067	10,075,147,190	53,818	11,251,056,380	5,897,900,212	681,307	4,532	-	-	-		(81,634)		604,205
2765	Green Sanitary	SLGRP	284,578	1,518,212,067	10,075,147,190	42,883	11,251,056,380	5,897,900,212	542,872	3,611	-	-	(39,734)		(36,884)		469,865
2766 2767	Southwest Lincoln County Water District Springfield Utility Board	SLGRP Indep	276,454	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	41,659	11,251,056,380 90,484	5,897,900,212	527,375 90,484	3,508	-	-	(38,600)		(32,255)		460,028 90,484
2767	Lake County Library District	SLGRP	122,863	1,518,212,067	10,075,147,190	18,514	11,251,056,380	5,897,900,212	234,378	1,559	-	-	(17,155)		-	v	218,782
2771	Harbor Water PUD	Indep	378,943	1,518,212,067	10,075,147,190	57,103	(209,237)	378,943	(209,237)	4,809	-	-	(17,133)		-	'	(204,428)
2772	Umatilla County Soil & Water District	SLGRP	60,417	1,518,212,067	10,075,147,190	9,104	11,251,056,380	5,897,900,212	115,254	767	-	-	(8,436)		(39,790)		67,795
2773	Housing Authority of Jackson County	SLGRP	2,798,480	1,518,212,067	10,075,147,190	421,700	11,251,056,380	5,897,900,212	5,338,486	35,515	-	-	(390,739)		-	Υ	4,983,262
2774	Oregon Trail Library District	SLGRP	175,520	1,518,212,067	10,075,147,190	26,449	11,251,056,380	5,897,900,212	334,829	2,227	-	-	(24,507)		(9,508)		303,041
2776	Rainier Cemetery District	SLGRP	51,021	1,518,212,067	10,075,147,190	7,688	11,251,056,380	5,897,900,212	97,329	647	-	-	-		(88,696)		9,280
2777	City of Newberg	SLGRP	4,942,188	1,518,212,067	10,075,147,190	744,733	11,251,056,380	5,897,900,212	9,427,904	62,720	(2,268,115)	-	(690,055)		(372,225)		6,160,229
2778	Mulino Water District 23	SLGRP	67,345	1,518,212,067	10,075,147,190	10,148	11,251,056,380	5,897,900,212	128,470	855	-	-	(9,403)		-	Υ	119,922
2779 2780	Brownsville Rural Fire Protection District Nehalem Bay Health District	Indep SLGRP	109,107	1,518,212,067 1,518,212,067	10,075,147,190	16,441	208,341	109,107	208,341	1,385	-		-		-		209,726
2781	North Bend Coos-Curry Housing Authority	SLGRP	424,588	1,518,212,067	10,075,147,190	63,981	11,251,056,380	5,897,900,212	809,959	5,388	-	-	(59,283)		-	Y	756,064
2782	Millington Rural Fire Protection District	Indep	64,639	1,518,212,067	10,075,147,190	9,740	(47,071)	64,639	(47,071)	820	_		(00,200)		-		(46,251)
2783	Tillamook Fire District	Indep	299,802	1,518,212,067	10,075,147,190	45,177	(9,930)	299,802	(9,930)	3,805	-	-	-		-		(6,125)
2784	Eisenschmidt Pool	SLGRP	214,450	1,518,212,067	10,075,147,190	32,315	11,251,056,380	5,897,900,212	409,092	2,722	-	-	-		(70,260)		341,554
2785	Fern Ridge Community Library	Indep	205,197	1,518,212,067	10,075,147,190	30,921	(47,424)	205,197	(47,424)	2,604	-	-	-		-		(44,820)
2786	Seal Rock Rural Fire Protection District	SLGRP	64,200	1,518,212,067	10,075,147,190	9,674	11,251,056,380	5,897,900,212	122,470	815	-	-	(8,964)		(56,560)		57,761
2788 2789	Port of Hood River Farmers Irrigation District	Indep SLGRP	1,189,971 523,367	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	179,315 78,866	951,377 11,251,056,380	1,189,971 5,897,900,212	951,377 998,395	15,102 6,642	-	-			(573,234)		966,479 431,803
2799	Silver Falls Library District	SLGRP	372.956	1,518,212,067	10,075,147,190	56,200	11,251,056,380	5,897,900,212	711.464	4.733	-		-		(79,551)		636.646
2792	North Wasco County Parks And Recreation District	SLGRP	252,895	1,518,212,067	10,075,147,190	38,108	11,251,056,380	5,897,900,212	482.431	3,209	-	-	(35,310)		(79,551)		450,330
2793	North Lincoln Fire & Rescue District 1	SLGRP	798,937	1,518,212,067	10,075,147,190	120,391	11,251,056,380	5,897,900,212	1,524,083	10,139	-	-	-		(186,697)		1,347,525
2794	Siuslaw Rural Fire Protection District 1	SLGRP	882,971	1,518,212,067	10,075,147,190	133,054	11,251,056,380	5,897,900,212	1,684,390	11,206	-	-	-		(17,896)		1,677,700
2796	West Side Rural Fire Protection District	Indep	52,110	1,518,212,067	10,075,147,190	7,852	(74,536)	52,110	(74,536)	661	-	-	-		-		(73,875)
2797	Vernonia Fire	Indep	145,979	1,518,212,067	10,075,147,190	21,997	(16,319)	145,979	(16,319)	1,853	-	-	(7.074)		- (44.004)		(14,466)
2798 2799	Fairview Water District Sublimity Fire District	SLGRP SLGRP	57,090 116.897	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	8,603 17,615	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	108,906 222,997	725 1.484	-	-	(7,971)		(14,281) (107,622)		87,379 116.859
2801	Coburg Rural Fire Protection District	SLGRP	147,163	1,518,212,067	10,075,147,190	22,176	11,251,056,380	5,897,900,212	280,735	1,868	-		-		(69,469)		213,134
2802	Rural Road Assessment District 3	SLGRP	228,369	1,518,212,067	10,075,147,190	34,413	11,251,056,380	5,897,900,212	435,645	2,898	-	-	(31,886)		(03,403)	Υ	406,657
2803	Southwestern Polk County Rural Fire Protection District	Indep	,	1,518,212,067	10,075,147,190		(14,302)	-	(14,302)	_,	-	-	-		-	·	(14,302)
2804	Aurora Rural Fire Protection District	SLGRP	198,479	1,518,212,067	10,075,147,190	29,909	11,251,056,380	5,897,900,212	378,627	2,519	-	-	-		(287,731)		93,415
2806	Multnomah County Rural Fire Protection District 14	SLGRP	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
2808	Lifeways	Indep		1,518,212,067	10,075,147,190	-	(5,712)		(5,712)		-	=	-		-		(5,712)
2809	Juntura Road District 4	Indep	27,339	1,518,212,067	10,075,147,190	4,120	44,040	27,339	44,040	347	-		- (40.000)		(7.704)		44,387
2810 2811	Sutherlin Water Control District Mid-Columbia Center For Living	SLGRP SLGRP	72,322 6,087,855	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	10,898 917,372	11,251,056,380 11,251,056,380	5,897,900,212 5,897,900,212	137,964 11,613,421	918 77,259	-	-	(10,098) (850,019)		(7,761)	v	121,023 10,840,661
2812	Workforce Development Board	Indep	-	1,518,212,067	10,075,147,190	917,372	(64,712)		(64,712)		-	-	(000,019)		-	'	(64,712)
2814	The Job Council	SLGRP	-	1,518,212,067	-	-	(0.,712)	-	(0.,712)	-	-	-	-		-		(0.,712)
2816	Odell Sanitary District	SLGRP	259,553	1,518,212,067	10,075,147,190	39,112	11,251,056,380	5,897,900,212	495,134	3,294	-	-	-		(16,347)		482,081
2817	Wickiup Water District	SLGRP	101,188	1,518,212,067	10,075,147,190	15,248	11,251,056,380	5,897,900,212	193,029	1,284	-	-	(14,128)		(1,150)		179,035
2818	Netarts Water District	SLGRP	113,828	1,518,212,067	10,075,147,190	17,153	11,251,056,380	5,897,900,212	217,143	1,445	-	=	(15,893)		(24,513)		178,182
2819	Harrisburg Fire and Rescue	SLGRP	155,872	1,518,212,067	10,075,147,190	23,488	11,251,056,380	5,897,900,212	297,348	1,978	-	-	(21,764)		(9,904)		267,658



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
Employer Number	-	Data Basil	Total Valuation	OPSRP UAL	Total Valuation Pay for All OPSRP	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	for All Rate Pool	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
		Rate Pool SLGRP	Pay	1,518,212,067	Employers 10.075.147.190	17.197		Employers		1.448	valuation Date	Date	Adjustment	Liability Flag		Liability Flag	
2820 2821	Central Oregon Coast Fire & Rescue District Tillamook County Soil And Water Conservation District	Indep	114,122 187,892	1,518,212,067	10,075,147,190	28,313	11,251,056,380 128,402	5,897,900,212 187,892	217,704 128,402	2,384	-	-	-		(307,744)		(88,592) 130,786
2822	Deschutes County Rural Fire Protection District 2	SLGRP	107,032	1,518,212,067	10,073,147,130	20,515	120,402	107,032	120,402	2,304		_					130,700
2823	Lyons Fire District	SLGRP	13,381	1,518,212,067	10,075,147,190	2,016	11,251,056,380	5,897,900,212	25,527	170	-	-	-		-	Y	25,697
2824	Glide Fire Department	SLGRP	92,712	1,518,212,067	10,075,147,190	13.971	11,251,056,380	5,897,900,212	176.861	1.177			-		(20,946)		157,092
2825	Northern Oregon Corrections	SLGRP	3,049,370	1,518,212,067	10,075,147,190	459,506	11,251,056,380	5,897,900,212	5,817,093	38,699	-	-	-		(2,645,772)		3,210,020
2826	Wasco County Soil-Water Conservation District	SLGRP	338,841	1,518,212,067	10,075,147,190	51,060	11,251,056,380	5,897,900,212	646,386	4,300	-		-		(200,304)		450,382
2828	Deschutes Public Library District	Indep	4,450,947	1,518,212,067	10,075,147,190	670,708	2,940,864	4,450,947	2,940,864	56,486	-	-	-		-		2,997,350
2829	Hubbard Rural Fire Protection District	SLGRP	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	132,788	1,518,212,067	10,075,147,190	20,010	11,251,056,380	5,897,900,212	253,312	1,685	-	-	(18,541)		(5,466)		230,990
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	1,518,212,067	10,075,147,190	-	(442,561)	-	(442,561)	-	-	-	-		-		(442,561)
2832	Careoregon	Indep	-	1,518,212,067	10,075,147,190	-	(3,847)	-	(3,847)	-	-	-	-		-		(3,847)
2833	Boardman Rural Fire Protection District	Indep	542,292	1,518,212,067	10,075,147,190	81,717	81,330	542,292	81,330	6,882	-	-	-		(00.400)		88,212
2834 2835	Crescent Rural Fire Protection District North Clackamas County Water Commission	SLGRP Indep	125,032 263,023	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	18,841 39,635	11,251,056,380 303,260	5,897,900,212 263,023	238,516 303,260	1,587 3,338	-	-	-		(29,499)		210,604 306,598
2837	NORCOM	SLGRP	1.376.697	1,518,212,067	10,075,147,190	207.453	11.251.056.380	5,897,900,212	2.626.239	17.471	-		-		(532,663)		2.111.047
2838	High Desert Parks & Recreation District	SLGRP	28,873	1,518,212,067	10,075,147,190	4,351	11,251,056,380	5,897,900,212	55,079	366	_	_	(4,031)		(552,555)	Y	51,414
2839	North Morrow Vector Control District	SLGRP	132,847	1,518,212,067	10,075,147,190	20,019	11,251,056,380	5,897,900,212	253,424	1,686			(18,549)			Ý	236,561
2840	Cannon Beach Rural Fire Protection District	SLGRP	129,001	1,518,212,067	10,075,147,190	19,439	11,251,056,380	5,897,900,212	246,087	1,637		-	(18,012)		(538)		229,174
2841	Jefferson County Soil & Water Conservation District	Indep	228,341	1,518,212,067	10,075,147,190	34,408	44,606	228,341	44,606	2,898	-	-	- '		-		47,504
2842	Tualatin Valley Water District	SLGRP	10,248,193	1,518,212,067	10,075,147,190	1,544,288	11,251,056,380	5,897,900,212	19,549,838	130,057	(1,165,150)		-		(2,717,575)		15,797,170
2843	Yachats Rural Fire Protection District	SLGRP	373,716	1,518,212,067	10,075,147,190	56,315	11,251,056,380	5,897,900,212	712,914	4,743	-	-	-		(34,586)		683,071
2844	Crook County Rural Fire Protection District 1	SLGRP	1,964,318	1,518,212,067	10,075,147,190	296,001	11,251,056,380	5,897,900,212	3,747,207	24,929	-	-	(274,269)		(30,446)		3,467,421
2845	Sunrise Water Authority	Indep	1,616,375	1,518,212,067	10,075,147,190	243,570	1,607,568	1,616,375	1,607,568	20,513	-	-	-				1,628,081
2846	Jefferson County Library District	SLGRP	224,096	1,518,212,067	10,075,147,190	33,769	11,251,056,380	5,897,900,212	427,494	2,844	-	-	-		(11,421)		418,917
2847	Sweet Home Fire and Ambulance District	SLGRP	1,198,134	1,518,212,067	10,075,147,190	180,545	11,251,056,380	5,897,900,212	2,285,605	15,205	-	-	(167,290)		(74,404)		2,059,116
2848 2849	Lane Transit District Lebanon Aquatic District	Indep SLGRP	235,745	1,518,212,067	10,075,147,190 10,075,147,190	- 25 524	4,634 11,251,056,380	5,897,900,212	4,634 449,717	2,992	-	-	-		(23,373)		4,634 429,336
2850	Lake County 4-H & Extension Service	SLGRP	233,743	1,518,212,067 1,518,212,067	10,075,147,190	35,524	11,231,036,360	5,097,900,212	449,717	2,992	-	-	-		(23,373)		429,330
2851	East Umatilla County Rural Fire Protection District	SLGRP	43,223	1,518,212,067	10.075.147.190	6.513	11.251.056.380	5,897,900,212	82.454	549	-	-	(163)		(22,457)		60.383
2852	Ochoco Irrigation District	SLGRP	483,626	1,518,212,067	10.075.147.190	72.877	11,251,056,380	5,897,900,212	922.583	6,138	_	_	(67,526)		(217,770)		643,425
2853	Mill City Rural Fire Protection District	SLGRP	54,241	1,518,212,067	10,075,147,190	8,174	11,251,056,380	5,897,900,212	103,472	688	-	-	-		(50,394)		53,766
2854	Sunset Empire Transportation District	Indep	-	1,518,212,067	10,075,147,190	-	(5,887)	-	(5,887)	-	-		-		-		(5,887)
2855	Harney Hospital	SLGRP	9,969,350	1,518,212,067	10,075,147,190	1,502,270	11,251,056,380	5,897,900,212	19,017,907	126,518	-	-	-		(2,884,031)		16,260,394
2856	Mid-Columbia Council Of Governments	Indep	-	1,518,212,067	10,075,147,190	-	39,968	-	39,968	-	-	-	-		-		39,968
2857	Sunriver Service District	SLGRP	1,875,701	1,518,212,067	10,075,147,190	282,647	11,251,056,380	5,897,900,212	3,578,157	23,804	-	-	-		(1,420,206)		2,181,755
2858	Nesika Beach-Ophir Water District	SLGRP	89,148	1,518,212,067	10,075,147,190	13,434	11,251,056,380	5,897,900,212	170,062	1,131	-	-	-		(28,050)		143,143
2859	South Lane County Fire and Rescue	Indep	2,053,376	1,518,212,067	10,075,147,190	309,421	3,477,990	2,053,376	3,477,990	26,059	-	-	-		(220,000)		3,504,049 1,053,020
2860 2861	Coos County Airport District Mt Angel Fire District	SLGRP Indep	723,825 75,857	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	109,072 11,431	11,251,056,380 6,995	5,897,900,212 75,857	1,380,796 6.995	9,186 963	-	-	-		(336,962)		7,958
2864	Tri-City Water and Sanitary Authority	SLGRP	414,882	1,518,212,067	10,075,147,190	62,518	11,251,056,380	5,897,900,212	791,445	5,265			(57,928)		(67,750)		671,032
2865	Tri-County Cooperative Weed Management Area	Indep	102,620	1,518,212,067	10,075,147,190	15,464	12,717	102,620	12,717	1,302	_	_	(07,320)		(01,130)		14,019
2866	Jefferson Behavioral Health	Indep	-	1,518,212,067	10.075.147.190	-	11.191	-	11,191				-				11.191
2867	West Multnomah Soil And Water Conservation District	SLGRP	698,023	1,518,212,067	10,075,147,190	105,184	11,251,056,380	5,897,900,212	1,331,574	8,858	-	-	-		-		1,340,432
2869	Nehalem Bay Fire & Rescue	SLGRP	268,987	1,518,212,067	10,075,147,190	40,533	11,251,056,380	5,897,900,212	513,129	3,414	-		-		-		516,543
2870	Clackamas River Water Providers	Indep	168,168	1,518,212,067	10,075,147,190	25,341	47,796	168,168	47,796	2,134	-	-	-		-		49,930
2872	Emergency Communications of Southern Oregon	Indep	-	1,518,212,067	10,075,147,190	-	8,887	-	8,887	-	-	-	-		-		8,887
2873	Mosier Fire District	SLGRP	52,523	1,518,212,067	10,075,147,190	7,915	11,251,056,380	5,897,900,212	100,195	667	-	-	-		(69,863)		30,999
2874	Umatilla-Morrow Radio and Data District	Indep	209,379	1,518,212,067	10,075,147,190	31,551	27,811	209,379	27,811	2,657	-	-	-		-		30,468
2876	Oregon Municipal Electric Utilities Association	Indep	18,017	1,518,212,067	10,075,147,190	2,715	(8,936)	18,017	(8,936)	229	-	-	-		-		(8,707)
2877 2878	Mid-Columbia Fire And Rescue V1-801 Yamhill Fire Protection District	Indep Indep	2,060,380 76,392	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	310,476 11.511	54,464 (262)	2,060,380 76,392	54,464 (262)	26,148 969	-	-	-		-		80,612 707
2879	LaGrande Rural Fire Protection District	Indep	114,808	1,518,212,067	10,075,147,190	17,300	(202)	114,808	10	1,457	-	-	-		-		1,467
2879	Oregon Health & Science University	SLGRP	314.700.614	1,518,212,067	10,075,147,190	47.421.865	11.251.056.380	5.897.900.212	600.334.733	3,993,770	(15.904.020)	(20.000.000)	-		(167.883.817)		400.540.666
2881	Lake Chinook Fire and Rescue District	Indep	41,249	1,518,212,067	10,075,147,190	6,216	(19)	41,249	(19)	523	(10,304,020)	(20,000,000)	-		(107,000,017)		400,540,666
2883	Lane Fire Authority	SLGRP	3,370,793	1,518,212,067	10,075,147,190	507,941	11,251,056,380	5,897,900,212	6,430,252	42,778	-	_	-		(656,683)		5,816,347
2884	North Central Public Health District	SLGRP	1,167,875	1,518,212,067	10,075,147,190	175,986	11,251,056,380	5,897,900,212	2,227,883	14,821	-	-	-		-		2,242,704
2885	Siletz Rural Fire Protection District	Indep	97,635	1,518,212,067	10,075,147,190	14,712	(54)	97,635	(54)	1,239	-	-	-		-		1,185
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	349,362	1,518,212,067	10,075,147,190	52,645	11,251,056,380	5,897,900,212	666,457	4,434	-	-	-		-		670,891



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
2887	Umatilla County Fire District #1	Indep	3,251,712	1,518,212,067	10,075,147,190	489,997	4,552,169	3,251,712	4,552,169	41,266	-	-	-		-		4,593,435
2888	Oak Lodge Water Services District	SLGRP	2,599,070	1,518,212,067	10,075,147,190	391,651	11,251,056,380	5,897,900,212	4,958,083	32,984	-	-	-		(874,906)	4,116,161
2889	Mid-Valley Behavioral Care Network	Indep	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
2890 2891	Central Cascades Fire and EMS	Indep	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
2892	Grant County Emergency Communications Agency Lake Health District	Indep Indep	-	1,518,212,067 1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
2893	Pleasant Hill Goshen Fire and Rescue	Indep	-	1,518,212,067	-	-	-	-		-	-		-		-		-
2894	Greater Toledo Pool Recreation District	Indep	_	1,518,212,067	_	_	_	_	-	-	_	_	_		_		_
2900	Clatsop Community College	SLGRP	5,859,136	1,518,212,067	10,075,147,190	882.906	11,251,056,380	5,897,900,212	11,177,107	74.357	(6,252,615)		_	Υ	-		4,998,849
2901	Blue Mountain Community College	SLGRP	10,895,029	1,518,212,067	10,075,147,190	1,641,759	11,251,056,380	5,897,900,212	20,783,767	138,265	(8,921,842)		-	Ϋ́	-		12,000,190
2902	Treasure Valley Community College	SLGRP	8,839,504	1,518,212,067	10,075,147,190	1,332,014	11,251,056,380	5,897,900,212	16,862,571	112,179	(11,855,605)	-	-	Υ	-		5,119,145
2903	Umpqua Community College	SLGRP	11,018,484	1,518,212,067	10,075,147,190	1,660,362	11,251,056,380	5,897,900,212	21,019,275	139,832	(9,946,440)		-	Υ	-		11,212,667
2904	Lane Community College	SLGRP	44,751,311	1,518,212,067	10,075,147,190	6,743,522	11,251,056,380	5,897,900,212	85,369,285	567,925	(56,864,157)		-	Υ	-		29,073,053
2905	Mt Hood Community College	SLGRP	41,404,532	1,518,212,067	10,075,147,190	6,239,200	11,251,056,380	5,897,900,212	78,984,843	525,452	(55,745,978)		-	Υ	-		23,764,317
2906	Klamath Community College	SLGRP	7,078,488	1,518,212,067	10,075,147,190	1,066,649	11,251,056,380	5,897,900,212	13,503,190	89,831	(324,003)		-	Y	-		13,269,018
2908	Clackamas Community College	SLGRP	29,775,406	1,518,212,067	10,075,147,190	4,486,821	11,251,056,380	5,897,900,212	56,800,685	377,871	(24,402,563)		-	Y	-		32,775,993
2910 2918	Linn-Benton Community College	SLGRP	27,597,656 129,541,938	1,518,212,067	10,075,147,190	4,158,658 19.520.522	11,251,056,380 11,251,056,380	5,897,900,212	52,646,327 247,119,076	350,233	(24,727,611)		-	Y	-		28,268,949
2918	Portland Community College Chemeketa Community College	SLGRP SLGRP	47,364,680	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	7,137,328	11,251,056,380	5,897,900,212 5,897,900,212	90,354,647	1,643,977 601,091	(110,143,803) (48,276,262)		-	Y	-		(32,083,583 42,679,476
2919	Roque Community College	SLGRP	19,952,622	1,518,212,067	10,075,147,190	3,006,637	11,251,056,380	5,897,900,212	38,062,373	253,213	(16,653,873)		-	· · · · · · · · · · · · · · · · · · ·	-		21,661,713
2995	Oregon Coast Community College	SLGRP	2.471.666	1,518,212,067	10,075,147,190	372,452	11,251,056,380	5,897,900,212	4.715.044	31,367	(1,965,728)		-	Ý	_		2,780,683
2996	Columbia Gorge Community College	SLGRP	4,669,318	1,518,212,067	10,075,147,190	703,614	11,251,056,380	5,897,900,212	8,907,366	59,257	(3,335,171)		_	Y	_		5,631,452
2997	Tillamook Bay Community College	SLGRP	2,020,658	1,518,212,067	10,075,147,190	304,491	11,251,056,380	5,897,900,212	3,854,682	25,644	(1,223,494)		_	Y	_		2,656,832
2998	Southwestern Community College	SLGRP	11,029,068	1,518,212,067	10,075,147,190	1,661,957	11,251,056,380	5,897,900,212	21,039,466	139,967	(11,254,669)		-	Ϋ́	-		9,924,764
2999	Central Oregon Community College	SLGRP	23,719,070	1,518,212,067	10,075,147,190	3,574,199	11,251,056,380	5,897,900,212	45,247,390	301,011	(10,776,026)	-	-	Υ	-		34,772,375
3003	Baker School District 5J	Schools	9,435,248	1,518,212,067	10,075,147,190	1,421,786	7,756,205,034	3,314,249,040	22,080,935	119,740	(9,401,681)	-	-		-		12,798,994
3008	Huntington School District 16J	Schools	591,667	1,518,212,067	10,075,147,190	89,158	7,756,205,034	3,314,249,040	1,384,654	7,509	-	-	-		-		1,392,163
3016	Burnt River High School	Schools	336,850	1,518,212,067	10,075,147,190	50,759	7,756,205,034	3,314,249,040	788,316	4,275	-	-	-		-		792,591
3027	Pine-Eagle School District 61	Schools	1,325,525	1,518,212,067	10,075,147,190	199,742	7,756,205,034	3,314,249,040	3,102,072	16,822	-	•	-		-		3,118,894
3037	Alsea School	Schools	1,313,324	1,518,212,067	10,075,147,190	197,903	7,756,205,034	3,314,249,040	3,073,520	16,667	(00.404.044)		-		-		3,090,187
3039 3043	Corvallis School District 509J Philomath School District 17J	Schools Schools	34,680,931 7,331,544	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	5,226,029 1,104,782	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	81,162,403 17,157,720	440,125 93,042	(39,494,014)		-		-		42,108,514 10,680,458
3043	Monroe Elementary School	Schools	7,331,344	1,518,212,067	10,075,147,190	1,104,762	7,750,205,034	3,314,249,040	17,157,720	93,042	(0,570,304)	, -	-		-		10,000,430
3075	West Linn School District	Schools	51,064,475	1,518,212,067	10,075,147,190	7,694,846	7,756,205,034	3,314,249,040	119,504,157	648,044	(33,026,923)		_				87,125,278
3083	Welches Elementary School	Schools	-	1,518,212,067	-	- 1,001,010	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-	-	(00,020,020)	, <u>-</u>	-		-		-
3094	Damascus-Union School District 26	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3102	Molalla Elementary School 35	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3109	Boring School District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3111	Sandy Elementary School District 46	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3116	Colton School District 53	Schools	3,114,690	1,518,212,067	10,075,147,190	469,349	7,756,205,034	3,314,249,040	7,289,185	39,528		-	-		-		7,328,713
3122	Oregon City School District 62	Schools	42,432,557	1,518,212,067	10,075,147,190	6,394,112	7,756,205,034	3,314,249,040	99,303,223	538,499	(38,719,892)	-	-		-		61,121,830
3138	Canby Elementary School District 86	Schools	40 440 070	1,518,212,067	-	4.570.000	7 750 005 004	- 0.044.040.040	- 04 000 005	400.000	(00.005.000)	-	-		-		- 0.540.004
3160	Gladstone School District 115	Schools	10,418,878	1,518,212,067	10,075,147,190	1,570,008	7,756,205,034	3,314,249,040	24,382,885	132,223	(20,965,226)	-	-		-		3,549,882
3174 3175	Canby Union High School Sandy Union High School	Schools Schools		1,518,212,067 1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3175	Molalla Union High School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3179	Clatsop County School District 1C	Schools	10,415,342	1,518,212,067	10,075,147,190	1.569.476	7,756,205,034	3,314,249,040	24.374.609	132,178	(22,442,234)	-) -	-		-		2,064,553
3186	Jewell School District 8	Schools	1,869,279	1,518,212,067	10,075,147,190	281,680	7,756,205,034	3,314,249,040	4,374,600	23,722	(22, 1.2,204)		_		-		4,398,322
3187	Seaside Schools	Schools	9,027,816	1,518,212,067	10,075,147,190	1,360,391	7,756,205,034	3,314,249,040	21,127,438	114,569	(8,212,564)		-		-		13,029,443
3195	Warrenton-Hammond School District	Schools	5,530,852	1,518,212,067	10,075,147,190	833,438	7,756,205,034	3,314,249,040	12,943,633	70,190	(3,466,495)		-		-		9,547,328
3230	Vernonia School District	Schools	3,086,244	1,518,212,067	10,075,147,190	465,063	7,756,205,034	3,314,249,040	7,222,615	39,167	- ′	-	-		-		7,261,782
3241	Coquille School District 8	Schools	4,974,460	1,518,212,067	10,075,147,190	749,596	7,756,205,034	3,314,249,040	11,641,530	63,129	-	-	-		-		11,704,659
3242	Coos Bay School District 9	Schools	13,908,546	1,518,212,067	10,075,147,190	2,095,862	7,756,205,034	3,314,249,040	32,549,616	176,509	(8,289,314)		-		-		24,436,811
3245	North Bend Public Schools	Schools	10,862,921	1,518,212,067	10,075,147,190	1,636,921	7,756,205,034	3,314,249,040	25,422,060	137,858	(8,765,366)	-	-		-		16,794,552
3252	Powers School District	Schools	880,977	1,518,212,067	10,075,147,190	132,753	7,756,205,034	3,314,249,040	2,061,715	11,180	-	-	-		-		2,072,895
3257 3264	Myrtle Point School District 41 Bandon School District	Schools Schools	3,262,082 3,767,779	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	491,559 567,762	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	7,634,120 8.817.582	41,398 47,816	-	-	-		-		7,675,518 8,865,398
3264	Crook County School District	Schools	14,628,727	1,518,212,067	10,075,147,190	2,204,386	7,756,205,034	3,314,249,040	34,235,027	185,649	(27,299,429)		-		-		7,121,247
3274	Port Orford-Langlois School District 2Cj	Schools	1,328,509	1,518,212,067	10,075,147,190	2,204,386	7,756,205,034	3,314,249,040	3,109,056	16.860	(21,235,429)	, <u> </u>	-		-		3,125,916



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

-				Dev	relopment of OPSRP U.	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3277	Curry County School District 3C	Schools		1,518,212,067	-		-	-	-	-	-	-	-		-		-
3281	Ophir School	Schools	-	1,518,212,067	-	-	-	-		_	_		-		-		
3282	Pistol River School District 16	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3283	Brookings-Harbor School District 17C	Schools	7,788,126	1,518,212,067	10,075,147,190	1,173,584	7,756,205,034	3,314,249,040	18,226,241	98,837	(11,136,151)		-		-		7,188,927
3288	Central Curry School District 1	Schools	2,224,956	1,518,212,067	10,075,147,190	335,276	7,756,205,034	3,314,249,040	5,206,975	28,236	-	-	-		-		5,235,211
3291	Bend-La Pine Public Schools	Schools	91,276,155	1,518,212,067	10,075,147,190	13,754,296	7,756,205,034	3,314,249,040	213,609,949	1,158,358	(70,381,718)	-	-		-		144,386,589
3296	Sisters School District	Schools	6,196,059	1,518,212,067	10,075,147,190	933,677	7,756,205,034	3,314,249,040	14,500,390	78,632	(9,857,089)	-	-		-		4,721,933
3307	Oakland School District	Schools	2,944,835	1,518,212,067	10,075,147,190	443,754	7,756,205,034	3,314,249,040	6,891,680	37,372	-	-	-		-		6,929,052
3310	Roseburg Public Schools	Schools	28,115,984	1,518,212,067	10,075,147,190	4,236,765	7,756,205,034	3,314,249,040	65,798,718	356,811	(35,632,245)	(6,000,000)	-		-		24,523,284
3316	Glide School District 12	Schools	3,699,613	1,518,212,067	10,075,147,190	557,490	7,756,205,034	3,314,249,040	8,658,057	46,951	(3,559,346)	-	-		-		5,145,662
3318	Days Creek School District 15	Schools	1,160,178	1,518,212,067	10,075,147,190	174,826	7,756,205,034	3,314,249,040	2,715,119	14,723	-	-	-		-		2,729,842
3319	South Umpqua School District	Schools	6,390,114 1,253,404	1,518,212,067 1.518,212,067	10,075,147,190 10.075,147,190	962,919 188.874	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	14,954,529 2,933,292	81,095 15.907	(17,894,133)	-	-		-		(2,858,509)
3320 3321	Camas Valley School District 21	Schools		1,518,212,067	10,075,147,190	247,779			3,848,113		-	-	-		-		2,949,199 3,868,980
3321	North Douglas School District 22 Yoncalla School District 32	Schools Schools	1,644,310 1,316,788	1,518,212,067	10,075,147,190	198,425	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	3,081,625	20,867 16,711	-		-		-		3,098,336
3325	Elkton School District 34	Schools	1,369,828	1,518,212,067	10,075,147,190	206,418	7,756,205,034	3,314,249,040	3,205,753	17,384	-	_			_		3,223,137
3331	Umpqua School District	Schools	1,303,020	1,518,212,067	10,073,147,130	200,410	7,730,203,034	3,314,243,040	3,203,733	17,304	_						3,223,137
3335	Riddle School District	Schools	1,983,513	1,518,212,067	10,075,147,190	298,893	7,756,205,034	3,314,249,040	4,641,937	25,172	_	_	_		_		4,667,109
3338	Glendale 77	Schools	1,594,676	1,518,212,067	10.075.147.190	240,300	7,756,205,034	3,314,249,040	3.731.957	20,238	_	_	_		-		3,752,195
3349	Winston-Dillard Schools	Schools	5,321,846	1,518,212,067	10,075,147,190	801,943	7,756,205,034	3,314,249,040	12,454,504	67,538	(17,990,863)		-		-		(5,468,821)
3353	Sutherlin School District 130	Schools	7,209,906	1,518,212,067	10,075,147,190	1,086,452	7,756,205,034	3,314,249,040	16,873,055	91,499	(12,501,738)	-	-		-		4,462,816
3361	Arlington Public Schools	Schools	1,048,367	1,518,212,067	10,075,147,190	157,977	7,756,205,034	3,314,249,040	2,453,451	13,305		-	-		-		2,466,756
3364	Condon Admin School District 25J	Schools	758,319	1,518,212,067	10,075,147,190	114,270	7,756,205,034	3,314,249,040	1,774,663	9,624	-	-	-		-		1,784,287
3370	Prairie City School District 4	Schools	1,014,599	1,518,212,067	10,075,147,190	152,889	7,756,205,034	3,314,249,040	2,374,426	12,876	-	(1,000,000)	-		-		1,387,302
3372	Monument School District 8	Schools	458,828	1,518,212,067	10,075,147,190	69,140	7,756,205,034	3,314,249,040	1,073,778	5,823	-	(1,092,633)	-		-		(13,032)
3375	Dayville School District 16J	Schools	543,652	1,518,212,067	10,075,147,190	81,922	7,756,205,034	3,314,249,040	1,272,287	6,899	-	-	-		-		1,279,186
3376	Long Creek Schools	Schools	406,615	1,518,212,067	10,075,147,190	61,272	7,756,205,034	3,314,249,040	951,586	5,160	-	-	-		-		956,746
3392	Burns-Slater School District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		
3394	Crane Elementary School	Schools	404,185	1,518,212,067	10,075,147,190	60,906	7,756,205,034	3,314,249,040	945,898	5,129	-	-	-		-		951,027
3395	Pine Creek School	Schools	41,040	1,518,212,067	10,075,147,190	6,184	7,756,205,034	3,314,249,040	96,044	521	•	-	-		-		96,565
3396 3397	Diamond School District 7 Suntex School District	Schools Schools	42,016 114,503	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	6,331	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	98,328 267,966	533 1,453	-	-	-		-		98,861 269,419
3397	Drewsey School	Schools	52,213	1,518,212,067	10,075,147,190	17,254 7,868	7,756,205,034	3,314,249,040	122,192	1,453	-	-	-		-		122,855
3399	Frenchglen School District	Schools	94.400	1,518,212,067	10,075,147,190	14,225	7,756,205,034	3,314,249,040	220,921	1.198	-	-	-		-		222,119
3405	Fields-Trout Creek 33	Schools	131,499	1,518,212,067	10,075,147,190	19,815	7,756,205,034	3,314,249,040	307,743	1,669		-	-		_		309,412
3407	Crane Union High School	Schools	538,268	1,518,212,067	10,075,147,190	81,111	7,756,205,034	3,314,249,040	1,259,686	6,831	_	_	_		-		1,266,517
3408	Burns Union High School	Schools	-	1,518,212,067	-	-		-	-,200,000	-	_	_	_		-		
3409	Hood River County School District	Schools	24,951,128	1,518,212,067	10,075,147,190	3,759,856	7,756,205,034	3,314,249,040	58,392,130	316,647	(24,884,019)	-	-		-		33,824,758
3414	Phoenix-Talent School District	Schools	11,908,661	1,518,212,067	10,075,147,190	1,794,502	7,756,205,034	3,314,249,040	27,869,365	151,129	(12,927,894)	-	-		-		15,092,600
3415	Ashland Public Schools	Schools	15,206,546	1,518,212,067	10,075,147,190	2,291,457	7,756,205,034	3,314,249,040	35,587,275	192,982	- '		-		-		35,780,257
3416	Central Point School District 6	Schools	23,709,146	1,518,212,067	10,075,147,190	3,572,703	7,756,205,034	3,314,249,040	55,485,569	300,886	-	-	-		-		55,786,455
3417	Eagle Point School District 9	Schools	17,821,003	1,518,212,067	10,075,147,190	2,685,426	7,756,205,034	3,314,249,040	41,705,784	226,161	-	-	-		-		41,931,945
3424	Rogue River School District	Schools	3,979,063	1,518,212,067	10,075,147,190	599,600	7,756,205,034	3,314,249,040	9,312,043	50,497	-	-	-		-		9,362,540
3432	Prospect School District	Schools	1,157,704	1,518,212,067	10,075,147,190	174,453	7,756,205,034	3,314,249,040	2,709,328	14,692	-	-	-		-		2,724,020
3439	Butte Falls School District	Schools	1,168,151	1,518,212,067	10,075,147,190	176,027	7,756,205,034	3,314,249,040	2,733,778	14,825	-	-	-		-		2,748,603
3440	Pinehurst School	Schools	122,992	1,518,212,067	10,075,147,190	18,534	7,756,205,034	3,314,249,040	287,834	1,561	-	-	-		-		289,395
3445 3446	Culver School District 4	Schools	3,639,266	1,518,212,067	10,075,147,190	548,397	7,756,205,034	3,314,249,040	8,516,828	46,185	-	-	-		-		8,563,013
3446 3447	Ashwood School Madras School District	Schools Schools	35,945 18,292,531	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	5,416 2,756,480	7,756,205,034	3,314,249,040 3,314,249,040	84,120 42.809.282	456 232,145	(13,125,568)	-	-		-		84,576 29,915,859
3447	Black Butte School District	Schools	183,324	1,518,212,067	10,075,147,190	2,756,480	7,756,205,034 7,756,205,034	3,314,249,040	42,809,282	2,327	(13,123,368)	-	-		-		431,353
3451	Josephine County School District Cu	Schools	183,324	1,518,212,067	10,075,147,190	21,025	1,100,200,034	3,314,249,040	429,020	2,321	-	-	-		-		431,353
3453	Grants Pass School District	Schools	34,870,113	1,518,212,067	10,075,147,190	5,254,536	7,756,205,034	3,314,249,040	81,605,137	442,526	-	-	-		-		82,047,663
3455	Klamath Falls School District 1	Schools	-	1,518,212,067	-		- ,700,200,004	5,517,273,040	-	442,520	-	-	-		-		-
3456	Klamath County School District	Schools	35.155.061	1,518,212,067	10.075.147.190	5.297.475	7.756.205.034	3.314.249.040	82,271,990	446.142	-	_	_		-		82.718.132
3457	Klamath Falls City Schools	Schools	15,551,799	1,518,212,067	10,075,147,190	2,343,482	7,756,205,034	3,314,249,040	36,395,257	197,363	-	_	-		-		36,592,620
3460	Union School District 5	Schools	-	1,518,212,067	, ,						-	-	-		-		
3461	Lake County School District 7	Schools	4,005,269	1,518,212,067	10,075,147,190	603,549	7,756,205,034	3,314,249,040	9,373,372	50,830	-	-	-		-		9,424,202
3462	Paisley School District	Schools	913,232	1,518,212,067	10,075,147,190	137,614	7,756,205,034	3,314,249,040	2,137,201	11,590	-	-	-		-		2,148,791
3463	North Lake School District 14	Schools	1,396,933	1,518,212,067	10,075,147,190	210,502	7,756,205,034	3,314,249,040	3,269,187	17,728	-	-	-		-		3,286,915



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL			_	_	Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tie
3464	Plush School District	Schools	94,847	1,518,212,067	10,075,147,190	14,292	7,756,205,034	3,314,249,040	221,968	1,204	-	-	-		-	, ,	223,17
3465	Adel School District 21	Schools	91,669	1,518,212,067	10,075,147,190	13,813	7,756,205,034	3,314,249,040	214,529	1,163	-	-	-		-		215,69
3470	Pleasant Hill School District	Schools	4,514,113	1,518,212,067	10,075,147,190	680,226	7,756,205,034	3,314,249,040	10,564,199	57,287	-	-	-		-		10,621,48
3473	Eugene School District 4J	Schools	93,900,102	1,518,212,067	10,075,147,190	14,149,696	7,756,205,034	3,314,249,040	219,750,670	1,191,658	(45,795,970)		-		-		175,146,35
3487	Springfield School District 19	Schools	54,409,200	1,518,212,067	10,075,147,190	8,198,858	7,756,205,034	3,314,249,040	127,331,683	690,491	(51,188,143)		-		-		76,834,03
3494	Fern Ridge School District	Schools	6,408,007	1,518,212,067	10,075,147,190	965,615	7,756,205,034	3,314,249,040	14,996,405	81,322	(7,399,245)	-	-		-		7,678,48
3498	Mapleton School District	Schools	1,308,022	1,518,212,067	10,075,147,190	197,104	7,756,205,034	3,314,249,040	3,061,111	16,600	-	-	-		-		3,077,71
3502	Creswell School District 40	Schools	6,341,830	1,518,212,067	10,075,147,190	955,643	7,756,205,034	3,314,249,040	14,841,531	80,482	(2,748,513)		-		-		12,173,50
3506	South Lane School District	Schools	15,586,990	1,518,212,067	10,075,147,190	2,348,785	7,756,205,034	3,314,249,040	36,477,611	197,810	(25,424,439)	-	-		-		11,250,98
3510	Bethel School District	Schools	28,105,121	1,518,212,067	10,075,147,190	4,235,128	7,756,205,034	3,314,249,040	65,773,296	356,674	-	-	-		-		66,129,97
3517	Crow-Applegate-Lorane District 66	Schools	2,040,129	1,518,212,067	10,075,147,190	307,425	7,756,205,034	3,314,249,040	4,774,432	25,891	-	-	-		-		4,800,32
3519	McKenzie School District	Schools	1,463,925	1,518,212,067	10,075,147,190	220,597	7,756,205,034	3,314,249,040	3,425,965	18,578	-	(40,000,000)	-		-		3,444,54
3520	Junction City School District 69	Schools	8,521,377	1,518,212,067	10,075,147,190	1,284,076	7,756,205,034	3,314,249,040	19,942,239	108,142	-	(13,000,000)	-		-		7,050,38
3522 3524	Lowell School District	Schools	2,043,063	1,518,212,067	10,075,147,190	307,867 473,953	7,756,205,034	3,314,249,040	4,781,298	25,928 39,915	-	-	-		-		4,807,22
3524	Oakridge School District Marcola School District 79	Schools Schools	3,145,241 1,563,522	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	473,953 235.605	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	7,360,682 3.659.048	19,842	-	-	-		-		7,400,59 3,678,89
3527	Triangle Lake Schools	Schools	1,563,522	1,518,212,067	10,075,147,190	235,605	7,756,205,034	3,314,249,040	3,659,048	20,766	-	-	-		-		3,850,12
3533	Siuslaw School District 97J	Schools	7,003,600	1,518,212,067	10,075,147,190	1,055,364	7,756,205,034	3,314,249,040	16,390,246	20,766 88,881	(8,678,156)				-		7,800,97
3579	Lincoln County School District	Schools	22,672,379	1,518,212,067	10,075,147,190	3,416,474	7,756,205,034	3,314,249,040	53,059,265	287,728	(77,976,303)		-		-		(24,629,31)
3582	Linn County School District 5	Schools	22,072,379	1,518,212,067	10,075,147,190	3,410,474	1,130,203,034	3,314,249,040	33,039,263	201,120	(11,910,303)	-	-		-		(24,029,31)
3610	Harrisburg Elementary School District 42J	Schools	-	1,518,212,067	-	-	-	-	-	-	-		-		-		-
3613	Harris School	Schools	_	1,518,212,067	_	_	_	_	_			_	_		_		_
3615	Central Linn School District 552C	Schools	3,524,693	1,518,212,067	10,075,147,190	531,132	7,756,205,034	3,314,249,040	8,248,698	44,731		_	_		_		8,293,42
3618	Sweet Home School District 55	Schools	10,557,109	1,518,212,067	10,075,147,190	1,590,838	7,756,205,034	3,314,249,040	24,706,381	133,977	(20.803.106)	_	_		_		4,037,25
3626	Wyatt School District 63Cj	Schools	-	1,518,212,067	-	-,000,000	- 1,700,200,001	-		-	(20,000,100)	_	_		_		1,001,20
3647	Scio School District 95C	Schools	3,222,493	1,518,212,067	10,075,147,190	485,594	7,756,205,034	3,314,249,040	7,541,472	40,896	_	_	_		_		7,582,36
3665	Santiam Canyon School District	Schools	2,890,624	1,518,212,067	10,075,147,190	435,585	7,756,205,034	3,314,249,040	6,764,812	36,684	(4,492,265)	-	_		-		2,309,23
3676	Harrisburg High School	Schools	-,,	1,518,212,067	-	-	-	-,,	-,	-	(.,,,	-	_		-		-,,
3684	Ontario School District 8C	Schools	12,900,086	1,518,212,067	10,075,147,190	1,943,899	7,756,205,034	3,314,249,040	30,189,558	163,711	(10,886,596)	-	_		-		19,466,67
3687	Juntura Grade School	Schools	70,670	1,518,212,067	10,075,147,190	10,649	7,756,205,034	3,314,249,040	165,386	897	(,,	-	-		-		166,28
3689	Vale School District 15	Schools	-	1,518,212,067	-				· -	-	-	-	-		-		-
3694	Nyssa School District 26	Schools	6,413,219	1,518,212,067	10,075,147,190	966,400	7,756,205,034	3,314,249,040	15,008,602	81,388	-	-	-		-		15,089,99
3696	Annex Elementary School	Schools	522,541	1,518,212,067	10,075,147,190	78,741	7,756,205,034	3,314,249,040	1,222,882	6,631	-	-	-		-		1,229,51
3707	Adrian School District 61	Schools	1,404,651	1,518,212,067	10,075,147,190	211,665	7,756,205,034	3,314,249,040	3,287,248	17,826	-	-	-		-		3,305,07
3709	Harper School District 66	Schools	807,800	1,518,212,067	10,075,147,190	121,726	7,756,205,034	3,314,249,040	1,890,461	10,252	-	-	-		-		1,900,71
3712	W W Jones School	Schools	105,530	1,518,212,067	10,075,147,190	15,902	7,756,205,034	3,314,249,040	246,967	1,339	-	-	-		-		248,30
3715	Vale High School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3720	Silverton RFD	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3727	Aumsville Elementary	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3729	Jefferson School District 14Cj	Schools	5,221,095	1,518,212,067	10,075,147,190	786,761	7,756,205,034	3,314,249,040	12,218,722	66,259	(7,709,297)	-	-		-		4,575,68
3730	North Marion School District 15	Schools	9,952,680	1,518,212,067	10,075,147,190	1,499,758	7,756,205,034	3,314,249,040	23,291,861	126,306	(11,835,847)	-	-		-		11,582,32
3732	Marion Elementary School	Schools		1,518,212,067	-	-	-	-	-	.	-	-	-		-		
3735	Salem-Keizer Public Schools	Schools	241,356,321	1,518,212,067	10,075,147,190	36,369,700	7,756,205,034	3,314,249,040	564,836,586	3,062,980	(237,478,212)	-	-		-		330,421,35
3750	St Paul School District	Schools	1,715,220	1,518,212,067	10,075,147,190	258,465	7,756,205,034	3,314,249,040	4,014,062	21,767	-	-	-		-		4,035,82
3759	Eldriedge Elementary	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3760	West Stayton School District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3761	Bethany Elementary	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3769	Scotts Mills School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3771	Gervais Elementary School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	=	-		-		-
3772	Stayton School District 77J	Schools	4.470.400	1,518,212,067	40.075.447.400		7 750 005 004	- 0.044.040.040	0.770.000	-	-	=	-		-		0.004.74
3780 3781	Mt Angel School District 91	Schools	4,178,460	1,518,212,067	10,075,147,190	629,647	7,756,205,034	3,314,249,040	9,778,683	53,028	-	=	-		-		9,831,71
	Silver Crest School District 93	Schools	20 122 240	1,518,212,067	10.075.147.100	4 5 4 0 7 5 4	7 756 205 224	2 24 4 240 040	70 510 004	202.442	-	-	-		-		70.000.04
3786 3794	Woodburn School District	Schools	30,133,318	1,518,212,067	10,075,147,190	4,540,754	7,756,205,034	3,314,249,040	70,519,804	382,413	-	-	-		-		70,902,21
3794 3804	Detroit School District 123J Monitor School District 142J	Schools Schools	-	1,518,212,067 1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3804	Cloverdale School District 144	Schools	-	1,518,212,067	-	-	-	-	-	-	-		-		-		-
3809	Morrow County Schools	Schools	11,572,982	1,518,212,067	10,075,147,190	1,743,919	7,756,205,034	3,314,249,040	27,083,789	146,869	(8,077,688)		-		-		19,152,97
3818													-		-		132,991,42
											(000,323,130)		-		-		21,023,65
3818 3820	Portland Public Schools Parkrose School District	Schools Schools	314,463,253 17,434,980	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	47,386,097 2,627,257	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	735,925,826 40,802,389	3,990,757 221,262	(606,925,156)	(20,000,000)	-		-		



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer	Factors Nove	Park Co. 1	Total Valuation	OPSRP UAL	Total Valuation Pay for All OPSRP	OPSRP UAL Allocated to	Tier 1/Tier 2 UAL for Rate Pool	for All Rate Pool	Tier 1/Tier 2 UAL Allocated to	Allocated to		Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier
	Employer Name	Rate Pool	Pay		Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
3821 3823	Gresham Grade School District 4 Orient School	Schools	-	1,518,212,067 1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3823	Revnolds School District	Schools Schools	64.360.077	1,518,212,067	10.075.147.190	9.698.344	7.756.205.034	3.314.249.040	150.619.325	816,774	(88,746,649)	-	-		-		62.689.450
3842	Corbett School District 39	Schools	5,852,668	1,518,212,067	10,075,147,190	881,932	7,756,205,034	3,314,249,040	13,696,766	74,274	(00,740,049)		-		-		13,771,040
3843	David Douglas School District	Schools	74,500,978	1,518,212,067	10,075,147,190	11,226,465	7,756,205,034	3,314,249,040	174,351,671	945,469	(22,158,246)	_					153,138,894
3847	Riverdale School	Schools	4,798,454	1,518,212,067	10,075,147,190	723,073	7,756,205,034	3,314,249,040	11,229,630	60,896	(4,327,311)	_	_		_		6,963,215
3848	Barlow-Gresham Uhs District U2-20Jt	Schools		1,518,212,067	-	-		-		-	(1,021,011)	_	-		-		
3850	Dallas School District	Schools	16,140,800	1,518,212,067	10,075,147,190	2,432,238	7,756,205,034	3,314,249,040	37,773,672	204,838	-	-			-		37,978,510
3859	Central School District 13J	Schools	17,249,475	1,518,212,067	10,075,147,190	2,599,303	7,756,205,034	3,314,249,040	40,368,260	218,908	(21,164,790)	-	-		-		19,422,378
3865	Perrydale School District 21	Schools	1,717,356	1,518,212,067	10,075,147,190	258,786	7,756,205,034	3,314,249,040	4,019,060	21,794	- '	-	-		-		4,040,854
3887	Falls City School District	Schools	1,159,145	1,518,212,067	10,075,147,190	174,670	7,756,205,034	3,314,249,040	2,712,701	14,710	(2,172,453)	-	-		-		554,958
3894	Sherman County School District 9	Schools	-	1,518,212,067	-	-	-	-	-	-	- '	-	-		-		-
3902	Tillamook Public Schools	Schools	10,296,778	1,518,212,067	10,075,147,190	1,551,609	7,756,205,034	3,314,249,040	24,097,140	130,673	(20,149,270)	-	-		-		4,078,543
3920	Neah-Kah-Nie School District	Schools	5,793,445	1,518,212,067	10,075,147,190	873,007	7,756,205,034	3,314,249,040	13,558,168	73,523	-	-	-		-		13,631,691
3927	Echo School District	Schools	1,873,179	1,518,212,067	10,075,147,190	282,267	7,756,205,034	3,314,249,040	4,383,726	23,772	(1,652,332)	-	-		-		2,755,166
3928	Umatilla School District 6R	Schools	6,344,307	1,518,212,067	10,075,147,190	956,016	7,756,205,034	3,314,249,040	14,847,329	80,514	(4,192,780)	-	-		-		10,735,063
3929	Ferndale School District 10	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3931	Pendleton School District 16R	Schools	15,745,547	1,518,212,067	10,075,147,190	2,372,678		3,314,249,040	36,848,676	199,822	(30,519,742)	-	-		-		6,528,756
3935	Athena-Weston School District 29Rj	Schools	3,049,588	1,518,212,067	10,075,147,190	459,539	7,756,205,034	3,314,249,040	7,136,829	38,701	-	-	-		-		7,175,530
3936	Milton-Freewater Elementary School District 31	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3942	Stanfield School District	Schools	2,661,832	1,518,212,067	10,075,147,190	401,108		3,314,249,040	6,229,379	33,780	(3,972,274)	-	-		-		2,290,885
3944	Ukiah School	Schools	401,603	1,518,212,067	10,075,147,190	60,517	7,756,205,034	3,314,249,040	939,856	5,097	-	-	-		-		944,953
3957	Helix School District	Schools	1,018,834	1,518,212,067	10,075,147,190	153,527	7,756,205,034	3,314,249,040	2,384,337	12,930	-	-	-		-		2,397,267
3958	Pilot Rock School District 2R	Schools	1,793,871	1,518,212,067	10,075,147,190	270,316	7,756,205,034	3,314,249,040	4,198,125	22,765	(2,244,822)	-	-		-		1,976,068
3959	Mcloughlin Union High School District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
3965	La Grande Public Schools	Schools	10,814,476	1,518,212,067	10,075,147,190	1,629,621	7,756,205,034	3,314,249,040	25,308,687	137,243	(10,900,264)	-	-		-		14,545,666
3966	Union County School District	Schools	1,693,393	1,518,212,067	10,075,147,190	255,175	7,756,205,034	3,314,249,040	3,962,980	21,490	(2,092,772)	-	-		-		1,891,698
3967	North Powder School District	Schools	1,521,766	1,518,212,067	10,075,147,190	229,313		3,314,249,040	3,561,329	19,312	-	-	-		-		3,580,641
3969	Imbler School District	Schools	1,817,933	1,518,212,067	10,075,147,190	273,942	7,756,205,034	3,314,249,040	4,254,436	23,071	-	-	-		-		4,277,507
3970	Cove School District	Schools	1,451,703	1,518,212,067	10,075,147,190	218,755	7,756,205,034	3,314,249,040	3,397,364	18,423	-	-	-		-		3,415,787
3973	Elgin School District 23	Schools	1,896,136 1,611,843	1,518,212,067	10,075,147,190	285,726 242,887	7,756,205,034	3,314,249,040 3,314,249,040	4,437,451 3,772,132	24,063 20,455	-	-	-		-		4,461,514 3,792,587
3986	Joseph School District 6	Schools		1,518,212,067	10,075,147,190		7,756,205,034				-	-	-		-		
3990 3993	Wallowa School	Schools	1,251,885	1,518,212,067	10,075,147,190	188,645	7,756,205,034	3,314,249,040	2,929,737	15,887	-	-	-		-		2,945,624
4003	Enterprise School District 21	Schools Schools	1,919,094 54,606	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	289,186 8,229	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	4,491,178 127,792	24,355 693	-	-	-		-		4,515,533 128,485
4003	Troy School District 54 Chenowith School District	Schools	34,000	1,518,212,067	10,075,147,190	0,229	7,750,205,034	3,314,249,040	127,792	093	-	-	-		-		120,400
4012	Dufur Schools	Schools	1,931,704	1,518,212,067	10,075,147,190	291,086	7,756,205,034	3,314,249,040	4.520.689	24,515	-	-	-		-		4,545,204
4022	Maupin Grade School 84	Schools	1,551,704	1,518,212,067	10,073,147,130	291,000	7,730,203,034	3,314,243,040	4,320,009	24,313	-		-				4,545,204
4025	West Union School District 1	Schools		1,518,212,067	-					-	-	_					
4030	Hillsboro Elementary School District 7	Schools	_	1,518,212,067	_	_	_	_	_	_	_	_	_		_		_
4034	Gaston Public Schools	Schools	3,236,132	1,518,212,067	10,075,147,190	487,649	7,756,205,034	3,314,249,040	7,573,391	41,069	(4,450,726)	_	_		_		3,163,734
4035	Banks School District	Schools	5,032,817	1,518,212,067	10,075,147,190	758,389	7,756,205,034	3,314,249,040	11,778,102	63,870	(2,143,174)	_	_		-		9,698,798
4047	Reedville School District 29	Schools	-	1,518,212,067	-	-	-	-		-	(2,1.0,1.1)	-	-		-		-
4055	Groner School	Schools	-	1,518,212,067	_	-	_	_			-	_	-		-		
4062	Beaverton School District	Schools	260,559,105	1,518,212,067	10,075,147,190	39,263,345	7,756,205,034	3,314,249,040	609,776,096	3,306,676	(222,089,784)	-			-		390,992,988
4080	North Plains School District 70	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4105	Hillsboro Union High School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4109	Spray School District 1	Schools	308,109	1,518,212,067	10,075,147,190	46,429	7,756,205,034	3,314,249,040	721,056	3,910	-	-	-		-		724,966
4114	Fossil School District 21J	Schools	725,625	1,518,212,067	10,075,147,190	109,344	7,756,205,034	3,314,249,040	1,698,151	9,209	-	-	-		-		1,707,360
4128	Yamhill Grade School	Schools	-	1,518,212,067	-		-	-	-	-	-	-	-		-		
4135	Newberg School District 29Jt	Schools	27,896,283	1,518,212,067	10,075,147,190	4,203,658	7,756,205,034	3,314,249,040	65,284,559	354,023	(37,451,864)	-	-		-		28,186,718
4142	McMinnville Schools	Schools	37,202,249	1,518,212,067	10,075,147,190	5,605,963	7,756,205,034	3,314,249,040	87,062,942	472,122	(27,700,025)	-	-		-		59,835,039
4144	Sheridan School District 48J	Schools	4,186,807	1,518,212,067	10,075,147,190	630,905	7,756,205,034	3,314,249,040	9,798,217	53,133	- '	-	-		-		9,851,350
4166	Yamhill-Carlton School District 1	Schools	4,809,800	1,518,212,067	10,075,147,190	724,783	7,756,205,034	3,314,249,040	11,256,183	61,040	(12,761,766)	-	-		-		(1,444,543
4185	Lebanon School District Uh-1	Schools	-	1,518,212,067	-	-	-	-	-	-	- '	-	-		-		-
4189	Wasco County High School	Schools	-	1,518,212,067	-	-	-	=	-	-	-	-	-		-		-
4203	Victor Point School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4218	Curry County Education Service District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4219	Grant County Education Service District	Schools	541,616	1,518,212,067	10,075,147,190	81,615	7,756,205,034	3,314,249,040	1,267,522	6,873	-	-	-		-		1,274,395



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer			Total Valuation		Total Valuation Pay	OPSRP UAL Allocated to	Tier 1/Tier 2 UAL	Total Valuation Pay	Tier 1/Tier 2 UAL Allocated to	Allocated to	/ tooodine de	Employer Side Account Deposit between Valuation Date and Measurement	Employer PreSLGRP (Surplus)	Employer PreSLGRP	Employer Transition (Surplus)	Employer Transition E	
Number		Rate Pool	Pay	OPSRP UAL	Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
4220 4221	Jefferson County Education Service District Marion Education Service District	Schools	1,023,870	1,518,212,067	10,075,147,190	154,286	7,756,205,034	3,314,249,040	2,396,121	12,994	-	-	-		-		2,409,115
4221 4223		Schools Schools	10.391.512	1,518,212,067 1,518,212,067	10.075.147.190	1.565.885	7.756.205.034	- 244 240 242	24.318.841	131,876	(11,206,552)	-	-		-		13.244.165
4223 4224	InterMountain Education Service District Wallowa County Region 18	Schools	1,081,356	1,518,212,067	10,075,147,190	1,565,885	7,756,205,034	3,314,249,040 3,314,249,040	2,530,654	13,723	(11,206,552)	-	-		-		2,544,377
4224	Washington County Education Service District	Schools	1,061,336	1,518,212,067	10,075,147,190	102,940	7,750,205,054	3,314,249,040	2,550,654	13,723	-	•	-		-		2,344,377
4226	North Central Education Service District	Schools	553,308	1,518,212,067	10,075,147,190	83,377	7,756,205,034	3,314,249,040	1,294,885	7,022		_	_				1,301,907
4227	Cascade School District Uh5	Schools	333,300	1,518,212,067	10,073,147,130	-	7,730,203,034	3,314,243,040	1,234,003	7,022	-	-	-		_		1,301,307
4230	Mari-Linn School District	Schools	_	1,518,212,067	_	_	_	_	_	_	_	_	_		_		_
4232	South Coast Education Service District Region 7	Schools	4,136,106	1,518,212,067	10,075,147,190	623,265	7,756,205,034	3,314,249,040	9.679.563	52,490	_	_	-		-		9,732,053
4237	Douglas Education Service District	Schools	10,361,539	1,518,212,067	10,075,147,190	1,561,368	7,756,205,034	3,314,249,040	24,248,697	131,495	(4,193,212)	_	-		-		20,186,980
4238	Multnomah Education Service District	Schools	20,954,963	1,518,212,067	10,075,147,190	3,157,679	7,756,205,034	3,314,249,040	49,040,066	265,933	(30,434,470)	-	-		-		18,871,529
4251	Clatsop County Education Service District	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4252	High Desert Education Service District	Schools	12,467,046	1,518,212,067	10,075,147,190	1,878,644	7,756,205,034	3,314,249,040	29,176,131	158,215	(10,347,116)	-	-		-		18,987,230
4254	Willamette Education Service District	Schools	14,772,620	1,518,212,067	10,075,147,190	2,226,069	7,756,205,034	3,314,249,040	34,571,774	187,475	(26,002,755)	-	-		-		8,756,494
4258	Hermiston School District 8R	Schools	24,922,226	1,518,212,067	10,075,147,190	3,755,501	7,756,205,034	3,314,249,040	58,324,492	316,280	(20,645,300)	-	-		-		37,995,472
4259	Clackamas Education Service District	Schools	14,886,466	1,518,212,067	10,075,147,190	2,243,224	7,756,205,034	3,314,249,040	34,838,203	188,920	(16,138,646)	-	-		-		18,888,477
4260	Greater Albany School District 8J	Schools	49,319,730	1,518,212,067	10,075,147,190	7,431,932	7,756,205,034	3,314,249,040	115,421,001	625,902	(36,442,789)	-	-		-		79,604,114
4268	Lake Oswego School District	Schools	39,156,326	1,518,212,067	10,075,147,190	5,900,421	7,756,205,034	3,314,249,040	91,635,989	496,921	(44,729,878)	-	-		-		47,403,032
4270	Silver Falls School District	Schools	19,380,397	1,518,212,067	10,075,147,190	2,920,409	7,756,205,034	3,314,249,040	45,355,171	245,951	(17,433,348)	-	-		-		28,167,774
4271	Malheur Education Service District Region 14	Schools	2,274,483	1,518,212,067	10,075,147,190	342,739	7,756,205,034	3,314,249,040	5,322,881	28,865	- '	-	-		-		5,351,746
4272	Linn-Benton-Lincoln Education Service District	Schools	11,869,149	1,518,212,067	10,075,147,190	1,788,548	7,756,205,034	3,314,249,040	27,776,896	150,628	-	-	-		-		27,927,524
4273	Double O School District	Schools	57,226	1,518,212,067	10,075,147,190	8,623	7,756,205,034	3,314,249,040	133,924	726	-	-	-		-		134,650
4275	Tillamook County Education Service District	Schools	-	1,518,212,067		-	-	-	-	-	-	-	-		-		-
4276	Lane County Education Service District	Schools	8,021,582	1,518,212,067	10,075,147,190	1,208,763	7,756,205,034	3,314,249,040	18,772,588	101,799	(5,661,047)	-	-		-		13,213,340
4277	Mitchell School	Schools	402,836	1,518,212,067	10,075,147,190	60,703	7,756,205,034	3,314,249,040	942,740	5,112	-	-	-		-		947,852
4279	St Helens School District 502	Schools	15,581,115	1,518,212,067	10,075,147,190	2,347,900	7,756,205,034	3,314,249,040	36,463,862	197,735	(29,745,104)	-	-		-		6,916,493
4280	Northwest Regional Education Service District	Schools	26,982,073	1,518,212,067	10,075,147,190	4,065,897	7,756,205,034	3,314,249,040	63,145,070	342,421	-	-	-		-		63,487,491
4286	Southern Oregon Education Service District	Schools	11,345,877	1,518,212,067	10,075,147,190	1,709,697	7,756,205,034	3,314,249,040	26,552,303	143,987	-	-	-		-		26,696,290
4288	Medford School District 549C	Schools	60,541,249	1,518,212,067	10,075,147,190	9,122,890	7,756,205,034	3,314,249,040	141,682,275	768,311	(25,507,683)	-	-		-		116,942,903
4291	Dayton Public Schools	Schools	5,171,313	1,518,212,067	10,075,147,190	779,259	7,756,205,034	3,314,249,040	12,102,218	65,628	(8,209,660)	-	-		-		3,958,186
4293	Lake County Education Service District	Schools	571,639	1,518,212,067	10,075,147,190	86,140	7,756,205,034	3,314,249,040	1,337,784	7,254	-	-	-		-		1,345,038
4294	Harney Education Service District Region XVII	Schools	987,299	1,518,212,067	10,075,147,190	148,775	7,756,205,034	3,314,249,040	2,310,537	12,530	-	-	-		-		2,323,067
4295	Wasco County Education Service District	Schools	1,791,711	1,518,212,067	10,075,147,190	269,991	7,756,205,034	3,314,249,040	4,193,069	22,738	-	-	-		-		4,215,807
4297	Yamhill Education Service District	Schools	4 000 004	1,518,212,067	-	-	-	-		-	(0.000.044)	-	-		-		4 550 004
4306	Amity School District	Schools	4,088,301	1,518,212,067	10,075,147,190	616,061	7,756,205,034	3,314,249,040	9,567,689	51,883	(8,068,611)	-	-		-		1,550,961
4307 4309	Columbia School District 5J Scappoose School District	Schools	9.977.534	1,518,212,067	10.075.147.190	1.503.503	7 750 005 004	2 24 4 240 242	23.350.025	400.000	-	-	-		-		23.476.647
4309	Redmond School District	Schools Schools	35,675,548	1,518,212,067 1,518,212,067	10,075,147,190	5,375,906	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	83,490,063	126,622 452,748	(25,961,152)	-	-		-		57,981,659
4311	Reedsport School District	Schools	2,982,690	1,518,212,067	10,075,147,190	449,458	7,756,205,034	3,314,249,040	6,980,271	37,852	(3,456,727)	•	-		-		3,561,396
4312	Forest Grove School District	Schools	35,139,584	1,518,212,067	10,075,147,190	5,295,142	7,756,205,034	3,314,249,040	82,235,768	445,946	(22.871.151)	•	-		-		59,810,563
4314	Willamina School District 30J	Schools	4,471,265	1,518,212,067	10,075,147,190	673,770	7,756,205,034	3,314,249,040	10,463,924	56,743	(1,739,790)		-				8,780,877
4315	John Day School District	Schools	3,039,581	1,518,212,067	10,075,147,190	458,031	7,756,205,034	3,314,249,040	7,113,411	38,574	(4,367,966)	_	_				2,784,019
4316	Tigard-Tualatin School District 23J	Schools	67.574.633	1,518,212,067	10.075.147,190	10.182.742	7,756,205,034	3,314,249,040	158.142.222	857,569	(24,918,863)	_	-		-		134,080,928
4317	Sherwood School District 88J	Schools	26,382,880	1,518,212,067	10,075,147,190	3,975,605	7,756,205,034	3,314,249,040	61,742,804	334,817	(10,596,606)	-	-		-		51,481,015
4320	Rainier School District 13	Schools	4,331,902	1,518,212,067	10,075,147,190	652,769	7,756,205,034	3,314,249,040	10,137,778	54,975	(5,953,534)	-	-		-		4,239,219
4321	North Clackamas School District 12	Schools	94,812,004	1,518,212,067	10,075,147,190	14,287,109	7,756,205,034	3,314,249,040	221,884,758	1,203,230	(120,416,390)	-	-		-		102.671.598
4323	Estacada School District 108	Schools	9,821,500	1,518,212,067	10,075,147,190	1,479,990	7,756,205,034	3,314,249,040	22,984,866	124,642	(11,061,765)	-	-		-		12,047,743
4324	Centennial School District 28	Schools	36,868,828	1,518,212,067	10,075,147,190	5,555,720	7,756,205,034	3,314,249,040	86,282,650	467,891	- '	-	-		-		86,750,541
4326	Harney County School District 3	Schools	4,008,765	1,518,212,067	10,075,147,190	604,076	7,756,205,034	3,314,249,040	9,381,552	50,874	(17,458,422)	-	-		-		(8,025,996)
4327	Jordan Valley School District 3	Schools	562,327	1,518,212,067	10,075,147,190	84,736	7,756,205,034	3,314,249,040	1,315,992	7,136		-	-		-		1,323,128
4329	Gervais School District 1	Schools	5,595,621	1,518,212,067	10,075,147,190	843,198	7,756,205,034	3,314,249,040	13,095,210	71,012	(11,235,179)	-	-		-		1,931,043
4330	Vale School District 84	Schools	5,352,549	1,518,212,067	10,075,147,190	806,569	7,756,205,034	3,314,249,040	12,526,358	67,928	- '- '	-	-		-		12,594,286
4331	Molalla River School District	Schools	12,495,572	1,518,212,067	10,075,147,190	1,882,943	7,756,205,034	3,314,249,040	29,242,888	158,577	(29,938,673)	-	-		-		(537,208)
4332	Gresham-Barlow School District 10	Schools	57,983,741	1,518,212,067	10,075,147,190	8,737,502	7,756,205,034	3,314,249,040	135,697,041	735,854	(68,132,913)	-	-		-		68,299,982
4333	Canby School District	Schools	25,121,413	1,518,212,067	10,075,147,190	3,785,516	7,756,205,034	3,314,249,040	58,790,642	318,808	(42,946,743)	-	-		-		16,162,707
4334	Cascade School District 5	Schools	11,186,143	1,518,212,067	10,075,147,190	1,685,627	7,756,205,034	3,314,249,040	26,178,485	141,960	(16,454,331)	-	-		-		9,866,114
4335	Milton-Freewater Unified School District 7	Schools	8,395,436	1,518,212,067	10,075,147,190	1,265,098	7,756,205,034	3,314,249,040	19,647,505	106,544	(15,512,954)	-	-		-		4,241,095
4336	Nestucca Valley School District 101	Schools	2,903,960	1,518,212,067	10,075,147,190	437,594	7,756,205,034	3,314,249,040	6,796,021	36,853	(2,238,175)	•	-		-		4,594,699
4337	Sherman County School District	Schools	1,264,718	1,518,212,067	10,075,147,190	190,579	7,756,205,034	3,314,249,040	2,959,769	16,050	-	-	-		-		2,975,819



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	elopment of OPSRP U	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
Employer			Total Valuation		Total Valuation Pay for All OPSRP	OPSRP UAL Allocated to	Tier 1/Tier 2 UAL	for All Rate Pool	Tier 1/Tier 2 UAL Allocated to	MFD #10 UAL Allocated to	/ tooodine de	Employer Side Account Deposit between Valuation Date and Measurement	Employer PreSLGRP (Surplus)	Employer PreSLGRP	Employer Transition (Surplus)		
Number		Rate Pool	Pay	OPSRP UAL	Employers	Employer	for Rate Pool	Employers	Employer	Employer	Valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
4338	Three Rivers U J School District	Schools	24,359,189	1,518,212,067	10,075,147,190	3,670,657	7,756,205,034	3,314,249,040	57,006,840	309,135	(22,735,454)		-		-		34,580,521
4339	Lebanon Community School District	Schools	19,380,659	1,518,212,067	10,075,147,190	2,920,449	7,756,205,034	3,314,249,040	45,355,784	245,954	- (4.074.004)	-	-		-		45,601,738
4340 4341	Monroe School District 1J Hillsboro School District 1J	Schools Schools	2,237,802 122,955,840	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	337,212 18,528,071	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	5,237,039 287,748,655	28,399 1,560,395	(1,874,804) (116,948,871)	-	-		-		3,390,634 172,360,179
4341	North Santiam School District 29J	Schools	11,061,732	1,518,212,067	10,075,147,190	1,666,879	7,756,205,034	3,314,249,040	25,887,330	140,381	(16,973,764)	•	-		-		9,053,947
4343	Harrisburg Sschool District 7	Schools	4.691.058	1,518,212,067	10,075,147,190	706.890	7,756,205,034	3,314,249,040	10.978.296	59.533	(10,373,704)		_				11,037,829
4344	South Wasco County School District 1	Schools	1,666,689	1,518,212,067	10,075,147,190	251,151	7,756,205,034	3,314,249,040	3,900,486	21,151	_	_	_		_		3,921,637
4345	Oregon Trail School District 46	Schools	19,235,261	1,518,212,067	10,075,147,190	2,898,539	7,756,205,034	3,314,249,040	45,015,516	244,109	_	_	_		_		45,259,625
4346	Knappa School District 4	Schools	2.860.401	1,518,212,067	10.075.147.190	431,030	7,756,205,034	3,314,249,040	6.694.081	36,300	_		_		-		6,730,381
4347	Clatskanie School District 6J	Schools	4,378,306	1,518,212,067	10,075,147,190	659,762	7,756,205,034	3,314,249,040	10,246,376	55,564	-	-	-		-		10,301,940
4348	Lourdes Charter School	Schools	151,115	1,518,212,067	10,075,147,190	22,771	7,756,205,034	3,314,249,040	353,648	1,918	-	-	-		-		355,566
4350	Ridgeline Montessori	Schools	848,709	1,518,212,067	10,075,147,190	127,891	7,756,205,034	3,314,249,040	1,986,200	10,771	-	-	-		-		1,996,971
4351	The Village School	Schools	230,858	1,518,212,067	10,075,147,190	34,788	7,756,205,034	3,314,249,040	540,268	2,930	-	-	-		-		543,198
4352	Armadillo Technical Institute	Schools	313,806	1,518,212,067	10,075,147,190	47,287	7,756,205,034	3,314,249,040	734,389	3,982	-		-		-		738,371
4354	Opal Charter School	Schools	156,371	1,518,212,067	10,075,147,190	23,563	7,756,205,034	3,314,249,040	365,950	1,984	-	-	-		-		367,934
4355	Three Rivers Charter School	Schools	552,950	1,518,212,067	10,075,147,190	83,323	7,756,205,034	3,314,249,040	1,294,046	7,017	-	-	-		-		1,301,063
4358	Detroit Lake Charter School	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4360	Luckiamute Valley Charter School	Schools	785,325	1,518,212,067	10,075,147,190	118,340	7,756,205,034	3,314,249,040	1,837,864	9,966	-	-	-		-		1,847,830
4361	Rimrock Expeditionary Alternative Learning	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-		-
4362	Kings Valley Charter School	Schools	54,319	1,518,212,067	10,075,147,190	8,185	7,756,205,034	3,314,249,040	127,121	689	-	-	-		-		127,810
4363	Multisensory Learning Academy	Schools	1,736,523	1,518,212,067	10,075,147,190	261,675	7,756,205,034	3,314,249,040	4,063,915	22,038	-	-	-		-		4,085,953
4365	Mitch Charter School	Schools	841,008	1,518,212,067	10,075,147,190	126,731	7,756,205,034	3,314,249,040	1,968,179	10,673	-	-	-		-		1,978,852
4366	Sand Ridge Charter School	Schools	943,235	1,518,212,067	10,075,147,190	142,135	7,756,205,034	3,314,249,040	2,207,416	11,970	-	-	-		-		2,219,386
4367	Arthur Academy Charter School	Schools	3,406,742	1,518,212,067	10,075,147,190	513,358	7,756,205,034	3,314,249,040	7,972,662	43,234	-	-	•		-		8,015,896
4369	Trillium Charter School	Schools	793,795	1,518,212,067	10,075,147,190	119,616	7,756,205,034	3,314,249,040	1,857,687	10,074	-	-	-		-		1,867,761
4370	Howard Street Charter School, Inc.	Schools	383,095	1,518,212,067	10,075,147,190	57,728	7,756,205,034	3,314,249,040	896,542	4,862	-	-	•		-		901,404
4371 4373	The Lighthouse School	Schools	752,775	1,518,212,067	10,075,147,190	113,435 43,385	7,756,205,034	3,314,249,040	1,761,689 673,786	9,553 3,654	-	-	-		-		1,771,242 677,440
4373	Sheridan Japanese School Foundation	Schools Schools	287,911 1,276,306	1,518,212,067	10,075,147,190	- ,	7,756,205,034	3,314,249,040	,	3,654 16,197	-	-	-		-		3,003,085
4374	Ione School District Eddvville Charter School	Schools	667,203	1,518,212,067 1,518,212,067	10,075,147,190 10,075,147,190	192,325 100.540	7,756,205,034 7,756,205,034	3,314,249,040 3,314,249,040	2,986,888 1.561.429	8.467	-		-		-		1,569,896
4376	Four Rivers Community School	Schools	1,118,255	1,518,212,067	10,075,147,190	168,509	7,756,205,034	3,314,249,040	2.617.008	14.191			_				2,631,199
4378	Mosier Community School	Schools	872,709	1,518,212,067	10,075,147,190	131,508	7,756,205,034	3,314,249,040	2,042,367	11,075	_	_	_		_		2,053,442
4379	Siletz Valley School	Schools	669,269	1,518,212,067	10,075,147,190	100,851	7,756,205,034	3,314,249,040	1.566.264	8.493	_	_	_		_		1,574,757
4380	The Emerson School	Schools	486,868	1,518,212,067	10.075.147.190	73,366	7,756,205,034	3,314,249,040	1,139,399	6,179	_	_	_		_		1,145,578
4381	North Wasco County School District 21	Schools	14,102,123	1,518,212,067	10,075,147,190	2,125,032	7,756,205,034	3,314,249,040	33,002,637	178,966	(16,243,855)	-	-		-		16,937,748
4382	Self Enhancement Inc	Schools	18,822	1,518,212,067	10,075,147,190	2,836	7,756,205,034	3,314,249,040	44,048	239	-	-	-		-		44,287
4383	City View Charter School	Schools	689,160	1,518,212,067	10,075,147,190	103,849	7,756,205,034	3,314,249,040	1,612,814	8,746	-	-	-		-		1,621,560
4386	Nixyaawii Community School	Schools	375,796	1,518,212,067	10,075,147,190	56,628	7,756,205,034	3,314,249,040	879,459	4,769	-		-		-		884,228
4388	West Lane Tech	Schools	325,737	1,518,212,067	10,075,147,190	49,085	7,756,205,034	3,314,249,040	762,309	4,134	-	-	-		-		766,443
4390	Oregon Connections Academy	Schools	8,307,429	1,518,212,067	10,075,147,190	1,251,837	7,756,205,034	3,314,249,040	19,441,544	105,427	-	-	-		-		19,546,971
4392	Eagleridge High School	Schools	653,088	1,518,212,067	10,075,147,190	98,413	7,756,205,034	3,314,249,040	1,528,396	8,288	-	-	-		-		1,536,684
4393	Cascade Heights Public Charter School	Schools	704,560	1,518,212,067	10,075,147,190	106,169	7,756,205,034	3,314,249,040	1,648,853	8,941	-	-	-		-		1,657,794
4395	Siletz Valley Early College Academy	Schools	226,055	1,518,212,067	10,075,147,190	34,064	7,756,205,034	3,314,249,040	529,028	2,869	-	-	-		-		531,897
4396	Sweet Home Charter School	Schools	568,932	1,518,212,067	10,075,147,190	85,732	7,756,205,034	3,314,249,040	1,331,450	7,220	-	-	-		-		1,338,670
4397	Springwater Environmental Sciences School	Schools	729,093	1,518,212,067	10,075,147,190	109,866	7,756,205,034	3,314,249,040	1,706,267	9,253	-	-	-		-		1,715,520
4398	LEP High	Schools		1,518,212,067							-	-	•		-		
4400	Phoenix School	Schools	563,454	1,518,212,067	10,075,147,190	84,906	7,756,205,034	3,314,249,040	1,318,629	7,151	-	-	•		-		1,325,780
4401 4402	Ballston Community School	Schools	195,358	1,518,212,067	10,075,147,190	29,438	7,756,205,034	3,314,249,040	457,187	2,479	-	-	-		-		459,666
4402	Sage Community School	Schools	4 000 000	1,518,212,067	40.075.447.400	400.000	7 750 005 004	2 24 4 240 242	2.808.332	45.000	-	-	-		-		0.000.504
4403 4404	Portland Village School Alliance Charter Academy	Schools Schools	1,200,009 1,542,077	1,518,212,067 1,518,212,067	10,075,147,190 10.075,147,190	180,828 232,374	7,756,205,034 7,756,205,034	3,314,249,040 3.314,249,040	2,808,332 3.608.861	15,229 19.570	-	-	-		-		2,823,561 3.628.431
4404	Forest Grove Community School	Schools	706,593	1,518,212,067	10,075,147,190	106.476	7,756,205,034	3,314,249,040	1,653,611	8,967	-	-	-		-		1,662,578
4405 4407	Madrone Trail Public Charter School	Schools	584,938	1,518,212,067	10,075,147,190	88.144	7,756,205,034	3,314,249,040	1,368,906	7,423	-	-	-		-		1,376,329
4407	Muddy Creek Charter School	Schools	351.542	1,518,212,067	10,075,147,190	52.973	7,756,205,034	3,314,249,040	822.700	4,461	-	-	-		-		827.161
4409	Southwest Charter School	Schools	77,480	1,518,212,067	10,075,147,190	11,675	7,756,205,034	3,314,249,040	181,322	983	-	-	-		-		182,305
4410	Ace Academy	Schools	, +00	1,518,212,067	-	,070	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	.0.,022	-	-	_	-		_		.02,000
4411	Sherwood Charter School	Schools	643,068	1,518,212,067	10,075,147,190	96,903	7,756,205,034	3,314,249,040	1,504,947	8,161	-	_	-		-		1,513,108
4412	Estacada Web Academy	Schools	1,658,547	1,518,212,067	10,075,147,190	249,924	7,756,205,034	3,314,249,040	3,881,430	21,048	-	-	-		-		3,902,478
4418	Lewis And Clark Montessori Charter School	Schools	1,467,946	1,518,212,067	10,075,147,190	221,203	7,756,205,034	3,314,249,040	3,435,376	18,629	-	-	-		-		3,454,005



Exhibit F

Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

			De	velopment of OPSRP U.	AL					Deve	elopment of Net Tier 1/Tier	2 UAL			
ployer mber Employer Name	Rate Pool		OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Employers	Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Employer Net Liability Flag 1/Tier 2 UAI
419 Silvies River Web Academy	Schools	497,708	1,518,212,067	10,075,147,190	74,999	7,756,205,034	3,314,249,040	1,164,766	6,316	-	-	-		-	1,171,
420 Oregon Virtual Academy	Schools	3,530,799	1,518,212,067	10,075,147,190	532,052	7,756,205,034	3,314,249,040	8,262,987	44,808	-	-	-		-	8,307
421 Home Scholars Academy of Oakridge and Westfir	Schools		1,518,212,067			-		.	.	-	-	-		-	
422 Redmond Proficiency Academy	Schools	2,565,991	1,518,212,067	10,075,147,190	386,666	7,756,205,034	3,314,249,040	6,005,086	32,564	-	-	-		-	6,037
423 Molalla River Academy	Schools	644,077	1,518,212,067	10,075,147,190	97,055	7,756,205,034	3,314,249,040	1,507,307	8,174	-	-	-		-	1,515
424 The lvy School	Schools	777,390	1,518,212,067	10,075,147,190	117,144	7,756,205,034	3,314,249,040	1,819,294	9,866	-	-	-		-	1,829
429 Clackamas Web Academy	Schools	12,456	1,518,212,067	10,075,147,190	1,877	7,756,205,034	3,314,249,040	29,150	158	-	-	-		-	29
430 Clackamas Charter Alliance 2	Schools	81,996	1,518,212,067	10,075,147,190	12,356	7,756,205,034	3,314,249,040	191,892	1,041	-	-	-		-	192
431 Corbett Charter School	Schools	-	1,518,212,067	-	-	-		-	-	-	-	-		-	
432 Renaissance Public Academy	Schools	346,307	1,518,212,067	10,075,147,190	52,185	7,756,205,034	3,314,249,040	810,449	4,395	-	-	-		-	814
433 Powell Butte Community Charter School	Schools	670,923	1,518,212,067	10,075,147,190	101,101	7,756,205,034	3,314,249,040	1,570,134	8,514	-	-	-		-	1,578
434 Logos Public Charter School	Schools	184,332	1,518,212,067	10,075,147,190	27,777	7,756,205,034	3,314,249,040	431,385	2,339	-	-	-		-	433,
435 Sunny Wolf Charter School	Schools	517,329	1,518,212,067	10,075,147,190	77,956	7,756,205,034	3,314,249,040	1,210,684	6,565	-	-	-		-	1,217
436 Academy Of Arts & Academics	Schools	671,775	1,518,212,067	10,075,147,190	101,229	7,756,205,034	3,314,249,040	1,572,129	8,525	-	-	-		-	1,580
437 Center for Advance Learning	Schools	750,234	1,518,212,067	10,075,147,190	113,052	7,756,205,034	3,314,249,040	1,755,743	9,521	-	-	-		-	1,765
439 Homesource Family Charter	Schools	-	1,518,212,067	-	-	-	-	-	-	-	-	-		-	
440 Sheridan Allprep Academy	Schools	428,721	1,518,212,067	10,075,147,190	64,603	7,756,205,034	3,314,249,040	1,003,318	5,441	-	-	-		-	1,008
441 Baker Web Academy	Schools	4,346,488	1,518,212,067	10,075,147,190	654,967	7,756,205,034	3,314,249,040	10,171,913	55,160	-	-	-		-	10,227
443 Knova Learning Oreogn	Schools	870,788	1,518,212,067	10,075,147,190	131,218	7,756,205,034	3,314,249,040	2,037,870	11,051	-	-	-		-	2,048
444 Bennett Pearson Academy, Inc.	Schools	310,911	1,518,212,067	10,075,147,190	46,851	7,756,205,034	3,314,249,040	727,612	3,946	-	-	-		-	731.
446 Coburg Community Charter School	Schools	772,743	1,518,212,067	10,075,147,190	116,444	7,756,205,034	3,314,249,040	1,808,419	9,807	-	-	-		-	1,818
447 Arco Iris Spanish Immersion Charter School	Schools	757,239	1,518,212,067	10,075,147,190	114,107	7,756,205,034	3,314,249,040	1,772,137	9,610	-	-	-		-	1,781
	Schools	1,360,163	1,518,212,067	10,075,147,190	204,961	7,756,205,034	3,314,249,040	3,183,135	17,261	-	-			-	3,200
449 Mosier Middle School	Schools		1,518,212,067	-						-	-	-		-	
450 Sauvie Island Academy	Schools	933,192	1,518,212,067	10,075,147,190	140,622	7,756,205,034	3,314,249,040	2,183,912	11,843	-	-			-	2,195
451 River's Edge Academy Charter School	Schools	414,979	1,518,212,067	10,075,147,190	62,533	7,756,205,034	3,314,249,040	971,159	5,266	-	-			-	976
452 South Columbia Family School	Schools	158,067	1,518,212,067	10,075,147,190	23,819	7,756,205,034	3,314,249,040	369,917	2,006	-	-			-	371.
453 Woodland Educational Initiative	Schools	544,177	1,518,212,067	10,075,147,190	82,001	7,756,205,034	3,314,249,040	1.273.515	6,906	-	_	-		_	1,280
454 Le Monde Immersion Charter School	Schools	743,106	1,518,212,067	10,075,147,190	111.978	7,756,205,034	3,314,249,040	1,739,061	9,431	_	_	_		_	1,748.
455 Hope Chinese Charter School	Schools	910,877	1,518,212,067	10,075,147,190	137,259	7,756,205,034	3,314,249,040	2,131,689	11,560	_	-	-		_	2,143.
456 Insight School of Oregon Charter	Schools	761,913	1,518,212,067	10,075,147,190	114,812	7,756,205,034	3,314,249,040	1,783,076	9,669	_	_	_		_	1,792
457 Oregon Virtual Education East	Schools	71,475	1,518,212,067	10,075,147,190	10,770	7,756,205,034	3,314,249,040	167,270	907	_	_	_		_	168.
458 Oregon Virtual Education West	Schools	71,475	1,518,212,067	10,075,147,190	10,770	7,756,205,034	3,314,249,040	167,270	907	_	_	_		_	168.
459 Crater Lake Charter Academy	Schools	817,502	1,518,212,067	10,075,147,190	123,188	7,756,205,034	3,314,249,040	1,913,168	10,375	_	_	_		_	1,923
460 Kairos Pdx	Schools	667,115	1,518,212,067	10,075,147,190	100,527	7,756,205,034	3,314,249,040	1,561,222	8,466	_	_	_		_	1,569
461 Mountain View Academy	Schools	-	1,518,212,067	.0,0.0,1.11,100	100,021	7,700,200,007	0,011,210,010	1,001,222	-	_	_	_		_	1,000
462 Bend International School	Schools	597,313	1,518,212,067	10,075,147,190	90,008	7,756,205,034	3,314,249,040	1,397,868	7,580	_	_	_		_	1,405.
463 Dallas Community School-Community Innovation Partners	Schools	444,748	1,518,212,067	10,075,147,190	67,019	7,756,205,034	3,314,249,040	1,040,826	5.644	-				-	1,046.
464 The Valley School Of Southern Oregon	Schools	161,481	1,518,212,067	10,075,147,190	24,333	7,756,205,034	3,314,249,040	377,908	2,049	-	_	-		-	379.
465 Bridge Educational Foundation	Schools	201.550	1,518,212,067	10,075,147,190	30.371	7,756,205,034	3,314,249,040	471.680	2,049	-	-	-		-	474
467 Cannon Beach Academy	Schools	61,277	1,518,212,067	10,075,147,190	9,234	7,756,205,034	3,314,249,040	143,405	778	-	-	-		-	144.
										-	-	-		-	859.
										-	-	-		-	50.
		21,024		10,073,147,190	3,230	1,130,203,034	3,314,249,040	30,000		-	-	-		-	50,
		-		-	-	-	-	-	-	-	-	-		-	
468 Frontier Charter Academy 469 Desert Sky Montessori 470 Oregon Family School 471 Wahtonka Community School		Schools Schools Schools Schools	Schools 365,348 Schools 21,624 Schools -	Schools 365,348 1,518,212,067 Schools 21,624 1,518,212,067 Schools - 1,518,212,067	Schools 365,348 1,518,212,067 10,075,147,190 Schools 21,624 1,518,212,067 10,075,147,190 Schools 1,518,212,067 10,075,147,190	Schools 365,348 1,518,212,067 10,075,147,190 55,054 Schools 21,624 1,518,212,067 10,075,147,190 3,258 Schools - 1,518,212,067 1,518,212,067	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 Schools - 1,518,212,067 10,075,147,190 3,258 7,756,205,034	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 Schools - 1,518,212,067 - - - -	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,006 Schools 1,518,212,067 1,518,212,067 3,258 7,756,205,034 3,314,249,040 50,006	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 Schools 1,518,212,067 1,518,212,067 - </td <td>Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - Schools - 1,518,212,067 -</td> <td>Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - Schools - 1,518,212,067 - - - -</td> <td>Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 -</td> <td>Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - - - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - - - Schools 1,518,212,067 - - - - - - -</td> <td>Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 -<!--</td--></td>	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - Schools - 1,518,212,067 -	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - Schools - 1,518,212,067 - - - -	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 -	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - - - Schools 21,624 1,518,212,067 10,075,147,190 3,258 7,756,205,034 3,314,249,040 50,606 274 - - - Schools 1,518,212,067 - - - - - - -	Schools 365,348 1,518,212,067 10,075,147,190 55,054 7,756,205,034 3,314,249,040 855,010 4,637 - </td



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 24,764,676,763 OPSRP UAL Emplover Total FR Employe Allocated to **Employer Net Tier** Present Value of Proportionate Employer Number Employer Name Rate Pool Total PVFNC 1/Tier 2 UAL Contribution Effort Share 3,853,384,343 1000 State Agencies SLGRE 2.726.796.229 446.134.107 7.026.314.679 28.37232541% 2000 Lake County SLGRP 4.188.005 588.525 6.051.641 10.828.171 0.04372426% 2001 Clackamas County 144,158,238 22,016,604 251,165,417 417,340,259 1.68522393% Indep 5.036.246 0.09250105% 2002 Curry County Indep 702,744 17.168.595 22.907.585 2003 25,299,707 3,567,691 103,856,412 132,723,810 0.53594001% Douglas County Indep SLGRP 3,971,758 11,182,160 0.04515367% 2004 Harney County 621,845 6,588,557 2005 Jackson County SLGRP 45 442 152 6.939.245 74.629.515 127,010,912 0.51287127% 6,983,014 2006 Jefferson County 957.340 4.321.705 12.262.059 0.04951431% Indep 2007 Klamath County SLGRP 5,236,405 539.202 1.909.671 7,685,278 0.03103323% 2008 82,169,448 13,125,827 188,889,194 284,184,469 1.14753959% Lane County Indep 2009 Marion County SLGRP 81.889.087 12.484.653 109.492.070 203.865.810 0.82321208% 240,935,112 SLGRP 137,965,854 20,388,705 399,289,671 1.61233548% 2011 Washington County 3,551,636 5,108,563 0.02062843% 2012 Grant County SLGRP 520,408 1,036,519 15,438,966 2013 Umatilla County SLGRP 2.280.483 18,060,559 35,780,008 0.14448001% 38 820 099 5 794 375 115 863 227 0.46785681% 2014 Linn County Indep 71 248 753 Yamhill County 26,790,257 4,151,566 16,258,068 47,199,891 0.19059361% 2015 Indep SLGRP 2,217,264 352,446 6,734,593 0.02719435% 2016 Sherman County 4.164.883 2017 Columbia County SLGRP 10.448.629 1,546,138 13.346.831 25,341,598 0.10232961% SLGRP 15.251.936 2.304.399 0.18947485% 2018 Coos County 29.366.498 46.922.833 2020 SLGRP 6.541.388 977,438 10,334,642 17,853,468 0.07209247% Wasco County SLGRP 5,213,820 798,519 8,097,872 14,110,211 0.05697717% 2021 Baker County 2022 Gilliam County SI GRP 1,851,712 301.676 3,419,488 5,572,876 0.02250333% 2023 Morrow County Rural School District Board 0.00000000% Indep 2027 Deschutes County SLGRP 63,612,452 9,618,734 91,011,664 164,242,850 0.66321419% 2028 Union County Indep (14,433) 0.00000000% 7.014.562 1.123.377 14.708.740 2035 Hood River County SLGRP 6.570.801 0.05939403% 2036 Clatsop County SLGRP 14,322,504 2,037,662 15,848,258 32,208,424 0.13005792% 18,080,231 2,802,767 27,860,743 48,743,741 0.19682769% 2037 Polk County Indep 2038 Multnomah County SLGRP 324,590,532 51,649,652 456,158,010 832,398,194 3.36123181% 2039 Malheur County Indep 7.665.342 1.109.641 6.839.691 15.614.674 0.06305220% SLGRP 68,147,019 2040 Benton County 26,350,464 4,148,852 37,647,703 0.27517831% 2042 Josephine County SLGRP 14,721,114 2,285,020 27,002,287 44,008,421 0.17770642% 2043 Lincoln County SLGRP 7.015.477 705.224 4,532,107 12,252,808 0.04947696% SLGRP 2.820.722 2.592.686 0.02304338% 2044 Crook County 293.210 5.706.618 2050 Wallowa County 524,934 49,363 (215,100) 359,197 0.00145044% Indep 2052 Tillamook County 24,236 24,236 0.00009786% Indep 25.405.781 2099 State Judiciary Inden 41 862 822 67 268 603 0.27163126% City of Roseburg SLGRP 12,928,243 1,626,610 19,221,791 33,776,644 0.13639041% 2100 2101 City of Salem Indep 87,152,676 12,386,772 133,278,828 232,818,276 0.94012241% City of Medford 2102 SI GRP 42 524 633 5 854 635 50.689.056 99,068,324 0.40003883% SLGRP 4.430.036 49.267.841 0.34901572% 2103 City of Albany 32,734,739 86.432.616 2104 SLGRP 18,231,180 2,645,130 City of Ashland 31,257,729 52,134,039 0.21051774% 2105 City of Astoria SLGRP 6,140,011 928,180 10,968,388 18,036,579 0.07283188% 2106 2107 121,805,358 105,150,041 0.49185119% 0.42459686% City of Beaverton Indep 42.812.831 6.124.444 72,868,083 6,954,812 48.292.732 49.902.497 City of Bend Indep 0.06348094% 2109 City of Canby SLGRP 6,564,852 906,580 8,249,417 15,720,849 2110 City of Coquille SLGRP 1,652,930 237.409 2,805,486 4,695,825 0.01896179% 2111 108,305,458 15,633,557 209,791,124 333,730,139 1.34760547% City of Eugene Indep City Of Forest Grove 1,129,408 118,779 37,613 1,285,800 0.00519207% 2112 Indep 2113 SLGRP 16,098,498 2,144,417 25,377,659 43,620,574 0.17614029% City of Grants Pass 55,451,223 64,899,144 2114 City of Gresham Indep 7,239,157 82,391,969 145,082,349 0.58584390% 2115 City of Hillsboro Indep 9.594.978 73.039.950 147.534.072 0.59574398% SLGRP 2117 City of McMinnville 15,653,222 2,025,464 23,935,084 41,613,770 0.16803680% City of Ontario 3,618,751 430,131 15,325,565 19,374,447 0.07823420% 2118 Indep SLGRP 37,783,403 80,178,097 2119 City of Oregon City 14.564.888 2,124,163 21,094,352 0.15256974% 3,976,376 SLGRP 27,909,581 0.32375992% 2120 City of Lake Oswego 48.292.140 City of Portland 363,549,260 1,010,721,760 4.08130407% 2121 SLGRP 57,926,190 589,246,310 2122 City of Redmond SLGRP 12,315,860 1,773,306 17,916,264 32,005,430 0.12923823% 2123 City of St Helens SLGRP 4,683,214 704.226 8,974,420 14,361,860 0.05799333% 2125 SLGRP 810,306 108,066 939,417 1,857,789 0.00750177% City of Vernonia 2126 City of West Linn SLGRP 8,827,786 1,305,781 13,464,529 23,598,096 0.09528934% 2127 City of Cottage Grove Indep SLGRP 4.612.036 615,105 10,066,437 15.293.578 0.06175561% 2.033.236 0.02155588% 2128 City of Tillamook 283.044 3.021.964 5.338.244 2129 City of Sweet Home 1,503,956 165,948 544,361 2,214,265 0.00894122% Indep 2131 City of Drain SLGRP 445,655 79,593 940,558 1,465,806 0.00591894% Eugene Water & Electric Board SLGRP 2132 32,763,964 6.013.350 71.508.223 110,285,537 0.44533405% 636,183 2135 McMinnville Water & Light Department 3,497,755 0.04704994% 7.517.827 11.651.765 5,034,906 13,284,999 2138 City of Hood River SLGRP 671,649 7,578,444 0.05364495% 2139 City of Reedsport SLGRP 1,624,516 240,818 1,280,052 3,145,386 0.01270110% 2140 City of Lebanon SI GRP 6 355 445 890.334 8.501.273 15.747.052 0.06358675% 2142 City of Sherwood SLGRP 7,084,158 1,075,128 12,555,586 20,714,872 0.08364685% 2143 City of Oakland SLGRP 117,857 22,325 284,507 424,689 0.00171490% 2145 City of Vale SLGRP 348,345 58,893 695,949 1,103,187 0.00445468% 4.333.317 2,417,487 0.02981147% 2146 City of Prineville Indep 631.911 7,382,715 SLGRP 497,871 2147 City of Wheeler 139,529 26,073 332,269 0.00201041% 2148 City of Klamath Falls SLGRP 9,853,522 1,452,339 11,460,243 22,766,104 0.09192974% Indep SLGRP 2149 City of Canyonville 273,226 49 511 370.197 692 934 0.00279807% 1,815,211 City of Bandon 295,333 5,551,011 0.02241504% 2150 3,440,467 2152 City of Coos Bay 7,939,526 1,025,866 14,873,850 23,839,242 0.09626309% Indep 13,167,652 City of Pendleton SLGRP 10.466.091 1.392.569 25.026.312 0.10105649%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

		Present Value of Contribution Effort - All Employers: 24,764,676,763					
Employer		Deta De el	Total BUENO	OPSRP UAL Allocated to	Employer Net Tier	Employer Total Present Value of	ER Proportionate
Number	City of Consulin	Rate Pool SLGRP	Total PVFNC	Employer 4 455 024	1/Tier 2 UAL	Contribution Effort	Share
2155 2157	City of Corvallis City of Monmouth	SLGRP	31,645,689 3,405,453	4,455,034 508,455	31,572,990 4,953,018	67,673,713 8,866,926	0.27326710% 0.03580473%
2158	City of Milton-Freewater	SLGRP	3,895,223	584,444	6,906,424	11,386,091	0.04597714%
2159	City of Baker City	SLGRP	4,197,665	554,790	6,427,136	11,179,591	0.04514329%
2160	City of Hermiston	SLGRP	6,066,604	878,991	10,537,871	17,483,466	0.07059840%
2161	City of Pilot Rock	SLGRP	299,829	44,660	527,745	872,234	0.00352209%
2162	City of Clatskanie	Indep	435,162	75,240	2,951,036	3,461,438	0.01397732%
2163	City of Milwaukie	SLGRP	10,250,153	1,497,113	13,935,456	25,682,722	0.10370708%
2165	City of Cornelius	Indep	2,536,974	382,949	3,296,716	6,216,639	0.02510285%
2166	City of Nyssa	SLGRP	613,206	82,476	938,794 151.807	1,634,476	0.00660003%
2167 2168	City of Athena City of Oakridge	Indep SLGRP	168,779 1,597,043	36,083 193,315	2,284,416	356,669 4,074,774	0.00144023%
2170	City of Madras	SLGRP	2,117,893	294,833	3,223,920	5,636,646	0.01645398% 0.02276083%
2172	City of Madras City of Sandy	SLGRP	4,562,038	677,349	7,758,210	12,997,597	0.05248442%
2174	City of Mt Angel	Indep	885,985	119,285	556,982	1,562,252	0.00630839%
2175	City of Umatilla	SLGRP	2,316,927	325,640	2,498,431	5,140,998	0.02075940%
2176	City of Scappoose	SLGRP	2,306,465	330,982	3,973,427	6,610,874	0.02669477%
2177	City of Condon	SLGRP	157,803	30,227	385,205	573,235	0.00231473%
2178	City of Boardman	SLGRP	1,363,669	167,197	1,921,468	3,452,334	0.01394056%
2179	City of Estacada	SLGRP	1,002,671	177,976	2,103,160	3,283,807	0.01326004%
2180	City of Enterprise	SLGRP	881,851	123,349	1,567,829	2,573,029	0.01038992%
2181	City of Central Point	SLGRP	5,145,415	715,777	8,065,713	13,926,905	0.05623697%
2182	City of Cascade Locks	SLGRP	698,673	110,095	1,301,000	2,109,768	0.00851926%
2183	City of Myrtle Point	SLGRP	1,264,963	164,453	1,161,135	2,590,551	0.01046067%
2184	City of Port Orford	SLGRP SLGRP	528,618 449.030	81,749 84,294	928,885	1,539,252 1,399,099	0.00621551%
2185 2186	City of Wood Village City of Chiloquin	Indep	167,652	29,345	865,775 (63,122)	133,875	0.00564958% 0.00054059%
2187	City of Philomath	SLGRP	1,925,474	263,738	2,727,151	4,916,363	0.01985232%
2188	City of Talent	SLGRP	1,331,834	199,331	1,895,593	3,426,758	0.01383728%
2189	City of Willamina	Indep	340,844	58,335	(858,439)	-	0.000000000%
2191	City of Huntington	SLGRP	79,480	14,852	187,429	281,761	0.00113775%
2192	City of North Plains	SLGRP	777,286	113,447	1,194,018	2,084,751	0.00841824%
2193	City of Heppner	SLGRP	219,454	41,008	1,733	262,195	0.00105875%
2194	City of Cave Junction	SLGRP	386,325	70,128	779,263	1,235,716	0.00498983%
2195	City of Metolius	Indep	60,677	11,338	(304,628)	-	0.00000000%
2196	City of Hubbard	SLGRP	561,394	77,082	972,161	1,610,637	0.00650377%
2197	City of Myrtle Creek	SLGRP	1,076,306	147,543	1,371,593	2,595,442	0.01048042%
2198	City of Carlton	SLGRP	534,816	87,921	670,900	1,293,637	0.00522372%
2199 2200	City of Junction City	SLGRP SLGRP	2,334,723	364,005	4,157,515	6,856,243	0.02768557% 0.00157025%
2200	City of Wallowa City of Coburg	SLGRP	138,959 547,527	25,626 84,011	224,283 558,321	388,868 1,189,859	0.00137025%
2202	City of Dallas	SLGRP	5,056,797	732,526	8,539,937	14,329,260	0.05786169%
2203	City of Rockaway Beach	SLGRP	997,956	147,408	1,610,842	2,756,206	0.01112959%
2204	City of Burns	SLGRP	903,415	114,151	1,080,527	2,098,093	0.00847212%
2205	City of Elgin	SLGRP	345,115	64,569	(334,890)	74,794	0.00030202%
2206	City of Weston	SLGRP	162,013	30,514	155,442	347,969	0.00140510%
2207	City of Mill City	SLGRP	171,910	32,570	384,880	589,360	0.00237984%
2208	City of Fairview	SLGRP	2,332,094	333,219	3,424,680	6,089,993	0.02459145%
2209	City of Monroe	SLGRP	111,162	20,772	106,458	238,392	0.00096263%
2210	City of Helix	Indep	24,342	4,549	18,076	46,967	0.00018965%
2211 2212	City of Jefferson Town of Lakeview	SLGRP SLGRP	307,171 1,096,429	54,684 138,104	(775,642) 715,210	1,949,743	0.00000000% 0.00787308%
2212	City of Stanfield	Indep	619,469	76,079	(653,631)	41,917	0.00767308%
2214	City of Yamhill	SLGRP	427,240	68,716	673,675	1,169,631	0.00472298%
2215	City of Powers	Indep	-	-	(112,390)	-	0.000000000%
2216	City of Brookings	SLGRP	2,857,077	393,971	4,446,287	7,697,335	0.03108191%
2217	City of Sutherlin	SLGRP	2,630,239	367,525	2,792,645	5,790,409	0.02338173%
2218	City of Prairie City	Indep	157,963	34,529	713,589	906,081	0.00365876%
2219	City of Sheridan	Indep	572,466	108,706	1,193,560	1,874,732	0.00757019%
2220	City of Garibaldi	SLGRP	347,351	61,997	790,074	1,199,422	0.00484328%
2221	City of Sisters	SLGRP	746,662	140,465	1,347,792	2,234,919	0.00902462%
2222	City of Jacksonville	Indep	1,131,329	145,974	904,538	2,181,841	0.00881029%
2223	City of Cannon Beach	SLGRP	2,131,555	319,130	3,393,042	5,843,727	0.02359703%
2224 2225	City of Falls City City of Echo	SLGRP SLGRP	144,407 212,498	24,844 33,751	245,395 398,834	414,646 645,083	0.00167434% 0.00260485%
2225	City of Hines	SLGRP	453,977	60,023	674,823	1,188,823	0.00280485%
2227	Town Of Bonanza	Indep		-	(74,471)	1,100,023	0.000000000%
2228	City of Turner	SLGRP	429,108	72,286	899,755	1,401,149	0.00565785%
2229	City of John Day	SLGRP	733,048	116,700	771,338	1,621,086	0.00654596%
2231	City of Banks	SLGRP	257,932	48,385	338,187	644,504	0.00260251%
2232	City of Joseph	Indep	81,416	15,214	270,353	366,983	0.00148188%
2233	City of Lafayette	SLGRP	352,698	62,460	604,055	1,019,213	0.00411559%
2234	City of Aumsville	SLGRP	1,040,830	148,947	1,419,281	2,609,058	0.01053540%
2235	City of Amity	SLGRP	242,329	38,214	218,555	499,098	0.00201536%
2236	City of Creswell	SLGRP	773,617	143,964	1,697,278	2,614,859	0.01055883%
2237	City of Troutdale	SLGRP	2,428,415	435,119	2,765,203	5,628,737	0.02272889%
2238	City of Warrenton	SLGRP	2,526,157	372,243	4,211,980	7,110,380	0.02871178%
2240	City of Wilsonville	SLGRP	7,738,220	1,380,850	15,866,777	24,985,847	0.10089309%
2241 2242	City of Bay City City of Gaston	SLGRP SLGRP	307,834 80,931	55,358 15,123	547,388 (250,344)	910,580	0.00367693% 0.00000000%
4444	5.1, 5. Guoton	OLUM!	00,931	13,123	(200,044)	-	0.00000000/6



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

			Present Value of Contribution Effort - All Employers: 24,764,676,763					
Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share	
2243	City Of Brownsville	Indep	- Total I VI NO	- Linployer	694,746	694,746	0.00280539%	
2244	City of Lakeside	SLGRP	194,593	36,575	150,096	381,264	0.00153955%	
2245	City of Dundee	SLGRP	618,384	91,623	1,014,586	1,724,593	0.00696392%	
2246	City of Merrill	Indep	150,035	15,658	(21,402)	144,291	0.00058265%	
2247	City of Malin	SLGRP	98,927	16,592	162,920	278,439	0.00112434%	
2248	City of Fossil	Indep	71,571	10,322	105,636	187,529	0.00075724%	
2249 2250	City of Phoenix City of Gold Beach	SLGRP Indep	1,204,105 771,822	172,633 116,437	1,113,503 171,147	2,490,241 1,059,406	0.01005562% 0.00427789%	
2250	City of Gold Beach City of Rogue River	SLGRP	771,822 759,849	105,179	1,242,908	2,107,936	0.00427789%	
2252	City of Dayton	SLGRP	315,872	55,181	432,811	803.864	0.00324601%	
2253	Town of Butte Falls	Indep	42,718	7,647	69,893	120,258	0.0002400170	
2254	City of Shady Cove	SLGRP	176,989	33,073	98,554	308,616	0.00124619%	
2255	Town of Canyon City	SLGRP	120,491	22,516	266,068	409,075	0.00165185%	
2256	City of Jordan Valley	SLGRP	49,708	9,614	(103,086)	-	0.00000000%	
2257	City of Culver	Indep	124,626	23,882	532,992	681,500	0.00275190%	
2258	City of Adair Village	SLGRP	173,909	32,498	384,028	590,435	0.00238418%	
2259 2260	Town Of Hammond City of Riddle	Indep SLGRP	299,279	50,595	(65,385) 545,983	895,857	0.00000000% 0.00361748%	
2261	City of Waldport	Indep	706,478	123,809	15,448	845,735	0.00341509%	
2262	City of Vvaluport	Indep	80,441	15,032	289,069	384,542	0.00341303%	
2263	City of La Grande	SLGRP	3,136,463	329,281	2,888,203	6,353,947	0.02565730%	
2264	City of Gervais	Indep	577,731	87,847	354,985	1,020,563	0.00412104%	
2265	City of Westfir	SLGRP	51,531	9,629	60,140	121,300	0.00048981%	
2266	City of Irrigon	SLGRP	405,195	73,219	808,260	1,286,674	0.00519560%	
2267	City of Independence	SLGRP	3,174,095	442,250	4,644,665	8,261,010	0.03335804%	
2268	City of Harrisburg	SLGRP	639,877	118,360	1,341,674	2,099,911	0.00847946%	
2269 2270	City of Durham City of Lyons	SLGRP SLGRP	88,488 67,165	16,535 11,416	181,468 127,842	286,491 206,423	0.00115685% 0.00083354%	
2271	City of Columbia City	SLGRP	562,366	79,121	932,293	1,573,780	0.00635494%	
2272	City of Aurora	SLGRP	135,636	25,346	80,485	241.467	0.00033434%	
2273	City of Silverton	SLGRP	3,313,207	454,206	4,736,917	8,504,330	0.03434057%	
2274	City of Gold Hill	SLGRP	84,302	15,700	(56,133)	43,869	0.00017714%	
2275	City of Toledo	SLGRP	1,889,810	272,341	1,401,527	3,563,678	0.01439017%	
2276	City of Newport	SLGRP	3,880,385	399,825	3,539,355	7,819,565	0.03157548%	
2277	City Of Rajneeshpuram	Indep	-		(321,861)		0.00000000%	
2278	City of Springfield	SLGRP	34,180,320	4,549,664	39,056,925	77,786,909	0.31410428%	
2279 2280	City of Keizer City of Winston	Indep SLGRP	7,694,739 1,325,174	1,059,440 184,588	7,954,949 1,112,014	16,709,128 2,621,776	0.06747162% 0.01058676%	
2281	City of Williston	SLGRP	650,044	91,239	1,020,200	1,761,483	0.00711289%	
2282	City of Eagle Point	Indep	970,596	109,326	1,155,729	2,235,651	0.00902758%	
2283	City of Maupin	Indep	245,184	42,205	398,989	686,378	0.00277160%	
2284	City of Halsey	SLGRP	165,413	31,468	277,127	474,008	0.00191405%	
2285	City of Veneta	SLGRP	838,898	142,127	1,482,585	2,463,610	0.00994808%	
2286	City of Millersburg	SLGRP	206,432	39,435	471,740	717,607	0.00289770%	
2287	City of King City	SLGRP	587,034	61,742	644,417	1,293,193	0.00522193%	
2288 2289	City of Tualatin City Of St Paul	SLGRP Indep	11,707,467	1,694,808	20,027,700 (38,682)	33,429,975	0.13499056% 0.00000000%	
2290	City of Molalla	Indep	2,658,231	412,369	494,237	3,564,837	0.01439485%	
2291	City of Florence	SLGRP	3,081,409	466,988	3,356,724	6,905,121	0.02788294%	
2292	City of North Bend	SLGRP	4,931,917	624,202	6,488,349	12,044,468	0.04863568%	
2293	City of Lowell	SLGRP	222,133	41,509	460,903	724,545	0.00292572%	
2294	City of Depoe Bay	SLGRP	421,292	75,841	892,129	1,389,262	0.00560985%	
2295	City of Tigard	SLGRP	9,213,744	959,394	8,406,450	18,579,588	0.07502455%	
2296	City of Happy Valley	SLGRP	3,557,888	653,704	7,724,875	11,936,467	0.04819957%	
2297	City of Rainier	Indep	990,068	144,134	1,168,853	2,303,055	0.00929976%	
2298 2299	City of Lincoln City City of Dunes City	SLGRP SLGRP	6,787,331 24,374	1,053,443 4,555	9,486,334	17,327,108 82,754	0.06996703%	
2300	City of Yachats	SLGRP	361,466	61,094	53,825 505,709	928,269	0.00033416% 0.00374836%	
2301	City of Moro	SLGRP	63,898	11,940	69,229	145,067	0.00058578%	
2302	City of Mt. Vernon	SLGRP	113,471	18,068	141,166	272,705	0.00110119%	
2303	City of Woodburn	SLGRP	8,376,766	1,231,375	12,987,250	22,595,391	0.09124040%	
2304	City of Gladstone	SLGRP	4,209,738	531,043	5,510,994	10,251,775	0.04139676%	
2305	City of Elkton	SLGRP	31,007	6,060	71,611	108,678	0.00043884%	
2306	City of Imbler	SLGRP	9,620	1,798	21,243	32,661	0.00013189%	
2307	City of Yoncalla	SLGRP	146,643	27,977	324,792	499,412	0.00201663%	
2308	City of North Powder	SLGRP	60,396	11,515	128,678	200,589	0.00080998%	
2309 2501	City of Gearhart Port of The Dalles	Indep SLGRP	772,605 187,535	112,620 34,266	614,588 190,222	1,499,813 412,023	0.00605626% 0.00166375%	
2507	Port of The Dalles Port of Astoria	Indep	1,353,804	258,005	623,689	2,235,498	0.00166375%	
2507	Multnomah Drainage	SLGRP	1,495,469	278,411	3,290,011	5,063,891	0.02044804%	
2510	Horsefly Irrigation District	SLGRP	20,064	3,749	47,781	71,594	0.00028910%	
2511	Grants Pass Irrigation District	SLGRP	436,558	80,047	945,926	1,462,531	0.00590571%	
2512	Port of Portland	SLGRP	62,546,795	10,321,830	89,774,361	162,642,986	0.65675392%	
2513	Port of Coos Bay	SLGRP	1,618,424	297,168	3,603,041	5,518,633	0.02228429%	
2515	Klamath County Fire District 1	Indep	6,737,503	734,265	17,165,703	24,637,471	0.09948634%	
2518	Clackamas County Housing Authority	Indep	2,223,008	373,355	2,956,447	5,552,810	0.02242230%	
2519	Home Forward	SLGRP	11,910,262	2,172,147	21,386,964	35,469,373	0.14322567%	
2521	League of Oregon Cities	Indep	1,175,605	222,172	4,890,267	6,288,044	0.02539118%	
2522 2526	Lane Council of Governments Clatskanie PUD	SLGRP SLGRP	9,328,694 3,115,480	1,670,373 567,003	19,955,693 6,700,321	30,954,760 10,382,804	0.12499561% 0.04192586%	
2020	C.G.G. GIRO I OD	OLONF	5,115,400	307,003	3,700,321	10,002,004	0.04132300/0	



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

		Present Value of Contribution Effort - All Employers: 24,764,676,763					
Employer		Rate Pool	Total PVFNC	OPSRP UAL Allocated to	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
Number 2527	Employer Name Deschutes Valley Water District	Indep	1,176,981	Employer 215,144	2,359,950	3,752,075	0.01515091%
2528	Columbia River Fire & Rescue	SLGRP	6,324,788	674,056	5,628,136	12,626,980	0.05098787%
2529	East Fork Irrigation District	Indep	294,699	36,938	(105,100)	226,537	0.00091476%
2530	River Road Water District	Indep	-	-	801,819	801,819	0.00323775%
2531	Oregon School Boards Association	SLGRP	2,561,144	436,965	5,568,536	8,566,645	0.03459219%
2533	Owyhee Irrigation District	Indep	1,148,410	195,501	2,219,830	3,563,741	0.01439042%
2535	Athena Cemetary Maintenance District 1	Indep	-	-	(29,339)	-	0.00000000%
2536	Valley View Cemetery Clackamas Vector Control	Indep SLGRP	42,000	6,962	(129,992)	-	0.00000000%
2538 2540		SLGRP	251,754 275,138	47,044	555,926	854,724 771,736	0.00345138% 0.00311628%
2540 2541	West Extension Irrigation District Jackson County Vector Control District	SLGRP	152,709	52,512 28,536	444,086 299,680	480,925	0.00311628%
2542	Rainbow Water District	SLGRP	515,655	84,869	1,002,902	1,603,426	0.00194198%
2545	Council of Governments	SLGRP	5,298,339	975,248	11,517,271	17,790,858	0.07183965%
2547	Metzger Water District	Indep	-,,	-	(147,147)	-	0.00000000%
2549	Rogue River Fire District	SLGRP	1,276,051	146,541	1,298,621	2,721,213	0.01098828%
2550	Nyssa Road Assessment District 2	Indep	243,553	35,448	199,875	478,876	0.00193371%
2551	Sandy Fire Department	SLGRP	1,584,084	182,359	1,594,022	3,360,465	0.01356959%
2552	Winston-Dillard Fire District	SLGRP	1,185,116	128,264	1,515,706	2,829,086	0.01142388%
2553	Tangent Rural Fire Protection District	SLGRP	244,467	23,005	293,162	560,634	0.00226385%
2555	Monroe Fire Department	SLGRP	107,317	14,465	137,135	258,917	0.00104551%
2556	Jackson County Fire District 5	Indep	3,719,394	380,420	7,863,202	11,963,016	0.04830677%
2557	Estacada Fire Department Keizer Fire Department	SLGRP	2,014,112	208,735	1,195,186	3,418,033	0.01380205%
2559 2561	Jefferson Rural Fire Protection District	SLGRP SLGRP	4,390,175 439,736	439,147 56,239	4,567,003 362,799	9,396,325 858,774	0.03794245% 0.00346774%
2562	Wy'East Fire District	SLGRP	439,736 52,180	6,429	75,971	134,580	0.00346774%
2562	Central Oregon Irrigation District	SLGRP	1.501.936	272,285	3,217,618	4,991,839	0.00054344%
2564	Illinois Valley Fire District	SLGRP	533,952	66,485	447,961	1,048,398	0.00423344%
2567	Charleston Rural Fire Protection District	SLGRP	77,125	8,559	10,291	95,975	0.00038755%
2568	Molalla Rural Fire Protection District 73	SLGRP	1,619,128	175,599	2,237,781	4,032,508	0.01628331%
2569	Central Oregon Intergovernmental Council	SLGRP	3,521,665	646,029	1,076,941	5,244,635	0.02117789%
2570	Port of St Helens	Indep	621,521	118,904	(150,881)	589,544	0.00238058%
2571	Crystal Springs Water District	SLGRP	343,542	65,023	785,735	1,194,300	0.00482259%
2572	Local Government Personnel Institute	SLGRP	194,821	36,405	430,205	661,431	0.00267086%
2573	Goshen Fire District	SLGRP	260,373	24,481	311,977	596,831	0.00241001%
2575	Jefferson County Rural Fire Protection District 1	Indep	677,858	70,798	340,157	1,088,813	0.00439664%
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,392,172	136,954	1,591,754	3,120,880	0.01260214%
2579	La Pine Rural Fire Protection District	SLGRP	3,114,094	333,317	3,380,915	6,828,326	0.02757285%
2580 2581	Marion County Fire District 1 Port of Umatilla	SLGRP Indep	5,814,176 241,985	632,444 23,750	8,059,651 483,752	14,506,271 749,487	0.05857646% 0.00302644%
2582	Talent Irrigation District	SLGRP	633,508	100,411	1,186,568	1,920,487	0.00302644%
2585	Rogue River Valley Irrigation District	SLGRP	257,212	48,919	623,403	929,534	0.00775494%
2587	Tualatin Valley Irrigation District	SLGRP	260,359	49,015	496,774	806,148	0.00325523%
2588	Clatskanie Rural Fire Protection District	SLGRP	1,503,021	150,378	1,568,137	3,221,536	0.01300859%
2589	West Slope Water District	SLGRP	472,036	78,904	1,005,528	1,556,468	0.00628503%
2590	Redmond Fire & Rescue	SLGRP	6,120,632	698,793	6,978,058	13,797,483	0.05571437%
2592	Medford Irrigation District	SLGRP	270,200	48,658	494,210	813,068	0.00328318%
2594	Metro	SLGRP	54,403,357	9,822,196	92,382,490	156,608,043	0.63238477%
2595	Canby Fire District	SLGRP	3,090,835	326,917	3,723,938	7,141,690	0.02883821%
2596	Bend Parks & Recreation	Indep	6,587,995	1,225,490	6,379,275	14,192,760	0.05731050%
2597	Mapleton Water District	Indep	76,812	11,801	(4,874)	83,739	0.00033814%
2598 2599	Marion County Housing Authority South Suburban Sanitary District	SLGRP SLGRP	499,946 616,096	94,365 109,011	(549,509) 1,263,580	44,802 1,988,687	0.00018091% 0.00803034%
2600	Winston-Dillard Water District	SLGRP	383,586	68,749	769,914	1,222,249	0.00803034%
2601	Baker Valley Irrigation District	SLGRP	74,819	10,764	(73,534)	12,049	0.000435345%
2602	Aumsville Rural Fire Protection District	SLGRP	199,522	22,740	167,030	389,292	0.00004803%
2603	Corbett Water District	SLGRP	223,810	42,176	498,397	764,383	0.00308659%
2604	Netarts-Oceanside Sanitary District	SLGRP	274,680	52,408	399,491	726,579	0.00293393%
2605	Scio Fire District	SLGRP	39,998	5,755	(37,210)	8,543	0.00003450%
2606	West Valley Housing Authority	SLGRP	629,093	116,722	1,139,223	1,885,038	0.00761180%
2607	Hoodland Fire District 74	SLGRP	1,723,803	177,940	1,970,643	3,872,386	0.01563673%
2608	Gaston Rural Fire Protection District	Indep	287,431	27,025	(53,735)	260,721	0.00105279%
2610	Turner Fire District	Indep	794,147	76,677	213,853	1,084,677	0.00437994%
2612	Community Services Consortium	SLGRP	3,241,601	591,879	6,417,441	10,250,921	0.04139332%
2613	Polk Soil & Water Conservation District	Indep	200,319	35,263	96,061	331,643	0.00133918%
2614	Mountain Valley Mental Health Program Humanities Council	Indep	-	-	(227,980)	445,000	0.00000000%
2615 2616	Alcohol Safety Action Program	Indep Indep	-	-	115,990 (119,958)	115,990	0.00046837%
2617	Clean Water Services	SLGRP	25,436,454	4,481,373	25,943,727	55,861,554	0.00000000% 0.22556949%
2618	Estacada Cemetery District	Indep	16,540	2,321	(294,507)	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	-		(289,643)	-	0.0000000%
	Jackson County Fire District 4	SLGRP	864,105	85,916	1,094,883	2,044,904	0.00825734%
2620			152,841	16,140	(143,335)	25,646	0.00010356%
2620 2623		indeb				215,047	0.00086836%
2620 2623 2624	Evans Valley Fire District 6 Klamath Vector Control	Indep SLGRP	63,341	11,836	139,870		
2623	Evans Valley Fire District 6		63,341 474,083	11,836 83,946	418,400	976,429	0.00394283%
2623 2624	Evans Valley Fire District 6 Klamath Vector Control	SLGRP					
2623 2624 2625 2626 2628	Evans Valley Fire District 6 Klamath Vector Control Port of Newport	SLGRP SLGRP	474,083	83,946	418,400	976,429	0.00394283%
2623 2624 2625 2626 2628 2629	Evans Valley Fire District 6 Klamath Vector Control Port of Newport Tillamook Peoples Utility District McKenzie Fire And Rescue Metropolitan Wastewater Management Commission	SLGRP SLGRP SLGRP SLGRP Indep	474,083 6,818,543 709,605	83,946 1,198,441 84,187	418,400 13,998,019 806,592 (1,104,835)	976,429 22,015,003 1,600,384	0.00394283% 0.08889679% 0.00646237% 0.00000000%
2623 2624 2625 2626 2628 2629 2630	Evans Valley Fire District 6 Klamath Vector Control Port of Newport Tillamook Peoples Utility District McKenzie Fire And Rescue Metropolitan Wastewater Management Commission Sheridan Fire District	SLGRP SLGRP SLGRP SLGRP Indep SLGRP	474,083 6,818,543 709,605 - 416,358	83,946 1,198,441 84,187 - 45,828	418,400 13,998,019 806,592 (1,104,835) 448,835	976,429 22,015,003 1,600,384 - 911,021	0.00394283% 0.08889679% 0.00646237% 0.00000000% 0.00367871%
2623 2624 2625 2626 2628 2629	Evans Valley Fire District 6 Klamath Vector Control Port of Newport Tillamook Peoples Utility District McKenzie Fire And Rescue Metropolitan Wastewater Management Commission	SLGRP SLGRP SLGRP SLGRP Indep	474,083 6,818,543 709,605	83,946 1,198,441 84,187	418,400 13,998,019 806,592 (1,104,835)	976,429 22,015,003 1,600,384	0.00394283% 0.08889679% 0.00646237%



Exhibit G

			Present Value	of Contribution Eff	ort - All Employers:	24,764,676,763	1
				OPSRP UAL		Employer Total	ER
Employer		Data Davi	Tetal DVENC	Allocated to	Employer Net Tier	Present Value of	Proportionate
Number 2633	Employer Name Port of Cascade Locks	Rate Pool Indep	Total PVFNC 403,958	Employer 74,386	1/Tier 2 UAL 546.959	Contribution Effort 1,025,303	Share 0.00414018%
2637	Northeast Oregon Housing Authority	Indep	724,707	122,749	1,135,870	1,983,326	0.00800869%
2638	North Douglas County Fire and EMS	SLGRP	402,676	43,023	423,883	869,582	0.00351138%
2641	Suburban East Salem Water District	SLGRP	246,083	39,411	434,518	720,012	0.00290742%
2642 2643	Dexter Rural Fire Protection District Sweet Home Cemetery	SLGRP Indep	75,466 121,005	7,095 20,750	64,687 30,020	147,248 171,775	0.00059459% 0.00069363%
2644	Lakeside Water District	Indep	149,902	29,529	67,541	246,972	0.00099728%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	43,261	8,084	142,877	194,222	0.00078427%
2646	Keno Rural Fire Protection District	Indep	-	-	1,289,778	1,289,778	0.00520814%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	654,955	62,158	697,360	1,414,473	0.00571166%
2648	Black Butte Ranch Rural Fire Protection District	Indep	1,034,796	108,019	1,439,276	2,582,091	0.01042651%
2649 2650	Colton Fire Department Pleasant Hill Fire Department	SLGRP SLGRP	52,259 104,340	6,599 9,810	32,549 103,749	91,407 217,899	0.00036910% 0.00087988%
2651	Imbler Rural Fire Protection District	SLGRP	22,941	3,199	37,804	63,944	0.00025821%
2652	The Oregon Consortium	SLGRP	,	-	-	-	0.00000000%
2653	Umatilla Fire Department	SLGRP	172,368	16,206	142,332	330,906	0.00133620%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(75,833)	-	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	-	-	165,349	165,349	0.00066768%
2657 2658	Mid-Willamette Valley Senior Service Agency	SLGRP Indep	10,413,050	1,908,072	20,659,369 669,082	32,980,491	0.13317554%
2659	Salem Metropolitan Communication Agency Silverton Fire District	SLGRP	543,655	64,210	659,578	669,082 1,267,443	0.00270176% 0.00511795%
2660	Tualatin Valley Fire & Rescue	SLGRP	83,481,064	9,287,067	95,158,603	187,926,734	0.75884994%
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%
2662	East Central Oregon Association of Counties	Indep	-	-	161,643	161,643	0.00065272%
2663	Metropolitan Area Communications Commission	SLGRP	561,437	99,535	1,083,762	1,744,734	0.00704525%
2664	Applegate Valley Rural Fire Protection District 9	Indep	871,947	101,951	964,611	1,938,509	0.00782772%
2665 2666	N NE Community Mental Health Center Central City Concern	Indep Indep	-	-	449,686 (514,113)	449,686	0.00181584% 0.00000000%
2667	Mental Health Services West Inc	Indep	-	-	(393,810)	-	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	-	-	(641,889)	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	751,714	133,076	1,281,244	2,166,034	0.00874647%
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	601,312	601,312	0.00242810%
2671	Columbia 911 Communications District	SLGRP	968,353	179,337	2,018,338	3,166,028	0.01278445%
2672 2673	Rockwood Water PUD Port Orford Library	Indep SLGRP	1,118,197	203,014	2,604,744	3,925,955	0.01585304%
2674	Nestucca Rural Fire District	SLGRP	34,888 409,038	6,759 40,728	52,994 324,062	94,641 773,828	0.00038216% 0.00312472%
2675	Salmon Harbor-Douglas County	Indep	354,121	70,046	265,789	689,956	0.00278605%
2676	Woodburn Fire District	SLGRP	1,954,740	217,691	2,774,188	4,946,619	0.01997449%
2677	Portland Private Industry Council Inc	Indep	-	-	(270,199)	-	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	938,741	180,873	494,951	1,614,565	0.00651963%
2679 2681	Columbia River Public Utility District Cloverdale Rural Fire Protection District	Indep SLGRP	3,457,612	659,880	7,402,301	11,519,793	0.04651703%
2684	Parkdale Fire District	SLGRP	213,740 173,553	22,168 19,265	261,961 245,510	497,869 438,328	0.00201040% 0.00176997%
2685	Oregon Community College Association	Indep	434,776	83,285	(57,670)	460,391	0.00176337%
2686	Weston Cemetery	SLGRP	20,199	3,775	7,439	31,413	0.00012685%
2687	Columbia Drainage Vector Control District	SLGRP	121,661	23,235	274,573	419,469	0.00169382%
2688	Polk County Fire District 1	Indep	1,645,015	182,177	1,390,797	3,217,989	0.01299427%
2689	Redmond Area Park & Recreation District	Indep SLGRP	564,515 320,402	105,029	154,044	823,588	0.00332566% 0.00407899%
2692 2693	Siuslaw Public Library City-County Insurance Services	Indep	5,264,457	59,383 994,187	630,364 1,418,628	1,010,149 7,677,272	0.00407899%
2694	Philomath Fire Department	SLGRP	690,632	71,322	797,292	1,559,246	0.00629625%
2695	Washington County Consolidated Communications Agency	SLGRP	5,581,561	1,008,511	11,917,661	18,507,733	0.07473440%
2696	Stayton Fire District	SLGRP	584,919	68,843	811,084	1,464,846	0.00591506%
2697	Oregon Museum Park	Indep	-	-	(66,807)	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	203,887	20,418	292,194	516,499	0.00208563%
2699 2700	Chetco Library Board Lowell Rural Fire Protection District	SLGRP SLGRP	213,646 231,499	33,697 21,766	389,288 92,246	636,631 345,511	0.00257072% 0.00139518%
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,790,818	188,414	3,573,660	5,552,892	0.02242263%
2702	Banks Fire District 13	Indep	414,110	46,315	174,982	635,407	0.00256578%
2703	Westport Sewer District	Indep	-	-	(6,938)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00000000%
2705	Lebanon Fire District	SLGRP	4,528,666	483,411	5,217,693	10,229,770	0.04130791%
2707	Clatskanie Library Milton-Freewater Cemetery District 3	SLGRP	90,293	14,690	173,598	278,581	0.00112491%
2708 2709	Scappoose Public Library	Indep SLGRP	69,366	12,962	36,522 66,145	36,522 148,473	0.00014748% 0.00059954%
2709	Klamath County Emergency Communications District	SLGRP	506,479	92,766	1,096,224	1,695,469	0.00039934%
2712	Jefferson County EMS	SLGRP	452,780	83,392	985,454	1,521,626	0.00614434%
2713	Port of Tillamook Bay	SLGRP	619,045	116,344	1,237,812	1,973,201	0.00796780%
2714	Winchester Bay Sanitary District	Indep	140,106	22,898	61,984	224,988	0.00090850%
2715	Jackson County Fire District 3	SLGRP	9,380,231	1,026,451	8,783,894	19,190,576	0.07749173%
2716 2717	Neskowin Water District Ice Fountain Water District	SLGRP Indep	161,353 309,230	30,151 55,525	355,872 163,350	547,376 528,105	0.00221031%
2717	Curry Library	SLGRP	124,003	23,387	82,500	229,890	0.00213249% 0.00092830%
2719	Human Solutions, Inc	Indep	-	-	(273,004)	-	0.000000000%
2720	Tri-Met	Indep	-	-	(1,368,726)	-	0.00000000%
2721	Klamath Housing Authority	SLGRP	394,939	74,623	750,976	1,220,538	0.00492854%
2722	Tillamook 9-1-1	Indep	529,760	96,761	161,348	787,869	0.00318142%
2723	Oregon Coastal Zone Management Association	Indep	-	-	(2,085)	-	0.00000000%
2724 2725	Nehalem Bay Wastewater Agency West Valley Fire District	Indep Indep	398,507 913,912	67,544 88,801	193,825 294,751	659,876 1,297,464	0.00266459% 0.00523917%
2123	VVOOL VAILEY I II E DISTRICT	шаер	313,312	00,001	254,151	1,231,404	0.0002331770



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 24,764,676,763 OPSRP UAL **Employer Total** FR Employe Allocated to **Employer Net Tier** Present Value of Proportionate **Total PVFNC** Number Employer Name
Yamhill Communications Agency Rate Pool Employer 1/Tier 2 UAL Contribution Effort Share 0.01044184% 2726 SLGRE 775.989 142.020 1.667.879 2.585.888 2728 Baker County Library District SLGRP 463.421 80,467 939.773 1.483.661 0.00599104% 2729 Douglas County Fire District 2 6,389,538 694,544 22,011,349 29,095,431 0.11748763% Indep SLGRP 2731 Canby Utility Board 1.462.325 258.905 3.059.508 4.780.738 0.01930467% Umatilla County Special Library District SLGRP 104,650 0.00042258% 2732 71.559 11.318 21.773 0.00179458% Wiard Memorial Park District 444,422 2733 Indep 444,422 2734 Seal Rock Water District SI GRP 432,377 77,372 780,121 1,289,870 0.00520851% 0.00000000% (312.423)2736 Wasco 9-1-1 Indep 2737 Portland Energy Conservation Inc 159,473 159,473 0.00064395% Indep Scappoose Rural Fire Protection District SLGRP 2,683,349 297,943 3,447,064 6,428,356 0.02595776% 2739 2740 Neskowin Regional Sanitary Authority Indep SLGRP 148.824 27,113 68,307 (86,749) 741,725 89.188 0.00036014% 0.00478934% 2741 Port of Garibaldi 376.032 1.186.064 0.00109900% 2742 Amity Fire District SLGRP 130,393 15,177 126,595 272,165 Douglas Soil & Water Conservation District Indep 2743 142.187 21.691 (243,710)0.00000000% Clackamas County Fire District Marion-Salem Data Center 94.252,563 SLGRE 47 891 073 0.38059274% 2745 41,855,841 4,505,649 (6,397,009) 0.00000000% 2746 Indep Salem Housing Authority 1,758,900 329,377 5,218,894 7,307,171 0.02950643% 2747 Indep 2749 Black Butte Ranch Police SLGRP 537,313 64,987 496,694 1,098,994 0.00443775% 0.00000000% Eastern Oregon Human Services Consortium (574.950)2750 Indep Mist-Birkenfeld Rural Fire Protection District SLGRP 24,981 2752 215,084 166,719 406,784 0.00164260% Linn-Benton Housing Authority SLGRP 855,821 1,123,456 0.00862487% 2753 156,644 2,135,921 2,662,325 (187,853) 2754 Western Lane Ambulance District SI GRP 1,283,131 227,410 4,172,866 0.01685007% Sandy Area Sch Trans Agency 2756 0.00000000% Indep 2757 City of Stayton SLGRP 1,436,067 155,265 1,757,091 3,348,423 0.01352096% 2758 Mohawk Valley Rural Fire District SLGRP 176,313 16,577 126,011 318,901 0.00128773% Knappa Svensen Burnside Rural Fire Protection District 2760 Indep 270.546 30.007 165.866 466.419 0.00188340% SLGRP 2761 Clackamas River Water 2,470,370 453,647 5,360,782 8,284,799 0.03345410% Junction City Fire Department SLGRP 518,706 604,205 1,176,729 0.00475164% 2763 53,818 2765 Green Sanitary SLGRP 257,611 42,883 469,865 770,359 0.00311072% 2766 Southwest Lincoln County Water District SLGRP 229.944 41.659 460.028 731.631 0.00295433% Springfield Utility Board 2767 Indep 90,484 90,484 0.00036538% 2768 Lake County Library District SLGRP 106,298 18,514 218,782 343,594 0.00138744% Indep SLGRP 57,103 9,104 (204,428) 67,795 2771 Harbor Water PUD 395,280 247,955 0.00100124% Umatilla County Soil & Water District 48.720 125.619 0.00050725% 2772 2773 Housing Authority of Jackson County SLGRP 2,284,487 421,700 4,983,262 7,689,449 0.03105007% 2774 Oregon Trail Library District SLGRP 141,406 26,449 303,041 470,896 0.00190148% 2776 Rainier Cemetery District SI GRP 41 143 7 688 9 280 58 111 0.00023465% City of Newberg SLGRP 5,760,478 744,733 6,160,229 12,665,440 0.05114317% 2777 0.00073490% 2778 Mulino Water District 23 SLGRP 51,926 10,148 119,922 181,996 2779 Brownsville Rural Fire Protection District Indep SLGRP 133.909 16,441 209,726 360,076 0.00145399% 0.00000000% 2780 Nehalem Bay Health District 342,387 63,981 0.00469391% 2781 North Bend Coos-Curry Housing Authority SLGRP 756,064 1,162,432 2782 Millington Rural Fire Protection District Indep 93,291 9,740 (46, 251)56,780 0.00022928% Indep SLGRP 408,789 168,383 (6,125) 341,554 2783 Tillamook Fire District 45,177 447,841 0.00180839% 0.00218962% 2784 Eisenschmidt Pool 32.315 542.252 175,945 0.00065434% 2785 Fern Ridge Community Library 30,921 (44,820)162,046 Indep 2786 Seal Rock Rural Fire Protection District SLGRP 102,893 967,144 9,674 57,761 170,328 0.00068779% 0.00853206% 2788 179.315 966,479 Port of Hood River Indep 2,112,938 2789 Farmers Irrigation District SLGRP 452,539 78,866 431,803 0.00388944% 963,208 Silver Falls Library District 318,949 0.00408564% 2790 SLGRP 56.200 636,646 1.011.795 2792 North Wasco County Parks And Recreation District SLGRP 227,491 38,108 450,330 715,929 0.00289093% 2,539,060 2793 North Lincoln Fire & Rescue District 1 SLGRP 1.071.144 120.391 1.347.525 0.01025275% Siuslaw Rural Fire Protection District 1 1,337,828 1,677,700 0.01271400% 2794 SLGRP 133,054 3,148,582 West Side Rural Fire Protection District (73,875) 0.00005629% 2796 Indep 79,963 7,852 13,940 21,997 8,603 2797 Vernonia Fire Indep 212,773 (14,466)220.304 0.00088959% SLGRP 0.00057347% Fairview Water District 2798 46.037 87.379 142.019 116,859 0.00118048% 2799 Sublimity Fire District SLGRP 157.867 17.615 292.341 2801 Coburg Rural Fire Protection District SLGRP 182,009 22,176 213,134 417,319 0.00168514% 2802 Rural Road Assessment District 3 SLGRP 182,268 34,413 406,657 623,338 0.00251704% Southwestern Polk County Rural Fire Protection District 0.00000000% 2803 (14.302)Indep Aurora Rural Fire Protection District 2804 SLGRP 290,668 29,909 93,415 413,992 0.00167170% 2806 Multnomah County Rural Fire Protection District 14 SI GRP 0.00000000% (5.712)0.00000000% 2808 Lifeways Indep Juntura Road District 4 22,046 4,120 70,553 0.00028489% 2809 Indep 44,387 Sutherlin Water Control District SLGRP 58,320 10,898 121,023 0.00076819% 2810 190,241 2811 Mid-Columbia Center For Living SLGRP 4,960,747 917,372 10,840,661 16,718,780 0.06751059% 0.00000000% 2812 Workforce Development Board Indep (64,712)0.00000000% SLGRP 2814 The Job Council 2816 **Odell Sanitary District** SLGRP 207,477 39,112 482,081 728,670 0.00294238% 2817 Wickiup Water District SI GRP 81 598 15 248 179.035 275.881 0.00111401% Netarts Water District SLGRP 87,766 178,182 0.00114316% 2818 17,153 283,101 Harrisburg Fire and Rescue SLGRP 535,828 0.00216368% 2819 244.682 23,488 2820 Central Oregon Coast Fire & Rescue District SLGRP 182,903 17,197 (88,592)111.508 0.00045027% Tillamook County Soil And Water Conservation District Deschutes County Rural Fire Protection District 2 130,786 0.00127375% 2821 Indep 156,341 28,313 315,440 SLGRP 0.00000000% 2822 2823 Lyons Fire District SLGRP 10,791 2,016 25,697 38,504 0.00015548% 2824 Glide Fire Department SI GRP 113 872 13 971 157.092 284.935 0.00115057% SLGRP 3,626,307 3,210,020 7,295,833 0.02946064% Northern Oregon Corrections 459,506 2825 2826 Wasco County Soil-Water Conservation District SLGRE 265,056 51,060 450,382 766,498 0.00309513% Deschutes Public Library District 3.639.795 670.708 2,997,350 7,307,853 0.02950918%



Exhibit G

			Present Value	of Contribution Eff	ort - All Employers:	24,764,676,763	l
Employer		Pete Peel	Tetal DVFNC	OPSRP UAL Allocated to	Employer Net Tier	Employer Total Present Value of	ER Proportionate
Number 2829	Employer Name Hubbard Rural Fire Protection District	Rate Pool SLGRP	Total PVFNC	Employer	1/Tier 2 UAL	Contribution Effort	Share 0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	185,543	20,010	230.990	436,543	0.00176276%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(442,561)	-	0.00000000%
2832	Careoregon	Indep	-	-	(3,847)	-	0.00000000%
2833	Boardman Rural Fire Protection District	Indep	799,827	81,717	88,212	969,756	0.00391588%
2834 2835	Crescent Rural Fire Protection District North Clackamas County Water Commission	SLGRP Indep	173,501 234,415	18,841 39,635	210,604 306,598	402,946 580,648	0.00162710% 0.00234466%
2837	NORCOM	SLGRP	1,140,758	207,453	2,111,047	3,459,258	0.01396852%
2838	High Desert Parks & Recreation District	SLGRP	23,283	4,351	51,414	79,048	0.00031920%
2839	North Morrow Vector Control District	SLGRP	102,430	20,019	236,561	359,010	0.00144969%
2840	Cannon Beach Rural Fire Protection District	SLGRP	170,916	19,439	229,174	419,529	0.00169406%
2841	Jefferson County Soil & Water Conservation District	Indep	174,197	34,408	47,504	256,109	0.00103417%
2842 2843	Tualatin Valley Water District Yachats Rural Fire Protection District	SLGRP SLGRP	8,652,061 552,286	1,544,288 56,315	15,797,170 683,071	25,993,519 1,291,672	0.10496208% 0.00521578%
2844	Crook County Rural Fire Protection District 1	SLGRP	2,896,574	296,001	3,467,421	6,659,996	0.00321378%
2845	Sunrise Water Authority	Indep	1,246,562	243,570	1,628,081	3,118,213	0.01259137%
2846	Jefferson County Library District	SLGRP	180,111	33,769	418,917	632,797	0.00255524%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,792,747	180,545	2,059,116	4,032,408	0.01628290%
2848	Lane Transit District	Indep	=	-	4,634	4,634	0.00001871%
2849	Lebanon Aquatic District	SLGRP	190,394	35,524	429,336	655,254	0.00264592%
2850 2851	Lake County 4-H & Extension Service East Umatilla County Rural Fire Protection District	SLGRP SLGRP	- 58,246	6,513	60,383	- 125,142	0.00000000% 0.00050532%
2852	Ochoco Irrigation District	SLGRP	382,359	72,877	643,425	1,098,661	0.00030332 %
2853	Mill City Rural Fire Protection District	SLGRP	66,339	8,174	53,766	128,279	0.00051799%
2854	Sunset Empire Transportation District	Indep	-	-	(5,887)	-	0.00000000%
2855	Harney Hospital	SLGRP	8,055,901	1,502,270	16,260,394	25,818,565	0.10425561%
2856	Mid-Columbia Council Of Governments	Indep	.		39,968	39,968	0.00016139%
2857	Sunriver Service District	SLGRP	2,611,632	282,647	2,181,755	5,076,034	0.02049707%
2858 2859	Nesika Beach-Ophir Water District South Lane County Fire and Rescue	SLGRP Indep	71,341 3,017,746	13,434 309,421	143,143 3,504,049	227,918 6.831,216	0.00092034% 0.02758452%
2860	Coos County Airport District	SLGRP	578,370	109,072	1,053,020	1,740,462	0.00702800%
2861	Mt Angel Fire District	Indep	75,252	11,431	7,958	94,641	0.00038216%
2864	Tri-City Water and Sanitary Authority	SLGRP	332,021	62,518	671,032	1,065,571	0.00430279%
2865	Tri-County Cooperative Weed Management Area	Indep	82,752	15,464	14,019	112,235	0.00045321%
2866	Jefferson Behavioral Health	Indep			11,191	11,191	0.00004519%
2867 2869	West Multnomah Soil And Water Conservation District	SLGRP SLGRP	556,650	105,184	1,340,432	2,002,266	0.00808517%
2869	Nehalem Bay Fire & Rescue Clackamas River Water Providers	Indep	404,173 110,226	40,533 25,341	516,543 49,930	961,249 185,497	0.00388153% 0.00074904%
2872	Emergency Communications of Southern Oregon	Indep	-	20,041	8,887	8,887	0.00074504%
2873	Mosier Fire District	SLGRP	81,215	7,915	30,999	120,129	0.00048508%
2874	Umatilla-Morrow Radio and Data District	Indep	142,026	31,551	30,468	204,045	0.00082394%
2876	Oregon Municipal Electric Utilities Association	Indep	14,529	2,715	(8,707)	8,537	0.00003447%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	3,206,580	310,476	80,612	3,597,668	0.01452742%
2878 2879	Yamhill Fire Protection District LaGrande Rural Fire Protection District	Indep Indep	120,206 184,002	11,511 17,300	707 1,467	132,424 202,769	0.00053473% 0.00081878%
2880	Oregon Health & Science University	SLGRP	273,205,079	47,421,865	400,540,666	721,167,610	2.91208166%
2881	Lake Chinook Fire and Rescue District	Indep	66,110	6,216	504	72,830	0.00029409%
2883	Lane Fire Authority	SLGRP	4,866,089	507,941	5,816,347	11,190,377	0.04518685%
2884	North Central Public Health District	SLGRP	1,013,121	175,986	2,242,704	3,431,811	0.01385769%
2885	Siletz Rural Fire Protection District	Indep	156,478	14,712	1,185	172,375	0.00069605%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	546,110	52,645	670,891	1,269,646	0.00512684%
2887 2888	Umatilla County Fire District #1 Oak Lodge Water Services District	Indep SLGRP	4,674,173 2,149,627	489,997 391,651	4,593,435 4.116.161	9,757,605 6,657,439	0.03940130% 0.02688280%
2889	Mid-Valley Behavioral Care Network	Indep	2,149,027	391,031	4,110,101	0,037,439	0.00000000%
2890	Central Cascades Fire and EMS	Indep	_	-	_	_	0.00000000%
2891	Grant County Emergency Communications Agency	Indep	-	-	-	-	0.00000000%
2892	Lake Health District	Indep	-	-	-	-	0.00000000%
2893	Pleasant Hill Goshen Fire and Rescue	Indep	-	-	-	-	0.00000000%
2894	Greater Toledo Pool Recreation District	Indep	4.007.500	-	4 000 040	40.700.040	0.00000000%
2900 2901	Clatsop Community College Blue Mountain Community College	SLGRP SLGRP	4,907,588 9,217,953	882,906 1,641,759	4,998,849 12,000,190	10,789,343 22,859,902	0.04356747% 0.09230850%
2902	Treasure Valley Community College	SLGRP	7,356,492	1,332,014	5,119,145	13,807,651	0.05575543%
2903	Umpqua Community College	SLGRP	9,083,160	1,660,362	11,212,667	21,956,189	0.08865930%
2904	Lane Community College	SLGRP	37,628,738	6,743,522	29,073,053	73,445,313	0.29657287%
2905	Mt Hood Community College	SLGRP	34,548,369	6,239,200	23,764,317	64,551,886	0.26066113%
2906	Klamath Community College	SLGRP	5,775,517	1,066,649	13,269,018	20,111,184	0.08120915%
2908	Clackamas Community College	SLGRP	24,861,630	4,486,821	32,775,993	62,124,444	0.25085909%
2910 2918	Linn-Benton Community College Portland Community College	SLGRP SLGRP	23,080,888 108,254,410	4,158,658 19,520,522	28,268,949 (32,083,583)	55,508,495 95,691,349	0.22414383% 0.38640258%
2918	Chemeketa Community College	SLGRP	39,860,806	7,137,328	42,679,476	89,677,610	0.36211904%
2922	Rogue Community College	SLGRP	16,795,352	3,006,637	21,661,713	41,463,702	0.16743082%
2995	Oregon Coast Community College	SLGRP	2,031,687	372,452	2,780,683	5,184,822	0.02093636%
2996	Columbia Gorge Community College	SLGRP	3,891,463	703,614	5,631,452	10,226,529	0.04129482%
2997	Tillamook Bay Community College	SLGRP	1,679,162	304,491	2,656,832	4,640,485	0.01873832%
			0.425.724	1,661,957	9,924,764	20,712,445	0.08363705%
2998	Southwestern Community College	SLGRP	9,125,724				0.004.
2998 2999	Central Oregon Community College	SLGRP	19,720,073	3,574,199	34,772,375	58,066,647	0.23447367%
2998 2999 3003	Central Oregon Community College Baker School District 5J	SLGRP Schools	19,720,073 7,760,734	3,574,199 1,421,786	34,772,375 12,798,994	58,066,647 21,981,514	0.08876156%
2998 2999	Central Oregon Community College	SLGRP	19,720,073	3,574,199	34,772,375	58,066,647	



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 24,764,676,763 OPSRP UAL **Employer Total** FR Employe Allocated to **Employer Net Tier** Present Value of Proportionate Number Employer Name Rate Pool **Total PVFNC Employer** 1/Tier 2 UAL Contribution Effort Share 197,903 0.01759161% 3037 Alsea School Schools 1.068.416 3.090.187 4.356.506 0.30614902% 3039 Corvallis School District 509J Schools 5,226,029 42.108.514 75.816.816 Philomath School District 17J Schools 6,040,213 1,104,782 10,680,458 17,825,453 0.07197935% 3043 0.00000000% 3049 Monroe Elementary School Schools 3075 West Linn School District 41,992,484 7,694,846 87,125,278 136,812,608 0.55245061% Schools 0.00000000% 3083 Welches Elementary School Schools 3094 Damascus-Union School District 26 Schools 0.00000000% Molalla Elementary School 35 0.00000000% 3102 Schools 3109 Boring School District Schools 0.00000000% Sandy Elementary School District 46 Schools 0.00000000% 3111 3116 Colton School District 53 Schools 2.554.036 469.349 7.328.713 10.352.098 0.04180187% 0.41368573% Oregon City School District 62 3122 Schools 34.931.992 6,394,112 61.121.830 102,447,934 Canby Elementary School District 86 0.00000000% 3138 Schools 3160 Gladstone School District 115 Schools 8.559.915 1.570.008 3.549.882 13.679.805 0.05523918% 0.00000000% 3174 Canby Union High School Schools Sandy Union High School 0.00000000% 3175 Schools Molalla Union High School 3176 0.00000000% Schools 3179 Clatsop County School District 1C Schools 8,572,109 1,569,476 2,064,553 12,206,138 0.04928850% 0.02506557% 3186 Jewell School District 8 Schools 1.527.406 281.680 4.398.322 6.207.408 21,838,924 3187 Seaside Schools Schools 7,449,090 1,360,391 13,029,443 0.08818578% 3195 Warrenton-Hammond School District Schools 4,529,434 833,438 9,547,328 14,910,200 0.06020753% 7,261,782 11,704,659 3230 Vernonia School District Schools 2 543 246 465 063 10.270.091 0.04147073% 0.06680399% 3241 Coquille School District 8 Schools 4,089,536 749,596 16,543,791 3242 Coos Bay School District 9 Schools 11,447,225 2,095,862 24,436,811 37,979,898 0.15336319% 3245 North Bend Public Schools Schools 8,918,800 1,636,921 16,794,552 27,350,273 0.11044066% 3252 Powers School District Schools 724.468 132,753 2.072.895 2.930.116 0.01183184% 2,672,459 491,559 3257 Myrtle Point School District 41 Schools 7,675,518 10,839,536 0.04377015% Bandon School District Schools 3,080,561 567,762 8,865,398 0.05053052% 3264 12,513,721 3274 Crook County School District Schools 12,028,359 2,204,386 7,121,247 21,353,992 0.08622762% Port Orford-Langlois School District 2Ci 3275 Schools 1.080.783 200.191 3.125.916 4.406.890 0.01779506% 3277 Curry County School District 3C Schools 0.00000000% 3281 Ophir School Schools 0.00000000% Pistol River School District 16 3282 Schools 0.00000000% Brookings-Harbor School District 17C 6.389.405 1.173.584 14.751.916 0.05956838% 3283 Schools 7.188.927 3288 Central Curry School District 1 Schools 1.838.524 335,276 5,235,211 7,409,011 0.02991766% 3291 Bend-La Pine Public Schools Schools 74,915,312 13,754,296 144,386,589 233,056,197 0.94108314% 3296 Sisters School District Schools 5 099 163 933 677 4 721 933 10 754 773 0.04342788% Oakland School District Schools 2,408,347 443,754 6,929,052 9,781,153 0.03949639% 3307 Roseburg Public Schools 3310 Schools 23,148,889 4,236,765 24,523,284 51,908,938 0.20960878% 3316 Glide School District 12 Schools 3,050,480 557.490 5,145,662 8.753.632 0.03534725% Days Creek School District 15 959.140 174.826 3.863.808 0.01560209% 3318 Schools 2.729.842 5,250,297 962,919 (2,858,509) 3319 South Umpqua School District Schools 3,354,707 0.01354634% 3320 Camas Valley School District 21 Schools 1,022,851 188,874 2,949,199 4,160,924 0.01680185% 3321 North Douglas School District 22 Schools 1,350,014 247,779 3.868.980 5,466,773 0.02207488% 0.01766259% 198.425 3324 Yoncalla School District 32 Schools 1.077.323 3.098.336 4.374.084 3325 Elkton School District 34 Schools 1,113,665 206,418 3,223,137 4,543,220 0.01834557% 3331 Umpqua School District Schools 0.00000000% 0.02662774% 4,667,109 Riddle School District 1.628.271 298.893 6.594.273 3335 Schools 3338 Glendale 77 Schools 1,303,564 240,300 3,752,195 0.02138554% 5,296,059 Winston-Dillard Schools 4,394,065 801,943 (5,468,821) 0.00000000% 3349 Schools 3353 Sutherlin School District 130 Schools 5,939,973 1,086,452 4,462,816 11,489,241 0.04639366% 3361 Arlington Public Schools Schools 862.521 157.977 2.466.756 3.487.254 0.01408156% Condon Admin School District 25J 3364 Schools 626,471 114,270 1,784,287 2,525,028 0.01019609% Prairie City School District 4 Schools 833,805 152,889 1,387,302 2,373,996 0.00958622% 3370 3372 Monument School District 8 Schools 378.155 69,140 (13,032)434.263 0.00175356% 1,807,486 Dayville School District 16J 81,922 0.00729865% 3375 Schools 446,378 1.279.186 0.00546952% 3376 Long Creek Schools Schools 336,490 61,272 956,746 1,354,508 3392 Burns-Slater School District Schools 0.00000000% 334.462 60.906 1,346,395 3394 Crane Elementary School Schools 951.027 0.00543676% 3395 Pine Creek School 33.094 6.184 135.843 0.00054854% Schools 96.565 0.00056396% 3396 Diamond School District 7 Schools 34,470 6,331 98,861 139,662 3397 Suntex School District Schools 95.498 17,254 269,419 382,171 0.00154321% 122.855 0.00069788% 3398 Drewsey School Schools 42.105 7.868 172.828 3399 Frenchglen School District Schools 78,715 14,225 222,119 0.00127221% 315,059 Fields-Trout Creek 33 Schools 106,041 19,815 435,268 0.00175762% 3405 309,412 3407 Crane Union High School Schools 445,758 81,111 1,266,517 1,793,386 0.00724171% Burns Union High School Schools 0.00000000% 3408 20,536,394 3,759,856 33,824,758 58,121,008 3409 Hood River County School District Schools 0.23469318% 3414 Phoenix-Talent School District Schools 9,779,927 1,794,502 15,092,600 26,667,029 0.10768172% 3415 Ashland Public Schools Schools 12.476.167 2 291 457 35 780 257 50 547 881 0.20411282% Central Point School District 6 Schools 19,496,136 3,572,703 55,786,455 78,855,294 0.31841843% 3416 3417 Eagle Point School District 9 Schools 14,632,479 2,685,426 41,931,945 59,249,850 0.23925146% 3424 Roque River School District Schools 3,262,968 599,600 9,362,540 13,225,108 0.05340311% 944.096 2,724,020 0.01551633% 3432 Prospect School District Schools 174.453 3.842.569 959,948 2,748,603 3,884,578 0.01568596% 3439 Butte Falls School District Schools 176,027 3440 Pinehurst School Schools 100,838 18,534 289,395 408,767 0.00165061% 3445 Culver School District 4 Schools 2.978.932 548,397 8.563.013 12.090.342 0.04882092% 5,416 3446 Ashwood School Schools 28,986 118,978 0.00048043% 84,576 3447 Madras School District Schools 14,968,213 2,756,480 29,915,859 47,640,552 0.19237300% Black Butte School District 0.00245031% 3451 Schools 147.833 27.625 431.353 606,811



Exhibit G

			Present Value	of Contribution Eff	ort - All Employers:	24,764,676,763	
Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00000000%
3454	Grants Pass School District	Schools	28,715,190	5,254,536	82,047,663	116,017,389	0.46847932%
3455 3456	Klamath Falls School District 1 Klamath County School District	Schools Schools	28,880,049	5.297.475	82,718,132	116,895,656	0.00000000% 0.47202577%
3457	Klamath Falls City Schools	Schools	12,819,342	2,343,482	36,592,620	51,755,444	0.20898897%
3460	Union School District 5	Schools	-	-	-	-	0.00000000%
3461	Lake County School District 7	Schools	3,291,009	603,549	9,424,202	13,318,760	0.05378128%
3462	Paisley School District	Schools	744,436	137,614	2,148,791	3,030,841	0.01223856%
3463 3464	North Lake School District 14 Plush School District	Schools Schools	1,146,104 78,961	210,502 14,292	3,286,915 223,172	4,643,521 316,425	0.01875058% 0.00127773%
3465	Adel School District 21	Schools	77,111	13,813	215.692	306,616	0.0012777376
3470	Pleasant Hill School District	Schools	3,693,089	680,226	10,621,486	14,994,801	0.06054915%
3473	Eugene School District 4J	Schools	77,189,814	14,149,696	175,146,358	266,485,868	1.07607247%
3487	Springfield School District 19	Schools	44,736,195	8,198,858	76,834,031	129,769,084	0.52400879%
3494 3498	Fern Ridge School District Mapleton School District	Schools Schools	5,250,425 1,074,033	965,615 197,104	7,678,482 3,077,711	13,894,522 4,348,848	0.05610621% 0.01756069%
3502	Creswell School District 40	Schools	5,226,525	955,643	12,173,500	18,355,668	0.07412036%
3506	South Lane School District	Schools	12,809,474	2,348,785	11,250,982	26,409,241	0.10664077%
3510	Bethel School District	Schools	23,057,486	4,235,128	66,129,970	93,422,584	0.37724128%
3517	Crow-Applegate-Lorane District 66	Schools	1,671,865	307,425	4,800,323	6,779,613	0.02737614%
3519	McKenzie School District	Schools Schools	1,195,404	220,597 1,284,076	3,444,543	4,860,544 15,325,275	0.01962692%
3520 3522	Junction City School District 69 Lowell School District	Schools	6,990,818 1,666,684	307,867	7,050,381 4,807,226	6,781,777	0.06188361% 0.02738488%
3524	Oakridge School District	Schools	2,597,038	473,953	7,400,597	10,471,588	0.04228437%
3527	Marcola School District 79	Schools	1,278,206	235,605	3,678,890	5,192,701	0.02096818%
3533	Triangle Lake Schools	Schools	1,344,936	246,571	3,850,121	5,441,628	0.02197335%
3537	Siuslaw School District 97J	Schools	5,755,219	1,055,364	7,800,971	14,611,554	0.05900159%
3579 3582	Lincoln County School District Linn County School District 5	Schools Schools	18,560,001	3,416,474	(24,629,310)	-	0.00000000% 0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%
3613	Harris School	Schools	-	-	-	-	0.00000000%
3615	Central Linn School District 552C	Schools	2,882,273	531,132	8,293,429	11,706,834	0.04727231%
3618	Sweet Home School District 55	Schools	8,699,374	1,590,838	4,037,252	14,327,464	0.05785444%
3626 3647	Wyatt School District 63Cj Scio School District 95C	Schools Schools	2 624 620	405 504	7 500 260	10 602 502	0.00000000%
3665	Santiam Canyon School District	Schools	2,624,620 2,374,929	485,594 435,585	7,582,368 2,309,231	10,692,582 5,119,745	0.04317675% 0.02067358%
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%
3684	Ontario School District 8C	Schools	10,570,310	1,943,899	19,466,673	31,980,882	0.12913911%
3687	Juntura Grade School	Schools	59,134	10,649	166,283	236,066	0.00095324%
3689	Vale School District 15	Schools		-	45 000 000	- 04 040 007	0.00000000%
3694 3696	Nyssa School District 26 Annex Elementary School	Schools Schools	5,262,307 426,149	966,400 78,741	15,089,990 1,229,513	21,318,697 1,734,403	0.08608510% 0.00700354%
3707	Adrian School District 61	Schools	1,167,409	211,665	3,305,074	4,684,148	0.01891463%
	Harper School District 66	Schools	664,807	121,726	1,900,713	2,687,246	0.01085112%
3712	W W Jones School	Schools	85,099	15,902	248,306	349,307	0.00141050%
3715	Vale High School	Schools	-	-	-	-	0.00000000%
3720 3727	Silverton RFD Aumsville Elementary	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3727	Jefferson School District 14Cj	Schools	4,299,768	786,761	4,575,684	9,662,213	0.03901611%
3730	North Marion School District 15	Schools	8,174,615	1,499,758	11,582,320	21,256,693	0.08583473%
3732	Marion Elementary School	Schools	-	-	-	-	0.00000000%
3735	Salem-Keizer Public Schools	Schools	198,142,362	36,369,700	330,421,354	564,933,416	2.28120650%
3750	St Paul School District	Schools	1,405,854	258,465	4,035,829	5,700,148	0.02301725%
3759 3760	Eldriedge Elementary West Stayton School District	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%
3769	Scotts Mills School	Schools	-	-	-	-	0.00000000%
3771	Gervais Elementary School	Schools	-	-	-	-	0.00000000%
3772	Stayton School District 77J	Schools	-	-	-	-	0.00000000%
3780 3781	Mt Angel School District 91 Silver Crest School District 93	Schools	3,444,265	629,647	9,831,711	13,905,623	0.05615104%
3786	Woodburn School District	Schools Schools	24,775,830	4,540,754	70,902,217	100,218,801	0.00000000% 0.40468447%
3794	Detroit School District 123J	Schools	-	-,040,704	-	-	0.00000000%
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00000000%
3809	Morrow County Schools	Schools	9,512,605	1,743,919	19,152,970	30,409,494	0.12279383%
3818 3820	Portland Public Schools Parkrose School District	Schools Schools	257,917,323 14,296,358	47,386,097	132,991,427 21,023,651	438,294,847 37,947,266	1.76983876%
3820 3821	Gresham Grade School District 4	Schools	14,296,358	2,627,257	21,023,031	37,947,266	0.15323142% 0.00000000%
3823	Orient School	Schools	-	-	-	-	0.00000000%
3824	Reynolds School District	Schools	53,006,272	9,698,344	62,689,450	125,394,066	0.50634243%
3842	Corbett School District 39	Schools	4,782,611	881,932	13,771,040	19,435,583	0.07848107%
3843	David Douglas School District	Schools	61,300,008	11,226,465	153,138,894	225,665,367	0.91123890%
3847	Riverdale School Barlow-Gresham Uhs District U2-20Jt	Schools	3,949,736	723,073	6,963,215	11,636,024	0.04698638%
3848 3850	Dallas School District	Schools Schools	- 13,281,155	2,432,238	37,978,510	53,691,903	0.00000000% 0.21680841%
3859	Central School District 13J	Schools	14,166,923	2,599,303	19,422,378	36,188,604	0.14612993%
						5,710,462	
3865	Perrydale School District 21	Schools	1,410,822	258,786	4,040,854	3,710,402	0.02305890%
3865 3887 3894	Perrydale School District 21 Falls City School District Sherman County School District 9	Schools Schools Schools	1,410,822 942,335	174,670	554,958	1,671,963	0.02303690% 0.00675140% 0.00000000%



Exhibit G

			Present Value	of Contribution Eff	ort - All Employers:	24,764,676,763	
Employer		Dec Post	Tatal DVENO	OPSRP UAL Allocated to	Employer Net Tier	Employer Total Present Value of	ER Proportionate
Number 3902	Employer Name Tillamook Public Schools	Rate Pool Schools	Total PVFNC 8,552,027	1,551,609	1/Tier 2 UAL 4,078,543	Contribution Effort 14,182,179	Share 0.05726777%
3902	Neah-Kah-Nie School District	Schools	8,552,027 4,775,019	873,007	13,631,691	14,182,179	0.05726777%
3927	Echo School District	Schools	1,534,780	282,267	2,755,166	4,572,213	0.01846264%
3928	Umatilla School District 6R	Schools	5,200,283	956,016	10,735,063	16,891,362	0.06820748%
3929	Ferndale School District 10	Schools	-	-	-	-	0.00000000%
3931	Pendleton School District 16R	Schools	13,032,005	2,372,678	6,528,756	21,933,439	0.08856744%
3935	Athena-Weston School District 29Rj	Schools	2,513,546	459,539	7,175,530	10,148,615	0.04098020%
3936 3942	Milton-Freewater Elementary School District 31 Stanfield School District	Schools Schools	2,176,817	401,108	2,290,885	4,868,810	0.00000000% 0.01966030%
3944	Ukiah School	Schools	335,509	60,517	944,953	1,340,979	0.00541489%
3957	Helix School District	Schools	834,612	153,527	2,397,267	3,385,406	0.01367030%
3958	Pilot Rock School District 2R	Schools	1,475,283	270,316	1,976,068	3,721,667	0.01502813%
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00000000%
3965	La Grande Public Schools	Schools	8,891,547	1,629,621	14,545,666	25,066,834	0.10122011%
3966	Union County School District	Schools	1,403,702	255,175	1,891,698	3,550,575	0.01433726%
3967	North Powder School District	Schools	1,252,590	229,313	3,580,641	5,062,544	0.02044260%
3969	Imbler School District	Schools	1,497,195	273,942	4,277,507	6,048,644	0.02442448%
3970	Cove School District	Schools	1,199,952	218,755	3,415,787	4,834,494	0.01952173%
3973 3986	Elgin School District 23	Schools Schools	1,558,536	285,726	4,461,514	6,305,776	0.02546278%
3990	Joseph School District 6 Wallowa School	Schools	1,327,576 1,029,043	242,887 188,645	3,792,587 2,945,624	5,363,050 4,163,312	0.02165605% 0.01681149%
3993	Enterprise School District 21	Schools	1,580,861	289,186	4,515,533	6,385,580	0.02578503%
4003	Troy School District 54	Schools	44,034	8,229	128,485	180,748	0.00072986%
4008	Chenowith School District	Schools	-	-	-	-	0.00000000%
4012	Dufur Schools	Schools	1,591,001	291,086	4,545,204	6,427,291	0.02595346%
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00000000%
4025	West Union School District 1	Schools	-	-	-	-	0.00000000%
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00000000%
4034	Gaston Public Schools	Schools	2,656,097	487,649	3,163,734	6,307,480	0.02546966%
4035 4047	Banks School District Reedville School District 29	Schools Schools	4,132,236	758,389	9,698,798	14,589,423	0.05891223%
4055	Groner School	Schools	-	-	-	-	0.00000000% 0.00000000%
4062	Beaverton School District	Schools	214,210,424	39,263,345	390,992,988	644,466,757	2.60236289%
4080	North Plains School District 70	Schools	-	-	-	-	0.00000000%
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00000000%
4109	Spray School District 1	Schools	255,084	46,429	724,966	1,026,479	0.00414493%
4114	Fossil School District 21J	Schools	601,490	109,344	1,707,360	2,418,194	0.00976469%
4128	Yamhill Grade School	Schools	-	-	-	-	0.00000000%
4135	Newberg School District 29Jt	Schools	22,934,523	4,203,658	28,186,718	55,324,899	0.22340247%
4142	McMinnville Schools	Schools	30,594,434	5,605,963	59,835,039	96,035,436	0.38779200%
4144 4166	Sheridan School District 48J Yamhill-Carlton School District 1	Schools Schools	3,438,808	630,905	9,851,350	13,921,063	0.05621338% 0.01307372%
4185	Lebanon School District Uh-1	Schools	3,957,424	724,783	(1,444,543)	3,237,664	0.00000000%
4189	Wasco County High School	Schools	-	-	-	-	0.0000000%
4203	Victor Point School	Schools	<u>-</u>	-	_	_	0.00000000%
4218	Curry County Education Service District	Schools	-	-	-	-	0.00000000%
4219	Grant County Education Service District	Schools	449,161	81,615	1,274,395	1,805,171	0.00728930%
4220	Jefferson County Education Service District	Schools	836,234	154,286	2,409,115	3,399,635	0.01372776%
4221	Marion Education Service District	Schools	-	-	-	-	0.00000000%
4223	InterMountain Education Service District	Schools	8,638,972	1,565,885	13,244,165	23,449,022	0.09468737%
4224	Wallowa County Region 18	Schools	891,668	162,948	2,544,377	3,598,993	0.01453277%
4225 4226	Washington County Education Service District North Central Education Service District	Schools Schools	454 550	83,377	1,301,907	1,836,836	0.00000000% 0.00741716%
4227	Cascade School District Uh5	Schools	451,552	-	1,301,907	1,030,030	0.00000000%
4230	Mari-Linn School District	Schools				-	0.0000000%
4232	South Coast Education Service District Region 7	Schools	3,406,426	623,265	9,732,053	13,761,744	0.05557005%
4237	Douglas Education Service District	Schools	8,457,868	1,561,368	20,186,980	30,206,216	0.12197299%
4238	Multnomah Education Service District	Schools	17,330,545	3,157,679	18,871,529	39,359,753	0.15893506%
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00000000%
4252	High Desert Education Service District	Schools	10,250,277	1,878,644	18,987,230	31,116,151	0.12564731%
4254	Willamette Education Service District	Schools	12,537,608	2,226,069	8,756,494	23,520,171	0.09497467%
4258	Hermiston School District 8R	Schools	20,462,132	3,755,501	37,995,472	62,213,105	0.25121711%
4259	Clackamas Education Service District	Schools	12,209,708	2,243,224	18,888,477	33,341,409	0.13463293%
4260	Greater Albany School District 8J	Schools	40,445,541	7,431,932	79,604,114	127,481,587	0.51477186%
4268	Lake Oswego School District	Schools	32,209,084	5,900,421	47,403,032	85,512,537	0.34530044%
4270 4271	Silver Falls School District Malheur Education Service District Region 14	Schools Schools	15,953,013 1,860,765	2,920,409 342,739	28,167,774 5,351,746	47,041,196 7,555,250	0.18995280% 0.03050817%
4271	Linn-Benton-Lincoln Education Service District	Schools	9,759,908	1,788,548	27,927,524	39,475,980	0.03050817%
4272	Double O School District	Schools	46,338	8,623	134,650	189,611	0.00076565%
4275	Tillamook County Education Service District	Schools	-+0,555	-	-	-	0.00070303%
4276	Lane County Education Service District	Schools	6,599,245	1,208,763	13,213,340	21,021,348	0.08488440%
4277	Mitchell School	Schools	325,622	60,703	947,852	1,334,177	0.00538742%
4279	St Helens School District 502	Schools	12,851,079	2,347,900	6,916,493	22,115,472	0.08930249%
4280	Northwest Regional Education Service District	Schools	22,166,468	4,065,897	63,487,491	89,719,856	0.36228963%
4286	Southern Oregon Education Service District	Schools	9,281,759	1,709,697	26,696,290	37,687,746	0.15218348%
4288	Medford School District 549C	Schools	49,697,901	9,122,890	116,942,903	175,763,694	0.70973547%
4291	Dayton Public Schools	Schools	4,264,438	779,259	3,958,186	9,001,883	0.03634969%
4293	Lake County Education Service District	Schools	473,580	86,140	1,345,038	1,904,758	0.00769143%
4294 4295	Harney Education Service District Region XVII Wasco County Education Service District	Schools Schools	809,460 1,475,908	148,775 269,991	2,323,067 4,215,807	3,281,302 5,961,706	0.01324993% 0.02407343%



Exhibit G

Development of Employer Proportionate Share as of December 31, 2017 for use in June 30, 2019 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 24,764,676,763 OPSRP UAL Emplover Total FR Employe Allocated to **Employer Net Tier** Present Value of Proportionate Total PVFNC Number Employer Name
Yamhill Education Service District Rate Pool Employer 1/Tier 2 UAL Contribution Effort Share 0.00000000% 4297 Schools 3,372,528 4306 Amity School District Schools 616.061 1,550,961 5.539.550 0.02236876% 0.00000000% 0.13395434% 4307 Columbia School District 5J Schools 1,503,503 Scappoose School District 8.193.209 23,476,647 33.173.359 4309 Schools Redmond School District 2J 29,310,470 5,375,906 57,981,659 92,668,035 0.37419441% 4311 Schools 6,455,498 Reedsport School District 2,444,644 0.02606736% 4312 Schools 449,458 3,561,396 28,875,799 3,668,021 4313 Forest Grove School District Schools 5,295,142 59,810,563 93,981,504 0.37949821% Willamina School District 30J 0.05298946% Schools 673,770 8.780.877 13.122.668 4314 4315 John Day School District Schools 2,521,989 458,031 2,784,019 5,764,039 0.02327524% 4316 Tigard-Tualatin School District 23J Schools 55,656,385 10,182,742 134,080,928 199,920,055 0.80727908% 4317 Sherwood School District 88J Schools 21.683.370 3.975.605 51,481,015 77,139,990 8,454,083 0.31149201% 3,562,095 652,769 0.03413767% 4320 Rainier School District 13 Schools 4.239.219 North Clackamas School District 12 102,671,598 195,139,970 4321 Schools 78,181,263 14,287,109 0.78797705% 4323 Estacada School District 108 Schools 8.046.724 1.479.990 12.047.743 21.574.457 0.08711786% 30 364 670 0.49534638% 4324 Centennial School District 28 Schools 5 555 720 86 750 541 122,670,931 Harney County School District 3 3,358,557 604,076 (8,025,996) 0.00000000% 4326 Schools 0.00753843% Jordan Valley School District 3 459,003 84,736 1,323,128 1,866,867 4327 Schools 4329 Gervais School District 1 Schools 4,616,277 843,198 1,931,043 7,390,518 0.02984298% 4.404.962 806.569 0.07190006% 4330 Vale School District 84 Schools 12.594.286 17.805.817 10,270,043 0.04690462% 4331 Molalla River School District Schools 1,882,943 (537,208) 11,615,778 4332 Gresham-Barlow School District 10 Schools 47,848,910 8,737,502 68,299,982 124,886,394 0.50429245% 4333 Canby School District Schools 20.691.813 3 785 516 16.162.707 40.640.036 0.16410485% 20,771,843 0.08387690% 4334 Cascade School District 5 Schools 9,220,102 1,685,627 9,866,114 4335 Milton-Freewater Unified School District 7 Schools 6,902,080 1,265,098 4,241,095 12,408,273 0.05010472% 4336 Nestucca Valley School District 101 Schools 2,397,027 437,594 4,594,699 7,429,320 0.02999966% 1,031,098 4337 Sherman County School District Schools 190.579 2,975,819 4,197,496 0.01694953% 58,449,184 4338 Three Rivers U J School District Schools 20,198,006 3,670,657 34,580,521 0.23601836% Lebanon Community School District Schools 15,908,130 2,920,449 45,601,738 64,430,317 0.26017023% 4339 4340 Monroe School District 1J Schools 1,830,653 337,212 3,390,634 5,558,499 0.02244527% 18.528.071 172.360.179 4341 Hillsboro School District 1J Schools 100.884.886 291,773,136 1.17818269% 19,797,338 4342 North Santiam School District 29J Schools 9,076,512 1,666,879 9,053,947 0.07994184% 4343 Harrisburg Sschool District 7 Schools 3,838,756 706,890 11,037,829 15,583,475 0.06292622% South Wasco County School District 1 4344 Schools 1,371,472 251,151 3.921.637 5,544,260 0.02238777% Oregon Trail School District 46 15,798,783 2,898,539 63.956.947 0.25825876% 4345 Schools 45.259.625 4346 Knappa School District 4 Schools 2,342,205 431,030 6,730,381 9,503,616 0.03837569% 4347 Clatskanie School District 6J Schools 3,578,063 659,762 10,301,940 14,539,765 0.05871171% 4348 Lourdes Charter School Schools 125 435 22 771 355 566 503 772 0.00203424% 4350 Ridgeline Montessori Schools 694,264 127,891 1,996,971 2,819,126 0.01138366% 4351 The Village School Schools 187,311 34,788 543,198 765,297 0.00309028% 4352 Armadillo Technical Institute Schools 254 974 47 287 738 371 1.040.632 0.00420208% 128.029 0.00209785% 4354 Opal Charter School Schools 23.563 367.934 519.526 0.00742658% 4355 . Three Rivers Charter School Schools 454,782 83,323 1,301,063 1,839,168 4358 Detroit Lake Charter School Schools 0.00000000% 1,847,830 4360 Luckiamute Valley Charter School Schools 637,085 118,340 2,603,255 0.01051197% 0.00000000% 4361 Rimrock Expeditionary Alternative Learning Schools 43,803 8,185 127,810 4362 Kings Valley Charter School Schools 179,798 0.00072603% 4363 Multisensory Learning Academy Schools 1,410,231 680,708 261,675 4,085,953 1,978,852 5,757,859 0.02325029% 0.01125107% 4365 Mitch Charter School Schools 126,731 2.786.291 4366 Sand Ridge Charter School Schools 763,562 142,135 2,219,386 3,125,083 0.01261911% Arthur Academy Charter School 2,758,263 513,358 0.04557910% 4367 Schools 8,015,896 11,287,517 4369 Trillium Charter School Schools 640,116 119,616 1,867,761 2,627,493 0.01060984% Howard Street Charter School, Inc. 901.404 4370 Schools 308.928 57.728 1.268.060 0.00512044% 113,435 4371 The Lighthouse School Schools 611,202 1,771,242 2,495,879 0.01007838% Sheridan Japanese School Foundation Schools 234,185 43,385 677,440 0.00385634% 4373 955,010 1,056,750 546,568 4,252,160 2,217,004 4374 Ione School District Schools 192,325 3.003.085 0.01717026% 100,540 0.00895228% Eddyville Charter School 1,569,896 4375 Schools Four Rivers Community School 916,959 2,631,199 0.01500794% 4376 Schools 168.509 3,716,667 4378 Mosier Community School Schools 710,624 131,508 2,053,442 2,895,574 0.01169236% 4379 Siletz Valley School Schools 547,322 100,851 1,574,757 2,222,930 0.00897621% 4380 394,548 73.366 1,145,578 0.00651530% The Emerson School Schools 1.613.492 0.12382020% 4381 North Wasco County School District 21 Schools 11,600,892 2,125,032 16,937,748 30,663,672 4382 Self Enhancement Inc Schools 15.178 2.836 44.287 62,301 0.00025157% 103,849 1.621.560 2.285.021 4383 City View Charter School Schools 559,612 0.00922694% Nixyaawii Community School Schools 308,050 884,228 1,248,906 0.00504309% 4386 56,628 4388 268,919 49,085 1,084,447 0.00437901% West Lane Tech Schools 766,443 4390 Oregon Connections Academy Schools 6.742.327 1.251.837 19.546.971 27.541.135 0.11121136% Eagleridge High School 529,906 1,536,684 0.00874230% 4392 Schools 98.413 2.165.003 Cascade Heights Public Charter School 0.00942527% 4393 Schools 570,174 106,169 1,657,794 2,334,137 Siletz Valley Early College Academy 4395 Schools 186,890 34,064 531,897 752,851 0.00304002% 4396 Sweet Home Charter School Schools 459 440 85 732 1 338 670 1 883 842 0.00760697% 0.00976834% 4397 Springwater Environmental Sciences School Schools 593,712 109,866 1,715,520 2,419,098 Schools 0.00000000% 4398 4400 Phoenix School Schools 455.972 84.906 1.325.780 1,866,658 0.00753758% Ballston Community School 0.00261114% 4401 Schools 157,536 29,438 459,666 646,640 0.00000000% 4402 Sage Community School Schools 4403 Portland Village School Schools 974,609 180,828 2,823,561 3,978,998 0.01606723% 4404 Alliance Charter Academy Schools 1 247 903 232 374 3.628.431 5.108.708 0.02062901% 106,476 4405 Forest Grove Community School Schools 574,237 1,662,578 2,343,291 0.00946223% 4407 Madrone Trail Public Charter School Schools 473,393 88,144 1,376,329 1,937,866 0.00782512% 4408 Muddy Creek Charter School 52.973 827.161 1,165,354 0.00470571% Schools 285.220



Exhibit G

			Present Value	of Contribution Eff	ort - All Employers:	24,764,676,763	
				OPSRP UAL		Employer Total	ER
Employer Number	Fundame Name	Rate Pool	Total PVFNC	Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Present Value of Contribution Effort	Proportionate Share
4409	Employer Name Southwest Charter School	Schools	62,480	11,675	182,305	256.460	0.00103559%
4410	Ace Academy	Schools	62,460	11,075	102,303	250,400	0.000000000%
4411	Sherwood Charter School	Schools	524,836	96,903	1,513,108	2,134,847	0.00862053%
4412	Estacada Web Academy	Schools	1,349,269	249,924	3,902,478	5,501,671	0.02221580%
4418	Lewis And Clark Montessori Charter School	Schools	1,184,627	221,203	3,454,005	4,859,835	0.01962406%
4419	Silvies River Web Academy	Schools	404,456	74,999	1,171,082	1,650,537	0.01962406%
4420	Oregon Virtual Academy	Schools	2,878,710	532,052	8,307,795	11,718,557	0.04731964%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	2,070,710	332,032	0,307,793	11,710,557	0.000000000%
4422	Redmond Proficiency Academy	Schools	2,095,432	386,666	6,037,650	8,519,748	0.03440282%
4423	Molalla River Academy	Schools	522,954	97,055	1,515,481	2,135,490	0.00862313%
4424	The Ivy School	Schools	626,887	117,144	1,829,160	2,573,191	0.01039057%
4429	Clackamas Web Academy	Schools	10,367	1.877	29,308	41.552	0.00016779%
4430	Clackamas Charter Alliance 2	Schools	66,480	12,356	192,933	271,769	0.00010779%
4431	Corbett Charter School	Schools	00,400	12,330	192,933	271,709	0.000000000%
4432	Renaissance Public Academy	Schools	280.291	52.185	814.844	1,147,320	0.00463289%
4432	Powell Butte Community Charter School	Schools	542,550	101,101	1,578,648	2,222,299	0.00463269%
4433	Logos Public Charter School	Schools	148,645	27,777	433,724	610.146	0.00897366%
4434	Sunny Wolf Charter School	Schools	420,953	77,956	1,217,249	1.716.158	0.00246376%
4436	Academy Of Arts & Academics	Schools	545,473	101,229	1,580,654	2,227,356	0.00899408%
4436	Center for Advance Learning	Schools	615,295	113,052	1,765,264	2,493,611	0.01006922%
4437	Homesource Family Charter	Schools	010,290	113,032	1,705,204	2,493,011	0.000000000%
4440	Sheridan Allprep Academy	Schools	347.968	64.603	1.008.759	1.421.330	0.00573934%
4440	Baker Web Academy	Schools	3,546,895	654,967	10,227,073	14,428,935	0.00575954%
4443	Knova Learning Oreogn	Schools	702.203	131,218	2.048.921	2.882.342	0.03626416%
4444	Bennett Pearson Academy, Inc.	Schools	702,203 250.718	46.851	731,558	2,882,342 1,029,127	0.01163892%
4444	Coburg Community Charter School	Schools	627,242	116,444	1,818,226	2,561,912	0.00415562%
4446	Arco Iris Spanish Immersion Charter School	Schools	614,621	114,107	1,781,747	2,510,475	0.01034302%
4448	Gresham Barlow Web Academy	Schools	1,103,929	204,961	3,200,396	4,509,286	0.01013732%
4449	Mosier Middle School	Schools	1,103,929	204,961	3,200,390	4,509,266	0.00000000%
4449	Sauvie Island Academy	Schools	761.911	140.622	2.195.755	3.098.288	0.01251092%
			- /-	62,533	, ,	-,,	
4451 4452	River's Edge Academy Charter School	Schools Schools	338,267		976,425	1,377,225	0.00556125%
4452 4453	South Columbia Family School Woodland Educational Initiative	Schools	127,465	23,819	371,923	523,207	0.00211271% 0.00727380%
			438,911	82,001	1,280,421	1,801,333	
4454	Le Monde Immersion Charter School	Schools	599,241	111,978	1,748,492	2,459,711	0.00993234%
4455	Hope Chinese Charter School	Schools	735,544	137,259	2,143,249	3,016,052	0.01217885%
4456	Insight School of Oregon Charter	Schools	621,217	114,812	1,792,745	2,528,774	0.01021121%
4457	Oregon Virtual Education East	Schools	57,637	10,770	168,177	236,584	0.00095533%
4458	Oregon Virtual Education West	Schools	57,637	10,770	168,177	236,584	0.00095533%
4459	Crater Lake Charter Academy	Schools	662,070	123,188	1,923,543	2,708,801	0.01093816%
4460	Kairos Pdx	Schools	539,502	100,527	1,569,688	2,209,717	0.00892286%
4461	Mountain View Academy	Schools	400.000	-	4 405 440	-	0.00000000%
4462	Bend International School	Schools	483,689	90,008	1,405,448	1,979,145	0.00799181%
4463	Dallas Community School-Community Innovation Partners	Schools	358,716	67,019	1,046,470	1,472,205	0.00594478%
4464	The Valley School Of Southern Oregon	Schools	130,218	24,333	379,957	534,508	0.00215835%
4465	Bridge Educational Foundation	Schools	162,582	30,371	474,238	667,191	0.00269412%
4467	Cannon Beach Academy	Schools	50,486	9,234	144,183	203,903	0.00082336%
4468	Frontier Charter Academy	Schools	294,617	55,054	859,647	1,209,318	0.00488324%
4469	Desert Sky Montessori	Schools	17,438	3,258	50,880	71,576	0.00028902%
4470	Oregon Family School	Schools	-	-	-	-	0.00000000%
4471	Wahtonka Community School	Schools	-	-	-	-	0.00000000%



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share			Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	26.99868186%	28.37232541%	15,148,682,853	3,364,665,766	161,870,390	1,720,183,341	488,056,015	406,635,710	(81,420,305)	5.2	31,128,921	(15,657,751)
2000	Lake County	0.04094686%	0.04372426%	15,148,682,853	3,364,665,766	327,290	1,720,183,341	752,137	622,955	(129,182)	5.2	62,940	(24,843)
2001	Clackamas County	1.59902702%	1.68522393%	15,148,682,853	3,364,665,766	10,157,460	1,720,183,341	28,988,941	28,441,553	(547,388)	5.2	1,953,358	(105,267)
2002	Curry County	0.09325299%	0.09250105%	15,148,682,853	3,364,665,766	(88,609)	1,720,183,341	1,591,188	740,550	(850,638)	5.2	(17,040)	(163,584)
2003 2004	Douglas County Harney County	0.52388507% 0.04359622%	0.53594001% 0.04515367%	15,148,682,853 15.148,682,853	3,364,665,766 3,364,665,766	1,420,557 183,530	1,720,183,341 1,720,183,341	9,219,151 776,726	6,521,742 661,863	(2,697,409) (114,863)	5.2 5.2	273,184 35,294	(518,732) (22,089)
2004	Jackson County	0.57147057%	0.51287127%	15,148,682,853	3,364,665,766	(6,905,351)		8,822,326	7,861,848	(960,478)	5.2	(1,327,952)	(184,707)
2006	Jefferson County	0.05320258%	0.04951431%	15,148,682,853	3,364,665,766	(434,627)	1,720,183,341	851,737	1,856,055	1,004,318	5.2	(83,582)	193,138
2007	Klamath County	0.02938842%	0.03103323%	15,148,682,853	3,364,665,766	193,824	1,720,183,341	533,828	273,023	(260,805)	5.2	37,274	(50,155)
2008	Lane County	1.10216172%	1.14753959%	15,148,682,853	3,364,665,766	5,347,336	1,720,183,341	19,739,785	13,603,561	(6,136,224)	5.2	1,028,334	(1,180,043)
2009	Marion County	0.77364359%	0.82321208%	15,148,682,853	3,364,665,766	5,841,159	1,720,183,341	14,160,757	10,509,962	(3,650,795)	5.2	1,123,300	(702,076)
2011	Washington County	1.51048907%	1.61233548%	15,148,682,853	3,364,665,766	12,001,599	1,720,183,341	27,735,126	26,632,370	(1,102,756)	5.2	2,308,000	(212,068)
2012	Grant County	0.01988480%	0.02062843%	15,148,682,853	3,364,665,766	87,629	1,720,183,341	354,847	18,421	(336,426)	5.2	16,852	(64,697)
2013	Umatilla County	0.14707772%	0.14448001%	15,148,682,853	3,364,665,766	(306,114)		2,485,321	1,824,406	(660,915)	5.2	(58,868)	(127,099)
2014 2015	Linn County Yamhill County	0.43472880% 0.18106996%	0.46785681% 0.19059361%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	3,903,810 1,122,269	1,720,183,341 1,720,183,341	8,047,995 3,278,560	7,258,011 3,469,479	(789,984) 190,919	5.2 5.2	750,733 215,821	(151,920) 36,715
2015	Sherman County	0.02694968%	0.02719435%	15,148,682,853	3,364,665,766	28,832	1,720,183,341	467,793	498,315	30,522	5.2	5,545	5,870
2017	Columbia County	0.09126808%	0.10232961%	15,148,682,853	3,364,665,766	1,303,492	1,720,183,341	1,760,257	1,209,174	(551,083)	5.2	250,672	(105,978)
2018	Coos County	0.17972131%	0.18947485%	15,148,682,853	3,364,665,766	1,149,359	1,720,183,341	3,259,315	3,373,183	113,868	5.2	221,031	21,898
2020	Wasco County	0.06788966%	0.07209247%	15,148,682,853	3,364,665,766	495,260	1,720,183,341	1,240,123	989,743	(250,380)	5.2	95,242	(48,150)
2021	Baker County	0.05302765%	0.05697717%	15,148,682,853	3,364,665,766	465,412	1,720,183,341	980,112	836,249	(143,863)	5.2	89,502	(27,666)
2022	Gilliam County	0.02219330%	0.02250333%	15,148,682,853	3,364,665,766	36,534	1,720,183,341	387,099	372,178	(14,921)	5.2	7,026	(2,869)
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2027 2028	Deschutes County	0.63264759%	0.66321419%	15,148,682,853	3,364,665,766	3,601,973	1,720,183,341	11,408,500	9,286,852	(2,121,648)	5.2 5.2	692,687	(408,009)
2028	Union County Hood River County	0.00000000% 0.05663315%	0.00000000% 0.05939403%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	325,343	1,720,183,341 1,720,183,341	1,021,686	503,767	(517,919)	5.2	62,566	(99,600)
2036	Clatsop County	0.12567713%	0.13005792%	15,148,682,853	3,364,665,766	516,233	1,720,183,341	2,237,235	2,838,224	600.989	5.2	99,276	115,575
2037	Polk County	0.18228999%	0.19682769%	15,148,682,853	3,364,665,766	1.713.125	1,720,183,341	3.385.797	3,106,733	(279,064)	5.2	329.447	(53,666)
2038	Multnomah County	3.35168179%	3.36123181%	15,148,682,853	3,364,665,766	1,125,376	1,720,183,341	57,819,350	55,976,447	(1,842,903)	5.2	216,418	(354,404)
2039	Malheur County	0.06517945%	0.06305220%	15,148,682,853	3,364,665,766	(250,675)	1,720,183,341	1,084,613	1,041,273	(43,340)	5.2	(48,207)	(8,335)
2040	Benton County	0.27594354%	0.27517831%	15,148,682,853	3,364,665,766	(90,175)	1,720,183,341	4,733,571	3,695,174	(1,038,397)	5.2	(17,341)	(199,692)
2042	Josephine County	0.16811510%	0.17770642%	15,148,682,853	3,364,665,766	1,130,244	1,720,183,341	3,056,876	3,391,801	334,925	5.2	217,355	64,409
2043	Lincoln County	0.04801909%	0.04947696%	15,148,682,853	3,364,665,766	171,796	1,720,183,341	851,094	524,406	(326,688)	5.2	33,038	(62,825)
2044	Crook County	0.01781780%	0.02304338%	15,148,682,853	3,364,665,766	615,784	1,720,183,341	396,388	228,500	(167,888)	5.2 5.2	118,420 573	(32,286)
2050 2052	Wallowa County Tillamook County	0.00142517% 0.00008555%	0.00145044% 0.00009786%	15,148,682,853 15.148,682,853	3,364,665,766 3,364,665,766	2,978 1.451	1,720,183,341 1,720,183,341	24,950 1.683	19,511 0	(5,439) (1.683)	5.2 5.2	279	(1,046) (324)
2099	State Judiciary	0.29104277%	0.27163126%	15,148,682,853	3,364,665,766	(2,287,456)		4,672,556	4,706,032	33,476	5.2	(439,895)	6,438
2100	City of Roseburg	0.13165072%	0.13639041%	15,148,682,853	3,364,665,766	558,526	1,720,183,341	2,346,165	2,168,990	(177,175)	5.2	107,409	(34,072)
2101	City of Salem	0.92448545%	0.94012241%	15,148,682,853	3,364,665,766	1,842,662	1,720,183,341	16,171,829	15,039,940	(1,131,889)	5.2	354,358	(217,671)
2102	City of Medford	0.37914026%	0.40003883%	15,148,682,853	3,364,665,766	2,462,691	1,720,183,341	6,881,401	5,614,368	(1,267,033)	5.2	473,594	(243,660)
2103	City of Albany	0.31997613%	0.34901572%	15,148,682,853	3,364,665,766	3,422,030	1,720,183,341	6,003,710	5,699,113	(304,597)	5.2	658,083	(58,576)
2104	City of Ashland	0.20455376%	0.21051774%	15,148,682,853	3,364,665,766	702,796	1,720,183,341	3,621,291	3,611,365	(9,926)	5.2	135,153	(1,909)
2105	City of Astoria	0.07290695%	0.07283188%	15,148,682,853	3,364,665,766	(8,846)	1,720,183,341	1,252,842	1,207,851	(44,991)	5.2	(1,701)	(8,652)
2106 2107	City of Beaverton	0.46194965% 0.38864905%	0.49185119% 0.42459686%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	3,523,602 4,236,096	1,720,183,341 1,720,183,341	8,460,742 7,303,844	5,746,182 8,112,608	(2,714,560) 808,764	5.2 5.2	677,616 814,634	(522,031) 155,532
2107	City of Bend City of Canby	0.366588096%	0.42459666%	15,148,682,853	3,364,665,766	(282,819)	1,720,183,341	1,091,989	954,495	(137,494)	5.2 5.2	(54,388)	(26,441)
2110	City of Coquille	0.01670165%	0.01896179%	15,148,682,853	3,364,665,766	266,335	1,720,183,341	326,178	306,902	(19,276)	5.2	51,218	(3,707)
2111	City of Eugene	1.31910275%	1.34760547%	15,148,682,853	3,364,665,766	3,358,766	1,720,183,341	23,181,285	18,808,607	(4,372,678)	5.2	645,917	(840,900)
2112	City Of Forest Grove	0.00234040%	0.00519207%	15,148,682,853	3,364,665,766	336,041	1,720,183,341	89,313	152,048	62,735	5.2	64,623	12,064
2113	City of Grants Pass	0.16720551%	0.17614029%	15,148,682,853	3,364,665,766	1,052,875	1,720,183,341	3,029,936	2,924,488	(105,448)	5.2	202,476	(20,278)
2114	City of Gresham	0.54626984%	0.58584390%	15,148,682,853	3,364,665,766	4,663,415	1,720,183,341	10,077,589	5,253,453	(4,824,136)	5.2	896,811	(927,718)
2115	City of Hillsboro	0.54342339%	0.59574398%	15,148,682,853	3,364,665,766	6,165,467	1,720,183,341	10,247,889	15,587,314	5,339,425	5.2	1,185,667	1,026,812
2117	City of McMinnville	0.14991760%	0.16803680%	15,148,682,853	3,364,665,766	2,135,170	1,720,183,341	2,890,541	2,702,111	(188,430)	5.2	410,610	(36,237)
2118	City of Ontario	0.07341462%	0.07823420%	15,148,682,853	3,364,665,766	567,941	1,720,183,341	1,345,772	1,683,202	337,430	5.2	109,219	64,890
2119	City of Oregon City	0.13570006%	0.15256974%	15,148,682,853	3,364,665,766	1,987,925	1,720,183,341	2,624,479	2,101,798	(522,681)	5.2	382,293	(100,516)
2120 2121	City of Lake Oswego City of Portland	0.30863720% 3.69317033%	0.32375992% 4.08130407%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	1,782,064 45,737,746	1,720,183,341 1,720,183,341	5,569,264 70,205,913	5,456,441 59,401,753	(112,823) (10,804,160)	5.2 5.2	342,705 8,795,720	(21,697) (2,077,723)
2121	Ony of a Graditu	3.03317033%	4.0013040176	13,140,002,033	3,304,003,700	45,737,740	1,120,103,341	10,200,913	33,401,733	(10,004,100)	J.Z	0,793,720	(2,011,123)



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share			Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	
2122	City of Redmond	0.12231894%	0.12923823%	15,148,682,853	3,364,665,766	815,370	1,720,183,341	2,223,135	1,693,514	(529,621)	5.2	156,802	(101,850)
2123	City of St Helens	0.04991146%	0.05799333%	15,148,682,853	3,364,665,766	952,369	1,720,183,341	997,592	948,776		5.2	183,148	(9,388)
2125	City of Vernonia	0.00727701%	0.00750177%	15,148,682,853	3,364,665,766	26,486	1,720,183,341	129,044	76,249	(52,795)	5.2	5,093	(10,153)
2126	City of West Linn	0.09921771%	0.09528934%	15,148,682,853	3,364,665,766	(462,920)	1,720,183,341	1,639,151	1,368,998	(270,153)	5.2	(89,023)	
2127 2128	City of Cottage Grove City of Tillamook	0.05904849% 0.02224362%	0.06175561% 0.02155588%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	319,007 (81,044)	1,720,183,341 1,720,183,341	1,062,310 370,801	707,911 325,866	(354,399) (44,935)	5.2 5.2	61,348 (15,585)	(68,154) (8,641)
2129	City of Sweet Home	0.00707872%	0.02133366%	15,148,682,853	3,364,665,766	219,477	1,720,183,341	153,805	78,434		5.2	42,207	(14,494)
2131	City of Drain	0.00560219%	0.00591894%	15,148,682,853	3,364,665,766	37,326	1,720,183,341	101,817	92,918		5.2	7,178	(1,711)
2132	Eugene Water & Electric Board	0.59283304%	0.44533405%	15,148,682,853	3,364,665,766	(17,381,306)	1,720,183,341	7,660,562	10,662,356	3,001,794	5.2	(3,342,559)	577,268
2135	McMinnville Water & Light Department	0.05375311%	0.04704994%	15,148,682,853	3,364,665,766	(789,902)	1,720,183,341	809,345	829,428	20,083	5.2	(151,904)	3,862
2138	City of Hood River	0.04923632%	0.05364495%	15,148,682,853	3,364,665,766	519,513	1,720,183,341	922,791	883,272	(39,519)	5.2	99,906	(7,600)
2139	City of Reedsport	0.01126094%	0.01270110%	15,148,682,853	3,364,665,766	169,709	1,720,183,341	218,482	74,108	· /· /	5.2	32,636	(27,764)
2140	City of Lebanon	0.06255912%	0.06358675%	15,148,682,853	3,364,665,766	121,096	1,720,183,341	1,093,809	842,338	(251,471)	5.2	23,288	(48,360)
2142	City of Sherwood	0.07931639%	0.08364685%	15,148,682,853	3,364,665,766	510,302	1,720,183,341	1,438,879	1,279,896	(158,983)	5.2	98,135	(30,574)
2143 2145	City of Oakland	0.00190132% 0.00506792%	0.00171490% 0.00445468%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(21,968) (72,264)	1,720,183,341 1,720,183,341	29,499 76,629	30,520 68,893	1,021	5.2 5.2	(4,225) (13,897)	196 (1,488)
2145	City of Vale City of Prineville	0.00506792%	0.02981147%	15,148,682,853	3,364,665,766	(200,393)	1,720,183,341	512,812	1,455,065	(7,736) 942,253	5.2	(38,537)	
2147	City of Wheeler	0.00189327%	0.00201041%	15,148,682,853	3,364,665,766	13.804	1,720,183,341	34.583	16.082		5.2	2,655	(3,558)
2148	City of Klamath Falls	0.08956258%	0.09192974%	15,148,682,853	3,364,665,766	278,947	1,720,183,341	1,581,360	1,078,160		5.2	53,644	(96,769)
2149	City of Canyonville	0.00302516%	0.00279807%	15,148,682,853	3,364,665,766	(26,761)	1,720,183,341	48.132	31,786	(16,346)	5.2	(5,146)	
2150	City of Bandon	0.02391127%	0.02241504%	15,148,682,853	3,364,665,766	(176,316)		385,580	384,773	(807)	5.2	(33,907)	
2152	City of Coos Bay	0.09400914%	0.09626309%	15,148,682,853	3,364,665,766	265,606	1,720,183,341	1,655,902	1,119,268	(536,634)	5.2	51,078	(103,199)
2154	City of Pendleton	0.08918086%	0.10105649%	15,148,682,853	3,364,665,766	1,399,427	1,720,183,341	1,738,357	1,398,581	(339,776)	5.2	269,121	(65,342)
2155	City of Corvallis	0.27966742%	0.27326710%	15,148,682,853	3,364,665,766	(754,214)		4,700,695	8,425,024	3,724,329	5.2	(145,041)	716,217
2157	City of Monmouth	0.03662442%	0.03580473%	15,148,682,853	3,364,665,766	(96,592)	1,720,183,341	615,907	541,890	(74,017)	5.2	(18,575)	
2158	City of Milton-Freewater	0.04816572%	0.04597714%	15,148,682,853	3,364,665,766	(257,902)	1,720,183,341	790,891	857,000		5.2	(49,597)	
2159 2160	City of Baker City City of Hermiston	0.04164206% 0.06886307%	0.04514329% 0.07059840%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	412,585 204,492	1,720,183,341 1,720,183,341	776,547 1,214,422	711,177 1.173.930	(65,370)	5.2 5.2	79,343 39.325	(12,571)
2160	City of Pilot Rock	0.00307443%	0.00352209%	15,148,682,853	3,364,665,766	52,752	1,720,183,341	60,586	63,496	(40,492) 2,910	5.2	10,145	(7,787) 560
2162	City of Clatskanie	0.01413349%	0.00332209%	15,148,682,853	3,364,665,766	(18,404)	1,720,183,341	240,436	80,016		5.2	(3,539)	(30,850)
2163	City of Milwaukie	0.10363730%	0.10370708%	15,148,682,853	3,364,665,766	8,223	1,720,183,341	1,783,952	1,420,413		5.2	1,581	(69,911)
2165	City of Cornelius	0.02268571%	0.02510285%	15,148,682,853	3,364,665,766	284,837	1,720,183,341	431,815	363,183		5.2	54,776	(13,198)
2166	City of Nyssa	0.00873041%	0.00660003%	15,148,682,853	3,364,665,766	(251,045)	1,720,183,341	113,533	111,645	(1,888)	5.2	(48,278)	(363)
2167	City of Athena	0.00195464%	0.00144023%	15,148,682,853	3,364,665,766	(60,617)	1,720,183,341	24,775	28,953	4,178	5.2	(11,657)	803
2168	City of Oakridge	0.01626246%	0.01645398%	15,148,682,853	3,364,665,766	22,569	1,720,183,341	283,039	299,916		5.2	4,340	3,246
2170	City of Madras	0.01945789%	0.02276083%	15,148,682,853	3,364,665,766	389,219	1,720,183,341	391,528	336,794	(54,734)	5.2	74,850	(10,526)
2172	City of Sandy	0.04919473%	0.05248442%	15,148,682,853	3,364,665,766	387,658	1,720,183,341	902,828	766,650		5.2	74,550	(26,188)
2174 2175	City of Mt Angel	0.00795835%	0.00630839%	15,148,682,853	3,364,665,766	(194,431) 424,933	1,720,183,341	108,516	89,072		5.2 5.2	(37,391) 81,718	(3,739) (32,628)
2175	City of Umatilla City of Scappoose	0.01715339% 0.02641673%	0.02075940% 0.02669477%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	424,933 32,764	1,720,183,341 1,720,183,341	357,100 459,199	187,434 445,275	(169,666) (13,924)	5.2	6,301	(32,628)
2176	City of Scappoose City of Condon	0.00259836%	0.02009477%	15,148,682,853	3,364,665,766	(33,423)	1,720,183,341	39,818	38,367	(1,451)	5.2	(6,428)	(2,078)
2178	City of Boardman	0.01276362%	0.01394056%	15,148,682,853	3,364,665,766	138,691	1,720,183,341	239,803	222,611	(17,192)	5.2	26,671	(3,306)
2179	City of Estacada	0.01161629%	0.01326004%	15.148.682.853	3,364,665,766	193,699	1,720,183,341	228.097	236.727	8.630	5.2	37,250	1.660
2180	City of Enterprise	0.00826008%	0.01038992%	15,148,682,853	3,364,665,766	250,981	1,720,183,341	178,726	153,485	(25,241)	5.2	48,266	(4,854)
2181	City of Central Point	0.05393543%	0.05623697%	15,148,682,853	3,364,665,766	271,214	1,720,183,341	967,379	867,038	(100,341)	5.2	52,157	(19,296)
2182	City of Cascade Locks	0.00646906%	0.00851926%	15,148,682,853	3,364,665,766	241,595	1,720,183,341	146,547	152,931	6,384	5.2	46,461	1,228
2183	City of Myrtle Point	0.01143552%	0.01046067%	15,148,682,853	3,364,665,766	(114,877)	1,720,183,341	179,943	154,140	(25,803)	5.2	(22,092)	
2184	City of Port Orford	0.00524046%	0.00621551%	15,148,682,853	3,364,665,766	114,900	1,720,183,341	106,918	100,369	(6,549)	5.2	22,096	(1,259)
2185	City of Wood Village	0.00986346%	0.00564958%	15,148,682,853	3,364,665,766	(496,564)	1,720,183,341	97,183	99,998	2,815	5.2	(95,493)	
2186	City of Chilograph	0.00054589%	0.00054059%	15,148,682,853	3,364,665,766	(625)	1,720,183,341	9,299	16,875	,	5.2	(120)	
2187 2188	City of Philomath City of Talent	0.01877513% 0.01548756%	0.01985232% 0.01383728%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	126,936 (194,469)	1,720,183,341 1,720,183,341	341,496 238,027	250,676 163,000	(90,820) (75,027)	5.2 5.2	24,411 (37,398)	(17,465) (14,428)
2189	City of Willamina	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	(194,469)	1,720,183,341	230,027	1,108		5.2	(37,396)	(14,426)
2191	City of Huntington	0.00100955%	0.0000000%	15,148,682,853	3,364,665,766	15,107	1,720,183,341	19,571	31,152		5.2	2,905	2,227
2192	City of North Plains	0.00674090%	0.00113773%	15,148,682,853	3,364,665,766	197,658	1,720,183,341	144.809	122,132		5.2	38.011	(4,361)
2193	City of Heppner	0.00158252%	0.00105875%	15,148,682,853	3,364,665,766	(61,721)	1,720,183,341	18,212	0	(18,212)	5.2	(11,869)	
2194	City of Cave Junction	0.00440454%	0.00498983%	15,148,682,853	3,364,665,766	68,971	1,720,183,341	85,834	72,241	(13,593)	5.2	13,264	(2,614)
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Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share		Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to				Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	City of Metolius		Measurement Date 0.000000000%	Measurement Date 15,148,682,853	Measurement Date 3,364,665,766	Share 0	Period* 1,720,183,341	of Contributions*	Contributions*	Employer Contributions	Period 5.2	Measurement Period	Measurement Period
2195 2196	City of Hubbard	0.00000000% 0.00823683%		15,148,682,853	3,364,665,766	(204,224)	1,720,183,341	111,877	147,840	35,963	5.2	(39,274)	6,916
2196	City of Hubbard City of Myrtle Creek	0.0082368376		15,148,682,853	3,364,665,766	203,200	1,720,183,341	180,282	134,325	(45,957)	5.2	39,077	(8,838)
2198	City of Carlton	0.00499321%		15,148,682,853	3,364,665,766	27,163	1,720,183,341	89,858	32,538	(57,320)	5.2	5,224	(11,023)
2199	City of Junction City	0.02688816%		15,148,682,853	3,364,665,766	93,967	1,720,183,341	476,243	473,747	(2,496)	5.2	18,071	(480)
2200	City of Wallowa	0.00131372%		15,148,682,853	3,364,665,766	30,230	1,720,183,341	27,011	16,748	(10,263)	5.2	5,813	(1,974)
2201	City of Coburg	0.00534755%	6 0.00480466%	15,148,682,853	3,364,665,766	(63,975)	1,720,183,341	82,649	68,362	(14,287)	5.2	(12,303)	(2,748)
2202	City of Dallas	0.05318543%	6 0.05786169%	15,148,682,853	3,364,665,766	551,052	1,720,183,341	995,327	929,524	(65,803)	5.2	105,972	(12,654)
2203	City of Rockaway Beach	0.01101116%		15,148,682,853	3,364,665,766	13,957	1,720,183,341	191,449	143,305	(48,144)	5.2	2,684	(9,258)
2204	City of Burns	0.00822256%		15,148,682,853	3,364,665,766	29,408	1,720,183,341	145,736	102,299	(43,437)	5.2	5,655	(8,353)
2205	City of Elgin	0.00097321%		15,148,682,853	3,364,665,766	(79,093)	1,720,183,341	5,195	2,980	(2,215)	5.2	(15,210)	(426)
2206	City of Weston	0.00129027%		15,148,682,853	3,364,665,766	13,531	1,720,183,341	24,170	10,556	(13,614)	5.2	2,602	(2,618)
2207	City of Mill City	0.00251959%		15,148,682,853	3,364,665,766	(16,468)	1,720,183,341	40,938	37,580	(3,358)	5.2	(3,167)	(646)
2208 2209	City of Fairview	0.03056137%		15,148,682,853 15.148,682,853	3,364,665,766	(703,496) 52,679	1,720,183,341	423,018 16,559	244,204	(178,814)	5.2 5.2	(135,288) 10,131	(34,387)
2210	City of Monroe City of Helix	0.00051559% 0.00000000%		15,148,682,853	3,364,665,766 3,364,665,766	22,348	1,720,183,341 1,720,183,341	3,262	2,400	(16,559) (862)	5.2	4,298	(3,184) (166)
2211	City of Jefferson	0.0000000%		15,148,682,853	3,364,665,766	22,340	1,720,183,341	0,202	18,508	18,508	5.2	4,230	3,559
2212	Town of Lakeview	0.00916085%		15,148,682,853	3,364,665,766	(151,751)	1,720,183,341	135,431	67,954	(67,477)	5.2	(29,183)	(12,976)
2213	City of Stanfield	0.00014155%		15,148,682,853	3,364,665,766	3,265	1,720,183,341	2,912	20,963	18,051	5.2	628	3.471
2214	City of Yamhill	0.00453087%		15.148.682.853	3,364,665,766	22,638	1,720,183,341	81,244	68,723	(12,521)	5.2	4,353	(2,408)
2215	City of Powers	0.00008286%	6 0.00000000%	15,148,682,853	3,364,665,766	(9,764)	1,720,183,341	0	14	14	5.2	(1,878)	3
2216	City of Brookings	0.03144827%	6 0.03108191%	15,148,682,853	3,364,665,766	(43,172)	1,720,183,341	534,666	387,159	(147,507)	5.2	(8,302)	(28,367)
2217	City of Sutherlin	0.02158381%		15,148,682,853	3,364,665,766	211,867	1,720,183,341	402,209	241,123	(161,086)	5.2	40,744	(30,978)
2218	City of Prairie City	0.00185572%		15,148,682,853	3,364,665,766	212,471	1,720,183,341	62,937	20,308	(42,629)	5.2	40,860	(8,198)
2219	City of Sheridan	0.00814526%		15,148,682,853	3,364,665,766	(67,766)	1,720,183,341	130,221	92,656	(37,565)	5.2	(13,032)	(7,224)
2220	City of Garibaldi	0.00470649%		15,148,682,853	3,364,665,766	16,119	1,720,183,341	83,313	86,602	3,289	5.2	3,100	632
2221	City of Sisters	0.00725073%		15,148,682,853	3,364,665,766	209,036	1,720,183,341	155,240	95,464	(59,776)	5.2	40,199	(11,495)
2222 2223	City of Jacksonville	0.00995576% 0.02522653%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(134,982) (192,020)	1,720,183,341 1,720,183,341	151,553 405,912	119,486 359,996	(32,067) (45,916)	5.2 5.2	(25,958) (36,927)	(6,167) (8,830)
2223	City of Cannon Beach City of Falls City	0.00154006%		15,146,662,653	3,364,665,766	15.824	1,720,183,341	28.802	23.629	(45,916)	5.2 5.2	3,043	(8,830)
2225	City of Echo	0.00241786%		15,148,682,853	3,364,665,766	22,036	1,720,183,341	44,808	46,149	1,341	5.2	4,238	258
2226	City of Hines	0.00393692%		15,148,682,853	3,364,665,766	101,762	1,720,183,341	82,577	53,023	(29,554)	5.2	19,570	(5,683)
2227	Town Of Bonanza	0.00000000%		15.148.682.853	3,364,665,766	0.01,102	1.720.183.341	02,011	00,020	(20,001)	5.2	0	(0,000)
2228	City of Turner	0.00465320%		15,148,682,853	3,364,665,766	118,388	1,720,183,341	97,325	94,359	(2,966)	5.2	22,767	(570)
2229	City of John Day	0.00483537%	0.00654596%	15,148,682,853	3,364,665,766	201,576	1,720,183,341	112,603	52,929	(59,674)	5.2	38,765	(11,476)
2231	City of Banks	0.00197774%	6 0.00260251%	15,148,682,853	3,364,665,766	73,623	1,720,183,341	44,768	24,038	(20,730)	5.2	14,158	(3,987)
2232	City of Joseph	0.00167617%	6 0.00148188%	15,148,682,853	3,364,665,766	(22,895)	1,720,183,341	25,491	19,461	(6,030)	5.2	(4,403)	(1,160)
2233	City of Lafayette	0.00503741%		15,148,682,853	3,364,665,766	(108,628)	1,720,183,341	70,796	71,478	682	5.2	(20,890)	131
2234	City of Aumsville	0.00980382%		15,148,682,853	3,364,665,766	86,210	1,720,183,341	181,228	129,434	(51,794)	5.2	16,579	(9,960)
2235	City of Amity	0.00238095%		15,148,682,853	3,364,665,766	(43,081)	1,720,183,341	34,668	11,718	(22,950)	5.2	(8,285)	(4,413)
2236	City of Creswell	0.00894755%		15,148,682,853	3,364,665,766	189,874	1,720,183,341	181,631	150,194	(31,437)	5.2	36,514	(6,046)
2237	City of Troutdale	0.01966301%		15,148,682,853	3,364,665,766	361,284	1,720,183,341	390,979	204,276	(186,703)	5.2	69,478	(35,904)
2238 2240	City of Warrenton City of Wilsonville	0.03023090% 0.09268392%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(179,014) 967,370	1,720,183,341 1,720,183,341	493,895 1,735,546	532,535 1,622,928	38,640 (112,618)	5.2 5.2	(34,426) 186,033	7,431 (21,657)
2240	City of Wilsonville City of Bay City	0.00369246%		15,148,682,853	3,364,665,766	(1,830)	1,720,183,341	63,250	49,051	(14,199)	5.2	(352)	(2,731)
2242	City of Gaston	0.00000000%		15,148,682,853	3,364,665,766	(1,030)	1,720,183,341	03,230	49,031	(14,193)	5.2	(332)	(2,731)
2243	City Of Brownsville	0.00217824%		15,148,682,853	3,364,665,766	73,904	1,720,183,341	48,258	0	(48,258)	5.2	14,212	(9,280)
2244	City of Lakeside	0.00208837%		15.148.682.853	3,364,665,766	(64,673)	1,720,183,341	26,483	18,400	(8,083)	5.2	(12,437)	(1,554)
2245	City of Dundee	0.00664260%	6 0.00696392%	15,148,682,853	3,364,665,766	37,864	1,720,183,341	119,792	112,136	(7,656)	5.2	7,282	(1,472)
2246	City of Merrill	0.00054717%	6 0.00058265%	15,148,682,853	3,364,665,766	4,182	1,720,183,341	10,023	5,508	(4,515)	5.2	804	(868)
2247	City of Malin	0.00104880%		15,148,682,853	3,364,665,766	8,901	1,720,183,341	19,341	16,093	(3,248)	5.2	1,712	(625)
2248	City of Fossil	0.00090411%		15,148,682,853	3,364,665,766	(17,307)	1,720,183,341	13,026	6,206	(6,820)	5.2	(3,328)	(1,312)
2249	City of Phoenix	0.00745124%		15,148,682,853	3,364,665,766	306,900	1,720,183,341	172,975	98,041	(74,934)	5.2	59,019	(14,410)
2250	City of Gold Beach	0.00453423%		15,148,682,853	3,364,665,766	(30,207)	1,720,183,341	73,588	129,307	55,719	5.2	(5,809)	10,715
2251	City of Rogue River	0.00790873%		15,148,682,853	3,364,665,766	71,074	1,720,183,341	146,420	136,652	(9,768)	5.2	13,668	(1,878)
2252 2253	City of Dayton Town of Butte Falls	0.00401704% 0.00030620%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(90,859) 21,141	1,720,183,341 1,720,183,341	55,837 8.353	35,739 8.581	(20,098) 228	5.2 5.2	(17,473) 4.066	(3,865) 44
2203	TOWIT OF DULLE FAILS	0.00030620%	0.00040300%	10,140,002,003	3,304,005,766	21,141	1,120,103,341	0,333	0,561	226	5.2	4,066	44



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share			Employer Actual	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2254	City of Shady Cove	0.00092328%	0.00124619%	15,148,682,853	3,364,665,766	38,052	1,720,183,341	21,437	2,644	(18,793)	5.2	7,318	(3,614)
2255	Town of Canyon City	0.00156597%	0.00165185%	15,148,682,853	3,364,665,766	10,121	1,720,183,341	28,415	22,399	(6,016)	5.2	1,946	(1,157)
2256	City of Jordan Valley	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2257	City of Culver	0.00237344%	0.00275190%	15,148,682,853	3,364,665,766	44,598	1,720,183,341	47,338	28,040	(19,298)	5.2	8,577	(3,711)
2258	City of Adair Village	0.00220129%	0.00238418%	15,148,682,853	3,364,665,766	21,551	1,720,183,341	41,012	32,755	(8,257)	5.2	4,144	(1,588)
2259	Town Of Hammond	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0 00 007	0	0	5.2	0	0
2260 2261	City of Riddle City of Waldport	0.00339029% 0.00387295%	0.00361748% 0.00341509%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	26,772 (53,955)	1,720,183,341 1,720,183,341	62,227 58,746	45,236 61,002	(16,991) 2,256	5.2 5.2	5,148 (10,376)	(3,268) 434
2262	City of Vvaluport	0.00367293%	0.00341309%	15,148,682,853	3,364,665,766	50,258	1,720,183,341	26,711	16,136	(10,575)	5.2	9,665	(2,034)
2263	City of La Grande	0.02690377%	0.02565730%	15.148.682.853	3.364.665.766	(146.885)	1,720,183,341	441,353	406.128	(35,225)	5.2	(28,247)	(6,774)
2264	City of Gervais	0.00380488%	0.00412104%	15,148,682,853	3,364,665,766	37,257	1,720,183,341	70,889	75,544	4,655	5.2	7,165	895
2265	City of Westfir	0.00017407%	0.00048981%	15,148,682,853	3,364,665,766	37,206	1,720,183,341	8,426	3,531	(4,895)	5.2	7,155	(941)
2266	City of Irrigon	0.00484757%	0.00519560%	15,148,682,853	3,364,665,766	41,012	1,720,183,341	89,374	81,419	(7,955)	5.2	7,887	(1,530)
2267	City of Independence	0.03086104%	0.03335804%	15,148,682,853	3,364,665,766	294,247	1,720,183,341	573,819	498,508	(75,311)	5.2	56,586	(14,483)
2268	City of Harrisburg	0.00745724%	0.00847946%	15,148,682,853	3,364,665,766	120,458	1,720,183,341	145,862	115,656	(30,206)	5.2	23,165	(5,809)
2269	City of Durham	0.00094128%	0.00115685%	15,148,682,853	3,364,665,766	25,403	1,720,183,341	19,900	11,302	(8,598)	5.2 5.2	4,885 2,103	(1,653)
2270 2271	City of Lyons City of Columbia City	0.00074074% 0.00548310%	0.00083354% 0.00635494%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	10,935 102,738	1,720,183,341 1,720,183,341	14,338 109,317	12,147 91,623	(2,191) (17,694)	5.2 5.2	2,103 19,757	(421) (3,403)
2272	City of Aurora	0.00169143%	0.00033494%	15,148,682,853	3,364,665,766	(84,418)	1,720,183,341	16,773	2,198	(14,575)	5.2	(16,234)	(2,803)
2273	City of Silverton	0.03212635%	0.03434057%	15,148,682,853	3,364,665,766	260,924	1,720,183,341	590,721	482,041	(108,680)	5.2	50,178	(20,900)
2274	City of Gold Hill	0.00054158%	0.00017714%	15,148,682,853	3,364,665,766	(42,946)	1,720,183,341	3,047	3,715	668	5.2	(8,259)	128
2275	City of Toledo	0.01739231%	0.01439017%	15,148,682,853	3,364,665,766	(353,773)	1,720,183,341	247,537	162,184	(85,353)	5.2	(68,033)	(16,414)
2276	City of Newport	0.02708474%	0.03157548%	15,148,682,853	3,364,665,766	529,190	1,720,183,341	543,156	418,644	(124,512)	5.2	101,767	(23,945)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2278	City of Springfield	0.30092366%	0.31410428%	15,148,682,853	3,364,665,766	1,553,206	1,720,183,341	5,403,169	4,238,150	(1,165,019)	5.2	298,693	(224,042)
2279	City of Keizer	0.05983772%	0.06747162%	15,148,682,853	3,364,665,766	899,580	1,720,183,341	1,160,636	901,389	(259,247)	5.2	172,996	(49,855)
2280 2281	City of Winston City of Manzanita	0.00904234% 0.00595186%	0.01058676% 0.00711289%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	181,994 136,816	1,720,183,341 1,720,183,341	182,112 122,355	98,299 104,970	(83,813) (17,385)	5.2 5.2	34,999 26,311	(16,118) (3,343)
2282	City of Nanzanita City of Eagle Point	0.00926683%	0.00711269%	15,148,682,853	3,364,665,766	(28,193)	1,720,183,341	155,291	127,857	(27,434)	5.2	(5,422)	(5,276)
2283	City of Maupin	0.00272607%	0.00277160%	15,148,682,853	3,364,665,766	5,365	1,720,183,341	47.677	16.747	(30,930)	5.2	1.032	(5,948)
2284	City of Halsey	0.00203011%	0.00191405%	15,148,682,853	3,364,665,766	(13,677)	1,720,183,341	32,925	23,290	(9,635)	5.2	(2,630)	(1,853)
2285	City of Veneta	0.00980744%	0.00994808%	15,148,682,853	3,364,665,766	16,573	1,720,183,341	171,125	156,354	(14,771)	5.2	3,187	(2,841)
2286	City of Millersburg	0.00163633%	0.00289770%	15,148,682,853	3,364,665,766	148,640	1,720,183,341	49,846	48,167	(1,679)	5.2	28,585	(323)
2287	City of King City	0.00404606%	0.00522193%	15,148,682,853	3,364,665,766	138,565	1,720,183,341	89,827	79,581	(10,246)	5.2	26,647	(1,970)
2288	City of Tualatin	0.12576501%	0.13499056%	15,148,682,853	3,364,665,766	1,087,140	1,720,183,341	2,322,085	2,086,401	(235,684)	5.2	209,065	(45,324)
2289	City Of St Paul	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	(204.248)	1,720,183,341	0	0	104 200	5.2	(50,000)	0
2290 2291	City of Molalla City of Florence	0.01689245% 0.02703036%	0.01439485% 0.02788294%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(294,318) 100.468	1,720,183,341 1,720,183,341	247,618 479.638	352,006 296.049	104,388 (183,589)	5.2 5.2	(56,600) 19.321	20,075 (35,306)
2292	City of North Bend	0.04300594%	0.04863568%	15,148,682,853	3,364,665,766	663,410	1,720,183,341	836,623	706,583	(130,040)	5.2	127,579	(25,008)
2293	City of Lowell	0.00213044%	0.00292572%	15,148,682,853	3,364,665,766	93,716	1,720,183,341	50,328	30,698	(19,630)	5.2	18,022	(3,775)
2294	City of Depoe Bay	0.00739699%	0.00560985%	15,148,682,853	3,364,665,766	(210,597)	1,720,183,341	96,500	103,376	6,876	5.2	(40,499)	1,322
2295	City of Tigard	0.07332204%	0.07502455%	15,148,682,853	3,364,665,766	200,625	1,720,183,341	1,290,560	1,051,520	(239,040)	5.2	38,582	(45,969)
2296	City of Happy Valley	0.04430447%	0.04819957%	15,148,682,853	3,364,665,766	458,999	1,720,183,341	829,121	672,095	(157,026)	5.2	88,269	(30,197)
2297	City of Rainier	0.00955500%	0.00929976%	15,148,682,853	3,364,665,766	(30,077)	1,720,183,341	159,973	104,740	(55,233)	5.2	(5,784)	(10,622)
2298	City of Lincoln City	0.07086270%	0.06996703%	15,148,682,853	3,364,665,766	(105,546)	1,720,183,341	1,203,561	963,964	(239,597)	5.2	(20,297)	(46,076)
2299	City of Dunes City	0.00006210%	0.00033416%	15,148,682,853	3,364,665,766	32,060	1,720,183,341	5,748	31,702	25,954	5.2	6,165	4,991
2300 2301	City of Yachats	0.00403152% 0.00062528%	0.00374836% 0.00058578%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(33,368) (4,655)	1,720,183,341 1,720,183,341	64,479 10,076	61,051 5.405	(3,428)	5.2 5.2	(6,417) (895)	(659) (898)
2302	City of Moro City of Mt. Vernon	0.00062528%	0.00058578%	15,148,682,853	3,364,665,766	(40.993)	1,720,183,341	18,942	19.897	(4,671) 955	5.2	(7,883)	(090)
2302	City of Woodburn	0.08561449%	0.09124040%	15,148,682,853	3,364,665,766	662,958	1,720,183,341	1,569,502	1,423,176	(146,326)	5.2	127,492	(28,140)
2304	City of Gladstone	0.03299445%	0.04139676%	15,148,682,853	3,364,665,766	990,129	1,720,183,341	712,100	530,525	(181,575)	5.2	190,409	(34,918)
2305	City of Elkton	0.00038979%	0.00043884%	15,148,682,853	3,364,665,766	5,780	1,720,183,341	7,549	7,512	(37)	5.2	1,112	(7)
2306	City of Imbler	0.00004251%	0.00013189%	15,148,682,853	3,364,665,766	10,532	1,720,183,341	2,269	1,662	(607)	5.2	2,025	(117)
2307	City of Yoncalla	0.00230305%	0.00201663%	15,148,682,853	3,364,665,766	(33,752)	1,720,183,341	34,690	26,308	(8,382)	5.2	(6,491)	(1,612)
2308	City of North Powder	0.00066185%	0.00080998%	15,148,682,853	3,364,665,766	17,455	1,720,183,341	13,933	7,270	(6,663)	5.2	3,357	(1,281)
2309	City of Gearhart	0.00476721%	0.00605626%	15,148,682,853	3,364,665,766	151,902	1,720,183,341	104,179	68,336	(35,843)	5.2	29,212	(6,893)
2501	Port of The Dalles	0.00165356%	0.00166375%	15,148,682,853	3,364,665,766	1,202	1,720,183,341	28,620	10,154	(18,466)	5.2	231	(3,551)



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share			Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2507	Port of Astoria	0.00881592%	0.00902696%	15,148,682,853	3,364,665,766	24,870	1,720,183,341	155,280	173,660	18,380	5.2	4,783	3,535
2508	Multnomah Drainage	0.01847395%	0.02044804%	15,148,682,853	3,364,665,766	232,627	1,720,183,341	351,744	316,899	(34,845)	5.2	44,736	(6,701)
2510	Horsefly Irrigation District	0.00062846%	0.00028910%	15,148,682,853	3,364,665,766	(39,991)	1,720,183,341	4,973	14,433	9,460	5.2	(7,691)	1,819
2511	Grants Pass Irrigation District	0.00603147%	0.00590571%	15,148,682,853	3,364,665,766	(14,820)	1,720,183,341		74,493	(27,096)	5.2	(2,850)	(5,211)
2512	Port of Portland	0.65964970%	0.65675392%	15,148,682,853	3,364,665,766	(341,240)	1,720,183,341	11,297,372	8,813,210	(2,484,162)	5.2	(65,623)	(477,723)
2513	Port of Coos Bay	0.01759639%	0.02228429%	15,148,682,853	3,364,665,766	552,423	1,720,183,341		276,339	(106,992)	5.2	106,235	(20,575)
2515	Klamath County Fire District 1	0.09214701%	0.09948634%	15,148,682,853	3,364,665,766	864,868	1,720,183,341		1,240,562	(470,785)	5.2	166,321	(90,536)
2518	Clackamas County Housing Authority	0.02415869%	0.02242230%	15,148,682,853	3,364,665,766	(204,616)		385,705	420,457	34,752	5.2	(39,349)	6,683
2519	Home Forward	0.14164116%	0.14322567%	15,148,682,853	3,364,665,766	186,719	1,720,183,341		2,044,769	(418,975)	5.2	35,908	(80,572)
2521	League of Oregon Cities	0.00995832%	0.02539118%	15,148,682,853	3,364,665,766	1,818,611	1,720,183,341		289,696	(147,079)	5.2	349,733	(28,284)
2522	Lane Council of Governments	0.12147563%	0.12499561%	15,148,682,853	3,364,665,766	414,795	1,720,183,341	2,150,154	1,822,696	(327,458)	5.2	79,768	(62,973)
2526	Clatskanie PUD	0.03691216%	0.04192586%	15,148,682,853	3,364,665,766	590,816	1,720,183,341		556,818	(164,384)	5.2	113,618	(31,612)
2527 2528	Deschutes Valley Water District Columbia River Fire & Rescue	0.01968243% 0.04414492%	0.01515091% 0.05098787%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(533,996) 806.375	1,720,183,341 1,720,183,341	260,623 877,085	2,261,943 680,609	2,001,320 (196,476)	5.2 5.2	(102,692) 155.072	384,869 (37,784)
2529	East Fork Irrigation District	0.00150996%	0.00091476%	15,148,682,853	3,364,665,766	(70,139)	1,720,183,341		22,618	6,882	5.2	(13,488)	1,323
2530	River Road Water District	0.00302112%	0.00323775%	15,148,682,853	3,364,665,766	25,528	1,720,183,341	55,695	22,010	(55,695)	5.2	4,909	(10,711)
2531	Oregon School Boards Association	0.03311952%	0.03459219%	15,148,682,853	3,364,665,766	173,539	1,720,183,341		711.394	116,345	5.2	33,373	22,374
2533	Owyhee Irrigation District	0.01553603%	0.01439042%	15,148,682,853	3,364,665,766	(134,999)	1,720,183,341		333,934	86,392	5.2	(25,961)	16,614
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	15.148.682.853	3,364,665,766	(101,000)	1,720,183,341	217,012	0	0	5.2	(20,001)	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	, ., .,	0	0	0	5.2	0	0
2538	Clackamas Vector Control	0.00383660%	0.00345138%	15,148,682,853	3,364,665,766	(45,394)	1,720,183,341	59,370	45,342	(14,028)	5.2	(8,730)	(2,698)
2540	West Extension Irrigation District	0.00312131%	0.00311628%	15,148,682,853	3,364,665,766	(593)	1,720,183,341	53,606	34,459	(19,147)	5.2	(114)	(3,682)
2541	Jackson County Vector Control District	0.00156851%	0.00194198%	15,148,682,853	3,364,665,766	44,010	1,720,183,341	33,406	24,995	(8,411)	5.2	8,463	(1,618)
2542	Rainbow Water District	0.00591105%	0.00647465%	15,148,682,853	3,364,665,766	66,414	1,720,183,341	111,376	118,403	7,027	5.2	12,772	1,351
2545	Council of Governments	0.07462712%	0.07183965%	15,148,682,853	3,364,665,766	(328,476)	1,720,183,341	1,235,774	1,068,076	(167,698)	5.2	(63,168)	(32,250)
2547	Metzger Water District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2549	Rogue River Fire District	0.01046768%	0.01098828%	15,148,682,853	3,364,665,766	61,348	1,720,183,341	189,019	192,771	3,752	5.2	11,798	722
2550	Nyssa Road Assessment District 2	0.00250576%	0.00193371%	15,148,682,853	3,364,665,766	(67,410)			62,711	29,448	5.2	(12,963)	5,663
2551	Sandy Fire Department	0.01224134%	0.01356959%	15,148,682,853	3,364,665,766	156,521	1,720,183,341	233,422	236,092	2,670	5.2	30,100	513
2552	Winston-Dillard Fire District	0.01120634%	0.01142388%	15,148,682,853	3,364,665,766	25,634	1,720,183,341	196,512	212,292	15,780	5.2	4,930	3,035
2553 2555	Tangent Rural Fire Protection District Monroe Fire Department	0.00221519% 0.00094757%	0.00226385% 0.00104551%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	5,733 11,542	1,720,183,341 1,720,183,341	38,942 17,985	44,685 14,787	5,743 (3,198)	5.2 5.2	1,102 2,220	1,104 (615)
2556	Jackson County Fire District 5	0.00094757%	0.00104551%	15,148,682,853	3,364,665,766	392,613	1,720,183,341		580,492	(250,473)	5.2	75,502	(48,168)
2557	Estacada Fire Department	0.01000102%	0.01380205%	15,148,682,853	3,364,665,766	447,914	1,720,183,341	237,421	69,906	(167,515)	5.2	86,137	(32,214)
2559	Keizer Fire Department	0.03000636%	0.03794245%	15,148,682,853	3,364,665,766	935,190	1,720,183,341	652,680	499,219	(153,461)	5.2	179,844	(29,512)
2561	Jefferson Rural Fire Protection District	0.00320950%	0.00346774%	15,148,682,853	3,364,665,766	30,431	1,720,183,341	59,651	42,224	(17,427)	5.2	5,852	(3,351)
2562	Wy'East Fire District	0.00050111%	0.00054344%	15.148.682.853	3,364,665,766	4,988	1,720,183,341	9.348	31,028	21,680	5.2	959	4.169
2563	Central Oregon Irrigation District	0.01995933%	0.02015709%	15,148,682,853	3,364,665,766	23,304	1,720,183,341	346,739	240,706	(106,033)	5.2	4,482	(20,391)
2564	Illinois Valley Fire District	0.00450898%	0.00423344%	15,148,682,853	3,364,665,766	(32,470)	1,720,183,341	72,823	89,852	17,029	5.2	(6,244)	3,275
2567	Charleston Rural Fire Protection District	0.00131380%	0.00038755%	15,148,682,853	3,364,665,766	(109,150)	1,720,183,341	6,667	23,738	17,071	5.2	(20,990)	3,283
2568	Molalla Rural Fire Protection District 73	0.01482870%	0.01628331%	15,148,682,853	3,364,665,766	171,411	1,720,183,341	280,103	348,420	68,317	5.2	32,964	13,138
2569	Central Oregon Intergovernmental Council	0.02395770%	0.02117789%	15,148,682,853	3,364,665,766	(327,573)			308,496	(55,803)	5.2	(62,995)	(10,731)
2570	Port of St Helens	0.00296931%	0.00238058%	15,148,682,853	3,364,665,766	(69,376)	1,720,183,341	40,950	102,054	61,104	5.2	(13,342)	11,751
2571	Crystal Springs Water District	0.00407845%	0.00482259%	15,148,682,853	3,364,665,766	87,689	1,720,183,341		77,538	(5,419)	5.2	16,863	(1,042)
2572	Local Government Personnel Institute	0.00504267%	0.00267086%	15,148,682,853	3,364,665,766	(279,495)	1,720,183,341	45,944	2,253	(43,691)	5.2	(53,749)	(8,402)
2573	Goshen Fire District	0.00079926%	0.00241001%	15,148,682,853	3,364,665,766	189,810	1,720,183,341	41,457	35,764	(5,693)	5.2	36,502	(1,095)
2575	Jefferson County Rural Fire Protection District 1	0.00449205%	0.00439664%	15,148,682,853	3,364,665,766	(11,243)	1,720,183,341		59,528	(16,102)	5.2	(2,162)	(3,097)
2576	Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	0.01072298%	0.01260214%	15,148,682,853	3,364,665,766	221,441	1,720,183,341	216,780	161,739 419,639	(55,041)	5.2	42,585	(10,585)
2579 2580	Marion County Fire District 1	0.02732432% 0.04684115%	0.02757285% 0.05857646%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	29,287 1,382,891	1,720,183,341 1,720,183,341	474,304 1,007,623	1.240.676	(54,665) 233,053	5.2 5.2	5,632 265,941	(10,512) 44.818
						40,787			, .,		5.2	7,844	(3,220)
2581 2582	Port of Umatilla Talent Irrigation District	0.00268032% 0.00695339%	0.00302644% 0.00775494%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	40,787 94.455	1,720,183,341 1,720,183,341	52,060 133,399	35,314 143,027	(16,746) 9,628	5.2 5.2	7,844 18.164	(3,220) 1,852
2585	Roque River Valley Irrigation District	0.00346975%	0.00775494%	15,148,682,853	3,364,665,766	33,434	1,720,183,341	64,567	72,322	7,755	5.2	6,430	1,491
2587	Tualatin Valley Irrigation District	0.00340975%	0.00375523%	15,148,682,853	3,364,665,766	73,323	1,720,183,341	55,996	26,082	(29,914)	5.2	14,101	(5,753)
2588	Clatskanie Rural Fire Protection District	0.01157801%	0.01300859%	15,148,682,853	3,364,665,766	168.579	1,720,183,341		196,521	(27,251)	5.2	32.419	(5,241)
2589	West Slope Water District	0.00554739%	0.00628503%	15,148,682,853	3,364,665,766	86,924	1,720,183,341	108,114	132,966	24,852	5.2	16.716	4,779
2590	Redmond Fire & Rescue	0.04946503%	0.05571437%	15,148,682,853	3,364,665,766	736,424	1,720,183,341		992,105	33,716	5.2	141,620	6,484



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share		Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to				Net Deferred		Change in Proportionate	Employer Contributions
Employer	Empleyer Name	at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share of Contributions*	Employer Actual Contributions*	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number 2592	Employer Name Medford Irrigation District	Measurement Date 0.00291555%		Measurement Date 15,148,682,853	Measurement Date 3,364,665,766	Share 43,321	Period* 1,720,183,341	56,477	61,343	Employer Contributions 4,866	Period 5.2	Measurement Period 8,331	Measurement Period 936
2594	Metro	0.59897179%		15,148,682,853	3,364,665,766	3,937,391	1,720,183,341	10.878.177	8,120,474	(2,757,703)	5.2	757.191	(530,328)
2595	Canby Fire District	0.02189619%		15.148.682.853	3,364,665,766	818.049	1,720,183,341	496.070	438.162	(57,908)	5.2	157.317	(11,136)
2596	Bend Parks & Recreation	0.05535949%		15,148,682,853	3,364,665,766	229,907	1,720,183,341	985,846	1,082,504	96,658	5.2	44,213	18,588
2597	Mapleton Water District	0.00037979%	0.00033814%	15,148,682,853	3,364,665,766	(4,907)	1,720,183,341	5,817	10,991	5,174	5.2	(944)	995
2598	Marion County Housing Authority	0.00230648%		15,148,682,853	3,364,665,766	(250,477)	1,720,183,341	3,112	0	(3,112)	5.2	(48,169)	(598)
2599	South Suburban Sanitary District	0.00850528%		15,148,682,853	3,364,665,766	(55,967)	1,720,183,341	138,137	133,484	(4,653)	5.2	(10,763)	(895)
2600	Winston-Dillard Water District	0.00467328%		15,148,682,853	3,364,665,766	30,894	1,720,183,341	84,899	62,923	(21,976)	5.2	5,941	(4,226)
2601	Baker Valley Irrigation District	0.00009264%		15,148,682,853	3,364,665,766	(5,184)	1,720,183,341	837	583	(254)	5.2	(997)	(49)
2602 2603	Aumsville Rural Fire Protection District Corbett Water District	0.00235849% 0.00208881%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(92,685) 117,579	1,720,183,341 1,720,183,341	27,041 53,095	34,205 34,379	7,164 (18,716)	5.2 5.2	(17,824) 22,611	1,378 (3,599)
2604	Netarts-Oceanside Sanitary District	0.00232398%		15,148,682,853	3,364,665,766	71.876	1,720,183,341	50,469	32,559	(17,910)	5.2	13,822	(3,444)
2605	Scio Fire District	0.00121877%		15,148,682,853	3,364,665,766	(139,554)	1,720,183,341	593	17,884	17,291	5.2	(26,837)	3,325
2606	West Valley Housing Authority	0.00934886%		15,148,682,853	3,364,665,766	(204,696)	1,720,183,341	130,937	104,963	(25,974)	5.2	(39,365)	(4,995)
2607	Hoodland Fire District 74	0.01121771%		15,148,682,853	3,364,665,766	520,738	1,720,183,341	268,980	248,490	(20,490)	5.2	100,142	(3,940)
2608	Gaston Rural Fire Protection District	0.00132695%	0.00105279%	15,148,682,853	3,364,665,766	(32,307)	1,720,183,341	18,110	24,444	6,334	5.2	(6,213)	1,218
2610	Turner Fire District	0.00492148%	0.00437994%	15,148,682,853	3,364,665,766	(63,815)	1,720,183,341	75,343	32,382	(42,961)	5.2	(12,272)	(8,262)
2612	Community Services Consortium	0.04031431%		15,148,682,853	3,364,665,766	127,151	1,720,183,341	712,041	603,394	(108,647)	5.2	24,452	(20,894)
2613	Polk Soil & Water Conservation District	0.00122249%		15,148,682,853	3,364,665,766	13,751	1,720,183,341	23,036	21,253	(1,783)	5.2	2,644	(343)
2614	Mountain Valley Mental Health Program	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2615	Humanities Council	0.00048278%		15,148,682,853	3,364,665,766	(1,698)	1,720,183,341	8,057	0	(8,057)	5.2	(327)	(1,549)
2616 2617	Alcohol Safety Action Program Clean Water Services	0.00000000% 0.28021166%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(6,439,043)	1,720,183,341 1,720,183,341	3,880,209	18,790,537	14,910,328	5.2 5.2	(1,238,278)	2,867,371
2618	Estacada Cemetery District	0.20021100%		15,148,682,853	3,364,665,766	(6,439,043)	1,720,183,341	3,000,209	10,790,537	14,910,326	5.2	(1,236,276)	2,007,371
2619	Comprehensive Options For Drug Abusers	0.0000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2620	Jackson County Fire District 4	0.00736392%		15,148,682,853	3,364,665,766	105,280	1,720,183,341	142,041	137,992	(4,049)	5.2	20,246	(779)
2623	Evans Valley Fire District 6	0.00014228%		15,148,682,853	3,364,665,766	(4,563)	1,720,183,341	1,781	5,637	3,856	5.2	(878)	742
2624	Klamath Vector Control	0.00081017%	0.00086836%	15,148,682,853	3,364,665,766	6,857	1,720,183,341	14,937	15,572	635	5.2	1,319	122
2625	Port of Newport	0.00566640%	0.00394283%	15,148,682,853	3,364,665,766	(203,105)	1,720,183,341	67,824	56,263	(11,561)	5.2	(39,059)	(2,223)
2626	Tillamook Peoples Utility District	0.08006118%		15,148,682,853	3,364,665,766	1,041,190	1,720,183,341	1,529,188	1,429,139	(100,049)	5.2	200,229	(19,240)
2628	McKenzie Fire And Rescue	0.00478438%		15,148,682,853	3,364,665,766	197,735	1,720,183,341	111,165	65,271	(45,894)	5.2	38,026	(8,826)
2629	Metropolitan Wastewater Management Commission	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2630	Sheridan Fire District	0.00473321%		15,148,682,853	3,364,665,766	(124,262)	1,720,183,341	63,281	55,086	(8,195)	5.2	(23,897)	(1,576)
2631 2632	Arch Cape Water-Sanitary District	0.00124915% 0.00044758%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(10,171) 49,274	1,720,183,341 1,720,183,341	20,003 14,892	14,725 0	(5,278) (14,892)	5.2 5.2	(1,956) 9,476	(1,015) (2,864)
2632	Umpqua Regional Council of Governments Port of Cascade Locks	0.00500586%		15,148,682,653	3,364,665,766	(102.011)	1,720,183,341	71.219	37.872	(33,347)	5.2 5.2	(19,618)	(2,004)
2637	Northeast Oregon Housing Authority	0.00300366%		15,148,682,853	3,364,665,766	21,024	1,720,183,341	137,764	65,920	(71,844)	5.2	4,043	(13,816)
2638	North Douglas County Fire and EMS	0.0070302070		15,148,682,853	3,364,665,766	7.451	1,720,183,341	60,402	30,262	(30,140)	5.2	1,433	(5,796)
2641	Suburban East Salem Water District	0.00367312%		15.148.682.853	3,364,665,766	(90,230)	1,720,183,341	50.013	59.422	9.409	5.2	(17,352)	1.809
2642	Dexter Rural Fire Protection District	0.00049425%	0.00059459%	15,148,682,853	3,364,665,766	11,824	1,720,183,341	10,228	12,399	2,171	5.2	2,274	418
2643	Sweet Home Cemetery	0.00070715%	0.00069363%	15,148,682,853	3,364,665,766	(1,593)	1,720,183,341	11,932	24,410	12,478	5.2	(306)	2,400
2644	Lakeside Water District	0.00099809%	0.00099728%	15,148,682,853	3,364,665,766	(95)	1,720,183,341	17,155	26,846	9,691	5.2	(18)	1,864
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00111846%		15,148,682,853	3,364,665,766	(39,381)	1,720,183,341	13,491	35,587	22,096	5.2	(7,573)	4,249
2646	Keno Rural Fire Protection District	0.00135883%		15,148,682,853	3,364,665,766	453,604	1,720,183,341	89,590	2,350	(87,240)	5.2	87,232	(16,777)
2647	Crooked River Ranch Rural Fire Protection District	0.00516151%		15,148,682,853	3,364,665,766	64,830	1,720,183,341	98,251	69,516	(28,735)	5.2	12,467	(5,526)
2648 2649	Black Butte Ranch Rural Fire Protection District	0.00813201%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	270,385 14.166	1,720,183,341 1,720,183,341	179,355 6,349	69,488 7.195	(109,867) 846	5.2 5.2	51,997 2.724	(21,128) 163
2649	Colton Fire Department Pleasant Hill Fire Department	0.00024889% 0.00073757%		15,148,682,653	3,364,665,766	14,166	1,720,183,341	15.136	7,195 8.720	(6,416)	5.2 5.2	3.225	(1,234)
2651	Imbler Rural Fire Protection District	0.00073737%		15,148,682,853	3,364,665,766	(4,905)	1,720,183,341	4,442	4,456	(6,416)	5.2	(943)	(1,234)
2652	The Oregon Consortium	0.00023903%		15,148,682,853	3,364,665,766	(4,903)	1,720,183,341	-7,442	4,430	0	5.2	(943)	0
2653	Umatilla Fire Department	0.00062872%		15,148,682,853	3,364,665,766	83,370	1,720,183,341	22,985	30,008	7,023	5.2	16,033	1,351
2654	Spring Valley Rural Fire Protection District	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2655	North Bay Rural Fire Protection District	0.00051011%	0.00066768%	15,148,682,853	3,364,665,766	18,568	1,720,183,341	11,485	0	(11,485)	5.2	3,571	(2,209)
2657	Mid-Willamette Valley Senior Service Agency	0.12325166%		15,148,682,853	3,364,665,766	1,169,432	1,720,183,341	2,290,863	1,724,773	(566,090)	5.2	224,891	(108,863)
2658	Salem Metropolitan Communication Agency	0.00206053%		15,148,682,853	3,364,665,766	75,562	1,720,183,341	46,475	0	(46,475)	5.2	14,531	(8,938)
2659	Silverton Fire District	0.00430643%		15,148,682,853	3,364,665,766	95,630	1,720,183,341	88,038	70,155	(17,883)	5.2	18,390	(3,439)
2660	Tualatin Valley Fire & Rescue	0.65421658%	0.75884994%	15,148,682,853	3,364,665,766	12,330,013	1,720,183,341	13,053,610	11,403,698	(1,649,912)	5.2	2,371,156	(317,291)



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System Contributions	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number		Measurement Date		Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2661	Lincoln County 911	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2662	East Central Oregon Association of Counties	0.00023934%	0.00065272%	15,148,682,853	3,364,665,766	48,713	1,720,183,341	11,228	0	(11,228)	5.2	9,368	(2,159)
2663	Metropolitan Area Communications Commission	0.00960969%	0.00704525%	15,148,682,853	3,364,665,766	(302,195)	1,720,183,341	121,191	112,585	(8,606)	5.2 5.2	(58,114)	(1,655)
2664	Applegate Valley Rural Fire Protection District 9	0.00617292%	0.00782772% 0.00181584%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	195,002 80,968	1,720,183,341	134,651	81,502 0	(53,149)	5.2 5.2	37,500 15,571	(10,221)
2665 2666	N NE Community Mental Health Center Central City Concern	0.00112874% 0.00000000%	0.000000000%	15,148,682,853	3,364,665,766	80,968	1,720,183,341 1,720,183,341	31,236	0	(31,236)	5.2 5.2	15,5/1	(6,007)
2667	Mental Health Services West Inc	0.0000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2668	Southeast Mental Health Network Inc	0.0000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2669	Roseburg Urban Sanitary Authority	0.00938464%	0.00874647%	15,148,682,853	3,364,665,766	(75,202)	1,720,183,341	150,455	136,004	(14,451)	5.2	(14,462)	(2,779)
2670	Mt Hood Community Mental Health Ctr	0.00208516%	0.00242810%	15,148,682,853	3,364,665,766	40,412	1,720,183,341	41,768	0.00,004	(41,768)	5.2	7,772	(8,032)
2671	Columbia 911 Communications District	0.01324391%		15,148,682,853	3,364,665,766	(54,143)	1,720,183,341	219,916	198,806	(21,110)	5.2	(10,412)	(4,060)
2672	Rockwood Water PUD	0.01672560%	0.01585304%	15,148,682,853	3,364,665,766	(102,823)	1,720,183,341	272,701	260,085	(12,616)	5.2	(19,774)	(2,426)
2673	Port Orford Library	0.00045535%	0.00038216%	15,148,682,853	3,364,665,766	(8,624)	1,720,183,341	6,574	848	(5,726)	5.2	(1,658)	(1,101)
2674	Nestucca Rural Fire District	0.00304790%	0.00312472%	15,148,682,853	3,364,665,766	9,053	1,720,183,341	53,751	41,096	(12,655)	5.2	1,741	(2,434)
2675	Salmon Harbor-Douglas County	0.00273905%	0.00278605%	15,148,682,853	3,364,665,766	5,538	1,720,183,341	47,925	51,239	3,314	5.2	1,065	637
2676	Woodburn Fire District	0.01850467%	0.01997449%	15,148,682,853	3,364,665,766	173,203	1,720,183,341	343,598	349,978	6,380	5.2	33,308	1,227
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2678	Central Oregon Regional Housing Authority	0.00606565%	0.00651963%	15,148,682,853	3,364,665,766	53,497	1,720,183,341	112,150	106,595	(5,555)	5.2	10,288	(1,068)
2679	Columbia River Public Utility District	0.03963736%	0.04651703%	15,148,682,853	3,364,665,766	810,701	1,720,183,341	800,178	558,137	(242,041)	5.2	155,904	(46,546)
2681	Cloverdale Rural Fire Protection District	0.00238536%	0.00201040%	15,148,682,853	3,364,665,766	(44,186)	1,720,183,341	34,583	37,885	3,302	5.2	(8,497)	635
2684	Parkdale Fire District	0.00168696%	0.00176997%	15,148,682,853	3,364,665,766	9,782	1,720,183,341	30,447	35,154	4,707	5.2	1,881	905
2685	Oregon Community College Association	0.00226164%	0.00185906%	15,148,682,853	3,364,665,766	(47,440)	1,720,183,341	31,979	37,428	5,449	5.2	(9,123)	1,048
2686	Weston Cemetery	0.00015428%	0.00012685%	15,148,682,853	3,364,665,766	(3,233)	1,720,183,341	2,182	606	(1,576)	5.2	(622)	(303)
2687	Columbia Drainage Vector Control District	0.00150516%		15,148,682,853	3,364,665,766	22,232	1,720,183,341	29,137	44,234	15,097	5.2	4,275	2,903
2688	Polk County Fire District 1	0.01143617%		15,148,682,853	3,364,665,766	183,607	1,720,183,341	223,525	268,570	45,045	5.2	35,309	8,662
2689	Redmond Area Park & Recreation District	0.00314708%	0.00332566%	15,148,682,853	3,364,665,766	21,044	1,720,183,341	57,207	76,376	19,169	5.2	4,047	3,686
2692	Siuslaw Public Library	0.00365295%	0.00407899%	15,148,682,853	3,364,665,766	50,204	1,720,183,341	70,166	58,013	(12,153)	5.2	9,655	(2,337)
2693	City-County Insurance Services	0.04341832%	0.03100090%	15,148,682,853	3,364,665,766	(1,463,271)	1,720,183,341	533,272	1,121,260	587,988	5.2	(281,398)	113,075
2694	Philomath Fire Department	0.00434254%		15,148,682,853	3,364,665,766	230,225	1,720,183,341	108,307	74,531	(33,776)	5.2	44,274	(6,495)
2695	Washington County Consolidated Communications Agency Stavton Fire District	0.07519957% 0.00541929%	0.07473440% 0.00591506%	15,148,682,853 15,148,682,853	3,364,665,766	(54,815)	1,720,183,341 1,720,183,341	1,285,569 101,750	1,201,926	(83,643)	5.2 5.2	(10,541) 11,235	(16,085)
2696 2697	Oregon Museum Park	0.00541929%	0.00000000%	15,148,682,853	3,364,665,766 3,364,665,766	58,422 0	1,720,183,341	101,750	115,251 0	13,501 0	5.2	11,235	2,596
2698	Halsey Shedd Rural Fire Protection District	0.00041438%	0.00208563%	15,148,682,853	3,364,665,766	196.940	1,720,183,341	35.877	9.548	(26,329)	5.2	37.873	(5,063)
2699	Chetco Library Board	0.00041438%	0.00257072%	15,148,682,853	3,364,665,766	4,937	1,720,183,341	44,221	39,387	(4,834)	5.2	949	(930)
2700	Lowell Rural Fire Protection District	0.00000000%	0.00139518%	15,148,682,853	3,364,665,766	164,408	1,720,183,341	24,000	0.5007	(24,000)	5.2	31,617	(4,615)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01958114%		15.148.682.853	3,364,665,766	334.841	1,720,183,341	385,710	309.529	(76,181)	5.2	64.392	(14,650)
2702	Banks Fire District 13	0.00185620%	0.00256578%	15,148,682,853	3,364,665,766	83,617	1,720,183,341	44,136	74,676	30,540	5.2	16,080	5,873
2703	Westport Sewer District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2705	Lebanon Fire District	0.03763975%	0.04130791%	15,148,682,853	3,364,665,766	432,256	1,720,183,341	710,572	773,641	63,069	5.2	83,126	12,129
2707	Clatskanie Library	0.00101621%	0.00112491%	15,148,682,853	3,364,665,766	12,809	1,720,183,341	19,351	15,762	(3,589)	5.2	2,463	(690)
2708	Milton-Freewater Cemetery District 3	0.00011304%	0.00014748%	15,148,682,853	3,364,665,766	4,059	1,720,183,341	2,537	0	(2,537)	5.2	781	(488)
2709	Scappoose Public Library	0.00125375%	0.00059954%	15,148,682,853	3,364,665,766	(77,092)	1,720,183,341	10,313	9,361	(952)	5.2	(14,825)	(183)
2710	Klamath County Emergency Communications District	0.00680478%	0.00684632%	15,148,682,853	3,364,665,766	4,895	1,720,183,341	117,769	124,300	6,531	5.2	941	1,256
2712	Jefferson County EMS	0.00636964%		15,148,682,853	3,364,665,766	(26,550)	1,720,183,341	105,694	93,551	(12,143)	5.2	(5,106)	(2,335)
2713	Port of Tillamook Bay	0.00873267%	0.00796780%	15,148,682,853	3,364,665,766	(90,132)	1,720,183,341	137,061	112,346	(24,715)	5.2	(17,333)	(4,753)
2714	Winchester Bay Sanitary District	0.00099171%		15,148,682,853	3,364,665,766	(9,806)	1,720,183,341	15,628	18,681	3,053	5.2	(1,886)	587
2715	Jackson County Fire District 3	0.06988989%	0.07749173%	15,148,682,853	3,364,665,766	895,803	1,720,183,341	1,333,000	1,142,211	(190,789)	5.2	172,270	(36,690)
2716	Neskowin Water District	0.00203371%		15,148,682,853	3,364,665,766	20,811	1,720,183,341	38,021	28,112	(9,909)	5.2	4,002	(1,906)
2717	Ice Fountain Water District	0.00200967%		15,148,682,853	3,364,665,766	14,473	1,720,183,341	36,683	43,603	6,920	5.2	2,783	1,331
2718	Curry Library	0.00087334%	0.00092830%	15,148,682,853	3,364,665,766	6,477	1,720,183,341	15,968	0	(15,968)	5.2	1,246	(3,071)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2720	Tri-Met	0.00000000%	0.00000000%	15,148,682,853 15,148,682,853	3,364,665,766	0 46,580	1,720,183,341 1,720,183,341	0 84,780	0 64,170	(20,610)	5.2 5.2	8,958	•
2721 2722	Klamath Housing Authority Tillamook 9-1-1	0.00453326% 0.00326441%	0.00492854% 0.00318142%	15,148,682,853	3,364,665,766 3,364,665,766	46,580 (9,779)	1,720,183,341	54,780 54,726	64,170 42,126	(20,610) (12,600)	5.2 5.2	8,958 (1,881)	(3,963) (2,423)
2723	Oregon Coastal Zone Management Association	0.00326441%	0.000000000	15,146,662,653	3,364,665,766	(38,803)	1,720,183,341	04,726	42,126	(12,600)	5.2 5.2	(7,462)	(2,423)
2723 2724	Nehalem Bay Wastewater Agency	0.00032926%	0.00266459%	15,148,682,853	3,364,665,766	5,072	1,720,183,341	45,836	33,773	(12,063)	5.2	(7,462)	(2,320)
2124	Tonas Day Wasie Water Agency	0.0020210070	0.00200-03/0	10,140,002,000	5,554,555,766	3,072	1,120,100,041	40,000	55,775	(12,003)	0.2	9/3	(2,320)



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share		Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to				Net Deferred		Change in Proportionate	Employer Contributions
Employer Number	Employer Name	at Prior Measurement Date	Share at Current	Liability at Prior Measurement Date	Measurement Date	Change in Proportionate Share	for Measurement Period*	Proportionate Share of Contributions*	Employer Actual Contributions*	Outflow(Inflow) Due to Employer Contributions	Amortization Period	Share Recognized During Measurement Period	Recognized During Measurement Period
2725	West Valley Fire District	0.00522308%	0.00523917%	15,148,682,853	3,364,665,766	1,895	1,720,183,341		47,173	(42,950)	5.2	364	(8,260)
2726	Yamhill Communications Agency	0.01042960%	0.01044184%	15.148.682.853	3.364.665.766	1,442	1,720,183,341		141,603	(38,016)	5.2	277	(7,311)
2728	Baker County Library District	0.00532905%	0.00599104%	15,148,682,853	3,364,665,766	78,009	1,720,183,341	103,057	88,026	(15,031)	5.2	15,002	(2,891)
2729	Douglas County Fire District 2	0.10015592%	0.11748763%	15,148,682,853	3,364,665,766	2,042,372	1,720,183,341	2,021,003	1,250,255	(770,748)	5.2	392,764	(148,221)
2731	Canby Utility Board	0.01840518%	0.01930467%	15,148,682,853	3,364,665,766	105,996	1,720,183,341	332,076	299,489	(32,587)	5.2	20,384	(6,267)
2732	Umatilla County Special Library District	0.00154260%	0.00042258%	15,148,682,853	3,364,665,766	(131,983)	1,720,183,341	7,269	14,722	7,453	5.2	(25,381)	1,433
2733	Wiard Memorial Park District	0.00104709%	0.00179458%	15,148,682,853	3,364,665,766	88,084	1,720,183,341	30,870	15	(30,855)	5.2	16,939	(5,934)
2734	Seal Rock Water District	0.00499688%	0.00520851%	15,148,682,853	3,364,665,766	24,939	1,720,183,341	89,596	68,486	(21,110)	5.2	4,796	(4,060)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2737	Portland Energy Conservation Inc	0.00060574%		15,148,682,853	3,364,665,766	4,502	1,720,183,341	11,077	0	(11,077)	5.2	866	(2,130)
2739 2740	Scappoose Rural Fire Protection District Neskowin Regional Sanitary Authority	0.02172786% 0.00031178%	0.02595776% 0.00036014%	15,148,682,853 15.148,682,853	3,364,665,766 3,364,665,766	498,452 5,699	1,720,183,341 1,720,183,341	446,521 6.195	429,180 16,618	(17,341) 10,423	5.2 5.2	95,856 1.096	(3,335) 2,004
2740	Port of Garibaldi	0.00031178%	0.00036014%	15,148,682,853	3,364,665,766	70,781	1,720,183,341	82,385	28,259	(54,126)	5.2	13,612	(10,409)
2741	Amity Fire District	0.00410809%	0.00478934%	15,148,682,853	3,364,665,766	(504)	1,720,183,341	18.905	21,340	2,435	5.2	(97)	(10,409)
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	(004)	1,720,183,341	0,500	21,040	2,400	5.2	(37)	0
2745	Clackamas County Fire District	0.33850664%	0.38059274%	15.148.682.853	3,364,665,766	4,959,434	1,720,183,341	6.546.893	6,192,361	(354,532)	5.2	953.737	(68,179)
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2747	Salem Housing Authority	0.02472729%	0.02950643%	15,148,682,853	3,364,665,766	563,175	1,720,183,341	507,565	372,558	(135,007)	5.2	108,303	(25,963)
2749	Black Butte Ranch Police	0.00403765%	0.00443775%	15,148,682,853	3,364,665,766	47,148	1,720,183,341	76,337	55,213	(21,124)	5.2	9,067	(4,062)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00154205%	0.00164260%	15,148,682,853	3,364,665,766	11,848	1,720,183,341	28,256	10,447	(17,809)	5.2	2,278	(3,425)
2753	Linn-Benton Housing Authority	0.00920651%	0.00862487%	15,148,682,853	3,364,665,766	(68,541)	1,720,183,341	148,364	125,262	(23,102)	5.2	(13,181)	(4,443)
2754	Western Lane Ambulance District	0.01460279%	0.01685007%	15,148,682,853	3,364,665,766	264,819	1,720,183,341		281,647	(8,205)	5.2	50,927	(1,578)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2 5.2	0	0
2757 2758	City of Stayton Mohawk Valley Rural Fire District	0.01244645% 0.00103897%	0.01352096% 0.00128773%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	126,620 29,314	1,720,183,341 1,720,183,341	232,585 22,151	192,246 17,361	(40,339) (4,790)	5.2 5.2	24,350 5,637	(7,758) (921)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00103697%	0.00128773%	15,148,682,853	3,364,665,766	62.665	1,720,183,341	32,398	18,085	(14,313)	5.2	12,051	(2,752)
2761	Clackamas River Water	0.03285749%	0.03345410%	15,148,682,853	3,364,665,766	70.305	1,720,183,341	575.472	568.953	(6.519)	5.2	13,520	(1,254)
2763	Junction City Fire Department	0.00327562%	0.00475164%	15,148,682,853	3,364,665,766	173,935	1,720,183,341	81,737	55,231	(26,506)	5.2	33,449	(5,097)
2765	Green Sanitary	0.00324626%	0.00311072%	15,148,682,853	3,364,665,766	(15,973)		53,510	58,909	5,399	5.2	(3,072)	1,038
2766	Southwest Lincoln County Water District	0.00272142%	0.00295433%	15,148,682,853	3,364,665,766	27,447	1,720,183,341	50,820	42,347	(8,473)	5.2	5,278	(1,629)
2767	Springfield Utility Board	0.00056928%	0.00036538%	15,148,682,853	3,364,665,766	(24,028)	1,720,183,341	6,285	0	(6,285)	5.2	(4,621)	(1,209)
2768	Lake County Library District	0.00144646%	0.00138744%	15,148,682,853	3,364,665,766	(6,955)	1,720,183,341	23,867	22,122	(1,745)	5.2	(1,338)	(336)
2771	Harbor Water PUD	0.00123138%	0.00100124%	15,148,682,853	3,364,665,766	(27,119)			30,237	13,014	5.2	(5,215)	2,503
2772	Umatilla County Soil & Water District	0.00033818%	0.00050725%	15,148,682,853	3,364,665,766	19,923	1,720,183,341	8,726	10,520	1,794	5.2	3,831	345
2773	Housing Authority of Jackson County	0.03137236%	0.03105007%	15,148,682,853	3,364,665,766	(37,979)		534,118	543,759	9,641	5.2	(7,304)	1,854
2774	Oregon Trail Library District	0.00158654%	0.00190148%	15,148,682,853	3,364,665,766	37,113	1,720,183,341	32,709	26,621	(6,088)	5.2	7,137 611	(1,171)
2776 2777	Rainier Cemetery District City of Newberg	0.00020767% 0.04614908%	0.00023465% 0.05114317%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	3,179 588.505	1,720,183,341 1,720,183,341	4,036 879,756	917.027	(4,036) 37,271	5.2 5.2	113.174	(776) 7,168
2778	Mulino Water District 23	0.00068699%	0.0073490%	15,148,682,853	3,364,665,766	5,646	1,720,183,341	12,642	12,142	(500)	5.2	1,086	(96)
2779	Brownsville Rural Fire Protection District	0.00000099%	0.00075490%	15,148,682,853	3,364,665,766	34.679	1,720,183,341	25,011	14,984	(10,027)	5.2	6,669	(1,928)
2780	Nehalem Bay Health District	0.00008897%	0.00000000%	15,148,682,853	3,364,665,766	(10,484)		20,011	4,509	4,509	5.2	(2,016)	867
2781	North Bend Coos-Curry Housing Authority	0.00564928%	0.00469391%	15.148.682.853	3,364,665,766	(112,581)	1,720,183,341	80.744	169,725	88.981	5.2	(21,650)	17,112
2782	Millington Rural Fire Protection District	0.00000000%	0.00022928%	15,148,682,853	3,364,665,766	27,018	1,720,183,341	3,944	0	(3,944)	5.2	5,196	(758)
2783	Tillamook Fire District	0.00193059%	0.00180839%	15,148,682,853	3,364,665,766	(14,400)	1,720,183,341	31,108	45,093	13,985	5.2	(2,769)	2,689
2784	Eisenschmidt Pool	0.00182169%	0.00218962%	15,148,682,853	3,364,665,766	43,357	1,720,183,341	37,665	33,062	(4,603)	5.2	8,338	(885)
2785	Fern Ridge Community Library	0.00057627%	0.00065434%	15,148,682,853	3,364,665,766	9,200	1,720,183,341	11,256	8,363	(2,893)	5.2	1,769	(556)
2786	Seal Rock Rural Fire Protection District	0.00061568%	0.00068779%	15,148,682,853	3,364,665,766	8,498	1,720,183,341	11,831	10,982	(849)	5.2	1,634	(163)
2788	Port of Hood River	0.00784034%	0.00853206%	15,148,682,853	3,364,665,766	81,512	1,720,183,341	146,767	214,589	67,822	5.2	15,675	13,043
2789	Farmers Irrigation District	0.00372667%	0.00388944%	15,148,682,853	3,364,665,766	19,181	1,720,183,341	66,905	14,167	(52,738)	5.2	3,689	(10,142)
2790	Silver Falls Library District	0.00515939%	0.00408564%	15,148,682,853	3,364,665,766	(126,531)	1,720,183,341	70,280	82,625	12,345	5.2 5.2	(24,333)	2,374
2792 2793	North Wasco County Parks And Recreation District North Lincoln Fire & Rescue District 1	0.00351752% 0.00558685%	0.00289093% 0.01025275%	15,148,682,853 15.148.682.853	3,364,665,766 3,364,665,766	(73,837) 549.830	1,720,183,341 1,720,183,341	49,729 176,366	39,533 301,961	(10,196) 125,595	5.2 5.2	(14,199) 105.737	(1,961) 24,153
2793 2794	Siuslaw Rural Fire Protection District 1	0.0055665%	0.01025275%	15,148,682,853	3,364,665,766	468,119	1,720,183,341	218,704	158,513	(60,191)	5.2	90,023	(11,575)
2796	West Side Rural Fire Protection District	0.00074151%	0.0005629%	15,148,682,853	3,364,665,766	(18.417)		968	21,572	20,604	5.2	(3,542)	3,962
2797	Vernonia Fire	0.00021200%	0.00088959%	15,148,682,853	3,364,665,766	32.571	1,720,183,341	15.303	15.869	566	5.2	6.264	109
2798	Fairview Water District	0.00054144%		15,148,682,853	3,364,665,766	3,774	1,720,183,341		10,243	378	5.2	726	73
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Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred	New Deferred
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System Contributions	Employer		Net Deferred		Outflow/(Inflow) Due to Change in Proportionate	Outflow/(Inflow) Due to Employer Contributions
Employer		at Prior	Share at Current			Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2799	Sublimity Fire District	0.00109433%		15,148,682,853	3,364,665,766	10,153	1,720,183,341	20,306	13,259	(7,047)	5.2	1,952	(1,355)
2801	Coburg Rural Fire Protection District	0.00150746%		15,148,682,853	3,364,665,766	20,937	1,720,183,341	28,987	40,517	11,530	5.2	4,026	2,217
2802	Rural Road Assessment District 3	0.00239679%		15,148,682,853	3,364,665,766	14,170	1,720,183,341	43,298	28,147	(15,151)	5.2	2,725	(2,914)
2803	Southwestern Polk County Rural Fire Protection District	0.00012338%		15,148,682,853	3,364,665,766	(14,539)	1,720,183,341	0	0	0	5.2	(2,796)	0
2804 2806	Aurora Rural Fire Protection District Multnomah County Rural Fire Protection District 14	0.00313705% 0.00054504%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(172,677) (64,227)	1,720,183,341 1,720,183,341	28,756	42,438 3,050	13,682 3,050	5.2 5.2	(33,207) (12,351)	2,631 587
2808	Lifeways	0.00004304%		15,148,682,853	3,364,665,766	(04,227)	1,720,183,341	0	3,030	3,050	5.2	(12,331)	0
2809	Juntura Road District 4	0.00015629%		15,148,682,853	3,364,665,766	15,154	1,720,183,341	4.901	0	(4,901)	5.2	2,914	(942)
2810	Sutherlin Water Control District	0.00062181%		15,148,682,853	3,364,665,766	17,250	1,720,183,341	13,214	10,683	(2,531)	5.2	3,317	(487)
2811	Mid-Columbia Center For Living	0.07276220%	0.06751059%	15,148,682,853	3,364,665,766	(618,851)	1,720,183,341	1,161,306	945,511	(215,795)	5.2	(119,010)	(41,499)
2812	Workforce Development Board	0.00000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2814	The Job Council	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2816	Odell Sanitary District	0.00268660%		15,148,682,853	3,364,665,766	30,141	1,720,183,341	50,614	37,169	(13,445)	5.2	5,796	(2,586)
2817	Wickiup Water District	0.00103095%		15,148,682,853	3,364,665,766	9,788	1,720,183,341	19,163	11,775	(7,388)	5.2	1,882	(1,421)
2818 2819	Netarts Water District Harrisburg Fire and Rescue	0.00151339% 0.00186428%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(43,628) 35,281	1,720,183,341 1,720,183,341	19,664 37,219	23,783 31,036	4,119 (6,183)	5.2 5.2	(8,390) 6,785	792 (1,189)
2820	Central Oregon Coast Fire & Rescue District	0.00186428%		15,148,682,853	3,364,665,766	20,770	1,720,183,341	7,219	36,164	28,419	5.2	3,994	5,465
2821	Tillamook County Soil And Water Conservation District	0.00027402%		15,148,682,853	3,364,665,766	(19.563)	1,720,183,341	21,911	27,330	5.419	5.2	(3.762)	1.042
2822	Deschutes County Rural Fire Protection District 2	0.00143370%		15,148,682,853	3,364,665,766	(154,962)	1,720,183,341	21,311	27,330	0,419	5.2	(29,800)	1,042
2823	Lyons Fire District	0.00000000%		15,148,682,853	3,364,665,766	18,322	1,720,183,341	2,675	12,149	9,474	5.2	3,523	1,822
2824	Glide Fire Department	0.00069180%		15,148,682,853	3,364,665,766	54,062	1,720,183,341	19,792	15,778	(4,014)	5.2	10,397	(772)
2825	Northern Oregon Corrections	0.02786332%	0.02946064%	15,148,682,853	3,364,665,766	188,229	1,720,183,341	506,777	342,885	(163,892)	5.2	36,198	(31,518)
2826	Wasco County Soil-Water Conservation District	0.00328915%		15,148,682,853	3,364,665,766	(22,863)	1,720,183,341	53,242	44,779	(8,463)	5.2	(4,397)	(1,628)
2828	Deschutes Public Library District	0.02743225%		15,148,682,853	3,364,665,766	244,746	1,720,183,341	507,612	608,280	100,668	5.2	47,067	19,359
2829	Hubbard Rural Fire Protection District	0.00057325%		15,148,682,853	3,364,665,766	(67,552)	1,720,183,341	0	0	0	5.2	(12,991)	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00099034%		15,148,682,853	3,364,665,766	91,022	1,720,183,341	30,323	42,050	11,727	5.2	17,504	2,255
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2832 2833	Careoregon Boardman Rural Fire Protection District	0.00001342% 0.00309932%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(1,581) 96,224	1,720,183,341 1,720,183,341	67,360	0 99,588	0 32,228	5.2 5.2	(304) 18,505	0 6,198
2834	Crescent Rural Fire Protection District	0.00309932%		15,148,682,853	3,364,665,766	(97,597)	1,720,183,341	27,989	99,586 45.487	32,228 17.498	5.2	(18,769)	3,365
2835	North Clackamas County Water Commission	0.00245532%		15,148,682,853	3,364,665,766	19.164	1,720,183,341	40.332	38.733	(1,599)	5.2	3.685	(308)
2837	NORCOM	0.01307263%		15,148,682,853	3,364,665,766	105,573	1,720,183,341	240,284	178,871	(61,413)	5.2	20,302	(11,810)
2838	High Desert Parks & Recreation District	0.00029983%		15,148,682,853	3,364,665,766	2,282	1,720,183,341	5,491	3,486	(2,005)	5.2	439	(386)
2839	North Morrow Vector Control District	0.00133369%		15,148,682,853	3,364,665,766	13,669	1,720,183,341	24,937	25,369	432	5.2	2,629	83
2840	Cannon Beach Rural Fire Protection District	0.00128191%	0.00169406%	15,148,682,853	3,364,665,766	48,567	1,720,183,341	29,141	36,091	6,950	5.2	9,340	1,337
2841	Jefferson County Soil & Water Conservation District	0.00115545%	0.00103417%	15,148,682,853	3,364,665,766	(14,291)	1,720,183,341	17,790	18,946	1,156	5.2	(2,748)	222
2842	Tualatin Valley Water District	0.10251052%		15,148,682,853	3,364,665,766	288,892	1,720,183,341	1,805,540	1,581,484	(224,056)	5.2	55,556	(43,088)
2843	Yachats Rural Fire Protection District	0.00404816%		15,148,682,853	3,364,665,766	137,592	1,720,183,341	89,721	92,639	2,918	5.2	26,460	561
2844	Crook County Rural Fire Protection District 1	0.02233060%		15,148,682,853	3,364,665,766	537,650	1,720,183,341	462,611	401,774	(60,837)	5.2	103,394	(11,699)
2845 2846	Sunrise Water Authority	0.01126230%		15,148,682,853	3,364,665,766	156,618	1,720,183,341	216,595	351,413	134,818	5.2 5.2	30,119	25,927
2847	Jefferson County Library District Sweet Home Fire and Ambulance District	0.00231956% 0.01239888%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	27,772 457.693	1,720,183,341 1,720,183,341	43,955 280.096	29,444 236,592	(14,511) (43,504)	5.2	5,341 88.018	(2,791) (8,366)
2848	Lane Transit District	0.00002004%		15,148,682,853	3,364,665,766	(156)	1,720,183,341	322	230,392	(322)	5.2	(30)	(62)
2849	Lebanon Aquatic District	0.00241931%		15,148,682,853	3,364,665,766	26,703	1,720,183,341	45,515	31,180	(14,335)	5.2	5,135	(2,757)
2850	Lake County 4-H & Extension Service	0.00000000%		15.148.682.853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	(=,:::)
2851	East Umatilla County Rural Fire Protection District	0.00030980%	0.00050532%	15,148,682,853	3,364,665,766	23,040	1,720,183,341	8,692	8,260	(432)	5.2	4,431	(83)
2852	Ochoco Irrigation District	0.00453146%	0.00443640%	15,148,682,853	3,364,665,766	(11,201)	1,720,183,341	76,314	51,141	(25,173)	5.2	(2,154)	(4,841)
2853	Mill City Rural Fire Protection District	0.00045377%		15,148,682,853	3,364,665,766	7,567	1,720,183,341	8,910	8,317	(593)	5.2	1,455	(114)
2854	Sunset Empire Transportation District	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
2855	Harney Hospital	0.09605782%		15,148,682,853	3,364,665,766	966,028	1,720,183,341	1,793,388	1,289,536	(503,852)	5.2	185,775	(96,895)
2856	Mid-Columbia Council Of Governments	0.00013689%		15,148,682,853	3,364,665,766	2,887	1,720,183,341	2,776	0	(2,776)	5.2	555	(534)
2857 2858	Sunriver Service District	0.01931907% 0.00055568%		15,148,682,853	3,364,665,766	138,815 42,971	1,720,183,341	352,587 15.832	275,874 13,421	(76,713)	5.2 5.2	26,695 8,264	(14,752) (464)
2858 2859	Nesika Beach-Ophir Water District South Lane County Fire and Rescue	0.0055568%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	42,971 503,815	1,720,183,341 1,720,183,341	474,504	631,994	(2,411) 157,490	5.2 5.2	8,264 96,888	(464) 30,287
2860	Coos County Airport District	0.00607187%		15,148,682,853	3,364,665,766	112,671	1,720,183,341	120.894	70.976	(49,918)	5.2	21.668	(9,600)
2861	Mt Angel Fire District	0.00007187%		15,148,682,853	3,364,665,766	2,620	1,720,183,341	6,574	8,377	1,803	5.2	504	347
2864	Tri-City Water and Sanitary Authority	0.00401201%		15,148,682,853	3,364,665,766	34,265	1,720,183,341	74,016	51,113	(22,903)	5.2	6,589	(4,404)
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Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Part							Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
Second			Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred		System Contributions	Employer		Net Deferred			
Tell	Employer		at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior			Proportionate Share		Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
April														
Part														
April September April					-, -,,			, .,		•			**	
Scale														
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Section Communication Co										5.415				
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2007 Varietifier Perfection Direct 1,000											,			
280 Cregon Health & Some Liverhead 1.00000000000000000000000000000000000	2878													
Laise Princes Paris Pari	2879	LaGrande Rural Fire Protection District	0.00055322%	0.00081878%	15,148,682,853	3,364,665,766	31,293	1,720,183,341	14,085	593	(13,492)	5.2	6,018	(2,595)
Lane Fine Authority		Oregon Health & Science University	3.01020182%	2.91208166%	15,148,682,853	3,364,665,766		1,720,183,341		48,464,084				
2006 North Central Public Health District		Lake Chinook Fire and Rescue District								,				
SMEZ Planel Files Procession Classifies														
2896 Martin-Pelrolif Nation Performance Delicit 0.0000181195 0.000018195 0.0000000000000000000000000000000000					-, -,,									
2886 Cartes Cascarder File June 14 Cascarder File Jule Jule Jule Jule Jule Jule Jule Ju														
2888 Mail-Logip Water Services District 0.00500000000000000000000000000000000														
Medical Paths Medical Medica		•			-, -,		,,.			,				
2890 Central Casconder Fire and EMS														
2891 Gam Courty Employee Communication Agency 0.00000000% 15,148,082,083 3,344,085,766 0 1,79,183,341 0 5,627 6,27 6,2 0 1,75,183,241 0 3,277 3,27 5,2 0 0,75,183,241 0 3,277 3,27 5,2 0 1,75,183,241 0 3,277 3,27 5,2 0 1,75,183,241 0 3,277 3,27							-		-				-	
2882 Laise Health District							-		•				•	
Person Hill Cookhom Fire and Rescue 0.0000000000000000000000000000000000									-				-	
Page Greater Toleck Pock Recreation District							0		0				0	
Blue Mourhaint Community College 0.08853427% 0.08575565565% 15,148,682,253 3,364,665.766 449,332 1,720,183,341 1,572,103,341							0		0				0	
2902 Treasure Valley Community College 0.0687436249 15,148,682.853 3.38,685.766 1,396.931) 1,720,183.341 1,525.133 16,331 (78,772) 5.2 (22,480) (36,732) 2004 Lane Community College 0.323798196 0.26872879 15,148,682.853 3.38,685.766 3.207,8787 1,720,183.341 4,882.864 3.30.866 3.207,8787 3.050,041 (2.051,5569) 5.2 (816,900) (384,532) 3.207,041,041 3.207,041,041 3.207,041,041 3.207,041 3.207,041 3.207,041,041 3.207,041,041 3.207,041 3.207,041,041 3.207,041 3.207,041,041 3.207,041 3.207,041,041 3.207,04	2900	Clatsop Community College	0.04078398%	0.04356747%	15,148,682,853	3,364,665,766	328,007	1,720,183,341	749,440	429,149	(320,291)	5.2	63,078	(61,594)
2904 Lane Community College 0.0847682% 0.08865939% 15,148,682,853 3.346,685,766 (1),156,889 1,720,183,341 1,525,103 816,331 70,72) 5.2 (22,480) (19,002) (19,	2901	Blue Mountain Community College	0.08833420%	0.09230850%	15,148,682,853	3,364,665,766	468,332	1,720,183,341	1,587,875				90,064	
2904 Lane Community College														
2005 M. Hood Community College 0.25873556% 0.26068113% 15,148,682,283 3.384,685,766 580,6866 1,720,183,341 4.483,849 1,338,856 (57,090) 5.2 141,425 (10,979) 2006 Clackamas Community College 0.21467495% 0.256985999% 15,148,682,283 3.384,685,766 2.260,6865 1,720,183,341 4.15,236 2,794,756 (1,520,480) 5.2 434,743 (2024,000) 2010 Clackamas Community College 0.21476405% 0.2444833% 1,446,862,8253 3.384,685,766 1,303,322 1,720,183,341 4.15,236 2,794,756 (1,520,480) 5.2 21,149 (280,018) 2014														
2906 Klamath Community College 0.074830011% 0.081200191% 15,148,882,853 3,364,665,766 75,1012 1,720,183,341 4,315,26 2,794,756 (1,520,480) 5.2 434,743 (20,240) 2010 Linn-Benton Community College 0.21674922% 0.22688999% 15,148,882,853 3,364,665,766 1,103,382 1,720,183,341 4,315,26 2,794,756 (1,520,480) 5.2 212,189 (28,6118) 2,148,882,853 3,364,665,766 1,103,382 1,720,183,341 3,855,685 2,368,392 (1,487,239) 5.2 212,189 (28,6118) 2,148,882,853 3,364,665,766 1,103,382 1,720,183,341 3,855,685 2,368,392 (1,487,239) 5.2 (15,968,422) 3,264,665,766 1,283,116 1,270,183,341 2,880,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,081,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,087,341 2,080,117 2,080,141 2,080,														
2908 Clackamas Community College 0.2187492% 0.2268909% 15,148,882.853 3,344,685,766 2,200,685 1,720,183,341 4,315,236 1,270,183,341 3,855,885 2,385,393 5,2 21,2189 (286,104) 2,200										-				
Linn-Benton Community College 0.244/8045% 0.2244/8383% 15,148,682,853 3.384,685,766 (3.03.832 1,720,183.341 3.855,685 2.288,392 (1.47);233) 5.2 (2.189) (2.286,463) 2.919 Chemekata Community College 0.37300810% 0.38410258253 3.384,685,766 (1.283,168) 1,720,183.341 6.246,111 2.940,451 (7.92.68) 5.2 (2.46,763) (4.16,284) (4.16,28														
Portland Community College 0.97167169 0.3862109058 15,148,862,853 3.346,865,766 (1.283,186) 1.720,183,341 6.229,111 13,3440,649 (2.288,562) 5.2 (15,988,042) 2644,049 2298 7.00000000000000000000000000000000000					-, -,,									
Chemeketa Community College 0.37300810% 0.36714904% 15,148,682,683 3.384,665,766 (1,283,141) 1,720,183,341 2,800,117 2,908,541 (7,92,68) 5.2 (246,763) (440,109) (298,562)														
2922 Rogue Community College 0.17838182% 0.16743082% 15,148,682,853 3.384,665,766 (1.288,111) 1.720,183,341 2.880,117 2.087,431 (792,686) 5.2 (247,714) (152,40) 2996 Columbia Gorge Community College 0.0443378% 0.04129482% 15,148,682,853 3.384,665,766 (134,215) 1.720,183,341 710,347 503,293 (207,054) 5.2 (25,811) (32,871) 2997 Tillamook Bay Community College 0.048378% 0.04129482% 15,148,682,853 3.384,665,766 (128,41) 17,20,183,341 710,347 503,293 (207,054) 5.2 (25,811) (32,871) 2998 Contral Oregon Community College 0.08310683% 0.0838795% 15,148,682,853 3.384,665,766 62,481 1,720,183,341 75,2948 (685,763) 5.2 42,313 (217,187) (29,747) 5.2 40,3337 30,343 686,766 62,481 1,720,183,341 1,488,711 752,948 (685,763) 5.2 12,016 (131,878) 20,201,181 30,201 30,201														
2995 Oregon Coast Community College 0.01837754% 0.02093638% 15,148,682.853 3,364,665,766 301,532 1,720,183,341 700,344 702,060 (28,084) 5.2 57,887 (49,632)														
Page Tillamook Bay Community College 0.01687116% 0.0883705% 15,148,682,853 3,364,665,766 22,026 1,720,183,341 322,333 20,9131 (113,202) 5,2 2,1216 (131,878) 2999 Central Oregon Community College 0.08310683% 0.0883705% 15,148,682,853 3,364,665,766 20,3491 1,720,183,341 4,033,377 3,123,015 (910,362) 5,2 39,133 (175,070) 3003 Baker School District 5J 0.096327499% 0.08876165% 15,148,682,853 3,364,665,766 (891,571) 1,720,183,341 4,033,377 3,123,015 (910,362) 5,2 39,133 (175,070) 3003 Huntington School District 6J 0.096327499% 0.08876165% 15,148,682,853 3,364,665,766 (891,571) 1,720,183,341 1,526,682 1,266,090 (260,772) 5,2 (9,714) 1,720,183,341 1,72														
Southwestern Community College 0.0831 068378 0.08363705% 15,148,682,853 3,364,665,766 62,481 1,720,183,341 4,387,11 752,948 685,763 5.2 12,016 (13,1878)	2996	Columbia Gorge Community College	0.04243378%	0.04129482%	15,148,682,853	3,364,665,766	(134,215)	1,720,183,341	710,347	503,293	(207,054)	5.2	(25,811)	(39,818)
2999 Central Oregon Community College 2994 Central Oregon Community College 2995 Central Oregon Community College 3008 Baker School District 5J 3008 Central Oregon Community College 3008 Huntington School District 15J 3008 District 5J 3008 Central Oregon Community College 3008 Huntington School District 15J 3008 District 5J 3009 District 5D 300	2997	Tillamook Bay Community College	0.01687116%	0.01873832%	15,148,682,853	3,364,665,766	220,026	1,720,183,341	322,333	209,131	(113,202)	5.2	42,313	(21,770)
3003 Baker School District 5J 0.09632749% 0.08876156% 15,148,682,853 3,364,665,766 (891,571) 1,720,183,341 1,526,862 1,266,090 (260,772) 5.2 (171,456) (50,148) 3008 Huntington School District 16J 0.00836680% 15,148,682,853 3,364,665,766 (61,628) 1,720,183,341 136,388 139,735 3,347 5.2 (9,928) 644 3016 Burnt River High School 0.0181151% 0.00451944% 15,148,682,853 3,364,665,766 (61,628) 1,720,183,341 136,388 139,735 3,371 5.2 (9,928) 644 3027 Pine-Eagle School District 61 0.01868979% 0.01778173% 15,148,682,853 3,364,665,766 (107,005) 1,720,183,341 305,878 381,478 75,600 5.2 (20,578) 14,538 3037 Alsea School 0.01731840% 0.01759161% 15,148,682,853 3,364,665,766 32,196 1,720,183,341 302,608 299,208 (3,400) 5.2 6,192 6,543 3039 Covall	2998	Southwestern Community College	0.08310683%	0.08363705%	15,148,682,853	3,364,665,766				752,948	(685,763)			
3008 Huntington School District 16J 0.00836680% 0.00792868% 15,148,682,853 3,364,665,766 (51,628) 1,720,183,341 136,388 139,735 3,347 5.2 (9,928) 644 3 101 101 101 101 101 101 101 101 101 1														
3016 Burnt River High School 0.00481151% 0.00451944% 15,148,682,853 3,364,665,766 (34,418) 1,720,183,341 77,743 117,455 39,712 5.2 (6,619) 7,637 3027 Pine-Eagle School District 61 0.01868979% 0.01778173% 15,148,682,853 3,364,665,766 (107,005) 1,720,183,341 305,878 381,478 75,600 5.2 (20,578) 14,588 3037 Alsea School 0.01731840% 0.017591611% 15,148,682,853 3,364,665,766 32,196 1,720,183,341 302,608 29,208 (3,400) 5.2 (68,520) (20,578) 3039 Corvallis School District 509J 0.33653173% 0.30614902% 15,148,682,853 3,364,665,766 (3,580,304) 1,720,183,341 5,266,324 4,176,585 (1,089,739) 5.2 (688,520) (20,565) 3043 Philomath School District 17J 0.06680642% 0.07197935% 15,148,682,853 3,364,665,766 (4,585,766) (4,5														
3027 Pine-Eagle School District 61 0.01868979% 0.01778173% 15,148,682,853 3,364,665,766 (107,005) 1,720,183,341 305,878 381,478 75,600 5.2 (20,578) 14,588 3037 Alsea School District 509J 0.01731840% 0.01731840% 0.01759161% 15,148,682,853 3,364,665,766 32,196 1,720,183,341 302,608 29,108 (3,000) 5.2 (68,520) (20,578) 14,588 3039 Corvallis School District 509J 0.33654173% 0.33614902% 15,148,682,853 3,364,665,766 (3,580,304) 1,720,183,341 5,266,324 4,176,585 (1,08,703) 5.2 (88,520) (20,578) (89,520) (20,578) 14,588 3039 Corvallis School District 17J 0.06680642% 0.07197935% 15,148,682,853 3,364,665,766 (60,580) 1,720,183,341 1,238,177 998,631 (239,546) 5.2 117,227 (46,067) 1,720,183,141 1,720,183,														
3037 Alsea School 0.01731840% 0.01759161% 15,148,682,853 3,364,665,766 32,196 1,720,183,341 302,608 299,208 (3,400) 5.2 6,192 (554) 3039 Corvallis School District 509J 0.3365373% 0.30614902% 15,148,682,853 3,364,665,766 (3,580,304) 1,720,183,341 5,266,324 4,176,851 (1,089,739) 5.2 (688,520) (209,565) 3043 Philomath School District 17J 0.0668042% 0.07197935% 15,148,682,853 3,364,665,766 609,580 1,720,183,341 1,238,177 998,611 (209,736) 5.2 (117,227 (46,067) 3049 Monroe Elementary School 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 0.0 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 3075 West Linn School District 0.53899422% 0.55245061% 15,148,682,853 3,364,665,766 1,585,703 1,720,183,341 9,503,163 6,956,150 (2,547,013) 5.2 304,943 (489,10) 3083 Welches Elementary School 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 0.0 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 3102 Molalla Elementary School District 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 0.0 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 3102 Molalla Elementary School District 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 0.0 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 3102 Molalla Elementary School District 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0.0 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.														
3039 Corvallis School District 509J 0.33653173% 0.30614902% 15,148,682,853 3,364,665,766 (3,58),304) 1,720,183,341 5,266,324 4,176,585 (1,08),739) 5.2 (688,520) (209,565) 3043 Philomath School District 17J 0.06680642% 0.07197935% 15,148,682,853 3,364,665,766 609,580 1,720,183,341 1,238,177 998,631 (239,546) 5.2 117,227 (46,067) 3075 West Linn School District 1 0.05899422% 0.55245061% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 9,503,163 6,956,10 (2,547,013) 5.2 304,943 (489,810) 3083 Welches Elementary School 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 0 3102 Molalla Elementary School District 26 0.0000000% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 0 3102 Molalla Elementary School District 26 0.0000000% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 0 3102 Molalla Elementary School District 26 0.0000000% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
3043 Philomath School District 17J 0.06680642% 0.07197935% 15,148,682,853 3,364,665,766 609,580 1,720,183,341 1,238,177 998,631 (239,546) 5.2 117,227 (46,067) 3049 Monroe Elementary School 0.00000000% 0.000000000% 15,148,682,853 3,364,665,766 1,585,703 1,720,183,341 0 0 0 0 0 5.2 0 0 0 3075 West Linn School District 0.00000000% 0.00000000% 0.00000000% 15,148,682,853 3,364,665,766 1,585,703 1,720,183,341 0 0 0 0 0 0 5.2 0 0 0 3083 Welches Elementary School 0.0000000% 0.00000000% 0.00000000% 0.5,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 3109 Molalla Elementary School District 0.0000000% 0.00000000% 0.00000000% 0.5,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 0 5.2 0 0 0 3109 Boring School District 0.0000000% 0.00000000% 0.00000000% 0.5,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 0 5.2 0 0 0 3109 Boring School District 0.0000000% 0.00000000% 0.00000000% 0.00000000														
3049 Monroe Elementary School 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0 0 3075 Vest Linn School District 0.53899422% 0.55245061% 15,148,682,853 3,364,665,766 1,585,703 1,720,183,341 9,503,163 6,956,150 (2,547,013) 5.2 304,943 (489,810) 3083 Vest Linn School District 0.00000000% 0.00000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 0 0 0 5.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
3075 West Linn School District 0.5389422% 0.55245061% 15,148,682,853 3,364,665,766 1,585,703 1,720,183,341 9,503,163 6,956,150 (2,547,013) 5.2 304,943 (489,810) 1,720,183,741 0.00000000000000000000000000000000000					-, -,,				1,230,177	,	(253,540)		117,227	
3083 Welches Elementary School 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							•		9.503.163	0	(2.547.013)		304.943	O .
3094 Damascus-Union School District 26 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
3102 Molalla Elementary School 35 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0 3109 Boring School District 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0							0		0	0	0		0	0
							0		0	0	0		0	0
3111 Sandy Elementary School District 46 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 5.2 0 0	3109	Boring School District				3,364,665,766	•			0	0		0	0
	3111	Sandy Elementary School District 46	0.00000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System Contributions	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		at Prior	Share at Current			Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
3116	Colton School District 53	0.04041514%	0.04180187%	15,148,682,853	3,364,665,766	163,412	1,720,183,341	719,069	767,923	48,854	5.2	31,425	9,395
3122	Oregon City School District 62	0.44626850%	0.41368573%	15,148,682,853	3,364,665,766	(3,839,559)		7,116,153	5,947,171	(1,168,982)	5.2	(738,377)	(224,804)
3138	Canby Elementary School District 86	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3160 3174	Gladstone School District 115	0.06410257%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(1,044,464)	1,720,183,341 1,720,183,341	950,215	0	(950,215)	5.2 5.2	(200,858)	(182,734)
3174	Canby Union High School Sandy Union High School	0.00000000% 0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3176	Molalla Union High School	0.0000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3179	Clatsop County School District 1C	0.06075996%		15,148,682,853	3,364,665,766	(1,351,799)	1,720,183,341	847.853	0	(847,853)	5.2	(259,961)	(163,049)
3186	Jewell School District 8	0.02100628%		15,148,682,853	3,364,665,766	478,347	1,720,183,341	431,174	488,777	57,603	5.2	91,990	11,078
3187	Seaside Schools	0.09384368%	0.08818578%	15,148,682,853	3,364,665,766	(666,728)	1,720,183,341	1,516,957	1,312,951	(204,006)	5.2	(128,217)	(39,232)
3195	Warrenton-Hammond School District	0.05693240%		15,148,682,853	3,364,665,766	385,941	1,720,183,341	1,035,680	629,952	(405,728)	5.2	74,219	(78,025)
3230	Vernonia School District	0.04186435%	0.04147073%	15,148,682,853	3,364,665,766	(46,384)	1,720,183,341	713,373	737,997	24,624	5.2	(8,920)	4,735
3241	Coquille School District 8	0.06405747%		15,148,682,853	3,364,665,766	323,650	1,720,183,341	1,149,151	1,401,500	252,349	5.2	62,240	48,529
3242 3245	Coos Bay School District 9 North Bend Public Schools	0.15008975% 0.11666403%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	385,743 (733,364)	1,720,183,341 1,720,183,341	2,638,128 1,899,782	2,516,613 1,663,551	(121,515)	5.2 5.2	74,181 (141,032)	(23,368)
3252	Powers School District	0.01149934%		15,148,682,853	3,364,665,766	39,182	1,720,183,341	203,529	227,083	(236,231) 23,554	5.2	7,535	(45,429) 4,530
3257	Myrtle Point School District 41	0.04926254%		15,148,682,853	3,364,665,766	(647,225)	1,720,183,341	752,927	742,580	(10,347)	5.2	(124,466)	(1,990)
3264	Bandon School District	0.04785185%		15,148,682,853	3,364,665,766	315,655	1,720,183,341	869,218	866,138	(3,080)	5.2	60,703	(592)
3274	Crook County School District	0.10244756%		15,148,682,853	3,364,665,766	(1,911,360)	1,720,183,341	1,483,273	378,923	(1,104,350)	5.2	(367,569)	(212,375)
3275	Port Orford-Langlois School District 2Cj	0.02184552%		15,148,682,853	3,364,665,766	(477,307)	1,720,183,341	306,108	418,735	112,627	5.2	(91,790)	21,659
3277	Curry County School District 3C	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3281	Ophir School	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	0.06616341% 0.02911375%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(777,159) 94,733	1,720,183,341 1,720,183,341	1,024,685 514,639	569,630 575,926	(455,055) 61,287	5.2 5.2	(149,454) 18,218	(87,511) 11,786
3200 3291	Bend-La Pine Public Schools	0.02911375%		15,148,682,853	3,364,665,766	(1,337,098)	1,720,183,341	16,188,355	14,039,109	(2,149,246)	5.2	(257,134)	(413,317)
3296	Sisters School District	0.04548348%		15,148,682,853	3,364,665,766	(242,232)	1,720,183,341	747,039	305,859	(441,180)	5.2	(46,583)	(84,842)
3307	Oakland School District	0.03828382%	0.03949639%	15.148.682.853	3.364.665.766	142,889	1.720.183.341	679,410	769,152	89.742	5.2	27.479	17.258
3310	Roseburg Public Schools	0.26083462%	0.20960878%	15,148,682,853	3,364,665,766	(6,036,462)	1,720,183,341	3,605,655	8,427,360	4,821,705	5.2	(1,160,858)	927,251
3316	Glide School District 12	0.03880703%	0.03534725%	15,148,682,853	3,364,665,766	(407,700)	1,720,183,341	608,038	535,909	(72,129)	5.2	(78,404)	(13,871)
3318	Days Creek School District 15	0.01531292%		15,148,682,853	3,364,665,766	34,075	1,720,183,341	268,385	275,170	6,785	5.2	6,553	1,305
3319	South Umpqua School District	0.02880186%		15,148,682,853	3,364,665,766	(1,797,713)	1,720,183,341	233,022	0	(233,022)	5.2	(345,714)	(44,812)
3320	Camas Valley School District 21	0.01487348%	0.01680185%	15,148,682,853	3,364,665,766	227,240	1,720,183,341	289,023	309,295	20,272	5.2	43,700	3,898
3321 3324	North Douglas School District 22 Yoncalla School District 32	0.02265123% 0.01661294%		15,148,682,853 15,148,682,853	3,364,665,766	(67,917) 123,691		379,728 303,829	429,972 371,377	50,244 67,548	5.2 5.2	(13,061) 23,787	9,662 12,990
3324	Elkton School District 34	0.01691294%		15,146,662,653	3,364,665,766 3,364,665,766	170,243	1,720,183,341 1,720,183,341	315,577	371,377	17,163	5.2	32,739	3,301
3331	Umpqua School District	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	332,740	17,103	5.2	32,739	3,301
3335	Riddle School District	0.02779784%		15.148.682.853	3,364,665,766	(137,885)	1,720,183,341	458.046	477,603	19,557	5.2	(26,516)	3,761
3338	Glendale 77	0.02106097%	0.02138554%	15,148,682,853	3,364,665,766	38,247	1,720,183,341	367,870	406,312	38,442	5.2	7,355	7,393
3349	Winston-Dillard Schools	0.01491368%	0.00000000%	15,148,682,853	3,364,665,766	(1,757,430)	1,720,183,341	0	414	414	5.2	(337,967)	80
3353	Sutherlin School District 130	0.04998387%		15,148,682,853	3,364,665,766	(423,072)	1,720,183,341	798,056	275,740	(522,316)	5.2	(81,360)	(100,445)
3361	Arlington Public Schools	0.01495106%		15,148,682,853	3,364,665,766	(102,462)	1,720,183,341	242,229	243,455	1,226	5.2	(19,704)	236
3364	Condon Admin School District 25J	0.00964400%		15,148,682,853	3,364,665,766	65,058	1,720,183,341	175,391	175,574	183	5.2	12,511	35
3370 3372	Prairie City School District 4	0.01122386% 0.00705522%	0.00958622% 0.00175356%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(192,980) (624,749)	1,720,183,341 1,720,183,341	164,901 30,164	1,222,784 1,193,572	1,057,883 1,163,408	5.2 5.2	(37,112) (120,144)	203,439 223,732
3372	Monument School District 8 Dayville School District 16J	0.00705522%		15,148,682,853	3,364,665,766	(624,749)	1,720,183,341	125,550	1,193,572	(4,924)	5.2	(12,900)	(947)
3376	Long Creek Schools	0.00561781%		15,148,682,853	3,364,665,766	(17,475)		94,086	110,470	16,384	5.2	(3,361)	3,151
3392	Burns-Slater School District	0.00000000%		15.148.682.853	3.364.665.766	(17,470)	1,720,183,341	0-4,000	0	0,004	5.2	(0,001)	0,101
3394	Crane Elementary School	0.00343437%		15,148,682,853	3,364,665,766	235,962	1,720,183,341	93,522	142,669	49,147	5.2	45,377	9,451
3395	Pine Creek School	0.00048403%		15,148,682,853	3,364,665,766	7,602	1,720,183,341	9,436	9,160	(276)	5.2	1,462	(53)
3396	Diamond School District 7	0.00071328%		15,148,682,853	3,364,665,766	(17,595)	1,720,183,341	9,701	9,811	110	5.2	(3,384)	21
3397	Suntex School District	0.00116164%		15,148,682,853	3,364,665,766	44,965	1,720,183,341	26,546	16,323	(10,223)	5.2	8,647	(1,966)
3398	Drewsey School	0.00070123%		15,148,682,853	3,364,665,766	(395)	1,720,183,341	12,005	13,093	1,088	5.2	(76)	209
3399	Frenchglen School District	0.00142415%		15,148,682,853	3,364,665,766	(17,905)	1,720,183,341	21,884	23,368	1,484	5.2	(3,443)	285
3405 3407	Fields-Trout Creek 33	0.00194318%	0.00175762% 0.00724171%	15,148,682,853	3,364,665,766	(21,866)	, .,	30,234 124,571	31,305	1,071 4,902	5.2 5.2	(4,205)	206 943
3407 3408	Crane Union High School Burns Union High School	0.00726665% 0.00000000%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(2,939)	1,720,183,341 1,720,183,341	124,571	129,473	4,902	5.2 5.2	(565)	943
J-100	Dama amon High action	0.00000000%	0.000000000	13, 140,002,033	3,304,003,700	0	1,120,103,341	U	U	0	J.Z	0	0



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
Feedlesses		Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred	Outflow(Inflow) Due to Change in Proportionate		Employer Proportionate Share	Employer Actual	Net Deferred Outflow(Inflow) Due to	Amortization	Change in Proportionate Share Recognized During	Employer Contributions Recognized During
Employer Number	Employer Name	Measurement Date		Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
3409	Hood River County School District	0.24831787%	0.23469318%	15,148,682,853	3,364,665,766	(1,605,536)	1,720,183,341		3,305,973	(731,180)	5.2	(308,757)	(140,612)
3414	Phoenix-Talent School District	0.11154387%	0.10768172%	15,148,682,853	3,364,665,766	(455,116)		1,852,323	1,360,098	(492,225)	5.2	(87,522)	(94,659)
3415	Ashland Public Schools	0.20283236%	0.20411282%	15,148,682,853	3,364,665,766	150,889	1,720,183,341	3,511,115	3,905,642	394,527	5.2	29,017	75,871
3416	Central Point School District 6	0.29643702%	0.31841843%	15,148,682,853	3,364,665,766	2,590,293	1,720,183,341	5,477,381	6,304,847	827,466	5.2	498,133	159,128
3417	Eagle Point School District 9	0.25625398%	0.23925146%	15,148,682,853	3,364,665,766	(2,003,580)	1,720,183,341	4,115,564	4,701,171	585,607	5.2	(385,304)	112,617
3424	Rogue River School District	0.05053152%	0.05340311%	15,148,682,853	3,364,665,766	338,389	1,720,183,341	918,631	1,028,404	109,773	5.2	65,075	21,110
3432	Prospect School District	0.01700003%	0.01551633%	15,148,682,853	3,364,665,766	(174,840)	1,720,183,341	266,909	305,618	38,709	5.2	(33,623)	7,444
3439	Butte Falls School District	0.01612035%	0.01568596%	15,148,682,853	3,364,665,766	(51,188)	1,720,183,341	269,827	348,677	78,850	5.2	(9,844)	15,163
3440	Pinehurst School	0.00150353%	0.00165061%	15,148,682,853	3,364,665,766	17,332	1,720,183,341	28,394	32,733	4,339	5.2	3,333	834
3445	Culver School District 4	0.04998822%	0.04882092%	15,148,682,853	3,364,665,766	(137,555)		839,809	885,129	45,320	5.2	(26,453)	8,715
3446	Ashwood School	0.00048387%	0.00048043%	15,148,682,853	3,364,665,766	(405)		8,264	9,852	1,588	5.2	(78)	305
3447	Madras School District	0.19972694%	0.19237300%	15,148,682,853	3,364,665,766	(866,589)	1,720,183,341	3,309,168	2,725,686	(583,482)	5.2	(166,652)	(112,208)
3451 3453	Black Butte School District	0.00205440%	0.00245031%	15,148,682,853	3,364,665,766	46,654	1,720,183,341	42,150	45,477 0	3,327	5.2 5.2	8,972	640
3453 3454	Josephine County School District Cu Grants Pass School District	0.00000000% 0.46301458%	0.00000000% 0.46847932%	15,148,682,853 15.148,682,853	3,364,665,766 3,364,665,766	643,966	1,720,183,341 1,720,183,341	8,058,703	8,857,246	798,543	5.2	123,840	153,566
3454 3455	Klamath Falls School District 1	0.00000000%	0.46647932%	15,148,682,853	3,364,665,766	043,900	1,720,183,341	0,050,703	0,007,240	790,543	5.2	123,640	153,566
3456	Klamath County School District	0.46377971%	0.47202577%	15,148,682,853	3,364,665,766	971,716	1,720,183,341	8,119,709	8,808,663	688,954	5.2	186,868	132,491
3457	Klamath Falls City Schools	0.22338590%	0.20898897%	15,148,682,853	3,364,665,766	(1,696,536)	1,720,183,341	3,594,993	4,177,216	582,223	5.2	(326,257)	111,966
3460	Union School District 5	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	(1,090,000)	1,720,183,341	0,394,993	4,177,210	302,223	5.2	(320,237)	111,900
3461	Lake County School District 7	0.05432622%	0.05378128%	15,148,682,853	3,364,665,766	(64,216)		925,137	1,036,960	111,823	5.2	(12,349)	21,504
3462	Paisley School District	0.01185569%	0.01223856%	15,148,682,853	3,364,665,766	45,118	1,720,183,341	210,526	246,999	36,473	5.2	8,677	7.014
3463	North Lake School District 14	0.01752385%	0.01875058%	15,148,682,853	3,364,665,766	144,558	1,720,183,341	322,544	334,777	12,233	5.2	27,800	2,352
3464	Plush School District	0.00166076%	0.00127773%	15,148,682,853	3,364,665,766	(45,137)	1,720,183,341	21,979	25,065	3,086	5.2	(8,680)	593
3465	Adel School District 21	0.00114301%	0.00123812%	15,148,682,853	3,364,665,766	11,208	1,720,183,341	21,298	21,785	487	5.2	2,155	94
3470	Pleasant Hill School District	0.05880938%	0.06054915%	15,148,682,853	3,364,665,766	205,014	1,720,183,341	1,041,556	1,111,231	69,675	5.2	39,426	13,399
3473	Eugene School District 4J	1.08935666%	1.07607247%	15,148,682,853	3,364,665,766	(1,565,411)	1,720,183,341	18,510,419	18,153,896	(356,523)	5.2	(301,041)	(68,562)
3487	Springfield School District 19	0.56694852%	0.52400879%	15,148,682,853	3,364,665,766	(5,060,026)	1,720,183,341	9,013,912	7,562,005	(1,451,907)	5.2	(973,082)	(279,213)
3494	Fern Ridge School District	0.05893781%	0.05610621%	15,148,682,853	3,364,665,766	(333,676)	1,720,183,341	965,130	577,202	(387,928)	5.2	(64,168)	(74,602)
3498	Mapleton School District	0.01723605%	0.01756069%	15,148,682,853	3,364,665,766	38,256	1,720,183,341	302,076	377,886	75,810	5.2	7,357	14,579
3502	Creswell School District 40	0.07828967%	0.07412036%	15,148,682,853	3,364,665,766	(491,312)	1,720,183,341	1,275,006	1,304,932	29,926	5.2	(94,483)	5,755
3506	South Lane School District	0.12836873%	0.10664077%	15,148,682,853	3,364,665,766	(2,560,427)		1,834,417	1,026,454	(807,963)	5.2	(492,390)	(155,378)
3510	Bethel School District	0.39808978%	0.37724128%	15,148,682,853	3,364,665,766	(2,456,790)	1,720,183,341	6,489,242	6,905,936	416,694	5.2	(472,460)	80,133
3517	Crow-Applegate-Lorane District 66	0.02506281%	0.02737614%	15,148,682,853	3,364,665,766	272,603	1,720,183,341	470,920	445,579	(25,341)	5.2	52,424	(4,873)
3519	McKenzie School District	0.02222406%	0.01962692%	15,148,682,853	3,364,665,766	(306,048)	1,720,183,341	337,619	407,711	70,092	5.2	(58,855)	13,479
3520	Junction City School District 69	0.10709230%	0.06188361%	15,148,682,853	3,364,665,766	(5,327,400)	1,720,183,341	1,064,512	14,793,066	13,728,554	5.2 5.2	(1,024,500)	2,640,107
3522 3524	Lowell School District	0.02498604% 0.04295172%	0.02738488% 0.04228437%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	282,680 (78,641)	1,720,183,341 1,720,183,341	471,070 727,369	606,036 766,731	134,966 39,362	5.2 5.2	54,362 (15,123)	25,955 7,570
3524 3527	Oakridge School District Marcola School District 79	0.02022314%	0.02096818%	15,146,662,653	3,364,665,766	(76,641) 87,796	1,720,163,341	360,691	525,361	164,670	5.2	16.884	7,570 31,667
3533	Triangle Lake Schools	0.02022314%	0.02197335%	15,148,682,853	3,364,665,766	160.842	1,720,183,341	377.982	439.084	61,102	5.2	30.931	11,750
3537	Siuslaw School District 97J	0.07323307%	0.05900159%	15,148,682,853	3,364,665,766	(1,677,040)	1,720,183,341	1,014,936	803,411	(211,525)	5.2	(322,508)	(40,678)
3579	Lincoln County School District	0.04711729%	0.00000000%	15,148,682,853	3,364,665,766	(5,552,310)	1,720,183,341	1,014,550	000,411	(211,525)	5.2	(1,067,752)	(40,070)
3582	Linn County School District 5	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	(0,552,510)	1,720,183,341	0	0	0	5.2	(1,007,702)	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	15.148.682.853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3613	Harris School	0.0000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3615	Central Linn School District 552C	0.05083643%	0.04727231%	15,148,682,853	3,364,665,766	(419,996)		813,170	949,097	135,927	5.2	(80,768)	26,140
3618	Sweet Home School District 55	0.07198516%	0.05785444%	15,148,682,853	3,364,665,766	(1,665,167)	1,720,183,341	995,202	286,230	(708,972)	5.2	(320,224)	(136,341)
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	, o	5.2	O O	O O
3647	Scio School District 95C	0.04820361%	0.04317675%	15,148,682,853	3,364,665,766	(592,366)	1,720,183,341	742,719	749,723	7,004	5.2	(113,917)	1,347
3665	Santiam Canyon School District	0.02450392%	0.02067358%	15,148,682,853	3,364,665,766	(451,368)	1,720,183,341	355,623	150,437	(205,186)	5.2	(86,802)	(39,459)
3676	Harrisburg High School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3684	Ontario School District 8C	0.13216765%	0.12913911%	15,148,682,853	3,364,665,766	(356,884)	1,720,183,341	2,221,429	1,990,489	(230,940)	5.2	(68,632)	(44,412)
3687	Juntura Grade School	0.00113602%	0.00095324%	15,148,682,853	3,364,665,766	(21,540)	1,720,183,341	16,397	7,432	(8,965)	5.2	(4,142)	(1,724)
3689	Vale School District 15	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3694	Nyssa School District 26	0.08227243%	0.08608510%	15,148,682,853	3,364,665,766	449,285	1,720,183,341	1,480,822	1,646,733	165,911	5.2	86,401	31,906
3696	Annex Elementary School	0.00407684%	0.00700354%	15,148,682,853	3,364,665,766	344,884	1,720,183,341	120,474	130,566	10,092	5.2	66,324	1,941
3707	Adrian School District 61	0.02110338%	0.01891463%	15,148,682,853	3,364,665,766	(257,922)		325,366	428,397	103,031	5.2	(49,600)	19,814
3709	Harper School District 66	0.01130309%	0.01085112%	15,148,682,853	3,364,665,766	(53,260)	1,720,183,341	186,659	195,164	8,505	5.2	(10,242)	1,636



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Share at Current	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share			Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3712	W W Jones School	0.00146416%	0.00141050%	15,148,682,853	3,364,665,766	(6,324)	1,720,183,341	24,263	24,279	16	5.2	(1,216)	3
3715	Vale High School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3729	Jefferson School District 14Cj	0.04490220%	0.03901611%	15,148,682,853	3,364,665,766	(693,618)	1,720,183,341	671,149	292,538		5.2	(133,388)	(72,810)
3730	North Marion School District 15	0.09095594%	0.08583473%	15,148,682,853	3,364,665,766	(603,485)	1,720,183,341	1,476,515	1,080,940	(395,575)	5.2	(116,055)	(76,072)
3732	Marion Elementary School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3735	Salem-Keizer Public Schools	2.44257974%	2.28120650%	15,148,682,853	3,364,665,766	(19,016,250)	1,720,183,341	39,240,934	32,352,820	(6,888,114)	5.2	(3,656,971)	(1,324,637)
3750	St Paul School District	0.02152584%	0.02301725%	15,148,682,853	3,364,665,766	175,749	1,720,183,341	395,939	372,594	(23,345)	5.2	33,798	(4,489)
3759 3760	Eldriedge Elementary	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766 3,364,665,766	0	1,720,183,341 1,720,183,341	0	0	0	5.2 5.2	0	0
	West Stayton School District	0.00000000%	0.00000000%	15,148,682,853		0		0	0	0		0	0
3761 3769	Bethany Elementary Scotts Mills School	0.00000000% 0.00000000%	0.00000000% 0.00000000%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	0	1,720,183,341 1,720,183,341	0	0	0	5.2 5.2	0	0
3769	Gervais Elementary School	0.0000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3772	Stayton School District 77J	0.0000000%	0.0000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3780	Mt Angel School District 91	0.05648394%	0.05615104%	15,148,682,853	3,364,665,766	(39,229)	1,720,183,341	965.901	1.071.073	•	5.2	(7,544)	20,225
3781	Silver Crest School District 93	0.00000000%	0.00000000%	15.148.682.853	3,364,665,766	(00,220)	1,720,183,341	000,001	0.,0.1,0.0	0	5.2	(1,011)	0
3786	Woodburn School District	0.40907753%	0.40468447%	15,148,682,853	3,364,665,766	(517,680)	1,720,183,341	6,961,315	7,955,639	994,324	5.2	(99,554)	191,216
3794	Detroit School District 123J	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0,001,010	0	0	5.2	(00,001)	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3809	Morrow County Schools	0.12268672%	0.12279383%	15,148,682,853	3,364,665,766	12,623	1,720,183,341	2,112,279	1,860,368	(251,911)	5.2	2,428	(48,444)
3818	Portland Public Schools	2.28578454%	1.76983876%	15,148,682,853	3,364,665,766	(60,799,139)	1,720,183,341	30,444,472	8,445,978	(21,998,494)	5.2	(11,692,142)	(4,230,480)
3820	Parkrose School District	0.22680360%	0.15323142%	15,148,682,853	3,364,665,766	(8,669,758)	1,720,183,341	2,635,861	23,845,283	21,209,422	5.2	(1,667,261)	4,078,735
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3823	Orient School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3824	Reynolds School District	0.60685966%	0.50634243%	15,148,682,853	3,364,665,766	(11,844,967)	1,720,183,341	8,710,018	15,416,314	6,706,296	5.2	(2,277,878)	1,289,672
3842	Corbett School District 39	0.08128783%	0.07848107%	15,148,682,853	3,364,665,766	(330,749)	1,720,183,341	1,350,018	1,416,216	66,198	5.2	(63,606)	12,730
3843	David Douglas School District	0.92908478%	0.91123890%	15,148,682,853	3,364,665,766	(2,102,962)	1,720,183,341	15,674,980	15,094,260	(580,720)	5.2	(404,416)	(111,677)
3847	Riverdale School	0.04803687%	0.04698638%	15,148,682,853	3,364,665,766	(123,790)	1,720,183,341	808,252	528,730	(279,522)	5.2	(23,806)	(53,754)
3848 3850	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0 700 500	0	0	5.2	0	0
3850 3859	Dallas School District Central School District 13J	0.21340826% 0.15810086%	0.21680841% 0.14612993%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	400,674 (1.410,656)	1,720,183,341 1,720,183,341	3,729,502 2,513,703	3,923,921 1,607,681	194,419	5.2 5.2	77,053	37,388 (174,235)
3865	Perrydale School District 21	0.02063283%	0.02305890%	15,148,682,853	3,364,665,766	285,889	1,720,183,341	396,655	383,883	(906,022) (12,772)	5.2	(271,280) 54,979	(2,456)
3887	Falls City School District	0.02063263%	0.02303690%	15,148,682,853	3,364,665,766	104,205	1,720,183,341	116,136	16,375	(99,761)	5.2	20,039	(19,185)
3894	Sherman County School District 9	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	04,203	1,720,183,341	110,130	10,373	(99,701)	5.2	20,039	(19,109)
3902	Tillamook Public Schools	0.06841114%	0.05726777%	15,148,682,853	3,364,665,766	(1,313,137)	1,720,183,341	985,111	140,214	(844,897)	5.2	(252,526)	(162,480)
3920	Neah-Kah-Nie School District	0.07354062%	0.07785168%	15.148.682.853	3.364.665.766	508.016	1.720,183,341	1,339,192	1.524.532	185,340	5.2	97,695	35,642
3927	Echo School District	0.01585120%	0.01846264%	15,148,682,853	3,364,665,766	307,733	1,720,183,341	317,591	213,942		5.2	59,179	(19,932)
3928	Umatilla School District 6R	0.07199503%	0.06820748%	15,148,682,853	3,364,665,766	(446,325)	1,720,183,341	1,173,294	1,398,531	225,237	5.2	(85,832)	43,315
3929	Ferndale School District 10	0.00000000%	0.00000000%	15.148.682.853	3.364.665.766	0	1,720,183,341	0	0	0	5.2	0	0
3931	Pendleton School District 16R	0.11862870%	0.08856744%	15,148,682,853	3,364,665,766	(3,542,424)	1,720,183,341	1,523,522	492,091	(1,031,431)	5.2	(681,235)	(198,352)
3935	Athena-Weston School District 29Rj	0.04177994%	0.04098020%	15,148,682,853	3,364,665,766	(94,242)	1,720,183,341	704,935	744,132	39,197	5.2	(18,123)	7,538
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3942	Stanfield School District	0.02194009%	0.01966030%	15,148,682,853	3,364,665,766	(268,651)	1,720,183,341	338,193	93,190	(245,003)	5.2	(51,664)	(47,116)
3944	Ukiah School	0.00534526%	0.00541489%	15,148,682,853	3,364,665,766	8,205	1,720,183,341	93,146	112,389	19,243	5.2	1,578	3,701
3957	Helix School District	0.01316506%	0.01367030%	15,148,682,853	3,364,665,766	59,538	1,720,183,341	235,154	244,960	.,	5.2	11,450	1,886
3958	Pilot Rock School District 2R	0.01638310%	0.01502813%	15,148,682,853	3,364,665,766	(159,670)	1,720,183,341	258,511	170,867	(87,644)	5.2	(30,706)	(16,855)
3959	Mcloughlin Union High School District	0.0000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
3965	La Grande Public Schools	0.09932358%	0.10122011%	15,148,682,853	3,364,665,766	223,487	1,720,183,341	1,741,171	1,255,233		5.2	42,978	(93,450)
3966	Union County School District	0.01495281%	0.01433726%	15,148,682,853	3,364,665,766	(72,537)	1,720,183,341	246,627	192,025		5.2	(13,949)	(10,500)
3967	North Powder School District	0.01928459%	0.02044260%	15,148,682,853	3,364,665,766	136,460	1,720,183,341	351,650	391,301	39,651	5.2	26,242	7,625
3969	Imbler School District	0.02365393%	0.02442448%	15,148,682,853	3,364,665,766	90,801	1,720,183,341	420,146	452,763	32,617	5.2	17,462	6,272
3970	Cove School District	0.02022944%	0.01952173%	15,148,682,853	3,364,665,766	(83,397)	1,720,183,341	335,810	409,909	74,099	5.2	(16,038)	14,250
3973	Elgin School District 23	0.02472106%	0.02546278%	15,148,682,853	3,364,665,766	87,404	1,720,183,341	438,006	479,323	, .	5.2	16,808	7,946
3986	Joseph School District 6	0.02255527%	0.02165605%	15,148,682,853	3,364,665,766	(105,964)	1,720,183,341	372,524	333,636	(38,888)	5.2	(20,378)	(7,478)
3990	Wallowa School	0.01612226%	0.01681149%	15,148,682,853	3,364,665,766	81,218	1,720,183,341	289,188	302,976	13,788	5.2	15,619	2,652



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

Page							Not Before d						New Deferred	New Deferred
Part			Dronartionata Chara	Proportionato	Collective Not Bension	Callactive Deformed		Suctom Contributions	Employer		Not Deferred			
Property Name	Employer									Employer Actual		Amortization		
Emission Strong Control		Employer Name												
Second S														
Author A	4003	Troy School District 54	0.00072987%	0.00072986%	15,148,682,853	3,364,665,766	(2)	1,720,183,341	12,555	11,783	(772)		0	(148)
Mayor Care Referred 1	4008	Chenowith School District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	•	1,720,183,341	0	0	•		0	•
March Server Description Compositions Com							143,559		446,447	506,771			27,608	
Millson Elements (2							-		0	•	-		0	
Gooden General Service Control Service C							-		0	•	•		0	
Accordance							-		0	•	•		0	
4607 Received School Desired 29														
Accordance Column Embod Planting Column Embod Pl														
Secret Served Direct							-		0	-	-		0	
More Pairs General Direct Pro							-		44.765.413	•	•		47.060	•
History Unes Parky School (000000000) (100000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (100000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (1000000000) (10000000000									0	0			0	0
410 Freeling School Definited '11 100,0005 0.00000005 0.00000005 0.00000005 0.00000005 0.00000005 0.00000005 0.000005 0.000005 0.000005 0.0000005 0.000005 0.0000005 0.0000005 0.0000005 0.0000005 0.0000005 0.0000005 0.0000005 0.0000005 0.000005 0.0000005 0.	4105	Hillsboro Union High School					0		0	0	0		0	0
4419 Variable Clande Stroot 0.0000000000000000000000000000000000	4109	Spray School District 1	0.00387616%	0.00414493%	15,148,682,853	3,364,665,766	31,672	1,720,183,341	71,300	109,530	38,230	5.2	6,091	7,352
A 1	4114	Fossil School District 21J	0.01867449%	0.00976469%	15,148,682,853	3,364,665,766	(1,049,932)	1,720,183,341	167,971	190,405	22,434		(201,910)	4,314
4442 MARW-wills Schnoles 0.386520071; 0.3877520076; 15.148,662.053 3.346.665.766 1.241.339 1.726.183.341 0.677.739 0.726.183.41 0.726.183.41 0.726.183							•		0	•	•		0	•
4416 Sentina School Delinic 48														
4466 Valenti Carter School Desiret 0.022865579, 0.0150073777, 15 (4.4862.858) 3.344.665.768 0.1.720.183.341 0.0 0 0 0 0 5.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
4489 Vasco School Delired Uh-1														
449 Wasso County High School 0,000000000 15,148,682,853 3,344,857,766 0 1,720,183,341 0 0 0 5 2 0 0 0 0 0 5 2 0 0 0 0 0 0 0 0 0													(224,617)	
4216 Curry County Education Service District							-		0	•	-		0	
4219 Curry Courney Education Service District 0.00000000000 15,148,682,828 3,384,685,766 0.4 1,720,183,341 125,389 109,823 (16,106) 5.2 (17,77) (3,097) (3,097) (4,202) 4,616,610 4,00000000000 4,00000000000 4,0000000000							-		0	-	-		0	
4219 Grain County Education Service District 0.0897369N 0.013737787 15.148,882,853 3.364,685,766 104.522 17.270,183,341 125,389 102,934 3.291 5.2 35,447 633 422 423 424							-		0	•	-		0	•
422 Alferson County Education Service District							(92.429)		125.389	109.283	(16.106)		(17.775)	(3.097)
4224 Manke County Region 18 0.09164889% 0.09468737% 15,148,682,853 3.346,685,766 398,829 1,720,183,341 1,628,766 1,151,321 (477,475) 5.2 71,121 (91,822) 4224 Washington County Education Service District 0.00000000% 0.000000000% 0.00000000% 15,148,682,853 3.346,685,766 0 1,720,183,341 17,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
4224 Wallows County Region 18 0.01374634% 0.01459277% 15,148,682,893 3,344,685,766 9.2673 1,720,183,341 249,990 277,524 27,534 6.2 178,222 5,295 4,225 North Central Education Service District 0.000000000% 1.51,148,682,893 3,344,685,766 0.1,720,183,341 127,599 121,169 (6,420) 6.2 (14,901) (1,235) 1,225 (14,901) 1,225 (14	4221	Marion Education Service District	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4229 Washington Courny Education Service District 0.0000000747 (% 0.00741716 % 15,148,682,853 3,344,665,766 0.74,745) 1,720,183,341 0.0 0.0 0.5 2 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	4223	InterMountain Education Service District	0.09154898%	0.09468737%	15,148,682,853	3,364,665,766	369,829	1,720,183,341	1,628,796	1,151,321	(477,475)		71,121	(91,822)
4226 North Central Education Service District 1 0,0000000% 0,00000000% 15,148,882,853 3,364,865,766 0 1,720,183,341 0 0 0 0 5 2 0 0 0 0 0 4232 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Wallowa County Region 18	0.01374634%	0.01453277%	15,148,682,853	3,364,665,766	92,673	1,720,183,341	249,990	277,524	27,534		17,822	5,295
427 Cascade School District Un5 0.00000000% 0.00000000% 15,148 (82,828 3 .3364 (85,766 0 1,720,183,341 0 0 0 0 5.2 0 0 0 0 4230 Min-flum School District Region 7 0.00000000% 0.00567000% 15,148 (82,828 3 .3364 (85,766 0.0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 0 4232 South Coast Education Service District Coast							-		0	•			0	
4230 Mari-Lim School District 0,00000000% 0,00000000% 15,148,682,2853 3,384,665,766 (28,985) 1,720,183,341 0 0 0 0 5.2 0 0 9 0 4232 South Coast Education Service District 1,000000000% 0,00557005% 15,148,682,853 3,384,665,766 (38,822) 1,720,183,341 2,098,159 1,925,004 (173,155) 5.2 (7,668) (33,299) 4,720,183,341 2,720,183,3									127,589		, , ,		(14,901)	
4232 South Coast Education Service District (122310937%) 0.065077057% 15,148,682,683 3,346,685,766 (328,954) 1,720,183,341 95,907 1,142,680 188,753 5.2 (129,953) 35,914 4237 0.000068537% 0.129172999% 0.129172999% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.129172999% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299% 0.12917299							•		0	•	•		0	•
4237 Douglas Education Service District 0.1223/093% 0.1297299% 15.148,682,853 3.346,665.766 (139.822) 1.720.183.341 2.098,159 1.925.004 (173.155) 5.2 (7,658) (3.229) 4251 Clastop County Education Service District 0.00000000% 1.5148,682,853 3.346,665.766 (1.0 1.720.183.341 0 0 0 0 5.2 (3.056) 0.00000000000000000000000000000000000					-, -,	.,,	-	, ., .,	055.007	-	-		(120.052)	
4281 Multmornal Education Service District														
4251 Clastop County Education Service District 0.00000000% 0.00000000% 15.148.682.853 3,364.665.766 0 1.720.183.341 0 0 0 0 5.2 0 0 0 4 4252 416) Desert Education Service District 0.11920764% 0.04947457% 15.148.682.853 3,364.665.766 (19.14.90) 1.720.183.341 1.633.738 813.692 (820.046) 5.2 (549.157) (157.701) 4258 4128 418.682.853 43.64.665.766 (28.85.617) 1.720.183.341 1.633.738 813.692 (820.046) 5.2 (14.245) (115.253) 4259 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 41.2459 (12.2453) 4259 (12.2453) 41.2459 (
4252 High Desert Education Service District 0.12701772% 0.12564731% 15,148,682,853 3,384,685,766 (181,490) 1,720,183,341 2,163,331 (489,033) 5.2 (31,065) (95,776) 4254 Hermistion School District RBT 0.11920764% 0.0947467% 15,148,682,853 3,364,665,766 (285,6517) 1,720,183,341 4,321,395 3,742,880 (376,515) 5.2 (54,045) (117,271) 4258 Hermistion School District RBT 0.25625848% 0.25121711% 15,148,682,853 3,364,665,766 (179,555) 1,720,183,341 4,321,395 3,742,880 (576,515) 5.2 (114,245) (111,253) 4200 Greater Albany School District 0.14464271% 0.134632283% 15,148,682,853 3,364,665,766 (663,713) 1,720,183,341 2,315,933 1,847,900 (468,033) 5.2 (217,637) (201,706) 4270 Greater Albany School District 0.34477186% 15,148,682,853 3,364,665,766 (663,713) 1,720,183,341 2,309,800 4,067,608 (1,872,193) 6,147,603 4,072,001,000									2,700,077				(200,012)	
4258 Hermiston School District RR 0.2562584889 0.25127111% 15,148.682.853 3,364.665.766 (594.076) 1,720,183.341 4.321.395 3,742.880 (578.515) 5.2 (114.245) (111.253) 4259 Clackamas Education Service District 0.14464271% 0.13463293% 15,148.682.853 3,364.665.766 (13.79.555) 1,720,183.341 2,315.933 1,847.900 (468.033) 5.2 (226.838) (90,006) 4260 Greater Albany School District BJ 0.52040417% 0.54477186% 15,148.682.853 3,364.665.766 (663.713) 1,720,183.341 8,855.020 7,806,148 (1,048.872) 5.2 (127.637) (220.706) 4278 Lake Oswego School District 0.0477023% 0.34530044% 15,148.682.853 3,364.665.766 (1.475.065) 1,720,183.341 5,939.801 4,067.608 (1,872.193) 5.2 (485.047) (360.037) 4270 Silver Falls School District Calculation Service District Region 14 0.0244704% 0.03050817% 15,148.682.853 3,364.665.766 (244.424) 1,720,183,341 5,247.966 5,397.66 14.970 5.2 (47.383.665) 4271 Malheur Education Service District 0.16277295% 0.15940438% 15,148.682.853 3,364.665.766 (246.420 1,720,183,341 5,247.966 5,397.66 14.970 5.2 (47.383.766) 4272 1,0000000000 4,000000000 4,000000000 4,00000000							(161,490)		2,161,364	1,663,331	(498,033)		(31,056)	(95,776)
4259 Clackamas Education Service District 0.144642217% 0.13463293% 15,148,682,853 3,364,665,766 (1,179,555) 1,720,183,341 2,315,933 1,847,900 (468,033) 5.2 (226,838) (90,006) 4260 Greater Albany School District 3.0 0.5240417% 0.51477186% 15,148,682,853 3,364,665,766 (637,73) 1,720,183,341 5,939,801 4,067,608 (1,172,183) 5.2 (45,047) (360,037) 4270 Silver Falls School District 4 0.02447023% 0.18995280% 15,148,682,853 3,364,665,766 (1,475,056) 1,720,183,341 5,939,801 4,067,608 (1,672,183) 5.2 (45,047) (360,037) 4271 Malheur Education Service District Region 14 0.02841704% 0.03950817% 15,148,682,853 3,364,665,766 (24,424) 1,720,183,341 5,4796 5.2 (283,665) 5.2 (283,665) (89,672) 4271 Malheur Education Service District Region 14 0.02841704% 0.16277295% 0.15940438% 15,148,682,853 3,364,665,766 (36,76) 44,270 1,720,183,341 5,4796 5.2 (47,6337) 66,849 4273 Double O School District 0.00068556% 15,148,682,853 3,364,665,766 (36,67) 6.0 1,720,183,341 2,742,048 3,089,661 347,613 5.2 (76,337) 66,849 4275 Tillamook County Education Service District 0.00068556% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 1,31,71 13,626 45 5.2 (283,665) 6.2 4275 Tillamook County Education Service District 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 154,900 1,720,183,341 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	4254	Willamette Education Service District	0.11920764%	0.09497467%	15,148,682,853	3,364,665,766	(2,855,617)	1,720,183,341	1,633,738	813,692	(820,046)	5.2	(549,157)	(157,701)
4260 Greater Albamy School District 8J 0.52040417% 0.51477186% 15,148,682,853 3,364,665,766 (663,713) 1,720,183,341 8,855,020 7,806,148 (1,048,872) 5.2 (15,047) (201,706) 4278 Lake Oswego School District 0.034728825% 0.34530044% 15,148,682,853 3,364,665,766 (234,244) 1,720,183,341 3,267,536 2,801,240 (466,296) 5.2 (45,047) (360,037) 4270 Malheur Education Service District Region 14 0.02841704% 0.03050817% 15,148,682,853 3,364,665,766 (246,420 1,720,183,341 5,247,96 5,39,766 14,970 5.2 47,388 2,879 4,272 Linn-Benton-Lincoln Education Service District 0.062841704% 0.0008635% 0.00076565% 15,148,682,853 3,364,665,766 (396,953) 1,720,183,341 5,247,96 5,39,766 14,970 5.2 47,388 2,879 4,272 Linn-Benton-Lincoln Education Service District 0.0006855% 0.00076565% 15,148,682,853 3,364,665,766 (396,953) 1,720,183,341 13,171 13,626 455 5.2 16,819 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 18,199 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 18,199 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 18,199 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 18,199 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 18,199 88 4,276 11 1,200,183,341 12,171 13,626 455 5.2 29,788 (34,236) 1,200,183,341 12,171 1,200,183,341 12,171 1,200,183,341 12,171 1,200,183,341 12,171 1,200,183,341 1,200,18	4258	Hermiston School District 8R	0.25625848%	0.25121711%	15,148,682,853	3,364,665,766	(594,076)	1,720,183,341	4,321,395	3,742,880	(578,515)		(114,245)	(111,253)
4288 Lake Oswego School District 0.34728825% 0.34530044% 15,148,682,853 3,364,665,766 (234,244) 1,720,183,341 5,939,801 4,067,608 (1,872,193) 5.2 (45,047) (360,037) 4270 Silver Falls School District 0.20247023% 0.18995280% 15,148,682,853 3,364,665,766 (1,475,056) 1,720,183,341 5,24,796 539,766 14,970 5.2 47,388 2,879 4271 Malheur Education Service District Region 14 0.02841704% 0.03050817% 15,148,682,853 3,364,665,766 246,420 1,720,183,341 524,796 539,766 14,970 5.2 47,388 2,879 200,160 Control Education Service District 0.16277295% 0.15940438% 15,148,682,853 3,364,665,766 (39,695) 1,720,183,341 12,720,183,341 12,720,183,341 13,171 13,626 45,52 14,838 2,879 2,874 2,775 2,874 2,774		Clackamas Education Service District	0.14464271%	0.13463293%	15,148,682,853	3,364,665,766		1,720,183,341		1,847,900	(468,033)		(226,838)	
4270 Silver Falls School District 0.20247023% 0.18995280% 15,148,682,853 3,364,665,766 (1,475,056) 1,720,183,341 3,267,536 2,801,240 (466,296) 5.2 (283,665) (89,672) 4271 Malheur Education Service District Region 14 0.02841704% 0.165277295% 0.16540433% 15,148,682,853 3,364,665,766 246,420 1,720,183,341 524,796 539,766 14,970 5.2 47,388 2,873 66,849 4273 Double O School District 0.165277295% 0.00068586% 0.00076565% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 13,171 13,626 455 5.2 (76,337) 66,849 4273 Double O School District 0.00068536% 0.00076565% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
4271 Malheur Education Service District Region 14 0.02841704% 0.03050817% 15,148,682,853 3,364,665,766 246,420 1,720,183,341 524,796 539,766 14,970 5.2 47,388 2,879 4272 Linn-Benton-Lincoln Education Service District 0.16277295% 0.15940438% 15,148,682,853 3,364,665,766 (396,953) 1,720,183,341 2,742,048 3,089,661 347,613 5.2 (76,337) 66,849 4273 Double O School District 0.00000000% 0.00000000% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 0 0 0 0 0 5.2 1,819 88 4275 Tillamook County Education Service District 0.00000000% 15,148,682,853 3,364,665,766 0 1,720,183,341 0 0 0 0 0 5.2 1,819 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
4272 Linn-Benton-Lincoln Education Service District 0.16277295% 0.15940438% 15,148,682,853 3,364,665,766 (396,953) 1,720,183,341 2,742,048 3,089,661 347,613 5.2 (76,337) 66,849 4273 Double O School District 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 0 0 0 0 5.2 1,819 88 4275 Tillamook County Education Service District 0.0000000% 0.00000000% 15,148,682,853 3,364,665,766 0 0 1,720,183,341 0 0 0 0 0 5.2 0 0 0 4276 Lane County Education Service District 0.08356990% 0.08488440% 15,148,682,853 3,364,665,766 154,900 1,720,183,341 1,460,167 1,282,139 (178,028) 5.2 29,788 (34,236) 4277 Mitchell School 0.00804915% 0.00804915% 0.00839429% 15,148,682,853 3,364,665,766 (313,659) 1,720,183,341 92,674 159,034 66,300 5.2 (60,319) 12,762 4279 St Helens School District 502 0.10455071% 0.08930249% 15,148,682,853 3,364,665,766 (1,773,284) 1,720,183,341 1,536,167 389,957 (1,146,210) 5.2 (60,319) 12,762 4280 Northwest Regional Education Service District 0.36252534% 0.36228963% 15,148,682,853 3,364,665,766 (1,777) 1,720,183,341 6,232,046 7,176,976 944,930 5.2 (53,42) 181,717 4286 Southern Oregon Education Service District 0.16220600% 0.15218348% 15,148,682,853 3,364,665,766 (1,181,655) 1,720,183,341 2,678,355 2,284,710 (333,125) 5.2 (27,126) (64,655) 4289 Medford School District 549C 0.74245462% 0.70973547% 15,148,682,853 3,364,665,766 (38,55,630) 1,720,183,341 2,208,751 12,123,155 (85,616) 5.2 (741,467) (16,656) 4291 Dayton Public Schools					-, -,				-, -,					
4273 Double O School District 0.0006856% 0.00076565% 15,148,682,853 3,364,665,766 9,461 1,720,183,341 13,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 88 1720,1131,171 13,626 455 5.2 1,819 9,810 1720,183,341 1,810,181 1720,183,341 1,460,167 1,821,139 (178,028) 5.2 2,918 (34,236) 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 2,918 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 (178,028) 5.2 1,819 9,810 1,720,183,341 1,460,167 1,821,139 1,821,1														
4275 Tillamook County Education Service District 0.0000000% 0.0000000% 15,148,682,853 3,364,665,766 154,900 1,720,183,341 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
4276 Lane County Education Service District 0.08356990% 0.08488440% 15,148,682,853 3,364,665,766 154,900 1,720,183,341 1,460,167 1,282,139 (178,028) 5.2 29,788 (34,236) 4277 Mitchell School 0.00804915% 0.00804915% 0.00830429% 15,148,682,853 3,364,665,766 (313,659) 1,720,183,341 92,674 159,034 66,362 0.2 (341,016) (220,425) 4279 St Helens School District 502 0.10435071% 0.08930249% 15,148,682,853 3,364,665,766 (1,773,284) 1,720,183,341 1,536,167 389,957 (1,164,210) 5.2 (341,016) (220,425) 4280 Northwest Regional Education Service District 0.36252534% 0.36228963% 15,148,682,853 3,364,665,766 (1,777) 1,720,183,341 6,232,046 7,176,976 944,930 5.2 (5,342) 181,717 4286 Southern Oregon Education Service District 0.16220600% 0.15218348% 15,148,682,853 3,364,665,766 (1,181,655) 1,720,183,341 2,617,835 2,284,710 (333,125) 5.2 (271,126) (64,625) 4280 Medford School District 549C 0.74245462% 0.70973547% 15,148,682,853 3,364,665,766 (3,855,630) 1,720,183,341 2,208,751 12,123,155 (85,166) 5.2 (741,467) (16,465) 4291 Dayton Public Schools									13,171	13,020			1,619	
4277 Mitchell School 0.00804915% 0.00838742% 15,148,682,853 3,364,665,766 (313,659) 1,720,183,341 92,674 159,034 66,360 5.2 (60,319) 12,762 (4279 St Helens School District 502 0.10435071% 0.08930249% 15,148,682,853 3,364,665,766 (1,77,284) 1,720,183,341 1,526,167 389,957 (1,146,10) 5.2 (341,016) (220,425) (428) Northwest Regional Education Service District 0.36252534% 0.36228963% 15,148,682,853 3,364,665,766 (27,777) 1,720,183,341 6,232,046 7,176,976 94,300 5.2 (5,342) 18,777 (4286 Southern Oregon Education Service District 0.16220600% 0.16218348% 15,148,682,853 3,364,665,766 (1,181,055) 1,720,183,341 2,617,835 2,284,710 (333,125) 5.2 (27,126) (64,062) (4288 Medford School District 549C 0.74245462% 0.70973547% 15,148,682,853 3,364,665,766 (3,855,630) 1,720,183,341 2,208,751 12,123,135 (85,066) 5.2 (741,467) (16,465) 4291 Dayton Public Schools 0.03937693% 0.03634969% 15,148,682,853 3,364,665,766 (356,776) 1,720,183,341 625,281 307,450 (37,81) 5.2 (68,602) (61,121)							•		1,460 167	1.282 139	•		29 788	•
4279 St Helens School District 502 0.10435071% 0.08930249% 15,148,682,853 3,364,665,766 (1,773,284) 1,720,183,341 1,536,167 389,957 (1,146,210) 5.2 (341,016) (220,425) 4280 Northwest Regional Education Service District 0.36228963% 15,148,682,853 3,364,665,766 (27,777) 1,720,183,341 6,232,046 7,176,976 944,930 5.2 (5,342) 181,717 4286 Southern Oregon Education Service District 0.16220600% 0.15218348% 15,148,682,853 3,364,665,766 (1,181,055) 1,720,183,341 6,232,046 7,176,976 944,930 5.2 (5,342) 181,717 4286 Southern Oregon Education Service District 0.16220600% 0.15218348% 15,148,682,853 3,364,665,766 (1,181,055) 1,720,183,341 12,208,751 2,284,710 (33,156) 5.2 (271,467) (16,465) 4291 Dayton Public Schools 0.704245462% 0.70973547% 15,148,682,853 3,364,665,766 (356,731) 1,720,183,341 12,208,751 12,123,155 6,52 (741,467) (16,465) 4291 Dayton Public Schools 0.0393					-, -,	.,,	. ,	, ., .,	, , .	, . ,			.,	
4280 Northwest Regional Education Service District 0.36252534% 0.36228963% 15,148,682,853 3,364,665,766 (27,777) 1,720,183,341 6,232,046 7,176,976 944,930 5.2 (5,342) 181,717 (2,248) 20,046 2														
4288 Medford School District 549C 0.74245462% 0.70973547% 15,148,682,853 3,364,665,766 (3.855,630) 1,720,183,341 12,208,751 12,123,135 (85,616) 5.2 (741,467) (16,465) 4291 Dayton Public Schools 0.03937693% 0.03634969% 15,148,682,853 3,364,665,766 (356,731) 1,720,183,341 625,281 307,450 (317,831) 5.2 (68,602) (61,121)									6,232,046			5.2		
4291 Dayton Public Schools 0.03937693% 0.03634969% 15,148,682,853 3,364,665,766 (356,731) 1,720,183,341 625,281 307,450 (317,831) 5.2 (68,602) (61,121)														
4293 Lake County Education Service District 0.006/9640% 0.00769143% 15,148,682,853 3,364,665,766 105,470 1,720,183,341 132,307 120,087 (12,20) 5.2 20,283 (2,350)														
	4293	Lake County Education Service District	0.00679640%	0.00769143%	15,148,682,853	3,364,665,766	105,470	1,720,183,341	132,307	120,087	(12,220)	5.2	20,283	(2,350)



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred	New Deferred
		Proportionate Share	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System Contributions	Employer		Net Deferred		Outflow/(Inflow) Due to Change in Proportionate	Outflow/(Inflow) Due to Employer Contributions
Employer		at Prior	Share at Current	Liability at Prior		Change in Proportionate			Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
10.00	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4294	Harney Education Service District Region XVII	0.01530665%		15,148,682,853	3,364,665,766	(242,364)	1,720,183,341	227,923	235,432	7,509	5.2	(46,608)	1,444
4295	Wasco County Education Service District	0.02202540%	0.02407343%	15,148,682,853	3,364,665,766	241,341	1,720,183,341	414,107	432,486	18,379	5.2	46,412	3,534
4297	Yamhill Education Service District	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4306	Amity School District	0.02633210%		15,148,682,853	3,364,665,766	(467,041)	1,720,183,341	384,784	70,803	(313,981)	5.2	(89,816)	(60,381)
4307	Columbia School District 5J	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4309 4311	Scappoose School District Redmond School District 2J	0.13998414% 0.37845635%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(710,553) (502,228)	1,720,183,341 1,720,183,341	2,304,260 6,436,830	2,569,498 5.840.309	265,238 (596,521)	5.2 5.2	(136,645) (96,582)	51,007 (114,716)
4311	Reedsport School District	0.03054015%		15,148,682,853	3,364,665,766	(502,228)	1,720,183,341	448,406	238,383	(210,023)	5.2	(101,361)	(40,389)
4313	Forest Grove School District	0.38230260%		15,148,682,853	3,364,665,766	(330,470)	1,720,183,341	6,528,065	5,860,410	(667,655)	5.2	(63,552)	(128,395)
4314	Willamina School District 30J	0.05154057%		15,148,682,853	3,364,665,766	170,737	1,720,183,341	911.516	1,044,284	132,768	5.2	32,834	25,532
4315	John Day School District	0.03003081%		15,148,682,853	3,364,665,766	(796,078)	1,720,183,341	400,377	305,034	(95,343)	5.2	(153,092)	(18,335)
4316	Tigard-Tualatin School District 23J	0.81680344%	0.80727908%	15,148,682,853	3,364,665,766	(1,122,352)	1,720,183,341	13,886,680	14,367,833	481,153	5.2	(215,837)	92,529
4317	Sherwood School District 88J	0.31518043%		15,148,682,853	3,364,665,766	(434,644)	1,720,183,341	5,358,234	5,433,058	74,824	5.2	(83,585)	14,389
4320	Rainier School District 13	0.04258651%		15,148,682,853	3,364,665,766	(995,613)	1,720,183,341	587,231	465,285	(121,946)	5.2	(191,464)	(23,451)
4321	North Clackamas School District 12	0.84187808%		15,148,682,853	3,364,665,766	(6,351,706)	1,720,183,341	13,554,650	7,772,086	(5,782,564)	5.2	(1,221,482)	(1,112,032)
4323 4324	Estacada School District 108	0.09679336%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(1,140,163) (810,716)	1,720,183,341	1,498,587 8,520,866	1,046,315	(452,272)	5.2 5.2	(219,262)	(86,975)
4324	Centennial School District 28 Harney County School District 3	0.50222617% 0.00000000%		15,148,682,853	3,364,665,766	(610,716)	1,720,183,341 1,720,183,341	0,520,000	8,419,636	(101,230)	5.2	(155,907)	(19,467)
4327	Jordan Valley School District 3	0.00684238%		15,148,682,853	3,364,665,766	82.022	1,720,183,341	129.675	138.942	9.267	5.2	15.773	1,782
4329	Gervais School District 1	0.03489225%		15,148,682,853	3,364,665,766	(595,007)	1,720,183,341	513,354	174,201	(339,153)	5.2	(114,424)	(65,222)
4330	Vale School District 84	0.07329552%		15,148,682,853	3,364,665,766	(164,441)	1,720,183,341	1,236,813	1,315,584	78,771	5.2	(31,623)	15,148
4331	Molalla River School District	0.07198569%	0.04690462%	15,148,682,853	3,364,665,766	(2,955,558)	1,720,183,341	806,845	44,605	(762,240)	5.2	(568,377)	(146,585)
4332	Gresham-Barlow School District 10	0.55925445%		15,148,682,853	3,364,665,766	(6,476,731)	1,720,183,341	8,674,755	6,444,303	(2,230,452)	5.2	(1,245,525)	(428,933)
4333	Canby School District	0.19207167%		15,148,682,853	3,364,665,766	(3,295,615)	1,720,183,341	2,822,904	880,291	(1,942,613)	5.2	(633,772)	(373,579)
4334 4335	Cascade School District 5	0.08769781% 0.05615941%		15,148,682,853	3,364,665,766	(450,257)	1,720,183,341	1,442,836 861.893	739,381	(703,455)	5.2	(86,588)	(135,280)
4335 4336	Milton-Freewater Unified School District 7 Nestucca Valley School District 101	0.03251111%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(713,486) (295,950)	1,720,183,341 1,720,183,341	516,049	125,939 468,105	(735,954) (47,944)	5.2 5.2	(137,209) (56,913)	(141,530) (9,220)
4337	Sherman County School District	0.03231111%		15,148,682,853	3,364,665,766	(170.071)	1,720,183,341	291.563	298.491	6.928	5.2	(32,706)	1.332
4338	Three Rivers U J School District	0.24852676%		15,148,682,853	3,364,665,766	(1,473,992)	1,720,183,341	4,059,949	2,838,336	(1,221,613)	5.2	(283,460)	(234,926)
4339	Lebanon Community School District	0.27281717%	0.26017023%	15,148,682,853	3,364,665,766	(1,490,317)	1,720,183,341	4,475,405	5,062,999	587,594	5.2	(286,599)	112,999
4340	Monroe School District 1J	0.02721904%		15,148,682,853	3,364,665,766	(562,542)	1,720,183,341	386,100	343,682	(42,418)	5.2	(108,181)	(8,157)
4341	Hillsboro School District 1J	1.24558859%		15,148,682,853	3,364,665,766	(7,943,123)	1,720,183,341	20,266,902	15,910,713	(4,356,189)	5.2	(1,527,524)	(837,729)
4342	North Santiam School District 29J	0.09207820%		15,148,682,853	3,364,665,766	(1,430,151)	1,720,183,341	1,375,146	737,207	(637,939)	5.2	(275,029)	(122,681)
4343 4344	Harrisburg Sschool District 7	0.06114413% 0.02121584%		15,148,682,853 15,148,682,853	3,364,665,766	210,002 138,100	1,720,183,341	1,082,446	1,225,119 352.687	142,673 (32,424)	5.2 5.2	40,385 26,558	27,437
4344	South Wasco County School District 1 Oregon Trail School District 46	0.02121564%		15,148,682,653	3,364,665,766 3,364,665,766	(1.134.535)	1,720,183,341 1,720,183,341	385,111 4.442.524	5.044.418	(32,424)	5.2 5.2	(218.180)	(6,235) 115,749
4346	Knappa School District 4	0.03629858%		15,148,682,853	3,364,665,766	244,767	1,720,183,341	660,132	661,525	1,393	5.2	47,071	268
4347	Clatskanie School District 6J	0.05498179%		15,148,682,853	3,364,665,766	439,535	1,720,183,341	1,009,949	1,013,404	3,455	5.2	84,526	664
4348	Lourdes Charter School	0.00233513%	0.00203424%	15,148,682,853	3,364,665,766	(35,457)	1,720,183,341	34,993	33,342	(1,651)	5.2	(6,819)	(318)
4350	Ridgeline Montessori	0.01128584%		15,148,682,853	3,364,665,766	11,527	1,720,183,341	195,820	207,815	11,995	5.2	2,217	2,307
4351	The Village School	0.00478946%		15,148,682,853	3,364,665,766	(200,231)	1,720,183,341	53,158	44,818	(8,340)	5.2	(38,506)	(1,604)
4352	Armadillo Technical Institute	0.00303634%		15,148,682,853	3,364,665,766	137,371	1,720,183,341	72,283	89,933	17,650	5.2	26,418	3,394
4354 4355	Opal Charter School Three Rivers Charter School	0.00335603% 0.00864284%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(148,265) (143,324)	1,720,183,341 1,720,183,341	36,087 127,751	50,018 163,729	13,931 35,978	5.2 5.2	(28,512) (27,562)	2,679 6,919
4358	Detroit Lake Charter School	0.000000000%		15,148,682,853	3,364,665,766	(143,324)	1,720,183,341	127,731	103,729	33,976	5.2	(27,302)	0,919
4360	Luckiamute Valley Charter School	0.01017924%		15,148,682,853	3,364,665,766	39,209	1,720,183,341	180,825	218,632	37,807	5.2	7,540	7,271
4361	Rimrock Expeditionary Alternative Learning	0.00000000%		15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4362	Kings Valley Charter School	0.00067869%	0.00072603%	15,148,682,853	3,364,665,766	5,578	1,720,183,341	12,489	15,929	3,440	5.2	1,073	662
4363	Multisensory Learning Academy	0.02032857%		15,148,682,853	3,364,665,766	344,296	1,720,183,341	399,948	427,366	27,418	5.2	66,211	5,273
4365	Mitch Charter School	0.01303377%		15,148,682,853	3,364,665,766	(210,074)	1,720,183,341	193,539	148,944	(44,595)	5.2	(40,399)	(8,576)
4366 4367	Sand Ridge Charter School	0.01251391%		15,148,682,853	3,364,665,766	12,397	1,720,183,341	217,072	252,816	35,744	5.2 5.2	2,384 105,519	6,874
4367 4369	Arthur Academy Charter School Trillium Charter School	0.04092282% 0.01416588%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	548,697 (419,044)	1,720,183,341 1,720,183,341	784,044 182.509	779,791 288.509	(4,253) 106,000	5.2 5.2	(80,585)	(818) 20,385
4370	Howard Street Charter School, Inc.	0.00500801%		15,148,682,853	3,364,665,766	13,249	1,720,183,341	88,081	90,566	2,485	5.2	2,548	478
4371	The Lighthouse School	0.00967488%		15,148,682,853	3,364,665,766	47,548	1,720,183,341	173,367	163,036	(10,331)	5.2	9,144	(1,987)
4373	Sheridan Japanese School Foundation	0.00386165%		15,148,682,853	3,364,665,766	(626)	1,720,183,341	66,336	64,405	(1,931)	5.2	(120)	(371)
4374	Ione School District	0.01930887%	0.01717026%	15,148,682,853	3,364,665,766	(252,014)	1,720,183,341	295,360	330,782	35,422	5.2	(48,464)	6,812



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
Employer		Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred	Outflow(Inflow) Due to Change in Proportionate			Employer Actual	Net Deferred Outflow(Inflow) Due to	Amortization	Change in Proportionate Share Recognized During	Employer Contributions Recognized During
Number	Employer Name	Measurement Date		Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4375	Eddyville Charter School	0.00887656%	0.00895228%	15,148,682,853	3,364,665,766	8,923	1,720,183,341	153,996	185,522	31,526	5.2	1,716	6,063
4376	Four Rivers Community School	0.01444559%	0.01500794%	15,148,682,853	3,364,665,766	66,268	1,720,183,341	258,164	300,634	42,470	5.2	12,744	8,167
4378	Mosier Community School	0.01075270%		15,148,682,853	3,364,665,766	110,730	1,720,183,341	201,130	192,703	(8,427)	5.2	21,294	(1,621)
4379	Siletz Valley School	0.01011599%	0.00897621%	15,148,682,853	3,364,665,766	(134,312)	1,720,183,341	154,407	153,636	(771)	5.2	(25,829)	(148)
4380 4381	The Emerson School North Wasco County School District 21	0.00770403% 0.14383832%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(140,080) (2,358,939)	1,720,183,341 1,720,183,341	112,075 2,129,934	104,561 3,291,685	(7,514) 1,161,751	5.2 5.2	(26,938) (453,642)	(1,445) 223,414
4382	Self Enhancement Inc	0.14363632%	0.12382020%	15,146,662,653	3,364,665,766	(2,356,939)	1,720,183,341	2,129,934	3,291,000	(4,327)	5.2	(89,664)	(832)
4383	City View Charter School	0.00420022%		15,148,682,853	3,364,665,766	202,119	1,720,183,341	158,720	148,827	(9,893)	5.2	38,869	(1,902)
4386	Nixyaawii Community School	0.00449166%		15,148,682,853	3,364,665,766	64,980	1,720,183,341	86,750	116,445	29,695	5.2	12.496	5.711
4388	West Lane Tech	0.00368813%	0.00437901%	15,148,682,853	3,364,665,766	81,413	1,720,183,341	75,327	115,685	40,358	5.2	15,656	7,761
4390	Oregon Connections Academy	0.10600728%	0.11121136%	15,148,682,853	3,364,665,766	613,250	1,720,183,341	1,913,039	2,105,442	192,403	5.2	117,933	37,001
4392	Eagleridge High School	0.00712293%	0.00874230%	15,148,682,853	3,364,665,766	190,826	1,720,183,341	150,384	187,148	36,764	5.2	36,697	7,070
4393	Cascade Heights Public Charter School	0.00893423%		15,148,682,853	3,364,665,766	57,864	1,720,183,341	162,132	176,857	14,725	5.2	11,128	2,832
4395	Siletz Valley Early College Academy	0.00315540%		15,148,682,853	3,364,665,766	(13,597)	1,720,183,341	52,294	71,850	19,556	5.2 5.2	(2,615)	3,761
4396 4397	Sweet Home Charter School Springwater Environmental Sciences School	0.00712118% 0.00907703%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	57,246 81,463	1,720,183,341 1,720,183,341	130,854 168,033	114,332 184,055	(16,522) 16,022	5.2 5.2	11,009 15,666	(3,177) 3.081
4398	LEP High	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	01,403	1,720,183,341	100,000	104,033	10,022	5.2	13,000	3,001
4400	Phoenix School	0.00414597%		15,148,682,853	3,364,665,766	399,668	1,720,183,341	129,660	123,083	(6,577)	5.2	76,859	(1,265)
4401	Ballston Community School	0.00377839%		15,148,682,853	3,364,665,766	(137,549)	1,720,183,341	44,916	40,162	(4,754)	5.2	(26,452)	(914)
4402	Sage Community School	0.00238164%		15,148,682,853	3,364,665,766	(280,653)	1,720,183,341	0	48,856	48,856	5.2	(53,972)	9,395
4403	Portland Village School	0.01747163%		15,148,682,853	3,364,665,766	(165,494)	1,720,183,341	276,386	185,943	(90,443)	5.2	(31,826)	(17,393)
4404	Alliance Charter Academy	0.02091890%		15,148,682,853	3,364,665,766	(34,161)	1,720,183,341	354,857	345,568	(9,289)	5.2	(6,569)	(1,786)
4405	Forest Grove Community School	0.00988465%	0.00946223%	15,148,682,853	3,364,665,766	(49,778)	1,720,183,341	162,768	181,282	18,514	5.2	(9,573)	3,560
4407	Madrone Trail Public Charter School	0.00864980%		15,148,682,853	3,364,665,766	(97,181)	1,720,183,341	134,606	185,978	51,372	5.2	(18,689)	9,879
4408 4409	Muddy Creek Charter School Southwest Charter School	0.00466302% 0.00880281%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	5,030 (915,291)	1,720,183,341 1,720,183,341	80,947 17,814	89,724 154,143	8,777 136,329	5.2 5.2	967 (176,018)	1,688 26,217
4410	Ace Academy	0.00000000%		15,148,682,853	3,364,665,766	(915,291)	1,720,183,341	17,614	134,143	130,329	5.2	(170,018)	20,217
4411	Sherwood Charter School	0.01094603%	0.00862053%	15.148.682.853	3.364.665.766	(274.037)	1,720,183,341	148,289	160.533	12.244	5.2	(52.699)	2.355
4412	Estacada Web Academy	0.02051755%		15,148,682,853	3,364,665,766	200,123	1,720,183,341	382,152	459,379	77,227	5.2	38,485	14,851
4418	Lewis And Clark Montessori Charter School	0.01775859%	0.01962406%	15,148,682,853	3,364,665,766	219,827	1,720,183,341	337,570	378,792	41,222	5.2	42,274	7,927
4419	Silvies River Web Academy	0.00495960%	0.00666488%	15,148,682,853	3,364,665,766	200,950	1,720,183,341	114,648	197,535	82,887	5.2	38,644	15,940
4420	Oregon Virtual Academy	0.04474518%		15,148,682,853	3,364,665,766	303,375	1,720,183,341	813,985	1,009,087	195,102	5.2	58,341	37,520
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4422	Redmond Proficiency Academy	0.03110195%		15,148,682,853	3,364,665,766	388,975	1,720,183,341	591,792	696,525	104,733	5.2	74,803	20,141
4423 4424	Molalla River Academy The Ivy School	0.00765009% 0.01338530%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	114,664 (352,899)	1,720,183,341 1,720,183,341	148,334 178,737	152,836 169.819	4,502 (8,918)	5.2 5.2	22,051 (67.865)	866 (1,715)
4429	Clackamas Web Academy	0.0013402%		15,148,682,853	3,364,665,766	3,980	1,720,183,341	2,886	2,756	(130)	5.2	765	(25)
4430	Clackamas Charter Alliance 2	0.00109238%	0.00109741%	15.148.682.853	3,364,665,766	593	1,720,183,341	18,877	16,772	(2,105)	5.2	114	(405)
4431	Corbett Charter School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	(=, 150)	5.2	0	0
4432	Renaissance Public Academy	0.00427264%	0.00463289%	15,148,682,853	3,364,665,766	42,451	1,720,183,341	79,694	83,107	3,413	5.2	8,164	656
4433	Powell Butte Community Charter School	0.00980668%	0.00897366%	15,148,682,853	3,364,665,766	(98,164)	1,720,183,341	154,363	193,075	38,712	5.2	(18,878)	7,445
4434	Logos Public Charter School	0.03775426%		15,148,682,853	3,364,665,766	(4,158,637)	1,720,183,341	42,382	633,696	591,314	5.2	(799,738)	113,714
4435	Sunny Wolf Charter School	0.00690835%	0.00692986%	15,148,682,853	3,364,665,766	2,535	1,720,183,341	119,206	135,461	16,255	5.2	488	3,126
4436	Academy Of Arts & Academics	0.00783401%		15,148,682,853	3,364,665,766	136,703	1,720,183,341	154,715	0	(154,715)	5.2	26,289	(29,753)
4437 4439	Center for Advance Learning Homesource Family Charter	0.01052659% 0.00000000%	0.01006922% 0.00000000%	15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(53,897)	1,720,183,341 1,720,183,341	173,209	188,636	15,427	5.2 5.2	(10,365)	2,967
4440	Sheridan Allprep Academy	0.00605471%		15,148,682,853	3,364,665,766	(37,162)	1,720,183,341	98,727	114.675	15.948	5.2	(7,147)	3,067
4441	Baker Web Academy	0.04051939%		15.148.682.853	3.364.665.766	2.091.049	1,720,183,341	1.002.251	1.505.131	502.880	5.2	402.125	96.708
4443	Knova Learning Oreogn	0.01264728%		15,148,682,853	3,364,665,766	(118,825)	1,720,183,341	200,211	217,298	17,087	5.2	(22,851)	3,286
4444	Bennett Pearson Academy, Inc.	0.00510859%		15,148,682,853	3,364,665,766	(112,298)	1,720,183,341	71,484	114,851	43,367	5.2	(21,596)	8,340
4446	Coburg Community Charter School	0.01153220%	0.01034502%	15,148,682,853	3,364,665,766	(139,897)	1,720,183,341	177,953	178,475	522	5.2	(26,903)	100
4447	Arco Iris Spanish Immersion Charter School	0.01235834%		15,148,682,853	3,364,665,766	(261,726)	1,720,183,341	174,380	234,545	60,165	5.2	(50,332)	11,570
4448	Gresham Barlow Web Academy	0.01669818%		15,148,682,853	3,364,665,766	177,981	1,720,183,341	313,220	366,483	53,263	5.2	34,227	10,243
4449	Mosier Middle School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	0	0	5.2	0	0
4450 4451	Sauvie Island Academy	0.01190185% 0.00805101%	0.01251092% 0.00556125%	15,148,682,853	3,364,665,766	71,773 (293,394)	1,720,183,341	215,211 95,664	209,798 147.652	(5,413) 51.988	5.2 5.2	13,802	(1,041) 9.998
4451 4452	River's Edge Academy Charter School South Columbia Family School	0.00805101%		15,148,682,853 15,148,682,853	3,364,665,766 3,364,665,766	(293,394)	1,720,183,341 1,720,183,341	95,664 36,342	40,455	51,988 4,113	5.2 5.2	(56,422) (9,829)	9,998 791
4402	Court Columbia Family Colloci	0.00204044%	0.002112/170	13, 140,002,033	3,304,003,700	(31,111)	1,120,103,341	30,342	40,400	4,113	J.Z	(9,029)	791



Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2019 Measurement Date

		December 1 control of the control	Barra estimate	Oallantha Nat Banatan	Oalle offer Deferred	Net Deferred	Out of Out the disease	Footbook		Not Deferred		New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
Employer		Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred	Outflow(Inflow) Due to Change in Proportionate		Employer Proportionate Share	Employer Actual	Net Deferred Outflow(Inflow) Due to	Amortization	Change in Proportionate Share Recognized During	Employer Contributions Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Share	Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4453	Woodland Educational Initiative	0.00457125%	0.00727380%	15,148,682,853	3,364,665,766	318,470	1,720,183,341		141,467	16,344	5.2	61,244	3,143
4454	Le Monde Immersion Charter School	0.01019746%	0.00993234%	15,148,682,853	3,364,665,766	(31,241)	1,720,183,341	170,854	206.829	35,975	5.2	(6,008)	6,918
4455	Hope Chinese Charter School	0.01038425%	0.0033325476	15,148,682,853	3,364,665,766	211,476	1,720,183,341	209,499	271,302	61,803	5.2	40,668	11,885
4456	Insight School of Oregon Charter	0.01030423%	0.01021121%	15,148,682,853	3,364,665,766	(415)	1,720,183,341	175,652	233,382	57,730	5.2	(80)	11,102
4457	Oregon Virtual Education East	0.00082504%	0.00095533%	15,148,682,853	3,364,665,766	15,353	1,720,183,341	16,433	17.101	668	5.2	2,952	128
4458	Oregon Virtual Education West	0.00082502%	0.00095533%	15,148,682,853	3,364,665,766	15,356	1,720,183,341	16,433	17.101	668	5.2	2,953	128
4459	Crater Lake Charter Academy	0.00687775%	0.01093816%	15,148,682,853	3,364,665,766	478,480	1,720,183,341	188,156	165,476	(22,680)	5.2	92,015	(4,362)
4460	Kairos Pdx	0.00749962%	0.00892286%	15,148,682,853	3,364,665,766	167,715	1,720,183,341	153,490	226,318	72,828	5.2	32,253	14,005
4461	Mountain View Academy	0.00351275%	0.00000000%	15,148,682,853	3,364,665,766	(413,943)	1,720,183,341	0	0	0	5.2	(79,604)	0
4462	Bend International School	0.00836333%	0.00799181%	15,148,682,853	3,364,665,766	(43,779)	1,720,183,341	137,474	161,884	24,410	5.2	(8,419)	4,694
4463	Dallas Community School-Community Innovation Partners	0.00488570%	0.00594478%	15,148,682,853	3,364,665,766	124,802	1,720,183,341	102,261	70,429	(31,832)	5.2	24,000	(6,122)
4464	The Valley School Of Southern Oregon	0.00290493%	0.00215835%	15,148,682,853	3,364,665,766	(87,977)	1,720,183,341	37,128	71,539	34,411	5.2	(16,919)	6,618
4465	Bridge Educational Foundation	0.00107992%	0.00269412%	15,148,682,853	3,364,665,766	190,218	1,720,183,341	46,344	34,383	(11,961)	5.2	36,580	(2,300)
4467	Cannon Beach Academy	0.00000000%	0.00082336%	15,148,682,853	3,364,665,766	97,025	1,720,183,341	14,163	45,267	31,104	5.2	18,659	5,982
4468	Frontier Charter Academy	0.00000000%	0.00488324%	15,148,682,853	3,364,665,766	575,442	1,720,183,341	84,001	248,292	164,291	5.2	110,662	31,594
4469	Desert Sky Montessori	0.00000000%	0.00028902%	15,148,682,853	3,364,665,766	34,058	1,720,183,341	4,972	101,298	96,326	5.2	6,550	18,524
4470	Oregon Family School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	62,128	62,128	5.2	0	11,948
4471	Wahtonka Community School	0.00000000%	0.00000000%	15,148,682,853	3,364,665,766	0	1,720,183,341	0	32,236	32,236	5.2	0	6,199



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Magaziramant D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//lnfl
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
1000	State Agencies	6/30/2018	Proportion	5.2	4.2	161,870,390	130,741,469	31,128,921	31,128,921	31,128,921	31,128,921	31,128,921	6,225,785	(
1000	State Agencies	6/30/2018	Contribution	5.2	4.2	(81,420,305)	(65,762,554)					(15,657,751)	(3,131,550)	(
1000	State Agencies	6/30/2017	Proportion	5.2	3.2	(36,633,585)	(22,543,745)					(1,408,985)	0	(
1000	State Agencies	6/30/2017	Contribution	5.2	3.2	7,597,596	4,675,444	1,461,076	1,461,076		1,461,076	292,216	0	(
1000	State Agencies	6/30/2016	Proportion	5.3	2.3	44,833,733	19,456,148	8,459,195	8,459,195		2,537,758	0	0	(
1000	State Agencies	6/30/2016	Contribution	5.3	2.3	(4,689,210)	(2,034,939)				(265,425)	0	0	(
1000	State Agencies	6/30/2015	Proportion	5.3	1.3	89,569,878	21,969,970	16,899,977	16,899,977	5,069,993	0	0	0	(
1000 1000	State Agencies State Agencies	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	2,145,447 36.702.174	526,243 2,718,679	404,801 6.796.699	404,801 2.718.679	121,442	0	0	0	(
1000	State Agencies State Agencies	6/30/2014	Contribution	5.4	0.4	(60,762,076)	(4,500,896)		(4,500,896)		0	0	0	(
1000	State Agencies	6/30/2013	Contribution	5.6	0.0	11,709,214	(4,500,650)	1,254,559	(4,500,690)	0	0	0	0	(
2000	Lake County	6/30/2018	Proportion	5.2	4.2	327,290	264,350	62,940	62,940	62,940	62,940	62,940	12,590	Č
2000	Lake County	6/30/2018	Contribution	5.2	4.2	(129,182)	(104,339)		(24,843)		(24.843)	(24,843)	(4,967)	Č
2000	Lake County	6/30/2017	Proportion	5.2	3.2	(743,154)	(457,326)					(28,584)	(1,007)	Č
2000	Lake County	6/30/2017	Contribution	5.2	3.2	(12,539)	(7,717)					(484)	0	Ċ
2000	Lake County	6/30/2016	Proportion	5.3	2.3	594,476	257,981	112,165	112,165		33,651	o o	0	(
2000	Lake County	6/30/2016	Contribution	5.3	2.3	(68,161)	(29,578)		(12,861)			0	0	Ċ
2000	Lake County	6/30/2015	Proportion	5.3	1.3	(273,389)	(67,057)					0	0	Ċ
2000	Lake County	6/30/2015	Contribution	5.3	1.3	52,748	12,940	9,952	9,952		0	0	0	
2000	Lake County	6/30/2014	Proportion	5.4	0.4	(25,063)	(1,858)		(1,858)		0	0	0	Ċ
2000	Lake County	6/30/2014	Contribution	5.4	0.4	(127,117)	(9,417)				0	0	0	Ċ
2000	Lake County	6/30/2013	Contribution	5.6	0.0	(79,762)	0	(8,547)	0	0	0	0	0	(
2001	Clackamas County	6/30/2018	Proportion	5.2	4.2	10,157,460	8,204,102	1,953,358	1,953,358	1,953,358	1,953,358	1,953,358	390,670	(
2001	Clackamas County	6/30/2018	Contribution	5.2	4.2	(547,388)	(442,121)	(105,267)	(105,267)	(105,267)	(105,267)	(105,267)	(21,053)	(
2001	Clackamas County	6/30/2017	Proportion	5.2	3.2	(8,532,157)	(5,250,559)	(1,640,799)	(1,640,799)	(1,640,799)	(1,640,799)	(328,162)	0	(
2001	Clackamas County	6/30/2017	Contribution	5.2	3.2	4,999,619	3,076,689	961,465	961,465	961,465	961,465	192,294	0	(
2001	Clackamas County	6/30/2016	Proportion	5.3	2.3	(4,961,335)	(2,153,032)				(280,830)	0	0	(
2001	Clackamas County	6/30/2016	Contribution	5.3	2.3	5,267,983	2,286,106	993,959	993,959		298,188	0	0	(
2001	Clackamas County	6/30/2015	Proportion	5.3	1.3	(10,989,155)	(2,695,455)				0	0	0	(
2001	Clackamas County	6/30/2015	Contribution	5.3	1.3	5,424,463	1,330,527	1,023,484	1,023,484	307,043	0	0	0	(
2001	Clackamas County	6/30/2014	Proportion	5.4	0.4	741,852	54,952	137,380	54,952		0	0	0	(
2001	Clackamas County	6/30/2014	Contribution	5.4	0.4	(3,617,792)	(267,987)			0	0	0	0	(
2001	Clackamas County	6/30/2013	Contribution	5.6	0.0	46,206	0	4,951	0	0	0	0	0	(
2002	Curry County	6/30/2018	Proportion	5.2	4.2	(88,609)	(71,569)					(17,040)	(3,409)	(
2002	Curry County	6/30/2018	Contribution	5.2	4.2	(850,638)	(687,054)					(163,584)	(32,718)	(
2002	Curry County	6/30/2017	Proportion	5.2	3.2	130,851	80,523	25,164	25,164		25,164	5,031	0	(
2002	Curry County	6/30/2017	Contribution	5.2	3.2	(565,303)	(347,879)					(21,743)	0	(
2002	Curry County	6/30/2016	Proportion	5.3	2.3	304,321	132,064	57,419	57,419		17,226	0	0	(
2002	Curry County	6/30/2016	Contribution	5.3	2.3	(370,059)	(160,593)				(20,949)	0	0	(
2002	Curry County	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(442,586)	(108,558)		(83,507)		0	0	0	(
2002	Curry County	6/30/2015	Contribution	5.3 5.4	1.3 0.4	(223,156)	(54,736)				0	0	0	(
2002 2002	Curry County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	9,779 (438,873)	724 (32,508)	1,811 (81,273)	724 (32,508)		0	0	0	(
2002	Curry County	6/30/2014	Contribution	5.6	0.0	(284,464)	(32,506)	(30,479)		0	0	0	0	(
2002	Curry County Douglas County	6/30/2018	Proportion	5.2	4.2	1.420.557	1.147.373	273.184	273.184	273.184	273.184	273.184	54.637	(
2003	Douglas County Douglas County	6/30/2018	Contribution	5.2	4.2	(2.697.409)	(2,178,677)					(518.732)	(103,749)	(
2003	Douglas County Douglas County	6/30/2017	Proportion	5.2	3.2	(3,595,303)	(2,176,677)					(138,283)	(103,749)	(
2003	Douglas County Douglas County	6/30/2017	Contribution	5.2	3.2	(912,263)	(561,393)					(35,088)	0	(
2003	Douglas County	6/30/2016	Proportion	5.3	2.3	(1,596,169)	(692,677)					(55,555)	n	Č
2003	Douglas County	6/30/2016	Contribution	5.3	2.3	(150,248)	(65,201)				(8,503)	0	0	Č
2003	Douglas County	6/30/2015	Proportion	5.3	1.3	(6,946,006)	(1,703,738)				0	0	0	Č
2003	Douglas County	6/30/2015	Contribution	5.3	1.3	52,365	12,845	9,880	9,880		0	0	0	Č
2003	Douglas County	6/30/2014	Proportion	5.4	0.4	(224,433)	(16,623)				0	0	0	
2003	Douglas County	6/30/2014	Contribution	5.4	0.4	(2,201,267)	(163,057)				0	0	0	Ċ
2003	Douglas County	6/30/2013	Contribution	5.6	0.0	(36,325)	0	(3,890)	0	0	0	0	0	Ċ
2004	Harney County	6/30/2018	Proportion	5.2	4.2	183,530	148,236	35,294	35,294	35,294	35,294	35,294	7,060	Ċ
2004	Harney County	6/30/2018	Contribution	5.2	4.2	(114,863)	(92,774)				(22,089)	(22,089)	(4,418)	Ċ
2004	Harney County	6/30/2017	Proportion	5.2	3.2	(293,588)	(180,670)				(56,459)	(11,293)	0	(
2004	Harney County	6/30/2017	Contribution	5.2	3.2	4,025	2,477	774	774		774	155	0	(
2004	Harney County	6/30/2016	Proportion	5.3	2.3	(88,324)	(38,329)					0	0	(
2004	Harney County	6/30/2016	Contribution	5.3	2.3	(29,686)	(12,883)					0	0	(
2004	Harney County	6/30/2015	Proportion	5.3	1.3	(56,220)	(13,788)				0	0	0	(
2004	Harney County	6/30/2015	Contribution	5.3	1.3	5,740	1,408	1,083	1,083	325	0	0	0	(
2004	Harney County	6/30/2014	Proportion	5.4	0.4	57,911	4,291	10,724	4,291	0	0	0	0	(
0004	Harney County	6/30/2014	Contribution	5.4	0.4	(137,736)	(10,201)	(25,507)	(10,201)	0	0	0	0	(
2004 2004	Harney County	6/30/2013	Contribution	5.6	0.0	(34,680)	. 0	(3,715)	0		0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflew///
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2005	Jackson County	6/30/2018	Proportion	5.2	4.2	(6,905,351)	(5,577,399)			(1,327,952)	(1,327,952)	(1,327,952)	(265,591)	
2005	Jackson County	6/30/2018	Contribution	5.2	4.2	(960,478)	(775,771)			(184,707)	(184,707)	(184,707)	(36,943)	
2005	Jackson County	6/30/2017	Proportion	5.2	3.2	201,616	124,072	38,772	38,772	38,772	38,772	7,756	0	
2005 2005	Jackson County Jackson County	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(74,288) (1,391,550)	(45,716) (603,879)		(14,286) (262,557)	(14,286) (262,557)	(14,286) (78,765)	(2,858)	0	
2005	Jackson County	6/30/2016	Contribution	5.3	2.3	609,148	264,346	114,934	114,934	114,934	34,478	0	0	
2005	Jackson County	6/30/2015	Proportion	5.3	1.3	(2,639,385)	(647,397)			(149,400)	0.,	0	0	
2005	Jackson County	6/30/2015	Contribution	5.3	1.3	501,352	122,972	94,595	94,595	28,377	0	Ō	0	
2005	Jackson County	6/30/2014	Proportion	5.4	0.4	(449,855)	(33,325)	(83,306)		0	0	0	0	
2005	Jackson County	6/30/2014	Contribution	5.4	0.4	(1,306,346)	(96,766)		(96,766)	0	0	0	0	
2005	Jackson County	6/30/2013	Contribution	5.6	0.0	(915,594)	0	(98,099)	0	0	0	0	0	
2006	Jefferson County	6/30/2018	Proportion	5.2	4.2	(434,627)	(351,045)			(83,582)	(83,582)	(83,582)	(16,717)	
2006 2006	Jefferson County Jefferson County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	1,004,318 (631,607)	811,180 (388,681)	193,138 (121,463)	193,138 (121,463)	193,138 (121,463)	193,138 (121,463)	193,138 (24,292)	38,628	
2006	Jefferson County	6/30/2017	Contribution	5.2	3.2	1,081,113	665,301	207,906	207,906	207,906	207,906	41,583	0	
2006	Jefferson County	6/30/2016	Proportion	5.3	2.3	(412,389)	(178,962)			(77,809)	(23,344)	41,505	0	
2006	Jefferson County	6/30/2016	Contribution	5.3	2.3	158,938	68,974	29,988	29,988	29,988	8,998	0	Ö	
2006	Jefferson County	6/30/2015	Proportion	5.3	1.3	(98,098)	(24,062)			(5,553)	0	0	0	
2006	Jefferson County	6/30/2015	Contribution	5.3	1.3	47,710	11,702	9,002	9,002	2,700	0	0	0	
2006	Jefferson County	6/30/2014	Proportion	5.4	0.4	(76,934)	(5,699)			0	0	0	0	
2006	Jefferson County	6/30/2014	Contribution	5.4	0.4	(123,599)	(9,154)			0	0	0	0	
2006	Jefferson County	6/30/2013	Contribution	5.6	0.0	(57,507)	0	(6,162)		0	0	0	0	
2007	Klamath County	6/30/2018	Proportion	5.2	4.2	193,824	156,550	37,274	37,274	37,274	37,274	37,274	7,454	
2007 2007	Klamath County Klamath County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(260,805) (270,124)	(210,650) (166,230)			(50,155) (51,947)	(50,155) (51,947)	(50,155) (10,389)	(10,030)	
2007	Klamath County	6/30/2017	Contribution	5.2	3.2	(134,658)	(82,866)			(25,896)	(25,896)	(5,178)	0	
2007	Klamath County	6/30/2016	Proportion	5.3	2.3	(516,875)	(224,303)			(97,524)	(29,255)	(3,176)	0	
2007	Klamath County	6/30/2016	Contribution	5.3	2.3	(210,132)	(91,188)			(39,648)	(11,892)	0	Ö	
2007	Klamath County	6/30/2015	Proportion	5.3	1.3	1,043,197	255,877	196,830	196,830	59,047	0	0	0	
2007	Klamath County	6/30/2015	Contribution	5.3	1.3	(240,324)	(58,948)	(45,344)	(45,344)	(13,604)	0	0	0	
2007	Klamath County	6/30/2014	Proportion	5.4	0.4	6,560	485	1,215	485	0	0	0	0	
2007	Klamath County	6/30/2014	Contribution	5.4	0.4	(173,713)	(12,868)			0	0	0	0	
2007	Klamath County	6/30/2013	Contribution	5.6	0.0	(110,266)	0	(11,816)		0	0	0	0	
2008	Lane County	6/30/2018	Proportion	5.2	4.2	5,347,336	4,319,002	1,028,334	1,028,334	1,028,334	1,028,334	1,028,334	205,666	
2008 2008	Lane County Lane County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(6,136,224) 1.657.360	(4,956,181) 1,019,914	(1,180,043) 318,723	(1,180,043) 318,723	(1,180,043) 318,723	(1,180,043) 318,723	(1,180,043) 63,745	(236,009)	
2008	Lane County	6/30/2017	Contribution	5.2	3.2	(3,079,578)	(1,895,124)			(592,227)	(592,227)	(118,443)	0	
2008	Lane County	6/30/2016	Proportion	5.3	2.3	(1,992,440)	(864.644)			(375,932)	(112,780)	(1.0,1.0)	0	
2008	Lane County	6/30/2016	Contribution	5.3	2.3	(848,415)	(368,181)			(160,078)	(48,025)	Ö	Ō	
2008	Lane County	6/30/2015	Proportion	5.3	1.3	112,850	27,682	21,292	21,292	6,390	O O	0	0	
2008	Lane County	6/30/2015	Contribution	5.3	1.3	(1,451,225)	(355,961)	(273,816)	(273,816)	(82,145)	0	0	0	
2008	Lane County	6/30/2014	Proportion	5.4	0.4	106,908	7,918	19,798	7,918	0	0	0	0	
2008	Lane County	6/30/2014	Contribution	5.4	0.4	(4,162,459)	(308,329)			0	0	0	0	
2008	Lane County	6/30/2013	Contribution	5.6	0.0	(2,966,711)	0	(317,861)		4 400 000	4 400 000	0	0	
2009 2009	Marion County Marion County	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	5,841,159 (3.650,795)	4,717,859 (2,948,719)	1,123,300 (702,076)	1,123,300 (702,076)	1,123,300 (702,076)	1,123,300 (702,076)	1,123,300 (702,076)	224,659 (140,415)	
2009	Marion County	6/30/2017	Proportion	5.2	3.2	(2,547,236)	(1,567,530)			(489,853)	(489,853)	(97,971)	(140,415)	
2009	Marion County	6/30/2017	Contribution	5.2	3.2	(398,718)	(245,364)			(76,677)	(76,677)	(15,333)	0	
2009	Marion County	6/30/2016	Proportion	5.3	2.3	323,394	140,340	61,018	61,018	61,018	18,304	0	0	
2009	Marion County	6/30/2016	Contribution	5.3	2.3	(776,209)	(336,844)			(146,455)	(43,934)	0	0	
2009	Marion County	6/30/2015	Proportion	5.3	1.3	(837,470)	(205,418)			(47,405)	0	0	0	
2009	Marion County	6/30/2015	Contribution	5.3	1.3	(551,841)	(135,357)			(31,236)	0	0	0	
2009	Marion County	6/30/2014	Proportion	5.4	0.4	388,336	28,766	71,914	28,766	0	0	0	0	
2009 2009	Marion County	6/30/2014	Contribution Contribution	5.4 5.6	0.4 0.0	(2,673,530)	(198,040)			0	0	0	0	
2009	Marion County Washington County	6/30/2013 6/30/2018	Proportion	5.6	0.0 4.2	(1,141,387) 12,001,599	9,693,599	(122,292) 2,308,000	2,308,000	2,308,000	2,308,000	2,308,000	461,599	
2011	Washington County Washington County	6/30/2018	Contribution	5.2 5.2	4.2	(1,102,756)	(890,688)			(212,068)	(212,068)	(212,068)	(42,416)	
2011	Washington County	6/30/2017	Proportion	5.2	3.2	(3,586,720)	(2,207,212)			(689,754)	(689,754)	(137,950)	(72,410)	
2011	Washington County	6/30/2017	Contribution	5.2	3.2	3,395,625	2,089,615	653,005	653,005	653,005	653,005	130,600	0	
2011	Washington County	6/30/2016	Proportion	5.3	2.3	(10,154,383)	(4,406,620)		(1,915,921)	(1,915,921)	(574,778)	0	0	
2011	Washington County	6/30/2016	Contribution	5.3	2.3	3,280,827	1,423,755	619,024	619,024	619,024	185,707	0	0	
2011	Washington County	6/30/2015	Proportion	5.3	1.3	(9,057,813)	(2,221,729)	(1,709,021)		(512,708)	0	0	0	
2011	Washington County	6/30/2015	Contribution	5.3	1.3	2,047,027	502,099	386,232	386,232	115,867	0	0	0	
2011	Washington County	6/30/2014	Proportion	5.4	0.4	127,669	9,459	23,642	9,459	0	0	0	0	
2011	Washington County Washington County	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(4,044,072) (1,056,571)	(299,562)	(748,902) (113,206)		0	0	0	0	
2011														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///uflow
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4 M	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2012	Grant County	6/30/2018	Proportion	5.2	4.2	87,629	70,777	16,852	16,852	16,852	16,852	16,852	3,369	
2012	Grant County	6/30/2018	Contribution	5.2	4.2	(336,426)	(271,729)			(64,697)	(64,697)	(64,697)	(12,941)	
2012	Grant County	6/30/2017	Proportion	5.2	3.2	111,473	68,599	21,437	21,437	21,437	21,437	4,288	0	
2012 2012	Grant County Grant County	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(222,192) 189,913	(136,734) 82,414	(42,729) 35,833	(42,729) 35,833	(42,729) 35,833	(42,729) 10,748	(8,547)	0	
2012	Grant County	6/30/2016	Contribution	5.3	2.3	(192,126)	(83,376)			(36,250)	(10,876)	0	0	
2012	Grant County	6/30/2015	Proportion	5.3	1.3	637,418	156,346	120,268	120,268	36,078	(10,070)	0	0	
2012	Grant County	6/30/2015	Contribution	5.3	1.3	(140,632)	(34,496)		(26,534)	(7,962)	0	0	0	
2012	Grant County	6/30/2014	Proportion	5.4	0.4	73.048	5.413	13.527	5.413	(1,002)	0	0	0	
2012	Grant County	6/30/2014	Contribution	5.4	0.4	(77,663)	(5,753)			0	0	0	0	
2012	Grant County	6/30/2013	Contribution	5.6	0.0	(31,827)	0	(3,412)		0	0	0	0	
2013	Umatilla County	6/30/2018	Proportion	5.2	4.2	(306,114)	(247,246)			(58,868)	(58,868)	(58,868)	(11,774)	
2013	Umatilla County	6/30/2018	Contribution	5.2	4.2	(660,915)	(533,816)	(127,099)	(127,099)	(127,099)	(127,099)	(127,099)	(25,420)	
2013	Umatilla County	6/30/2017	Proportion	5.2	3.2	249,599	153,599	48,000	48,000	48,000	48,000	9,599	0	
2013	Umatilla County	6/30/2017	Contribution	5.2	3.2	(358,077)	(220,355)		(68,861)	(68,861)	(68,861)	(13,772)	0	
2013	Umatilla County	6/30/2016	Proportion	5.3	2.3	897,422	389,447	169,325	169,325	169,325	50,797	0	0	
2013	Umatilla County	6/30/2016	Contribution	5.3	2.3	(282,076)	(122,410)			(53,222)	(15,966)	0	0	
2013	Umatilla County	6/30/2015	Proportion	5.3	1.3	96,345	23,633	18,178	18,178	5,455	0	0	0	
2013	Umatilla County	6/30/2015	Contribution	5.3	1.3	(181,099)	(44,419)			(10,249)	0	0	0	
2013	Umatilla County	6/30/2014	Proportion	5.4	0.4	(58,396)	(4,326)			0	0	0	0	
2013	Umatilla County	6/30/2014	Contribution	5.4	0.4	(418,750)	(31,020)			0	0	0	0	
2013	Umatilla County	6/30/2013	Contribution	5.6	0.0	(208,637) 3.903.810	0 452 077	(22,352)		750 700	750 700	750 700	450.445	
2014 2014	Linn County	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	3,903,810 (789,984)	3,153,077 (638,064)	750,733 (151,920)	750,733 (151,920)	750,733 (151,920)	750,733 (151,920)	750,733 (151,920)	150,145 (30,384)	
2014	Linn County	6/30/2018	Proportion	5.2 5.2	3.2	(2,128,804)	(1,310,034)			(409,385)	(409,385)	(81,879)	(30,384)	
2014	Linn County Linn County	6/30/2017	Contribution	5.2	3.2	1,153,066	709,580	221,743	221,743	221,743	221,743	44,351	0	
2014	Linn County	6/30/2017	Proportion	5.3	2.3	(2,581,573)	(1,120,306)			(487,089)	(146,128)	44,351	0	
2014	Linn County	6/30/2016	Contribution	5.3	2.3	1,324,584	574,818	249,922	249,922	249,922	74,974	0	0	
2014	Linn County	6/30/2015	Proportion	5.3	1.3	(3,686,333)	(904,193)			(208,658)	0	0	0	
2014	Linn County	6/30/2015	Contribution	5.3	1.3	973,568	238,800	183,692	183,692	55,108	0	Ö	0	
2014	Linn County	6/30/2014	Proportion	5.4	0.4	1.857	137	344	137	0	0	0	0	
2014	Linn County	6/30/2014	Contribution	5.4	0.4	(1,080,992)	(80,072)			0	0	0	0	
2014	Linn County	6/30/2013	Contribution	5.6	0.0	(283,144)	0	(30,339)		0	0	0	ō	
2015	Yamhill County	6/30/2018	Proportion	5.2	4.2	1,122,269	906,448		215,821	215,821	215,821	215,821	43,164	
2015	Yamhill County	6/30/2018	Contribution	5.2	4.2	190,919	154,204	36,715	36,715	36,715	36,715	36,715	7,344	
2015	Yamhill County	6/30/2017	Proportion	5.2	3.2	(675,896)	(415,936)	(129,980)	(129,980)	(129,980)	(129,980)	(25,996)	0	
2015	Yamhill County	6/30/2017	Contribution	5.2	3.2	680,245	418,613	130,816	130,816	130,816	130,816	26,165	0	
2015	Yamhill County	6/30/2016	Proportion	5.3	2.3	(160,202)	(69,521)	(30,227)	(30,227)	(30,227)	(9,067)	0	0	
2015	Yamhill County	6/30/2016	Contribution	5.3	2.3	601,388	260,981	113,469	113,469	113,469	34,043	0	0	
2015	Yamhill County	6/30/2015	Proportion	5.3	1.3	(952,857)	(233,721)			(53,937)	0	0	0	
2015	Yamhill County	6/30/2015	Contribution	5.3	1.3	590,952	144,952	111,500	111,500	33,452	0	0	0	
2015	Yamhill County	6/30/2014	Proportion	5.4	0.4	69,068	5,118	12,790	5,118	0	0	0	0	
2015	Yamhill County	6/30/2014	Contribution	5.4	0.4	(874,007)	(64,742)			0	0	0	0	
2015	Yamhill County	6/30/2013	Contribution	5.6	0.0	(509,402)	0	(54,577)		0	0	0	0	
2016	Sherman County	6/30/2018	Proportion	5.2	4.2 4.2	28,832	23,287	5,545	5,545 5,870	5,545 5.870	5,545 5.870	5,545 5.870	1,107	
2016	Sherman County	6/30/2018	Contribution	5.2		30,522	24,652	5,870					1,172	
2016 2016	Sherman County	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(115,127) 82,071	(70,847) 50,505	(22,140) 15,783	(22,140) 15,783	(22,140) 15,783	(22,140) 15,783	(4,427) 3,156	0	
2016	Sherman County	6/30/2017		5.2	2.3	(134,142)	(58,212)			(25,310)	(7,592)	3,156	0	
2016	Sherman County Sherman County	6/30/2016	Proportion Contribution	5.3 5.3	2.3	102,560	(58,212) 44,507	19,351	(25,310)	(25,310)	(7,592) 5,805	0	0	
2016	Sherman County	6/30/2015	Proportion	5.3	1.3	(177,290)	(43,486)		(33,451)	(10,035)	0,000	0	0	
2016	Sherman County	6/30/2015	Contribution	5.3	1.3	92,878	22,782	17,524	17,524	5,258	0	0	0	
2016	Sherman County	6/30/2014	Proportion	5.4	0.4	(21,579)	(1,599)			0,200	0	0	0	
2016	Sherman County	6/30/2014	Contribution	5.4	0.4	(28,257)	(2,092)		(2,092)	0	0	0	0	
2016	Sherman County	6/30/2013	Contribution	5.6	0.0	41,459	(2,332)	4,444	(2,032)	0	0	0	0	
2017	Columbia County	6/30/2018	Proportion	5.2	4.2	1,303,492	1,052,820	250,672	250,672	250,672	250,672	250,672	50,132	
2017	Columbia County	6/30/2018	Contribution	5.2	4.2	(551,083)	(445,105)			(105,978)	(105,978)	(105,978)	(21,193)	
2017	Columbia County	6/30/2017	Proportion	5.2	3.2	1,136,740	699,532	218,604	218,604	218,604	218,604	43,720	0	
2017	Columbia County	6/30/2017	Contribution	5.2	3.2	(159,057)	(97,881)			(30,588)	(30,588)	(6,117)	0	
2017	Columbia County	6/30/2016	Proportion	5.3	2.3	144,163	62,560	27,201	27,201	27,201	8,158	o′	0	
2017	Columbia County	6/30/2016	Contribution	5.3	2.3	(30,794)	(13,364)			(5,810)	(1,744)	0	0	
2017	Columbia County	6/30/2015	Proportion	5.3	1.3	(401,656)	(98,520)			(22,736)) o	0	0	
2017	Columbia County	6/30/2015	Contribution	5.3	1.3	(58,186)	(14,274)			(3,296)	0	0	0	
2017	Columbia County	6/30/2014	Proportion	5.4	0.4	(204,390)	(15,140)			0	0	0	0	
0047	Columbia County	6/30/2014	Contribution	5.4	0.4	(238,534)	(17,669)	(44,173)	(17,669)	0	0	0	0	
2017	Columbia County													



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2018	Coos County	6/30/2018	Proportion Proportion	5.2	4.2	1,149,359	928.328	221,031	221.031	221,031	221,031	221,031	44,204	0
2018	Coos County	6/30/2018	Contribution	5.2	4.2	113,868	91,970	21,898	21,898	21,898	21,898	21,898	4,378	0
2018	Coos County	6/30/2017	Proportion	5.2	3.2	(1,059,531)	(652,019)	(203,756)	(203,756)	(203,756)	(203,756)	(40,751)	0	0
2018	Coos County	6/30/2017	Contribution	5.2	3.2	666,339	410,055	128,142	128,142	128,142	128,142	25,629	0	0
2018	Coos County	6/30/2016	Proportion	5.3	2.3	(439,623)	(190,779)	(82,948)	(82,948)	(82,948)		0	0	0
2018	Coos County	6/30/2016	Contribution	5.3	2.3	662,572	287,530	125,014	125,014	125,014	37,502	0	0	0
2018	Coos County	6/30/2015	Proportion	5.3	1.3	(1,049,884)	(257,520)	(198,091)	(198,091)	(59,429)	0	0	0	0
2018 2018	Coos County Coos County	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	612,426 (15,359)	150,218 (1,139)	115,552 (2,844)	115,552 (1.139)	34,666	0	0	0	0
2018	Coos County Coos County	6/30/2014	Contribution	5.4 5.4	0.4	(173,822)	(1,139)	(32,189)	(1,139)	0	0	0	0	0
2018	Coos County	6/30/2013	Contribution	5.6	0.4	121,947	(12,077)	13,067	(12,077)	0	0	0	0	0
2020	Wasco County	6/30/2018	Proportion	5.2	4.2	495,260	400,018	95,242	95,242	95,242	95,242	95,242	19,050	0
2020	Wasco County	6/30/2018	Contribution	5.2	4.2	(250,380)	(202,230)	(48,150)	(48,150)	(48,150)				0
2020	Wasco County	6/30/2017	Proportion	5.2	3.2	462,567	284,657	88,955	88,955	88,955	88,955	17,792	(0,000)	0
2020	Wasco County	6/30/2017	Contribution	5.2	3.2	28,189	17,347	5,421	5,421	5,421	5,421	1,084	0	0
2020	Wasco County	6/30/2016	Proportion	5.3	2.3	(210,920)	(91,532)	(39,796)	(39,796)	(39,796)	(11,940)	0	0	0
2020	Wasco County	6/30/2016	Contribution	5.3	2.3	140,852	61,124	26,576	26,576	26,576	7,972	0	0	0
2020	Wasco County	6/30/2015	Proportion	5.3	1.3	(771,890)	(189,330)	(145,640)	(145,640)	(43,690)		0	0	0
2020	Wasco County	6/30/2015	Contribution	5.3	1.3	51,815	12,711	9,776	9,776	2,935	0	0	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	0.4	(402,842)	(29,842)	(74,600)	(29,842)	0	0	0	0	0
2020	Wasco County	6/30/2014	Contribution	5.4	0.4	(255,598)	(18,933)	(47,333)	(18,933)	0	0	0	0	0
2020	Wasco County	6/30/2013	Contribution	5.6	0.0	(200,231)	0	(21,451)	0	0	0	0	0	0
2021 2021	Baker County	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	465,412 (143,863)	375,910 (116,197)	89,502 (27,666)	89,502 (27,666)	89,502 (27,666)	89,502 (27,666)	89,502 (27,666)	17,902 (5,533)	0
2021	Baker County Baker County	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(493,267)	(303,549)	(27,000)	(27,666)	(27,000)				0
2021	Baker County	6/30/2017	Contribution	5.2	3.2	26,741	16,457	5,142	5,142	5,142	5,142		0	0
2021	Baker County	6/30/2016	Proportion	5.3	2.3	(34,748)	(15,080)	(6,556)	(6,556)	(6,556)			0	0
2021	Baker County	6/30/2016	Contribution	5.3	2.3	51,868	22,510	9,786	9,786	9,786	2,938	0	0	0
2021	Baker County	6/30/2015	Proportion	5.3	1.3	(502,712)	(123,308)	(94,851)	(94,851)	(28,457)		0	0	0
2021	Baker County	6/30/2015	Contribution	5.3	1.3	47,457	11,641	8,954	8,954	2,687	ō	ō	0	0
2021	Baker County	6/30/2014	Proportion	5.4	0.4	4,407	327	816	327	0	0	0	0	0
2021	Baker County	6/30/2014	Contribution	5.4	0.4	(222,514)	(16,484)	(41,206)	(16,484)	0	0	0	0	0
2021	Baker County	6/30/2013	Contribution	5.6	0.0	(67,666)	0	(7,251)	0	0	0	0	0	0
2022	Gilliam County	6/30/2018	Proportion	5.2	4.2	36,534	29,508	7,026	7,026	7,026	7,026	7,026	1,404	0
2022	Gilliam County	6/30/2018	Contribution	5.2	4.2	(14,921)	(12,052)	(2,869)	(2,869)	(2,869)				0
2022	Gilliam County	6/30/2017	Proportion	5.2	3.2	(181,959)	(111,975)	(34,992)	(34,992)	(34,992)				0
2022	Gilliam County	6/30/2017	Contribution	5.2 5.3	3.2 2.3	39,769	24,473	7,648	7,648 (27,701)	7,648	7,648	1,529	0	0
2022 2022	Gilliam County Gilliam County	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(146,813) 31,467	(63,710) 13,656	(27,701) 5.937	(27,701)	(27,701) 5.937	(8,308) 1,782	0	0	0
2022	Gilliam County	6/30/2015	Proportion	5.3	2.3 1.3	(166,949)	(40.949)	(31,500)	(31,500)	(9.449)		0	0	0
2022	Gilliam County	6/30/2015	Contribution	5.3	1.3	20,357	4,993	3,841	3,841	1,152	, ,	0	0	0
2022	Gilliam County	6/30/2014	Proportion	5.4	0.4	27,563	2,043	5,104	2,043	1,132	0	0	0	0
2022	Gilliam County	6/30/2014	Contribution	5.4	0.4	(73,066)	(5,411)	(13,531)	(5,411)	Ö	0	0	0	0
2022	Gilliam County	6/30/2013	Contribution	5.6	0.0	(37,061)	0	(3,971)	(4,)	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Proportion	5.3	1.3	(762)	(186)	(144)	(144)		0	0	0	0
2023 2023	Morrow County Rural School District Board Morrow County Rural School District Board	6/30/2015	Contribution	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board Morrow County Rural School District Board	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(129)	(9)	(24)	(9)	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2013	Contribution	5.6	0.4	(129)	(9) 0	(24)	(9)	0	0	0	0	0
2023	Deschutes County	6/30/2018	Proportion	5.2	4.2	3,601,973	2,909,286	692,687	692,687	692,687	692,687	692,687	138,538	0
2027	Deschutes County	6/30/2018	Contribution	5.2	4.2	(2,121,648)	(1,713,639)	(408,009)	(408,009)	(408,009)				0
2027	Deschutes County	6/30/2017	Proportion	5.2	3.2	1,044,253	642,617	200,818	200,818	200,818	200,818	40,163	(31,000)	0
2027	Deschutes County	6/30/2017	Contribution	5.2	3.2	(298,739)	(183,839)	(57,450)	(57,450)	(57,450)			0	0
2027	Deschutes County	6/30/2016	Proportion	5.3	2.3	28,588	12,406	5,394	5,394	5,394	1,618	(11,100)	0	0
2027	Deschutes County	6/30/2016	Contribution	5.3	2.3	(282,231)	(122,478)	(53,251)	(53,251)	(53,251)		0	0	0
2027	Deschutes County	6/30/2015	Proportion	5.3	1.3	(1,463,211)	(358,899)	(276,078)	(276,078)	(82,821)		0	0	0
2027	Deschutes County	6/30/2015	Contribution	5.3	1.3	(215,780)	(52,928)	(40,713)	(40,713)	(12,215)	0	0	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	0.4	638,748	47,313	118,287	47,313	0	0	0	0	0
2027 2027	Deschutes County	6/30/2014	Contribution	5.4	0.4	(2,222,530)	(164,630)	(411,580)	(164,630)	0	0	0	0	0
	Deschutes County	6/30/2013	Contribution	5.6	0.0	(879,536)	0	(94,236)	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
2028	Union County	6/30/2018	Proportion	5.2	4.2	0	0	0				(0
2028	Union County	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	Č) 0	0
2028	Union County	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	Ċ	0	0
2028	Union County	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	C	0	0
2028	Union County	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	C	0	0
2035	Hood River County	6/30/2018	Proportion	5.2	4.2	325,343	262,777	62,566		62,566				0
2035	Hood River County	6/30/2018	Contribution	5.2	4.2	(517,919)	(418,319)							0
2035	Hood River County	6/30/2017	Proportion	5.2	3.2	302,440	186,116			58,162				0
2035	Hood River County	6/30/2017	Contribution	5.2	3.2	(247,695)	(152,427)						,	0
2035	Hood River County	6/30/2016	Proportion	5.3	2.3	148,210	64,318			27,964			0	0
2035	Hood River County	6/30/2016	Contribution	5.3	2.3	(261,542)	(113,498))	0	0
2035	Hood River County	6/30/2015	Proportion	5.3	1.3	396,379	97,227	74,788		22,439		(0	0
2035	Hood River County	6/30/2015	Contribution	5.3	1.3	(218,506)	(53,594)				0	(0	0
2035	Hood River County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	113,135	8,380		8,380	0	0	(0	0
2035	Hood River County					(182,730)	(13,535)			0	0	(0	0
2035 2036	Hood River County Clatsop County	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(50,999) 516,233	0 416.957	(5,464) 99,276		99.276	99.276	99.276) 0 3 19.853	0
2036	Clatsop County Clatsop County	6/30/2018	Contribution	5.2 5.2	4.2	600.989	416,957	115.575		115,575	115.575	115,575		0
2036	Clatsop County	6/30/2017	Proportion	5.2	3.2	1,004,922	618,414	193,254		193,254		38,652		0
2036		6/30/2017	Contribution	5.2	3.2	(513,214)	(315,824)							0
2036	Clatsop County Clatsop County	6/30/2017	Proportion	5.3	2.3	(353,108)	(153,236)) 0	0
2036	Clatsop County	6/30/2016	Contribution	5.3	2.3	(138,400)	(60,061)) 0	0
2036	Clatsop County	6/30/2015	Proportion	5.3	1.3	(412,013)	(101,061)					,) 0	0
2036	Clatsop County	6/30/2015	Contribution	5.3	1.3	(164,480)	(40,344)					Ć) 0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	0.4	(94.236)	(6,981)				, ,	Č) 0	0
2036	Clatsop County	6/30/2014	Contribution	5.4	0.4	(481,031)	(35,631)				0	Č) 0	0
2036	Clatsop County	6/30/2013	Contribution	5.6	0.0	(278,270)	(00,001)	(29,815)		,	0	Č) 0	0
2037	Polk County	6/30/2018	Proportion	5.2	4.2	1,713,125	1,383,678			329,447	329,447	329,447	65,890	0
2037	Polk County	6/30/2018	Contribution	5.2	4.2	(279,064)	(225,398)							0
2037	Polk County	6/30/2017	Proportion	5.2	3.2	333,904	205,480			64,212				0
2037	Polk County	6/30/2017	Contribution	5.2	3.2	328,354	202,064	63,145	63,145	63,145	63,145	12,629	9 0	0
2037	Polk County	6/30/2016	Proportion	5.3	2.3	77,088	33,453	14,545	14,545	14,545	4,363	C	0	0
2037	Polk County	6/30/2016	Contribution	5.3	2.3	407,646	176,904	76,914	76,914	76,914	23,076	C	0	0
2037	Polk County	6/30/2015	Proportion	5.3	1.3	(2,194,435)	(538,259)	(414,044)	(414,044)	(124,215) 0	C	0	0
2037	Polk County	6/30/2015	Contribution	5.3	1.3	253,425	62,161	47,816		14,345	0	C	0	0
2037	Polk County	6/30/2014	Proportion	5.4	0.4	(197,289)	(14,614)				0	C	0	0
2037	Polk County	6/30/2014	Contribution	5.4	0.4	(840,979)	(62,294)	(155,737)	(62,294)	0	0	C	0	0
2037	Polk County	6/30/2013	Contribution	5.6	0.0	(458,812)	0	(49,157)		0	0	C	0	0
2038	Multnomah County	6/30/2018	Proportion	5.2	4.2	1,125,376	908,958			216,418				0
2038	Multnomah County	6/30/2018	Contribution	5.2	4.2	(1,842,903)	(1,488,499)							0
2038	Multnomah County	6/30/2017	Proportion	5.2	3.2	(14,367,255)	(8,841,387)							0
2038	Multnomah County	6/30/2017	Contribution	5.2	3.2	28,313,439	17,423,655	5,444,892		5,444,892			0	0
2038	Multnomah County	6/30/2016	Proportion	5.3	2.3	(1,410,346)	(612,037)						0	0
2038	Multnomah County	6/30/2016	Contribution	5.3	2.3	28,414,405	12,330,781	5,361,208		5,361,208		C	0	0
2038	Multnomah County	6/30/2015	Proportion	5.3	1.3	(5,385,900)	(1,321,068)					Ų	0	U
2038	Multnomah County	6/30/2015	Contribution	5.3 5.4	1.3 0.4	2,864,396	702,588	540,452		162,136 0	0	(0	0
2038	Multnomah County	6/30/2014	Proportion		0.4	3,629,587	268,857	672,146			0	L	0	0
2038 2038	Multnomah County Multnomah County	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(10,035,753) (3,124,086)	(743,388)	(1,858,473) (334,726)		0	0	(0	0
2038	Malheur County	6/30/2013	Proportion	5.2	4.2	(3,124,086)	(202.400)			(48,207) (48,207) (48,207	7) (9,640)	0
2039	Malheur County	6/30/2018	Contribution	5.2 5.2	4.2	(43,340)	(202,468)							
2039	Malheur County	6/30/2017	Proportion	5.2	3.2	(120,943)	(74,427)							0
2039	Malheur County	6/30/2017	Contribution	5.2	3.2	95.866	58.994	18.436		18.436				0
2039	Malheur County	6/30/2017	Proportion	5.3	2.3	(305,683)	(132,655)							0
2039	Malheur County	6/30/2016	Contribution	5.3	2.3	182,244	79,086			34,386			, 0	0
2039	Malheur County	6/30/2015	Proportion	5.3	1.3	(28,875)	(7,083)					(. 0	0
2039	Malheur County	6/30/2015	Contribution	5.3	1.3	164,336	40,308			9,301		() 0	0
2039	Malheur County	6/30/2014	Proportion	5.4	0.4	(167,328)	(12,393)				0	() 0	0
	Malheur County	6/30/2014	Contribution	5.4	0.4	(33,215)	(2,460)				0	() 0	0
2039									(2, 100)		•			



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Manager D.	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48///
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2040	Benton County	6/30/2018	Proportion	5.2	4.2	(90,175)	(72,834)	(17,341)	(17,341)	(17,341)	(17,341)	(17,341)	(3,470)	
2040	Benton County	6/30/2018	Contribution	5.2	4.2	(1,038,397)	(838,705)			(199,692)	(199,692)	(199,692)	(39,937)	
2040	Benton County	6/30/2017	Proportion	5.2	3.2	2,066,114	1,271,454	397,330	397,330	397,330	397,330	79,464	0	
2040	Benton County	6/30/2017	Contribution	5.2	3.2	(621,062)	(382,192)		(119,435)	(119,435)	(119,435)	(23,887)	0	
2040	Benton County	6/30/2016	Proportion	5.3	2.3	1,887,137	818,945	356,064	356,064	356,064	106,817	0	0	
2040	Benton County	6/30/2016	Contribution	5.3	2.3	(441,270)	(191,496)		(83,258)	(83,258)	(24,980)	0	0	
2040 2040	Benton County	6/30/2015 6/30/2015	Proportion	5.3	1.3 1.3	(93,140) (199,234)	(22,844) (48,870)		(17,574) (37,591)	(5,270)	0	0	0	
2040	Benton County Benton County	6/30/2015	Contribution Proportion	5.3 5.4	0.4	160,326	(48,870)	(37,591)	(37,591)	(11,279)	0	0	0	
2040	Benton County	6/30/2014	Contribution	5.4	0.4	(792,373)	(58,693)		(58,693)	0	0	0	0	
2040	Benton County	6/30/2013	Contribution	5.6	0.0	(303,023)	(56,693)	(32,468)	(50,093)	0	0	0	0	
2042	Josephine County	6/30/2018	Proportion	5.2	4.2	1,130,244	912,889	217,355	217,355	217,355	217,355	217,355	43,469	
2042	Josephine County	6/30/2018	Contribution	5.2	4.2	334,925	270,516	64,409	64.409	64,409	64.409	64.409	12,880	
2042	Josephine County	6/30/2017	Proportion	5.2	3.2	(256,775)	(158,015)	(49,380)	(49,380)	(49,380)	(49,380)	(9,875)	12,000	
2042	Josephine County	6/30/2017	Contribution	5.2	3.2	577,507	355,389	111,059	111,059	111,059	111,059	22,212	0	
2042	Josephine County	6/30/2016	Proportion	5.3	2.3	(1,025,177)	(444,887)	(193,430)	(193,430)	(193,430)	(58,027)	, 0	0	
2042	Josephine County	6/30/2016	Contribution	5.3	2.3	385,869	167,454	72,805	72,805	72,805	21,844	0	0	
2042	Josephine County	6/30/2015	Proportion	5.3	1.3	(1,106,459)	(271,395)		(208,766)	(62,629)	0	0	0	
2042	Josephine County	6/30/2015	Contribution	5.3	1.3	246,821	60,541	46,570	46,570	13,971	0	0	0	
2042	Josephine County	6/30/2014	Proportion	5.4	0.4	(474,599)	(35,154)	(87,889)	(35,154)	0	0	0	0	
2042	Josephine County	6/30/2014	Contribution	5.4	0.4	(36,783)	(2,723)	(6,812)	(2,723)	0	0	0	0	
2042	Josephine County	6/30/2013	Contribution	5.6	0.0	(317,212)	0	(33,987)	0	0	0	0	0	
2043	Lincoln County	6/30/2018	Proportion	5.2	4.2	171,796	138,758	33,038	33,038	33,038	33,038	33,038	6,606	
2043	Lincoln County	6/30/2018	Contribution	5.2	4.2	(326,688)	(263,863)		(62,825)	(62,825)	(62,825)	(62,825)	(12,563)	
2043	Lincoln County	6/30/2017	Proportion	5.2	3.2	308,377	189,771	59,303	59,303	59,303	59,303	11,862	0	
2043	Lincoln County	6/30/2017	Contribution	5.2	3.2	(145,803)	(89,725)	(28,039)	(28,039)	(28,039)	(28,039)	(5,608)	0	
2043	Lincoln County	6/30/2016	Proportion	5.3	2.3	(56,372)	(24,464)		(10,636)	(10,636)	(3,192)	0	0	
2043	Lincoln County	6/30/2016	Contribution	5.3	2.3	(72,588)	(31,500)		(13,696)	(13,696)	(4,108)	0	0	
2043	Lincoln County	6/30/2015	Proportion	5.3	1.3	(355,056)	(87,088)		(66,992)	(20,096)	0	0	0	
2043	Lincoln County	6/30/2015	Contribution	5.3	1.3	(55,886)	(13,706)		(10,545)	(3,161)	0	0	0	
2043	Lincoln County	6/30/2014	Proportion	5.4	0.4	241,709	17,904	44,761	17,904	0	0	0	0	
2043	Lincoln County	6/30/2014	Contribution	5.4	0.4	(214,140)	(15,860)		(15,860)	0	0	0	0	
2043	Lincoln County	6/30/2013	Contribution	5.6	0.0	31,167	0	3,337	0	0	0	0	0	
2044	Crook County	6/30/2018	Proportion	5.2	4.2	615,784	497,364	118,420	118,420	118,420	118,420	118,420	23,684	
2044	Crook County	6/30/2018	Contribution	5.2	4.2	(167,888)	(135,602)		(32,286)	(32,286)	(32,286)	(32,286)	(6,458)	
2044 2044	Crook County Crook County	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	451,237 (13,820)	277,685 (8,504)	86,776 (2,658)	86,776 (2,658)	86,776 (2,658)	86,776 (2,658)	17,357 (530)	0	
2044	Crook County Crook County	6/30/2017	Proportion	5.2 5.3	2.3	(13,820)	(8,504)		(2,658)	(12,085)	(2,658)	(530)	0	
2044	Crook County Crook County	6/30/2016	Contribution	5.3 5.3	2.3	(64,049)	(2,863)		(12,085)	(12,085)	(3,624)	0	0	
2044	Crook County	6/30/2015	Proportion	5.3	1.3	8.964	2,200	1.691	1,691	509	(373)	0	0	
2044	Crook County	6/30/2015	Contribution	5.3	1.3	(14,482)	(3,554)	(2,732)	(2,732)	(822)	0	0	0	
2044	Crook County	6/30/2013	Proportion	5.4	0.4	(1,568)	(118)		(118)	(022)	0	0	0	
2044	Crook County	6/30/2014	Contribution	5.4	0.4	(31,280)	(2,315)		(2,315)	0	0	0	0	
2044	Crook County	6/30/2013	Contribution	5.6	0.0	(17,500)	(2,515)	(1,875)	(2,515)	0	0	0	0	
2050	Wallowa County	6/30/2018	Proportion	5.2	4.2	2.978	2.405	573	573	573	573	573	113	
2050	Wallowa County	6/30/2018	Contribution	5.2	4.2	(5,439)	(4,393)		(1,046)	(1,046)	(1,046)	(1,046)	(209)	
2050	Wallowa County	6/30/2017	Proportion	5.2	3.2	(321)	(197)		(62)	(62)	(62)	(11)	0	
2050	Wallowa County	6/30/2017	Contribution	5.2	3.2	480	296	92	92	92	92	20	0	
2050	Wallowa County	6/30/2016	Proportion	5.3	2.3	(12,903)	(5,598)			(2,435)	(728)	0	0	
2050	Wallowa County	6/30/2016	Contribution	5.3	2.3	1,686	732	318	318	318	96	0	0	
2050	Wallowa County	6/30/2015	Proportion	5.3	1.3	18,590	4,558	3,508	3,508	1,050	0	0	0	
2050	Wallowa County	6/30/2015	Contribution	5.3	1.3	(128)	(32)	(24)	(24)	(8)	0	0	0	
2050	Wallowa County	6/30/2014	Proportion	5.4	0.4	22,363	1,658	4,141	1,658	0	0	0	0	
2050	Wallowa County	6/30/2014	Contribution	5.4	0.4	5,669	419	1,050	419	0	0	0	0	
2050	Wallowa County	6/30/2013	Contribution	5.6	0.0	17,174	0	1,839	0	0	0	0	0	
2052	Tillamook County	6/30/2018	Proportion	5.2	4.2	1,451	1,172	279	279	279	279	279	56	
2052	Tillamook County	6/30/2018	Contribution	5.2	4.2	(1,683)	(1,359)		(324)	(324)	(324)	(324)	(63)	
2052	Tillamook County	6/30/2017	Proportion	5.2	3.2	(706)	(434)		(136)	(136)	(136)	(26)	0	
2052	Tillamook County	6/30/2017	Contribution	5.2	3.2	(1,189)	(731)	(229)		(229)	(229)	(44)	0	
2052	Tillamook County	6/30/2016	Proportion	5.3	2.3	(1,009)	(439)			(190)	(59)	0	0	
2052	Tillamook County	6/30/2016	Contribution	5.3	2.3	(945)	(411)			(178)	(55)	0	0	
2052	Tillamook County	6/30/2015	Proportion	5.3	1.3	(1,440)	(352)			(80)	0	0	0	
2052	Tillamook County	6/30/2015	Contribution	5.3	1.3	(1,022)	(250)			(57)	0	0	0	
2052	Tillamook County	6/30/2014	Proportion	5.4	0.4	(11)	(1)			0	0	0	0	
	Tillamook County	6/30/2014	Contribution	5.4	0.4	(1,418)	(103)	(263)	(103)	0	0	0	0	
2052 2052	Tillamook County	6/30/2013	Contribution	5.6	0.0	(1,171)	0	(126)	0		0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2099	State Judiciary	6/30/2018	Proportion	5.2	4.2	(2,287,456)	(1,847,561)	(439,895)		(439,895)	(439,895)	(439,895)	(87,981)	
2099 2099	State Judiciary	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	33,476 (89,760)	27,038 (55,236)	6,438 (17,262)	6,438 (17,262)	6,438 (17,262)	6,438 (17,262)	6,438 (3,450)	1,286	
2099	State Judiciary State Judiciary	6/30/2017	Contribution	5.2	3.2	322,150	198,246	61,952	61,952	61,952	61,952	12,390	0	
2099	State Judiciary	6/30/2016	Proportion	5.3	2.3	1,697,710	736,741	320,323	320,323	320,323	96,095	12,390	0	
2099	State Judiciary	6/30/2016	Contribution	5.3	2.3	748,479	324,813	141,222	141,222	141,222	42,369	0	0	
2099	State Judiciary	6/30/2015	Proportion	5.3	1.3	7,231,180	1,773,684	1,364,374	1,364,374	409,310	0	0	0	
2099	State Judiciary	6/30/2015	Contribution	5.3	1.3	2,439,769	598,433	460,334	460,334	138,099	0	0	0	
2099	State Judiciary	6/30/2014	Proportion	5.4	0.4	(746,373)	(55,288)	(138,217)		0	0	0	0	
2099 2099	State Judiciary	6/30/2014	Contribution	5.4	0.4	863,354	63,954	159,880	63,954	0	0	0	0	
2099	State Judiciary City of Roseburg	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	2,122,242 558,526	451,117	227,382 107,409	107,409	107,409	107,409	107,409	21,481	
2100	City of Roseburg	6/30/2018	Contribution	5.2	4.2	(177,175)	(143,103)	(34,072)		(34,072)	(34,072)	(34,072)	(6,815)	
2100	City of Roseburg	6/30/2017	Proportion	5.2	3.2	(416,759)	(256,467)	(80.146)		(80,146)	(80,146)	(16,029)	(0,010)	
2100	City of Roseburg	6/30/2017	Contribution	5.2	3.2	290,986	179,068	55,959	55,959	55,959	55,959	11,191	0	
2100	City of Roseburg	6/30/2016	Proportion	5.3	2.3	(1,021,641)	(443,355)	(192,762)	(192,762)	(192,762)	(57,831)	0	0	
2100	City of Roseburg	6/30/2016	Contribution	5.3	2.3	340,660	147,835	64,275	64,275	64,275	19,285	0	0	
2100	City of Roseburg	6/30/2015	Proportion	5.3	1.3	(1,218,021)	(298,761)	(229,815)		(68,946)	0	0	0	
2100	City of Roseburg	6/30/2015	Contribution	5.3	1.3	199,987	49,055	37,733	37,733	11,322	0	0	0	
2100	City of Roseburg	6/30/2014	Proportion	5.4	0.4	1,169	(05.704)	216	89	0	0	0	0	
2100 2100	City of Roseburg City of Rosebura	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(346,966) 4.850,397	(25,701)	(64,253) 519,687) (25,701)	0	0	0	0	
2100	City of Roseburg City of Salem	6/30/2013	Proportion	5.6	4.2	4,850,397 1.842.662	1.488.304	354.358	354.358	354.358	354.358	354.358	70,872	
2101	City of Salem	6/30/2018	Contribution	5.2	4.2	(1,131,889)	(914,218)	(217,671)		(217,671)	(217,671)	(217,671)	(43,534)	
2101	City of Salem	6/30/2017	Proportion	5.2	3.2	(2,380,949)	(1,465,199)	(457,875)		(457,875)	(457,875)	(91,574)	0	
2101	City of Salem	6/30/2017	Contribution	5.2	3.2	1,534,097	944,059	295,019	295,019	295,019	295,019	59,002	0	
2101	City of Salem	6/30/2016	Proportion	5.3	2.3	(2,211,823)	(959,848)	(417,325)		(417,325)	(125,198)	0	0	
2101	City of Salem	6/30/2016	Contribution	5.3	2.3	595,514	258,431	112,361	112,361	112,361	33,709	0	0	
2101	City of Salem	6/30/2015	Proportion	5.3	1.3	(2,149,448)	(527,224)	(405,556)		(121,668)	0	0	0	
2101	City of Salem	6/30/2015	Contribution	5.3	1.3	531,433	130,353	100,270	100,270	30,083	0	0	0	
2101	City of Salem	6/30/2014	Proportion	5.4	0.4	(405,814)	(30,059)	(75,151)		0	0	0	0	
2101 2101	City of Salem City of Salem	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(1,476,715) 263,107	(109,385)	(273,466) 28,192	(109,385)	0	0	0	0	
2101	City of Medford	6/30/2013	Proportion	5.2	4.2	2,462,691	1,989,097	473,594	473,594	473,594	473,594	473,594	94,721	
2102	City of Medford	6/30/2018	Contribution	5.2	4.2	(1,267,033)	(1,023,373)			(243,660)	(243,660)	(243,660)	(48,733)	
2102	City of Medford	6/30/2017	Proportion	5.2	3.2	(1,325,603)	(815,755)			(254,924)	(254,924)	(50,983)	0	
2102	City of Medford	6/30/2017	Contribution	5.2	3.2	108,408	66,712	20,848	20,848	20,848	20,848	4,168	0	
2102	City of Medford	6/30/2016	Proportion	5.3	2.3	(640,139)	(277,796)	(120,781)		(120,781)	(36,234)	0	0	
2102	City of Medford	6/30/2016	Contribution	5.3	2.3	(118,554)	(51,447)	(22,369)		(22,369)	(6,709)	0	0	
2102	City of Medford	6/30/2015	Proportion	5.3	1.3	(784,277)	(192,369)	(147,977)		(44,392)	0	0	0	
2102 2102	City of Medford	6/30/2015	Contribution	5.3	1.3	(32,654)	(8,010)	(6,161)		(1,849)	0	0	0	
2102	City of Medford City of Medford	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	289,575 (938,627)	21,450 (69,527)	53,625 (173,820)	21,450 (69,527)	0	0	0	0	
2102	City of Medford	6/30/2014	Contribution	5.6	0.0	(193,157)	(69,527)	(20,697)		0	0	0	0	
2102	City of Albany	6/30/2018	Proportion	5.2	4.2	3,422,030	2.763.947	658.083	658.083	658.083	658.083	658.083	131.615	
2103	City of Albany	6/30/2018	Contribution	5.2	4.2	(304,597)	(246,021)	(58,576)		(58,576)	(58,576)	(58,576)	(11,717)	
2103	City of Albany	6/30/2017	Proportion	5.2	3.2	(1,847,025)	(1,136,631)	(355,197)	(355,197)	(355,197)	(355,197)	(71,040)	, o	
2103	City of Albany	6/30/2017	Contribution	5.2	3.2	730,947	449,813	140,567	140,567	140,567	140,567	28,112	0	
2103	City of Albany	6/30/2016	Proportion	5.3	2.3	(810,571)	(351,757)	(152,938)		(152,938)	(45,881)	0	0	
2103	City of Albany	6/30/2016	Contribution	5.3	2.3	551,817	239,469	104,116	104,116	104,116	31,237	0	0	
2103 2103	City of Albany	6/30/2015 6/30/2015	Proportion	5.3 5.3	1.3 1.3	(2,513,499) 563,169	(616,519) 138,137	(474,245) 106,258) (474,245) 106,258	(142,274) 31,879	0	0	0	
2103	City of Albany City of Albany	6/30/2015	Contribution Proportion	5.3 5.4	0.4	317,578	23,523	58.811	23,523	31,879	0	0	0	
2103	City of Albany	6/30/2014	Contribution	5.4	0.4	(852,555)	(63,150)		(63,150)	0	0	0	0	
2103	City of Albany	6/30/2013	Contribution	5.6	0.0	(37,438)	(03,130)	(4,013)		0	0	0	0	
2104	City of Ashland	6/30/2018	Proportion	5.2	4.2	702,796	567,643	135,153	135,153	135,153	135,153	135,153	27,031	
2104	City of Ashland	6/30/2018	Contribution	5.2	4.2	(9,926)	(8,017)			(1,909)	(1,909)	(1,909)	(381)	
2104	City of Ashland	6/30/2017	Proportion	5.2	3.2	(1,146,255)	(705,387)	(220,434)		(220,434)	(220,434)	(44,085)	0	
2104	City of Ashland	6/30/2017	Contribution	5.2	3.2	434,304	267,264	83,520	83,520	83,520	83,520	16,704	0	
2104	City of Ashland	6/30/2016	Proportion	5.3	2.3	(1,367,543)	(593,462)			(258,027)	(77,408)	0	0	
2104	City of Ashland	6/30/2016	Contribution	5.3	2.3	540,422	234,524	101,966	101,966	101,966	30,592	0	0	
2104	City of Ashland	6/30/2015	Proportion Contribution	5.3	1.3	(1,828,442)	(448,486)	, ,		(103,497)	0	0	0	
2104 2104	City of Ashland City of Ashland	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	404,457 360,589	99,205 26,709	76,313 66,776	76,313 26,709	22,892	0	0	0	
2104	City of Ashland	6/30/2014	Contribution	5.4 5.4	0.4	(399,252)	(29,572)			0	0	0	0	
				J	0.0	(000,202)	(20,012)	(2,189)		0	0	0	· ·	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral An	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2105	City of Astoria	6/30/2018	Proportion All	5.2	4.2	(8,846)	(7,145)	(1,701)	(1,701)				(341)	Subsequent Expense
2105	City of Astoria	6/30/2018	Contribution	5.2	4.2	(44,991)	(36,339)	(8,652)	(8,652)				(1,731)	ď
2105	City of Astoria	6/30/2017	Proportion	5.2	3.2	(1,003,329)	(617,433)	(192,948)	(192,948)	(192,948)	(192,948	(38,589)	0	0
2105	City of Astoria	6/30/2017	Contribution	5.2	3.2	164,031	100,943	31,544	31,544	31,544	31,544	6,311	0	C
2105	City of Astoria	6/30/2016	Proportion	5.3	2.3	510,169	221,395	96,258	96,258	96,258	28,879	0	0	C
2105	City of Astoria	6/30/2016	Contribution	5.3	2.3	137,636	59,729	25,969	25,969	25,969	7,791	0	0	C
2105	City of Astoria	6/30/2015	Proportion	5.3	1.3	(745,441)	(182,845)	(140,649)	(140,649)) 0	0	0	C
2105	City of Astoria	6/30/2015	Contribution	5.3	1.3	220,178	54,006	41,543	41,543	12,463	0	0	0	C
2105 2105	City of Astoria City of Astoria	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	44,245 (77,150)	3,275 (5,715)	8,194 (14,287)	3,275 (5,715)	0	0	0	0	
2105	City of Astoria City of Astoria	6/30/2014	Contribution	5.4	0.4	(77,150) 51.058	(5,715)	5,468	(5,715)	0	0	0	0	0
2106	City of Beaverton	6/30/2018	Proportion	5.2	4.2	3,523,602	2,845,986	677,616	677,616	677,616	677,616	677,616	135,522	0
2106	City of Beaverton	6/30/2018	Contribution	5.2	4.2	(2,714,560)	(2,192,529)	(522,031)	(522,031)				(104,405)	ď
2106	City of Beaverton	6/30/2017	Proportion	5.2	3.2	(1,508,973)	(928,599)	(290,187)	(290,187)				(11,10)	ā
2106	City of Beaverton	6/30/2017	Contribution	5.2	3.2	(495,052)	(304,648)	(95,202)	(95,202)				0	Ċ
2106	City of Beaverton	6/30/2016	Proportion	5.3	2.3	(675,615)	(293,190)	(127,475)	(127,475)	(127,475	(38,240) 0	0	Ċ
2106	City of Beaverton	6/30/2016	Contribution	5.3	2.3	(243,631)	(105,727)	(45,968)	(45,968)	(45,968)	(13,791) 0	0	0
2106	City of Beaverton	6/30/2015	Proportion	5.3	1.3	(2,525,588)	(619,484)	(476,526)	(476,526)			0	0	C
2106	City of Beaverton	6/30/2015	Contribution	5.3	1.3	(162,900)	(39,956)	(30,736)	(30,736)) 0	0	0	C
2106	City of Beaverton	6/30/2014	Proportion	5.4	0.4	802,780	59,465	148,663	59,465	0	0	0	0	C
2106	City of Beaverton	6/30/2014	Contribution	5.4	0.4	(2,592,762)	(192,057)	(480,141)	(192,057)	0	0	0	0	С
2106	City of Beaverton	6/30/2013	Contribution	5.6	0.0	(1,158,934)	0	(124,174)	0	0	0	0	0	C
2107 2107	City of Bend	6/30/2018 6/30/2018	Proportion	5.2 5.2	4.2 4.2	4,236,096 808.764	3,421,462 653,232	814,634 155,532	814,634 155,532	814,634 155.532	814,634 155.532	814,634 155,532	162,926	C
2107	City of Bend City of Bend	6/30/2018	Contribution Proportion	5.2	4.2 3.2	(1,112,165)	(684,409)	(213,878)	(213,878)				31,104	
2107	City of Bend	6/30/2017	Contribution	5.2	3.2	2,066,706	1,271,820	397,443	397,443	397,443	397,443		0	
2107	City of Bend	6/30/2016	Proportion	5.3	2.3	1,813,279	786,895	342,128	342,128	342,128	102,639	75,451	0	0
2107	City of Bend	6/30/2016	Contribution	5.3	2.3	1,351,729	586,600	255,043	255,043	255,043	76,514	0	0	Ö
2107	City of Bend	6/30/2015	Proportion	5.3	1.3	59,751	14,655	11,274	11,274	3,381	0	0	0	ď
2107	City of Bend	6/30/2015	Contribution	5.3	1.3	1,380,752	338,676	260,519	260,519	78,157	0	0	ō	d
2107	City of Bend	6/30/2014	Proportion	5.4	0.4	(135)	(10)		(10)		0	0	0	Ċ
2107	City of Bend	6/30/2014	Contribution	5.4	0.4	(409,763)	(30,353)	(75,882)	(30,353)	0	0	0	0	Ċ
2107	City of Bend	6/30/2013	Contribution	5.6	0.0	31,009	0	3,324	0	0	0	0	0	C
2109	City of Canby	6/30/2018	Proportion	5.2	4.2	(282,819)	(228,431)	(54,388)	(54,388)	(54,388)	(54,388	(54,388)	(10,879)	C
2109	City of Canby	6/30/2018	Contribution	5.2	4.2	(137,494)	(111,053)	(26,441)	(26,441)				(5,289)	C
2109	City of Canby	6/30/2017	Proportion	5.2	3.2	(134,080)	(82,510)	(25,785)	(25,785)				0	C
2109	City of Canby	6/30/2017	Contribution	5.2	3.2	(47,079)	(28,971)	(9,054)	(9,054)			(1,809)	0	0
2109	City of Canby	6/30/2016	Proportion	5.3 5.3	2.3	261,417	113,445	49,324	49,324	49,324	14,797	0	0	C
2109 2109	City of Canby City of Canby	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(22,788) (713,896)	(9,888) (175,108)	(4,300) (134,697)	(4,300) (134,697)) 0	0	Ü
2109	City of Canby City of Canby	6/30/2015	Contribution	5.3	1.3	130,223	(175,108)	(134,697)	(134,697)	7,373) 0	0	0	
2109	City of Cariby	6/30/2013	Proportion	5.4	0.4	95,898	7,103	17,759	7,103	7,373	0	0	0	
2109	City of Carby	6/30/2014	Contribution	5.4	0.4	(375,450)	(27,810)	(69,528)	(27,810)		0	0	0	0
2109	City of Canby	6/30/2013	Contribution	5.6	0.0	(90,627)	(27,010)	(9,712)	(21,510)	0	0	0	0	ď
2110	City of Coquille	6/30/2018	Proportion	5.2	4.2	266,335	215,117	51,218	51,218	51,218	51,218	51,218	10,245	ď
2110	City of Coquille	6/30/2018	Contribution	5.2	4.2	(19,276)	(15,569)	(3,707)	(3,707)				(741)	d
2110	City of Coquille	6/30/2017	Proportion	5.2	3.2	(377,379)	(232,233)	(72,573)	(72,573)	(72,573)	(72,573	(14,514)	0	Ċ
2110	City of Coquille	6/30/2017	Contribution	5.2	3.2	35,014	21,548	6,733	6,733	6,733	6,733	1,349	0	C
2110	City of Coquille	6/30/2016	Proportion	5.3	2.3	19,397	8,417	3,660	3,660	3,660	1,097	0	0	O
2110	City of Coquille	6/30/2016	Contribution	5.3	2.3	7,503	3,255	1,416	1,416	1,416	423	0	0	O
2110	City of Coquille	6/30/2015	Proportion	5.3	1.3	(192,278)	(47,162)	(36,279)	(36,279)			0	0	C
2110	City of Coquille	6/30/2015	Contribution	5.3	1.3	38,753	9,505	7,312	7,312	2,193	0	0	0	0
2110	City of Coquille	6/30/2014	Proportion	5.4	0.4	59,252	4,387	10,973	4,387	0	0	0	0	0
2110 2110	City of Coquille	6/30/2014 6/30/2013	Contribution	5.4 5.6	0.4 0.0	(48,008) 36.057	(3,558)	(8,890) 3,862	(3,558)	0	0	0	0	0
2110	City of Coquille City of Eugene	6/30/2013 6/30/2018	Contribution Proportion	5.6	0.0 4.2	36,057	2,712,849	3,862 645.917	0 645.917	0 645.917	645.917	645.917	129.181	0
2111	City of Eugene City of Eugene	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(4,372,678)	(3,531,778)	(840,900)	(840,900)				129,181 (168,178)	0
2111	City of Eugene	6/30/2018	Proportion	5.2	3.2	(3,773,807)	(2,322,343)	(725,732)	(725,732)				(100,170)	0
2111	City of Eugene	6/30/2017	Contribution	5.2	3.2	(503,288)	(309,716)	(96,786)	(96,786)				0	n
2111	City of Eugene	6/30/2016	Proportion	5.3	2.3	1,127,722	489,388	212,778	212,778	212,778	63,832	, (19,336) N	0	(
2111	City of Eugene	6/30/2016	Contribution	5.3	2.3	957,926	415,703	180,741	180,741	180,741	54,221	0	0	Č
2111	City of Eugene	6/30/2015	Proportion	5.3	1.3	1,916,206	470,014	361,548	361,548	108,466	0	0	0	
2111	City of Eugene	6/30/2015	Contribution	5.3	1.3	1,209,105	296,573	228,133	228,133	68,440	0	0	0	
2111	City of Eugene	6/30/2014	Proportion	5.4	0.4	(677,884)	(50,214)	(125,534)	(50,214)		0	0	0	Ċ
2111	City of Eugene	6/30/2014	Contribution	5.4	0.4	(3,152,038)	(233,483)		(233,483)		0	0	0	
		6/30/2013	Contribution	5.6	0.0	(1,249,573)	. 0	(133,883)	. 0	0				



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2112	City Of Forest Grove	6/30/2018	Proportion	5.2	4.2	336,041	271,418	64,623	64,623	64,623	64,623	64,623		0
2112	City Of Forest Grove	6/30/2018	Contribution	5.2	4.2	62,735	50,671	12,064	12,064	12,064	12,064	12,064		0
2112	City Of Forest Grove	6/30/2017	Proportion	5.2	3.2	232,940	143,348	44,796	44,796	44,796	44,796	8,960	0	0
2112	City Of Forest Grove	6/30/2017	Contribution	5.2	3.2	114,082	70,204	21,939	21,939	21,939	21,939	4,387	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	5.3	2.3	(1,072)	(466)	(202)	(202)				0	0
2112	City Of Forest Grove	6/30/2016	Contribution	5.3	2.3	51,530	22,361	9,723	9,723	9,723		0	0	0
2112	City Of Forest Grove	6/30/2015	Proportion	5.3	1.3	(1,559)	(383)		(294)		0	0	0	0
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	1.3	3,612	884	682	682	202	0	0	0	0
2112	City Of Forest Grove	6/30/2014	Proportion	5.4	0.4	30	0	6	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	0.4	(1,125)	(85)		(85)	0	0	0	0	0
2112 2113	City Of Forest Grove	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(912) 1,052,875	850,399	(97) 202,476	202,476	202,476	202,476	202,476	40,495	0
2113	City of Grants Pass City of Grants Pass	6/30/2018	Proportion Contribution	5.2	4.2	(105,448)	(85,170)		(20,278)	(20,278)				0
2113	City of Grants Pass	6/30/2018	Proportion	5.2	3.2	(338,860)	(208,530)		(65,165)	(65,165)				0
2113	City of Grants Pass	6/30/2017	Contribution	5.2	3.2	406,419	250,103		78.158	78,158	78,158			0
2113	City of Grants Pass	6/30/2016	Proportion	5.3	2.3	(841,779)	(365,301)		(158,826)	(158,826)			0	0
2113	City of Grants Pass	6/30/2016	Contribution	5.3	2.3	572,565	248,472		108,031	108,031	32,410		0	0
2113	City of Grants Pass	6/30/2015	Proportion	5.3	1.3	(1,817,012)	(445,684)		(342,832)			ő	0	0
2113	City of Grants Pass	6/30/2015	Contribution	5.3	1.3	326,715	80,139		61,644	18,495	0	0	0	0
2113	City of Grants Pass	6/30/2014	Proportion	5.4	0.4	(101,426)	(7,511)		(7,511)	0	o o	o o	0	0
2113	City of Grants Pass	6/30/2014	Contribution	5.4	0.4	(354,370)	(26,250)		(26,250)	0	0	0	0	0
2113	City of Grants Pass	6/30/2013	Contribution	5.6	0.0	(40,647)	0	(4,357)	, o	0	0	0	0	0
2114	City of Gresham	6/30/2018	Proportion	5.2	4.2	4,663,415	3,766,604	896,811	896,811	896,811	896,811	896,811	179,360	0
2114	City of Gresham	6/30/2018	Contribution	5.2	4.2	(4,824,136)	(3,896,418)	(927,718)	(927,718)	(927,718)	(927,718)	(927,718)	(185,546)	0
2114	City of Gresham	6/30/2017	Proportion	5.2	3.2	2,171,826	1,336,508	417,659	417,659	417,659	417,659	83,531	0	0
2114	City of Gresham	6/30/2017	Contribution	5.2	3.2	(2,738,222)	(1,685,060)	(526,581)	(526,581)	(526,581)	(526,581)	(105,317)	0	0
2114	City of Gresham	6/30/2016	Proportion	5.3	2.3	622,518	270,150		117,456	117,456	35,238	0	0	0
2114	City of Gresham	6/30/2016	Contribution	5.3	2.3	(1,629,300)	(707,055)		(307,415)			0	0	0
2114	City of Gresham	6/30/2015	Proportion	5.3	1.3	(15,215)	(3,731)		(2,871)	(860)		0	0	0
2114	City of Gresham	6/30/2015	Contribution	5.3	1.3	(1,473,522)	(361,430)		(278,023)		0	0	0	0
2114	City of Gresham	6/30/2014	Proportion	5.4	0.4	1,294,051	95,856		95,856	0	0	0	0	0
2114	City of Gresham	6/30/2014	Contribution	5.4	0.4	(3,059,944)	(226,664)		(226,664)	0	0	0	0	0
2114	City of Gresham	6/30/2013	Contribution	5.6	0.0	(1,546,061)	0	(165,651)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2018	Proportion	5.2	4.2	6,165,467	4,979,800		1,185,667	1,185,667	1,185,667	1,185,667		0
2115	City of Hillsboro	6/30/2018	Contribution	5.2	4.2 3.2	5,339,425	4,312,613		1,026,812	1,026,812	1,026,812	1,026,812		0
2115 2115	City of Hillsboro City of Hillsboro	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	(402,288) 2,116,884	(247,562) 1,302,698	(77,363) 407.093	(77,363) 407,093	(77,363) 407,093	(77,363) 407,093	(15,473) 81,419	0	0
2115	City of Hillsboro	6/30/2017	Proportion	5.3	2.3	(2,469,907)	(1,071,847)		(466.020)	(466,020)		61,419	0	0
2115	City of Hillsboro	6/30/2016	Contribution	5.3	2.3	2,496,297	1,083,300		470,999	470,999	141,302		0	0
2115	City of Hillsboro	6/30/2015	Proportion	5.3	1.3	(3,071,382)	(753,358)		(579.506)	(173,852)		0	0	0
2115	City of Hillsboro	6/30/2015	Contribution	5.3	1.3	1,871,947	459,155	353,198	353,198	105,957	, ,	0	0	0
2115	City of Hillsboro	6/30/2014	Proportion	5.4	0.4	(279,270)	(20,685)		(20,685)	0	0	0	0	0
2115	City of Hillsboro	6/30/2014	Contribution	5.4	0.4	(1,223,125)	(90,600)		(90,600)	0	0	0	0	0
2115	City of Hillsboro	6/30/2013	Contribution	5.6	0.0	(324,823)	(00,000)	(34,803)	(01,000)	0	0	0	0	0
2117	City of McMinnville	6/30/2018	Proportion	5.2	4.2	2,135,170	1,724,560		410,610	410,610	410,610	410,610	82,120	0
2117	City of McMinnville	6/30/2018	Contribution	5.2	4.2	(188,430)	(152,193)	(36,237)	(36,237)	(36,237)	(36,237)	(36,237)	(7,245)	0
2117	City of McMinnville	6/30/2017	Proportion	5.2	3.2	(6,927,173)	(4,262,875)		(1,332,149)					0
2117	City of McMinnville	6/30/2017	Contribution	5.2	3.2	422,711	260,129		81,291	81,291	81,291	16,256	0	0
2117	City of McMinnville	6/30/2016	Proportion	5.3	2.3	(692,973)	(300,724)		(130,750)	(130,750)		0	0	0
2117	City of McMinnville	6/30/2016	Contribution	5.3	2.3	3,861,868	1,675,906	728,654	728,654	728,654	218,598	0	0	0
2117	City of McMinnville	6/30/2015	Proportion	5.3	1.3	(1,387,073)	(340,226)		(261,712)		0	0	0	0
2117	City of McMinnville	6/30/2015	Contribution	5.3	1.3	513,274	125,897	96,844	96,844	29,053	0	0	0	0
2117	City of McMinnville	6/30/2014	Proportion	5.4	0.4	101,910	7,550	18,872	7,550	0	0	0	0	0
2117	City of McMinnville	6/30/2014	Contribution	5.4	0.4	(247,671)	(18,345)		(18,345)	0	0	0	0	0
2117	City of McMinnville	6/30/2013	Contribution	5.6	0.0	280,399	0	30,044	0	0	0	0	0	0
2118	City of Ontario	6/30/2018	Proportion	5.2	4.2	567,941	458,722		109,219	109,219	109,219	109,219		0
2118	City of Ontario	6/30/2018	Contribution	5.2	4.2	337,430	272,540	64,890	64,890	64,890	64,890	64,890		0
2118	City of Ontario	6/30/2017	Proportion	5.2	3.2	(391,817)	(241,119)		(75,349)					0
2118	City of Ontario	6/30/2017	Contribution	5.2	3.2	(315,279)	(194,017)		(60,631)	(60,631)		(12,124)	0	0
2118	City of Ontario	6/30/2016	Proportion	5.3	2.3	384,280	166,762		72,506	72,506	21,750	. 0	0	0
2118 2118	City of Ontario	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(241,454) (957,225)	(104,783) (234,793)		(45,557) (180,608)	(45,557) (54,185)		0	0	0
	City of Ontario				1.3							0	0	0
2118 2118	City of Ontario City of Ontario	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(125,086) (51,295)	(30,682)		(23,601)	(7,081)	0	0	0	0
2118 2118	City of Ontario City of Ontario	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(51,295) (458,890)	(3,800)		(3,800)	-	0	0	0	0
	City of Ontario	6/30/2014	Contribution	5.4 5.6	0.4	(119,863)	(33,990)	(12,843)	(33,990)	0	0	0	0	0
2118														



Exhibit I

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

June 30, 2019 Measurement Date

	eginning of easurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
	iod for Initial	Source of Employer- Specific Deferral		Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
	6/30/2018	Proportion	5.2	4.2	1,987,925	1,605,632	382,293	382,293	382,293	382,293	382,293	76,460	0
	6/30/2018	Contribution	5.2	4.2	(522,681)	(422,165)	(100,516)	(100,516)	(100,516)				0
ity 6	6/30/2017	Proportion	5.2	3.2	(194,854)	(119,910)	(37,472)	(37,472)	(37,472)	(37,472)	(7,494)	0	0
	6/30/2017	Contribution	5.2	3.2	103,833	63,897	19,968	19,968	19,968	19,968	3,993	0	0
	6/30/2016	Proportion	5.3	2.3	74,666	32,402	14,088	14,088	14,088	4,226	0	0	0
	6/30/2016	Contribution	5.3	2.3	3,183	1,380	601	601	601	178	0	0	0
	6/30/2015	Proportion	5.3	1.3	(248,084)	(60,852)	(46,808)	(46,808)	(14,044)	0	0	0	0
	6/30/2015	Contribution	5.3	1.3	20,576	5,048	3,882	3,882	1,166	0	0	0	0
	6/30/2014	Proportion	5.4	0.4	207,992	15,407	38,517	15,407	0	0	0	0	0
	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(319,677)	(23,682)	(59,199) (2,748)	(23,682)	0	0	0	0	0
	6/30/2013 6/30/2018	Contribution	5.0	4.2	(25,628) 1,782,064	1,439,359	342,705	342,705	342,705	342,705	342,705	68,539	0
	6/30/2018	Proportion Contribution	5.2	4.2	(112,823)	(91.126)	(21,697)	(21,697)	(21,697)	(21,697)		(4,338)	0
	6/30/2017	Proportion	5.2	3.2	(1,565,701)	(963,509)	(301,096)	(301,096)	(301,096)			(4,336)	0
	6/30/2017	Contribution	5.2	3.2	961,514	591,700	184,907	184,907	184,907	184,907	36,979	0	0
	6/30/2016	Proportion	5.3	2.3	(2,532,276)	(1,098,912)	(477,788)	(477,788)	(477,788)			0	0
	6/30/2016	Contribution	5.3	2.3	969,800	420,857	182,981	182,981	182,981	54,895	0	0	ő
	6/30/2015	Proportion	5.3	1.3	(3,120,720)	(765,460)	(588,815)	(588,815)	(176,645)		0	0	0
	6/30/2015	Contribution	5.3	1.3	744,617	182,641	140,494	140,494	42,147	0	0	0	0
	6/30/2014	Proportion	5.4	0.4	(124,644)	(9,234)	(23,082)	(9,234)	0	0	0	0	0
ego (6/30/2014	Contribution	5.4	0.4	(765,898)	(56,733)	(141,833)	(56,733)	0	0	0	0	0
	6/30/2013	Contribution	5.6	0.0	(331,922)	0	(35,562)	0	0	0	0	0	0
		Proportion	5.2	4.2	45,737,746	36,942,026	8,795,720	8,795,720	8,795,720	8,795,720		1,759,146	0
	6/30/2018	Contribution	5.2	4.2	(10,804,160)	(8,726,437)	(2,077,723)	(2,077,723)	(2,077,723)	(2,077,723)			0
		Proportion	5.2	3.2	(2,042,313)	(1,256,809)	(392,752)	(392,752)	(392,752)	(392,752)		0	0
	6/30/2017	Contribution	5.2	3.2	516,909	318,097	99,406	99,406	99,406	99,406	19,879	0	0
	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(5,860,243)	(2,543,125)	(1,105,706)	(1,105,706)	(1,105,706)	(331,713)		0	0
	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(982,761) 184,914	(426,480) 45,358	(185,427) 34,889	(185,427) 34,889	(185,427) 10,469	(55,626)	0	0	0
	6/30/2015	Contribution	5.3	1.3	(2,041,421)	(500,725)	(385,174)	(385,174)	(115,551)		0	0	0
	6/30/2014	Proportion	5.4	0.4	3.185.984	235.999	589.997	235.999	(113,331)	0	0	0	0
	6/30/2014	Contribution	5.4	0.4	(15,056,453)	(1,115,293)		(1,115,293)	0	0	0	0	0
	6/30/2013	Contribution	5.6	0.0	(6,949,034)	(1,110,200)	(744,539)	(1,110,200)	0	0	0	0	ő
	6/30/2018	Proportion	5.2	4.2	815,370	658,568	156,802	156,802	156,802	156,802	156,802	31,360	0
6	6/30/2018	Contribution	5.2	4.2	(529,621)	(427,771)	(101,850)	(101,850)	(101,850)	(101,850)	(101,850)	(20,371)	0
6	6/30/2017	Proportion	5.2	3.2	1,019,344	627,288	196,028	196,028	196,028	196,028	39,204	0	0
	6/30/2017	Contribution	5.2	3.2	(111,082)	(68,358)	(21,362)	(21,362)	(21,362)		(4,272)	0	0
	6/30/2016	Proportion	5.3	2.3	163,581	70,989	30,864	30,864	30,864	9,261	0	0	0
	6/30/2016	Contribution	5.3	2.3	(10,818)	(4,695)	(2,041)	(2,041)	(2,041)	(613)	0	0	0
		Proportion	5.3	1.3	94,585	23,201	17,846	17,846	5,355	0	0	0	0
	6/30/2015	Contribution	5.3	1.3	(40,032)	(9,820)	(7,553)	(7,553)	(2,267)	0	0	0	0
	6/30/2014	Proportion	5.4	0.4	121,810	9,025	22,557	9,025	0	0	0	0	0
	6/30/2014	Contribution	5.4	0.4	(213,420)	(15,810)	(39,522)	(15,810)	0	0	0	0	0
	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(24,246) 952,369	769.221	(2,596) 183,148	183.148	0 183.148	183.148	183.148	36.629	0
	6/30/2018	Contribution	5.2	4.2	(48.816)	(39,428)	(9.388)	(9.388)	(9,388)				0
	6/30/2017	Proportion	5.2	3.2	(105,071)	(64,659)	(20,206)	(20,206)	(20,206)				0
	6/30/2017	Contribution	5.2	3.2	203,172	125,028	39,072	39,072	39,072	39,072	7,812	0	0
	6/30/2016	Proportion	5.3	2.3	(451,890)	(196,104)	(85,262)	(85,262)	(85,262)			0	ō
	6/30/2016	Contribution	5.3	2.3	208,613	90,530	39,361	39,361	39,361	11,808	0	0	0
	6/30/2015	Proportion	5.3	1.3	(533,332)	(130,816)	(100,629)	(100,629)	(30,187)		0	0	0
	6/30/2015	Contribution	5.3	1.3	166,810	40,914	31,474	31,474	9,440	0	0	0	0
6	6/30/2014	Proportion	5.4	0.4	(35,662)	(2,642)	(6,604)	(2,642)	0	0	0	0	0
	6/30/2014	Contribution	5.4	0.4	(68,981)	(5,111)	(12,774)	(5,111)	0	0	0	0	0
	6/30/2013	Contribution	5.6	0.0	47,939	0	5,134	0	0	0	0	0	0
	6/30/2018	Proportion	5.2	4.2	26,486	21,393	5,093	5,093	5,093	5,093	5,093	1,021	0
	6/30/2018	Contribution	5.2	4.2	(52,795)	(42,642)	(10,153)	(10,153)	(10,153)			(2,030)	0
	6/30/2017	Proportion	5.2	3.2	48,898	30,092	9,403	9,403	9,403	9,403	1,883	0	0
	6/30/2017	Contribution	5.2	3.2	(35,845)	(22,059)	(6,893)	(6,893)	(6,893)		(1,380)	0	0
	6/30/2016	Proportion	5.3	2.3	161,085	69,906	30,393	30,393	30,393	9,120	0	0	0
	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(31,975) (63,574)	(13,876) (15,594)	(6,033) (11,995)	(6,033) (11,995)	(6,033) (3,599)		0	0	0
			5.3	1.3							0	0	0
	6/30/2015	Contribution			(9,686)	(2,374)		(1,828)	(546)	0	0	0	0
										0	0	-	0
										0	0	0	0
		6/30/2014 6/30/2014 6/30/2013	6/30/2014 Proportion 6/30/2014 Contribution	6/30/2014 Proportion 5.4 6/30/2014 Contribution 5.4	6/30/2014 Proportion 5.4 0.4 6/30/2014 Contribution 5.4 0.4	6/30/2014 Proportion 5.4 0.4 (31,163) 6/30/2014 Contribution 5.4 0.4 (29,681)	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201)	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496)	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) (2,308) 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496) (2,201)	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) (2,308) 0 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496) (2,201) 0	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) (2,308) 0 0 0 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496) (2,201) 0 0	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) (2,308) 0 0 0 0 0 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496) (2,201) 0 0	6/30/2014 Proportion 5.4 0.4 (31,163) (2,308) (5,771) (2,308) 0 0 0 0 0 0 6/30/2014 Contribution 5.4 0.4 (29,681) (2,201) (5,496) (2,201) 0 0 0 0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.49 49.9
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4 M	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2126	City of West Linn	6/30/2018	Proportion	5.2	4.2	(462,920)	(373,897)		(89,023)	(89,023)	(89,023)	(89,023)	(17,805)	(
2126	City of West Linn	6/30/2018	Contribution	5.2	4.2	(270,153)	(218,201)		(51,952)	(51,952)	(51,952)	(51,952)	(10,393)	(
2126	City of West Linn	6/30/2017	Proportion	5.2	3.2	(381,121)	(234,537)		(73,292)	(73,292)	(73,292)	(14,661)	0	(
2126	City of West Linn	6/30/2017	Contribution	5.2	3.2	6,043	3,719	1,162	1,162	1,162	1,162	233	0	(
2126	City of West Linn	6/30/2016	Proportion	5.3	2.3	284,930	123,650	53,760	53,760	53,760	16,130	0	0	(
2126	City of West Linn	6/30/2016	Contribution	5.3	2.3	37,115	16,106	7,003	7,003	7,003	2,100	0	0	(
2126 2126	City of West Linn	6/30/2015	Proportion Contribution	5.3	1.3	(466,568)	(114,440)	(88,032) 31,472	(88,032) 31,472	(26,408)	0	0	0	(
2126	City of West Linn City of West Linn	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	166,803 (352,428)	40,915 (26,108)		(26,108)	9,443	0	0	0	
2126	City of West Linn City of West Linn	6/30/2014	Contribution	5.4	0.4	(288,609)	(21,379)		(21,379)	0	0	0	0	
2126	City of West Linn	6/30/2013	Contribution	5.6	0.0	(290,139)	(21,379)	(31,084)	(21,379)	0	0	0	0	
2127	City of Cottage Grove	6/30/2018	Proportion	5.2	4.2	319,007	257,659	61,348	61,348	61,348	61,348	61,348	12,267	Ċ
2127	City of Cottage Grove	6/30/2018	Contribution	5.2	4.2	(354,399)	(286,245)		(68,154)	(68,154)	(68,154)	(68,154)	(13,629)	Ċ
2127	City of Cottage Grove	6/30/2017	Proportion	5.2	3.2	(186,427)	(114,725)		(35,851)	(35,851)	(35,851)	(7,172)	0	
2127	City of Cottage Grove	6/30/2017	Contribution	5.2	3.2	(165,679)	(101,957)		(31,861)	(31,861)	(31,861)	(6,374)	0	
2127	City of Cottage Grove	6/30/2016	Proportion	5.3	2.3	194,034	84,204	36,610	36,610	36,610	10,984	0	0	
2127	City of Cottage Grove	6/30/2016	Contribution	5.3	2.3	(45,351)	(19,680)	(8,557)	(8,557)	(8,557)	(2,566)	0	0	
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	1.3	23,190	5,690	4,375	4,375	1,315	0	0	0	(
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	1.3	(10,861)	(2,665)		(2,049)	(616)	0	0	0	(
2127	City of Cottage Grove	6/30/2014	Proportion	5.4	0.4	82,911	6,141	15,354	6,141	0	0	0	0	(
2127	City of Cottage Grove	6/30/2014	Contribution	5.4	0.4	(125,641)	(9,306)		(9,306)	0	0	0	0	(
2127	City of Cottage Grove	6/30/2013	Contribution	5.6	0.0	31,764	0	3,404	0	0	0	0	. 0	(
2128	City of Tillamook	6/30/2018	Proportion	5.2	4.2	(81,044)	(65,459)		(15,585)	(15,585)	(15,585)	(15,585)	(3,119)	(
2128	City of Tillamook	6/30/2018	Contribution	5.2	4.2	(44,935)	(36,294)		(8,641)	(8,641)	(8,641)	(8,641)	(1,730)	(
2128	City of Tillamook	6/30/2017	Proportion	5.2	3.2	(49,804)	(30,648)		(9,578)	(9,578)	(9,578)	(1,914)	0	(
2128 2128	City of Tillamook City of Tillamook	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(19,458) 44,872	(11,974) 19,474	(3,742) 8,466	(3,742) 8,466	(3,742) 8,466	(3,742) 2,542	(748)	0	(
2128	City of Tillamook	6/30/2016	Contribution	5.3	2.3	13,223	5,738	2,495	2,495	2,495	748	0	0	(
2128	City of Tillamook	6/30/2015	Proportion	5.3	1.3	(246,186)	(60,386)		(46,450)	(13,936)	0	0	0	,
2128	City of Tillamook	6/30/2015	Contribution	5.3	1.3	48,396	11,872	9,131	9,131	2,741	0	0	0	
2128	City of Tillamook	6/30/2014	Proportion	5.4	0.4	82.413	6.103	15.262	6.103	2,7.1	0	0	0	Ċ
2128	City of Tillamook	6/30/2014	Contribution	5.4	0.4	(127,735)	(9,460)	(23,655)	(9,460)	0	0	0	0	
2128	City of Tillamook	6/30/2013	Contribution	5.6	0.0	(23,563)	0	(2,523)	0	0	0	0	0	
2129	City of Sweet Home	6/30/2018	Proportion	5.2	4.2	219,477	177,270	42,207	42,207	42,207	42,207	42,207	8,442	
2129	City of Sweet Home	6/30/2018	Contribution	5.2	4.2	(75,371)	(60,877)	(14,494)	(14,494)	(14,494)	(14,494)	(14,494)	(2,901)	
2129	City of Sweet Home	6/30/2017	Proportion	5.2	3.2	138,408	85,174	26,617	26,617	26,617	26,617	5,323	0	(
2129	City of Sweet Home	6/30/2017	Contribution	5.2	3.2	(20,669)	(12,719)		(3,975)	(3,975)	(3,975)	(794)	0	(
2129	City of Sweet Home	6/30/2016	Proportion	5.3	2.3	264,104	114,611	49,831	49,831	49,831	14,949	0	0	(
2129	City of Sweet Home	6/30/2016	Contribution	5.3	2.3	(24,627)	(10,686)		(4,647)	(4,647)	(1,392)	0	0	(
2129	City of Sweet Home	6/30/2015	Proportion	5.3	1.3	170,025	41,705	32,080	32,080	9,625	0	0	0	(
2129	City of Sweet Home	6/30/2015	Contribution	5.3	1.3	5,792	1,420	1,093	1,093	327	0	0	0	(
2129 2129	City of Sweet Home	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	21,207	1,572	3,927	1,572	0	0	0	0	(
2129	City of Sweet Home	6/30/2014	Contribution	5.4 5.6	0.4	19,704	1,572	2,109	1,572	0	0	0	0	(
2129	City of Sweet Home City of Drain	6/30/2018	Proportion	5.2	4.2	37.326	30.148	7.178	7.178	7.178	7.178	7.178	1,436	,
2131	City of Drain	6/30/2018	Contribution	5.2	4.2	(8.899)	(7.188)		(1,711)	(1,711)	(1,711)	(1,711)	(344)	,
2131	City of Drain	6/30/2017	Proportion	5.2	3.2	(136,909)	(84,251)		(26,329)	(26,329)	(26,329)	(5,264)	(044)	Č
2131	City of Drain	6/30/2017	Contribution	5.2	3.2	2,917	1,795	561	561	561	561	112	0	
2131	City of Drain	6/30/2016	Proportion	5.3	2.3	20,168	8,753	3,805	3,805	3,805	1,143	0	0	
2131	City of Drain	6/30/2016	Contribution	5.3	2.3	(7,389)	(3,207)	(1,394)	(1,394)	(1,394)	(419)	0	0	(
2131	City of Drain	6/30/2015	Proportion	5.3	1.3	(52,376)	(12,848)	(9,882)	(9,882)	(2,966)	, o	0	0	
2131	City of Drain	6/30/2015	Contribution	5.3	1.3	11,655	2,859	2,199	2,199	660	0	0	0	(
2131	City of Drain	6/30/2014	Proportion	5.4	0.4	21,194	1,569	3,925	1,569	0	0	0	0	(
2131	City of Drain	6/30/2014	Contribution	5.4	0.4	(19,008)	(1,408)		(1,408)	0	0	0	0	(
2131	City of Drain	6/30/2013	Contribution	5.6	0.0	(584)	0	(64)	0	0	0	0	0	
2132	Eugene Water & Electric Board	6/30/2018	Proportion	5.2	4.2	(17,381,306)	(14,038,747)		(3,342,559)	(3,342,559)	(3,342,559)	(3,342,559)	(668,511)	(
2132	Eugene Water & Electric Board	6/30/2018	Contribution	5.2	4.2	3,001,794	2,424,526	577,268	577,268	577,268	577,268	577,268	115,454	(
2132	Eugene Water & Electric Board	6/30/2017	Proportion	5.2	3.2	(3,527,225)	(2,170,601)		(678,312)	(678,312)	(678,312)	(135,665)	0	(
2132	Eugene Water & Electric Board	6/30/2017	Contribution	5.2	3.2	1,172,197	721,353	225,422	225,422	225,422	225,422	45,087	0	
2132	Eugene Water & Electric Board	6/30/2016	Proportion	5.3	2.3	(6,511,919)	(2,825,927)		(1,228,664)	(1,228,664)	(368,599)	0	0	
2132	Eugene Water & Electric Board	6/30/2016	Contribution	5.3	2.3 1.3	1,843,747	800,116	347,877	347,877	347,877	104,362	0	0	
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3		(5,785,691)	(1,419,131)		(1,091,640)	(327,491)	0	0	0	
2132 2132	Eugene Water & Electric Board Eugene Water & Electric Board	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	1,296,679 (1,451,499)	318,055 (107,519)	244,656 (268,796)	244,656 (107,519)	73,399	0	0	0	
2132		6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(1,451,499) 802,727	(107,519) 59,462	(268,796) 148,653	(107,519) 59,462	0	0	0	0	
2122														
2132 2132	Eugene Water & Electric Board Eugene Water & Electric Board	6/30/2013	Contribution	5.6	0.0	1,592,093	00,102	170,583	0	0	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

Feed		Beginning of Measurement	Course of E	Out-to 1	Demoision 4 C. C.	Original D. 1	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral An	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2135	McMinnville Water & Light Department	6/30/2018	Proportion	5.2	4.2	(789,902)	(637,998)	(151,904)	(151,904)				(30,382)	0
2135	McMinnville Water & Light Department	6/30/2018	Contribution	5.2	4.2	20,083	16,221	3,862	3,862	3,862	3,862	3,862	773	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	5.2	3.2	5,500,068	3,384,658	1,057,705	1,057,705	1,057,705	1,057,705		0	0
2135	McMinnville Water & Light Department	6/30/2017	Contribution	5.2	3.2	60,053	36,955	11,549	11,549	11,549	11,549		0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	5.3	2.3	(266,141)	(115,495)	(50,215)	(50,215)				0	0
2135	McMinnville Water & Light Department	6/30/2016	Contribution	5.3	2.3	1,483,178	643,643	279,845	279,845	279,845	83,953	0	0	0
2135	McMinnville Water & Light Department	6/30/2015	Proportion	5.3	1.3 1.3	(532,715)	(130,666)	(100,512)	(100,512)) 0	0	0	0
2135 2135	McMinnville Water & Light Department	6/30/2015	Contribution	5.3 5.4	1.3 0.4	197,126 39,139	48,351 2,899	37,194	37,194 2,899	11,157 0	0	0	0	0
2135	McMinnville Water & Light Department McMinnville Water & Light Department	6/30/2014 6/30/2014	Proportion Contribution	5.4	0.4	(95.120)	(7,046)	7,248 (17,615)	(7,046)		0	0	0	0
2135	McMinnville Water & Light Department	6/30/2013	Contribution	5.6	0.0	107.689	(7,040)	11.539	(7,040)	0	0	0	0	0
2138	City of Hood River	6/30/2018	Proportion	5.2	4.2	519,513	419,607	99,906	99,906	99,906	99,906	99,906	19,983	0
2138	City of Hood River	6/30/2018	Contribution	5.2	4.2	(39,519)	(31,919)	(7,600)	(7,600)				(1,519)	0
2138	City of Hood River	6/30/2017	Proportion	5.2	3.2	(138.629)	(85,311)	(26,659)	(26.659)				0	0
2138	City of Hood River	6/30/2017	Contribution	5.2	3.2	120,838	74,362	23,238	23,238	23,238	23,238	4,648	0	0
2138	City of Hood River	6/30/2016	Proportion	5.3	2.3	(278,998)	(121,075)	(52,641)	(52,641)	(52,641)	(15,793		0	0
2138	City of Hood River	6/30/2016	Contribution	5.3	2.3	135,089	58,625	25,488	25,488	25,488	7,649	0	0	0
2138	City of Hood River	6/30/2015	Proportion	5.3	1.3	32,564	7,988	6,144	6,144	1,844	0	0	0	0
2138	City of Hood River	6/30/2015	Contribution	5.3	1.3	81,512	19,992	15,380	15,380	4,612	0	0	0	0
2138	City of Hood River	6/30/2014	Proportion	5.4	0.4	(101,394)	(7,509)	(18,777)	(7,509)		0	0	0	0
2138	City of Hood River	6/30/2014	Contribution	5.4	0.4	(44,202)	(3,272)		(3,272)	0	0	0	0	0
2138	City of Hood River	6/30/2013	Contribution	5.6	0.0	(17,568)	0	(1,883)	0	0	0	0	0	0
2139 2139	City of Reedsport	6/30/2018 6/30/2018	Proportion	5.2 5.2	4.2 4.2	169,709 (144,374)	137,073	32,636 (27,764)	32,636	32,636	32,636 (27,764	32,636	6,529	0
2139	City of Reedsport City of Reedsport	6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(144,374) 85.690	(116,610) 52,732	(27,764)	(27,764) 16,479	(27,764) 16,479) (27,764 16.479) (27,764) 3,295	(5,554)	0
2139	City of Reedsport	6/30/2017	Contribution	5.2	3.2	(81,140)	(49,932)	(15,604)	(15,604)		.0,		0	0
2139	City of Reedsport	6/30/2016	Proportion	5.3	2.3	(8,831)	(3,833)	(1,666)	(1,666)				0	0
2139	City of Reedsport	6/30/2016	Contribution	5.3	2.3	(78,359)	(34,004)	(14,785)	(14,785)				0	0
2139	City of Reedsport	6/30/2015	Proportion	5.3	1.3	163,191	40,027	30,791	30,791	9,236	(,,	,	0	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	1.3	(68,046)	(16,690)	(12,839)	(12,839)) 0	0	Ö	0
2139	City of Reedsport	6/30/2014	Proportion	5.4	0.4	51,242	3,797	9,489	3,797	0	0	0	0	0
2139	City of Reedsport	6/30/2014	Contribution	5.4	0.4	(54,648)	(4,048)	(10,120)	(4,048)	0	0	0	0	0
2139	City of Reedsport	6/30/2013	Contribution	5.6	0.0	(18,023)	0	(1,933)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2018	Proportion	5.2	4.2	121,096	97,808	23,288	23,288	23,288	23,288	23,288	4,656	0
2140	City of Lebanon	6/30/2018	Contribution	5.2	4.2	(251,471)	(203,111)		(48,360)				(9,671)	0
2140	City of Lebanon	6/30/2017	Proportion	5.2	3.2	90,136	55,468	17,334	17,334	17,334	17,334	3,466	0	0
2140	City of Lebanon	6/30/2017	Contribution	5.2	3.2	(50,249)	(30,923)	(9,663)	(9,663)) (1,934)	0	0
2140	City of Lebanon	6/30/2016	Proportion	5.3 5.3	2.3 2.3	191,780	83,225	36,185	36,185	36,185	10,855	0	0	0
2140 2140	City of Lebanon	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	19,252 (584,194)	8,356	3,632	3,632 (110,225)	3,632	1,092	0	0	0
2140	City of Lebanon	6/30/2015	Contribution	5.3	1.3	(584,194)	(143,294) 5,684	(110,225) 4.373	4.373	1,311) 0	0	0	0
2140	City of Lebanon City of Lebanon	6/30/2014	Proportion	5.4	0.4	78,923	5,848	14,615	4,373 5,848	1,311	0	0	0	0
2140	City of Lebanon	6/30/2014	Contribution	5.4	0.4	(300,048)	(22,228)	(55,564)	(22,228)		0	0	0	0
2140	City of Lebanon	6/30/2013	Contribution	5.6	0.0	(42,596)	(22,220)	(4,566)	(22,220)	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Proportion	5.2	4.2	510,302	412,167	98,135	98,135	98,135	98,135	98,135	19,627	0
2142	City of Sherwood	6/30/2018	Contribution	5.2	4.2	(158,983)	(128,409)	(30,574)	(30,574)				(6,113)	0
2142	City of Sherwood	6/30/2017	Proportion	5.2	3.2	(409,333)	(251,897)	(78,718)	(78,718)			(15,743)	0	0
2142	City of Sherwood	6/30/2017	Contribution	5.2	3.2	89,540	55,102	17,219	17,219	17,219	17,219		0	0
2142	City of Sherwood	6/30/2016	Proportion	5.3	2.3	66,925	29,044	12,627	12,627	12,627	3,790		0	0
2142	City of Sherwood	6/30/2016	Contribution	5.3	2.3	130,276	56,536	24,580	24,580	24,580	7,376	0	0	0
2142	City of Sherwood	6/30/2015	Proportion	5.3	1.3	(513,404)	(125,928)	(96,869)	(96,869)			0	0	0
2142	City of Sherwood	6/30/2015	Contribution	5.3	1.3	109,998	26,982	20,754	20,754	6,228	0	0	0	0
2142	City of Sherwood	6/30/2014	Proportion	5.4	0.4	161,216	11,941	29,855	11,941	0	0	0	0	0
2142 2142	City of Sherwood	6/30/2014 6/30/2013	Contribution	5.4 5.6	0.4 0.0	(250,811) 16.499	(18,581)	(46,446) 1,769	(18,581)	0	0	0	0	0
2142	City of Sherwood City of Oakland	6/30/2013	Contribution Proportion	5.6	0.0 4.2	16,499 (21,968)	(17,743)		(4.005)	-) (4,225) (4,225)	(843)	0
2143 2143	City of Oakland	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(21,968)	(17,743)	(4,225) 196	(4,225)	(4,225)) (4,225 196) (4,225) 196	(843)	0
2143	City of Oakland	6/30/2017	Proportion	5.2	3.2	(49,923)	(30,721)	(9,601)	(9,601)				0	0
2143	City of Oakland	6/30/2017	Contribution	5.2	3.2	5,252	3,232	1,010	1,010	1,010	1,010		0	0
2143	City of Oakland	6/30/2016	Proportion	5.3	2.3	5,782	2,509	1,091	1,091	1,091	327	0	0	0
2143	City of Oakland	6/30/2016	Contribution	5.3	2.3	9,162	3,975	1,729	1,729	1,729	517	0	0	0
2143	City of Oakland	6/30/2015	Proportion	5.3	1.3	1,233	301	233	233	68	0.7	ő	ő	0
2143	City of Oakland	6/30/2015	Contribution	5.3	1.3	12,830	3,146	2,421	2,421	725	0	0	0	0
2143	City of Oakland	6/30/2014	Proportion	5.4	0.4	(10,445)	(775)	(1,934)	(775)		0	0	0	0
2143	City of Oakland	6/30/2014	Contribution	5.4	0.4	4,385	325	812	325	0	0	0	0	0
2143														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2145	City of Vale	6/30/2018	Proportion	5.2	4.2	(72,264)	(58,367)		(13,897)				(2,779)	0
2145	City of Vale	6/30/2018	Contribution	5.2	4.2	(7,736)	(6,248)		(1,488)					0
2145	City of Vale	6/30/2017	Proportion	5.2	3.2	(66,728)	(41,064)		(12,832)				0	0
2145	City of Vale	6/30/2017	Contribution	5.2	3.2	5,590	3,440		1,075	1,075	1,075		0	0
2145	City of Vale	6/30/2016	Proportion	5.3	2.3	17,053	7,399		3,218	3,218			0	0
2145	City of Vale	6/30/2016	Contribution	5.3	2.3	17,879	7,760		3,373	3,373	1,014	0	0	0
2145	City of Vale	6/30/2015	Proportion	5.3 5.3	1.3 1.3	8,335 24,905	2,043 6,109		1,573 4,699	470 1,410	0	0	0	0
2145 2145	City of Vale City of Vale	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	(2,756)	(206)		4,699		0	0	0	0
2145	City of Vale	6/30/2014	Contribution	5.4	0.4	68.436	5,071	12,673	5,071	0	0	0	0	0
2145	City of Vale	6/30/2013	Contribution	5.6	0.0	(44,555)	0,071	(4,775)	0,071	0	0	0	0	0
2146	City of Prineville	6/30/2018	Proportion	5.2	4.2	(200,393)	(161,856)		(38,537)	(38,537)	(38,537)	(38,537)	(7,708)	Ö
2146	City of Prineville	6/30/2018	Contribution	5.2	4.2	942,253	761,051	181,202	181,202	181,202	181.202		36,243	0
2146	City of Prineville	6/30/2017	Proportion	5.2	3.2	52,174	32,108	10,033	10,033	10,033	10,033	2,009	0	0
2146	City of Prineville	6/30/2017	Contribution	5.2	3.2	(128,458)	(79,052)	(24,703)	(24,703)	(24,703)	(24,703)	(4,943)	0	0
2146	City of Prineville	6/30/2016	Proportion	5.3	2.3	158,958	68,982		29,992	29,992	8,998		0	0
2146	City of Prineville	6/30/2016	Contribution	5.3	2.3	(124,894)	(54,199)		(23,565)	(23,565)) 0	0	0
2146	City of Prineville	6/30/2015	Proportion	5.3	1.3	(1,465,960)	(359,576)		(276,596)			0	0	0
2146	City of Prineville	6/30/2015	Contribution	5.3	1.3	14,444	3,544		2,725	819	0	-	0	0
2146	City of Prineville	6/30/2014	Proportion	5.4	0.4	16,891	1,251	3,128	1,251	0	0	-	0	0
2146	City of Prineville	6/30/2014	Contribution	5.4	0.4	(257,734)	(19,089)		(19,089)	0	0	0	0	0
2146 2147	City of Prineville City of Wheeler	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	2,694,424 13.804	0 11.149	288,689 2.655	2.655	2.655	2.655	2.655	529	0
2147	City of Wheeler City of Wheeler	6/30/2018	Contribution	5.2 5.2	4.2	(18,501)	(14,943)		(3,558)					0
2147	City of Wheeler	6/30/2017	Proportion	5.2	3.2	(273)	(169)		(52)					0
2147	City of Wheeler	6/30/2017	Contribution	5.2	3.2	(3,350)	(2,062)		(644)					0
2147	City of Wheeler	6/30/2016	Proportion	5.3	2.3	(3,203)	(1,391)		(604)				0	Ö
2147	City of Wheeler	6/30/2016	Contribution	5.3	2.3	299	131	56	56	56	19		0	Ö
2147	City of Wheeler	6/30/2015	Proportion	5.3	1.3	5,152	1,264	972	972	292	0	0	0	0
2147	City of Wheeler	6/30/2015	Contribution	5.3	1.3	(627)	(155)	(118)	(118)	(37)) 0	0	0	Ö
2147	City of Wheeler	6/30/2014	Proportion	5.4	0.4	1,967	147		147	0	0	0	0	0
2147	City of Wheeler	6/30/2014	Contribution	5.4	0.4	(9,635)	(715)		(715)	0	0	0	0	0
2147	City of Wheeler	6/30/2013	Contribution	5.6	0.0	(8,285)	0	(890)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Proportion	5.2	4.2	278,947	225,303		53,644	53,644	53,644			0
2148	City of Klamath Falls	6/30/2018	Contribution	5.2	4.2	(503,200)	(406,431)		(96,769)				(19,355)	0
2148	City of Klamath Falls	6/30/2017	Proportion	5.2	3.2	17,753	10,925		3,414	3,414	3,414		0	0
2148 2148	City of Klamath Falls City of Klamath Falls	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(169,556) (258,153)	(104,342)		(32,607) (48,708)	(32,607)			0	0
2148	City of Klamath Falls City of Klamath Falls	6/30/2016	Contribution	5.3 5.3	2.3	(137,223)	(112,029) (59,550)		(48,708)	(25,891)			0	0
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	1.3	121.439	29,787	22,913	22,913	6.874) (1,100)	, ,	0	0
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	1.3	(136,919)	(33,583)		(25,834)	(7,749)	١ 0	0	0	0
2148	City of Klamath Falls	6/30/2014	Proportion	5.4	0.4	279,129	20,674		20,674	(1,140)	, 0	0	0	0
2148	City of Klamath Falls	6/30/2014	Contribution	5.4	0.4	(371,466)	(27,516)		(27,516)	0	0	0	0	Ö
2148	City of Klamath Falls	6/30/2013	Contribution	5.6	0.0	(81,901)	0	(8,776)	, o	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Proportion	5.2	4.2	(26,761)	(21,615)		(5,146)	(5,146)			(1,031)	0
2149	City of Canyonville	6/30/2018	Contribution	5.2	4.2	(16,346)	(13,203)		(3,143)				(631)	0
2149	City of Canyonville	6/30/2017	Proportion	5.2	3.2	39,179	24,111		7,534	7,534	7,534	1,509	0	0
2149	City of Canyonville	6/30/2017	Contribution	5.2	3.2	(2,661)	(1,637)		(512)				0	0
2149	City of Canyonville	6/30/2016	Proportion	5.3	2.3	(85,909)	(37,282)		(16,209)				0	0
2149	City of Canyonville	6/30/2016	Contribution	5.3	2.3	5,779	2,509		1,090	1,090	329	0	0	0
2149 2149	City of Canyonville City of Canyonville	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(33,555) (9,281)	(8,231)		(6,331) (1,751)	(1,900) (526)		0	0	0
2149	City of Canyonville City of Canyonville	6/30/2015	Proportion	5.3 5.4	0.4	(30,082)	(2,227)		(2,227)	(526)	, 0	0	0	0
2149	City of Carryonville	6/30/2014	Contribution	5.4	0.4	(22,946)	(1,701)		(2,227)	0	0	0	0	0
2149	City of Carryonville	6/30/2013	Contribution	5.6	0.0	(26,719)	(1,701)	(2,864)	(1,701)	0	0	0	0	n
2150	City of Bandon	6/30/2018	Proportion	5.2	4.2	(176,316)	(142,409)		(33,907)	(33,907)	(33,907)	(33,907)	(6,781)	0
2150	City of Bandon	6/30/2018	Contribution	5.2	4.2	(807)	(652)		(155)					
2150	City of Bandon	6/30/2017	Proportion	5.2	3.2	(8,277)	(5,093)		(1,592)					Ō
2150	City of Bandon	6/30/2017	Contribution	5.2	3.2	22,425	13,801	4,312	4,312	4,312	4,312		0	0
2150	City of Bandon	6/30/2016	Proportion	5.3	2.3	(124,400)	(53,984)		(23,472)				0	0
2150	City of Bandon	6/30/2016	Contribution	5.3	2.3	68,271	29,628		12,881	12,881	3,866	0	0	0
2150	City of Bandon	6/30/2015	Proportion	5.3	1.3	(374,388)	(91,832)		(70,639)) 0	0	0	0
2150	City of Bandon	6/30/2015	Contribution	5.3	1.3	50,314	12,342		9,493	2,849	0	0	0	0
2150	City of Bandon	6/30/2014	Proportion	5.4	0.4	(3,802)	(282)		(282)		0	0	0	0
2150	City of Bandon	6/30/2014	Contribution	5.4	0.4	(94,955)	(7,035)		(7,035)		0	0	0	0
2150	City of Bandon	6/30/2013	Contribution	5.6	0.0	(31,802)	0	(3,407)	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Magazzament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//lnfl
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2152	City of Coos Bay	6/30/2018	Proportion	5.2	4.2	265,606	214,528	51,078	51,078	51,078	51,078	51,078	10,216	
2152	City of Coos Bay	6/30/2018	Contribution	5.2	4.2	(536,634)	(433,435)			(103,199)	(103,199)	(103,199)	(20,639)	
2152	City of Coos Bay	6/30/2017	Proportion	5.2	3.2	(228,970)	(140,904)			(44,033)	(44,033)	(8,805)	0	
2152	City of Coos Bay	6/30/2017	Contribution	5.2	3.2	(213,787)	(131,561)			(41,113)	(41,113)	(8,222)	0	
2152	City of Coos Bay	6/30/2016	Proportion	5.3	2.3	(458,397)	(198,927)			(86,490)	(25,947)	0	0	
2152 2152	City of Coos Bay	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(20,962) (521,425)	(9,097) (127,897)			(3,955) (29,515)	(1,187)	0	0	
2152	City of Coos Bay City of Coos Bay	6/30/2015	Proportion Contribution	5.3 5.3	1.3	(31,160)	(7,644)			(29,515)	0	0	0	
2152	City of Coos Bay	6/30/2015	Proportion	5.5	0.4	304.930	22.585	56.469	22.585	(1,765)	0	0	0	
2152	City of Coos Bay	6/30/2014	Contribution	5.4	0.4	(527,868)	(39,103)			0	0	0	0	
2152	City of Coos Bay	6/30/2013	Contribution	5.6	0.0	(233,559)	(55,105)	(25,024)	(55, 165)	0	0	0	0	
2154	City of Pendleton	6/30/2018	Proportion	5.2	4.2	1,399,427	1,130,306	269,121	269,121	269,121	269,121	269,121	53,822	
2154	City of Pendleton	6/30/2018	Contribution	5.2	4.2	(339,776)	(274,434)			(65,342)	(65,342)	(65,342)	(13,066)	
2154	City of Pendleton	6/30/2017	Proportion	5.2	3.2	(859,284)	(528,790)		(165,247)	(165,247)	(165,247)	(33,049)	0	
2154	City of Pendleton	6/30/2017	Contribution	5.2	3.2	72,112	44,376	13,868	13,868	13,868	13,868	2,772	0	
2154	City of Pendleton	6/30/2016	Proportion	5.3	2.3	242,107	105,064	45,681	45,681	45,681	13,702	0	0	
2154	City of Pendleton	6/30/2016	Contribution	5.3	2.3	(76,537)	(33,214)		(14,441)	(14,441)	(4,332)	0	0	
2154	City of Pendleton	6/30/2015	Proportion	5.3	1.3	(339,164)	(83,192)			(19,199)	0	0	0	
2154	City of Pendleton	6/30/2015	Contribution	5.3	1.3	33,623	8,247	6,344	6,344	1,903	0	0	0	
2154	City of Pendleton	6/30/2014	Proportion	5.4	0.4	(21,790)	(1,615)	(4,035)	(1,615)	0	0	0	0	
2154	City of Pendleton	6/30/2014	Contribution	5.4	0.4	(261,229)	(19,349)	(48,376)	(19,349)	0	0	0	0	
2154	City of Pendleton	6/30/2013	Contribution	5.6	0.0	(124,064)	0	(13,294)	0	0	0	0	0	
2155	City of Corvallis	6/30/2018	Proportion	5.2	4.2	(754,214)	(609,173)		(145,041)	(145,041)	(145,041)	(145,041)	(29,009)	
2155	City of Corvallis	6/30/2018	Contribution	5.2	4.2	3,724,329	3,008,112	716,217	716,217	716,217	716,217	716,217	143,244	
2155	City of Corvallis	6/30/2017	Proportion	5.2	3.2	(1,207,216)	(742,902)	(232,157)	(232,157)	(232,157)	(232,157)	(46,431)	0	
2155	City of Corvallis	6/30/2017	Contribution	5.2	3.2	(162,508)	(100,004)			(31,252)	(31,252)	(6,248)	0	
2155	City of Corvallis	6/30/2016	Proportion	5.3	2.3	(1,170,153)	(507,801)	(220,784)		(220,784)	(66,233)	0	0	
2155	City of Corvallis	6/30/2016	Contribution	5.3	2.3	(149,053)	(64,684)			(28,123)	(8,438)	0	0	
2155	City of Corvallis	6/30/2015	Proportion	5.3	1.3	(1,366,273)	(335,125)			(77,338)	0	0	0	
2155	City of Corvallis	6/30/2015	Contribution	5.3	1.3	(140,680)	(34,508)			(7,965)	0	0	0	
2155	City of Corvallis	6/30/2014	Proportion	5.4	0.4	(88,529)	(6,559)		(6,559)	0	0	0	0	
2155	City of Corvallis	6/30/2014	Contribution	5.4	0.4	(1,079,432)	(79,957)			0	0	0	0	
2155	City of Corvallis	6/30/2013	Contribution	5.6	0.0	(513,512)	0	(55,017)		(10.575)	0	0	0	
2157	City of Monmouth	6/30/2018	Proportion	5.2	4.2	(96,592)	(78,017)			(18,575)	(18,575)	(18,575)	(3,717)	
2157	City of Monmouth	6/30/2018	Contribution	5.2	4.2	(74,017)	(59,783)		(14,234)	(14,234)	(14,234)	(14,234)	(2,847)	
2157	City of Monmouth	6/30/2017	Proportion	5.2	3.2	18,503	11,387	3,558	3,558	3,558	3,558	713	0	
2157 2157	City of Monmouth	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	(5,899)	(3,631)			(1,134) (53.832)	(1,134)	(229)	0	
2157	City of Monmouth City of Monmouth	6/30/2016	Proportion Contribution	5.3	2.3	(285,307) 12,005	(123,811) 5,210	(53,832)	(53,832) 2,265	(53,832) 2,265	(16,147) 680	0	0	
2157	City of Monmouth	6/30/2015	Proportion	5.3	1.3	(97,598)	(23,938)			(5,523)	000	0	0	
2157	City of Monmouth	6/30/2015	Contribution	5.3	1.3	(20,418)	(5,010)			(1,158)	0	0	0	
2157	City of Monmouth	6/30/2014	Proportion	5.4	0.4	73,848	5,468	13,676	5,468	(1,136)	0	0	0	
2157	City of Monmouth	6/30/2014	Contribution	5.4	0.4	(143,308)	(10,613)		(10,613)	0	0	0	0	
2157	City of Monmouth	6/30/2013	Contribution	5.6	0.0	(53,837)	(10,010)	(5,767)		0	0	0	0	
2158	City of Milton-Freewater	6/30/2018	Proportion	5.2	4.2	(257,902)	(208.305)		(49.597)	(49,597)	(49.597)	(49.597)	(9,917)	
2158	City of Milton-Freewater	6/30/2018	Contribution	5.2	4.2	66.109	53.396	12.713	12.713	12.713	12.713	12.713	2,544	
2158	City of Milton-Freewater	6/30/2017	Proportion	5.2	3.2	(343,344)	(211,288)	(66,028)	(66,028)	(66,028)	(66,028)	(13,204)	0	
2158	City of Milton-Freewater	6/30/2017	Contribution	5.2	3.2	105,122	64,690	20,216	20,216	20,216	20,216	4,042	0	
2158	City of Milton-Freewater	6/30/2016	Proportion	5.3	2.3	(127,188)	(55,194)	(23,998)		(23,998)	(7,198)	0	0	
2158	City of Milton-Freewater	6/30/2016	Contribution	5.3	2.3	157,527	68,361	29,722	29,722	29,722	8,917	0	0	
2158	City of Milton-Freewater	6/30/2015	Proportion	5.3	1.3	(380,131)	(93,239)	(71,723)	(71,723)	(21,516)	0	0	0	
2158	City of Milton-Freewater	6/30/2015	Contribution	5.3	1.3	122,147	29,959	23,047	23,047	6,912	0	0	0	
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	0.4	(75,312)	(5,577)		(5,577)	0	0	0	0	
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	0.4	(114,098)	(8,453)			0	0	0	0	
2158	City of Milton-Freewater	6/30/2013	Contribution	5.6	0.0	(15,271)	0	(1,636)	0	0	0	0	0	
2159	City of Baker City	6/30/2018	Proportion	5.2	4.2	412,585	333,242	79,343	79,343	79,343	79,343	79,343	15,870	
2159	City of Baker City	6/30/2018	Contribution	5.2	4.2	(65,370)	(52,799)		(12,571)	(12,571)	(12,571)	(12,571)	(2,515)	
2159	City of Baker City	6/30/2017	Proportion	5.2	3.2	(540,729)	(332,757)			(103,986)	(103,986)	(20,799)	0	
2159	City of Baker City	6/30/2017	Contribution	5.2	3.2	123,706	76,126	23,790	23,790	23,790	23,790	4,756	0	
2159	City of Baker City	6/30/2016	Proportion	5.3	2.3	(59,510)	(25,826)			(11,228)	(3,370)	0	0	
2159	City of Baker City	6/30/2016	Contribution	5.3	2.3	78,146	33,911	14,745	14,745	14,745	4,421	0	0	
2159	City of Baker City	6/30/2015	Proportion	5.3	1.3	(458,244)	(112,400)			(25,939)	0	0	0	
2159	City of Baker City	6/30/2015	Contribution	5.3	1.3	98,936	24,268	18,667	18,667	5,601	0	0	0	
2159	City of Baker City	6/30/2014	Proportion	5.4	0.4	(45,640)	(3,380)			0	0	0	0	
2159	City of Baker City	6/30/2014	Contribution Contribution	5.4	0.4	(135,741)	(10,056)		(10,056)	0	0	0	0	
2159	City of Baker City	6/30/2013		5.6	0.0	(37,032)	0	(3,967)			0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	
2160	City of Hermiston	6/30/2018	Proportion	5.2	4.2	204,492	165,167	39,325	39,325	39,325	39,325	39,325	7,867	0
2160	City of Hermiston	6/30/2018	Contribution	5.2	4.2	(40,492)	(32,705)		(7,787)					0
2160	City of Hermiston	6/30/2017	Proportion	5.2	3.2	(306,451)	(188,585)		(58,933)	(58,933)		(11,786)	0	0
2160	City of Hermiston	6/30/2017	Contribution	5.2	3.2	202,662	124,716		38,973	38,973	38,973	7,797	0	0
2160	City of Hermiston	6/30/2016	Proportion	5.3	2.3	124,850	54,179		23,557	23,557	7,065	0	0	0
2160	City of Hermiston	6/30/2016	Contribution	5.3	2.3	111,325	48,310		21,005	21,005	6,300	0	0	0
2160	City of Hermiston	6/30/2015	Proportion	5.3	1.3	(894,014)	(219,286)		(168,682)	(50,604)	0	0	0	0
2160 2160	City of Hermiston City of Hermiston	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	159,983 177,064	39,243 13.114		30,185 13.114	9,058	0	0	0	0
2160	City of Hermiston	6/30/2014	Contribution	5.4	0.4	(195,470)	(14,480)		(14,480)	0	0	0	0	0
2160	City of Hermiston	6/30/2013	Contribution	5.6	0.4	67,750	(14,460)	7,260	(14,400)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Proportion	5.2	4.2	52,752	42,607	10,145	10,145	10,145	10,145	10,145	2,027	0
2161	City of Pilot Rock	6/30/2018	Contribution	5.2	4.2	2,910	2,350		560	560	560	560	110	0
2161	City of Pilot Rock	6/30/2017	Proportion	5.2	3.2	(112,032)	(68,942)		(21,545)				0	0
2161	City of Pilot Rock	6/30/2017	Contribution	5.2	3.2	14,930	9,188		2,871	2,871	2,871	575	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	5.3	2.3	20,604	8,940	3,888	3,888	3,888	1,164	0	0	Ō
2161	City of Pilot Rock	6/30/2016	Contribution	5.3	2.3	2,242	973	423	423	423	127	0	0	0
2161	City of Pilot Rock	6/30/2015	Proportion	5.3	1.3	(82,286)	(20,182)	(15,526)	(15,526)	(4,656)	0	0	0	0
2161	City of Pilot Rock	6/30/2015	Contribution	5.3	1.3	9,460	2,320		1,785	535	0	0	0	0
2161	City of Pilot Rock	6/30/2014	Proportion	5.4	0.4	(11,212)	(832)		(832)		0	0	0	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	0.4	(11,991)	(886)		(886)		0	0	0	0
2161	City of Pilot Rock	6/30/2013	Contribution	5.6	0.0	1,155	0	125	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Proportion	5.2	4.2 4.2	(18,404)	(14,865)		(3,539)	(3,539)				0
2162 2162	City of Clatskanie	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(160,420) (128,499)	(129,570) (79,077)		(30,850)	(30,850) (24,711)			(6,170)	0
2162	City of Clatskanie	6/30/2017	Proportion Contribution	5.2	3.2	(123,961)	(76,283)		(23,839)	(23,839)			0	0
2162	City of Clatskanie City of Clatskanie	6/30/2017	Proportion	5.3	2.3	(73,988)	(32,108)		(13,960)	(13,960)			0	0
2162	City of Clatskanie	6/30/2016	Contribution	5.3	2.3	(85,751)	(37,214)		(16,179)				0	0
2162	City of Clatskanie	6/30/2015	Proportion	5.3	1.3	(56,281)	(13,805)		(10,619)	(3,186)		0	0	0
2162	City of Clatskanie	6/30/2015	Contribution	5.3	1.3	(43,979)	(10,787)		(8,298)	(2,489)		ő	0	o o
2162	City of Clatskanie	6/30/2014	Proportion	5.4	0.4	82,681	6,126		6,126	(=, 100,	ō	ō	0	Ö
2162	City of Clatskanie	6/30/2014	Contribution	5.4	0.4	(100,024)	(7,409)	(18,523)	(7,409)	0	0	0	0	0
2162	City of Clatskanie	6/30/2013	Contribution	5.6	0.0	(39,697)	0	(4,252)	, o	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Proportion	5.2	4.2	8,223	6,642	1,581	1,581	1,581	1,581	1,581	318	0
2163	City of Milwaukie	6/30/2018	Contribution	5.2	4.2	(363,539)	(293,628)		(69,911)				(13,984)	0
2163	City of Milwaukie	6/30/2017	Proportion	5.2	3.2	207,671	127,797	39,937	39,937	39,937	39,937	7,986	0	0
2163	City of Milwaukie	6/30/2017	Contribution	5.2	3.2	(110,577)	(68,047)		(21,265)			(4,252)	0	0
2163	City of Milwaukie	6/30/2016	Proportion	5.3	2.3	52,491	22,779		9,904	9,904	2,971	0	0	0
2163 2163	City of Milwaukie	6/30/2016	Contribution	5.3 5.3	2.3 1.3	(92,909) 459.173	(40,319) 112.629		(17,530) 86,636	(17,530) 25,993	(5,259)	0	0	0
2163	City of Milwaukie City of Milwaukie	6/30/2015 6/30/2015	Proportion	5.3	1.3	(68,392)	(16,776)		(12,904)	(3,872)		0	0	0
2163	City of Milwaukie	6/30/2015	Contribution Proportion	5.4	0.4	(148,342)	(10,776)		(12,904)	(3,872	0	0	0	0
2163	City of Milwaukie	6/30/2014	Contribution	5.4	0.4	(216,597)	(16,042)		(16,042)	0	0	0	0	0
2163	City of Milwaukie	6/30/2013	Contribution	5.6	0.0	(158,511)	(10,042)	(16,981)	(10,042)	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Proportion	5.2	4.2	284.837	230.061	54.776	54.776	54.776	54.776	54.776	10.957	o o
2165	City of Cornelius	6/30/2018	Contribution	5.2	4.2	(68,632)	(55,434)	(13,198)	(13,198)	(13,198)	(13,198)	(13,198)	(2,642)	0
2165	City of Cornelius	6/30/2017	Proportion	5.2	3.2	104,195	64,119	20,038	20,038	20,038	20,038	4,005	, o	0
2165	City of Cornelius	6/30/2017	Contribution	5.2	3.2	18,202	11,202		3,500	3,500	3,500	702	0	0
2165	City of Cornelius	6/30/2016	Proportion	5.3	2.3	(202,369)	(87,820)	(38,183)	(38,183)	(38,183)	(11,454)	0	0	0
2165	City of Cornelius	6/30/2016	Contribution	5.3	2.3	30,813	13,371	5,814	5,814	5,814	1,743	0	0	0
2165	City of Cornelius	6/30/2015	Proportion	5.3	1.3	(371,430)	(91,106)		(70,081)	(21,025)		0	0	0
2165	City of Cornelius	6/30/2015	Contribution	5.3	1.3	(403)	(99)	(76)	(76)	(23)	0	0	0	0
2165	City of Cornelius	6/30/2014	Proportion	5.4	0.4	29,543	2,188		2,188	0	0	0	0	0
2165	City of Cornelius	6/30/2014	Contribution	5.4	0.4	(159,440)	(11,810)		(11,810)	0	0	0	0	0
2165	City of Cornelius	6/30/2013	Contribution	5.6	0.0	(28,287)	(222 727)	(3,032)	0	(40.070)	0	0	(0.055)	0
2166	City of Nyssa	6/30/2018	Proportion	5.2	4.2 4.2	(251,045)	(202,767)		(48,278)					0
2166 2166	City of Nyssa City of Nyssa	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(1,888) (138,482)	(1,525) (85,220)		(363) (26,631)	(363)		(363)		0
2166	City of Nyssa City of Nyssa	6/30/2017	Proportion Contribution	5.2	3.2	(23,509)	(85,220)		(26,631)	(26,631)				0
2166	City of Nyssa City of Nyssa	6/30/2017	Proportion	5.2	2.3	(23,509) 16,789	7,285		(4,521)	3,168	949	(904)	0	0
2166	City of Nyssa City of Nyssa	6/30/2016	Contribution	5.3	2.3	(2,943)	(1,278)		(555)			•	0	0
2166	City of Nyssa City of Nyssa	6/30/2015	Proportion	5.3	1.3	(116,742)	(28,634)		(22,027)				0	0
2166	City of Nyssa	6/30/2015	Contribution	5.3	1.3	12,935	3,171	2.441	2,441	730		0	0	n
2166	City of Nyssa	6/30/2014	Proportion	5.4	0.4	25,838	1,913		1,913	0	0	0	0	0
2166	City of Nyssa	6/30/2014	Contribution	5.4	0.4	(33,269)	(2,464)		(2,464)	0	o o	o o	0	0
		6/30/2013	Contribution	5.6	0.0	(407)	, , ,	(42)	, , ,		-	-	-	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2167	City of Athena	6/30/2018	Proportion	5.2	4.2	(60,617)	(48,960)		(11,657)					0
2167	City of Athena	6/30/2018	Contribution	5.2	4.2	4,178	3,375		803	803	803		163	0
2167	City of Athena	6/30/2017	Proportion	5.2	3.2	(47,323)	(29,121)		(9,101)	(9,101)	(9,101)	(1,818)	0	0
2167	City of Athena	6/30/2017	Contribution	5.2	3.2	(4,102)	(2,524)		(789)			(157)	0	0
2167	City of Athena	6/30/2016	Proportion	5.3	2.3	83,056	36,043		15,671	15,671	4,701	0	0	0
2167	City of Athena	6/30/2016	Contribution	5.3	2.3	(9,519)	(4,131)		(1,796)			0	0	0
2167	City of Athena	6/30/2015	Proportion	5.3	1.3	(293)	(73)		(55)) 0	0	0	0
2167 2167	City of Athena City of Athena	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	1,096 (1,185)	268 (90)		207	61	0	0	0	0
2167	City of Athena	6/30/2014	Contribution	5.4	0.4	(358)	(28)		(28)		0	0	0	0
2167	City of Athena	6/30/2013	Contribution	5.6	0.0	4,633	(20)	498	(20)	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Proportion	5.2	4.2	22,569	18,229		4,340	4,340	4,340	4,340	869	0
2168	City of Oakridge	6/30/2018	Contribution	5.2	4.2	16,877	13,631	3.246	3,246	3,246	3,246	3,246	647	0
2168	City of Oakridge	6/30/2017	Proportion	5.2	3.2	128,234	78,914	24,660	24,660	24,660	24,660	4,934	0	0
2168	City of Oakridge	6/30/2017	Contribution	5.2	3.2	4,693	2,889	902	902	902	902	183	0	0
2168	City of Oakridge	6/30/2016	Proportion	5.3	2.3	(45,600)	(19,788)		(8,604)			0	0	0
2168	City of Oakridge	6/30/2016	Contribution	5.3	2.3	64,882	28,156		12,242	12,242	3,672	0	0	0
2168	City of Oakridge	6/30/2015	Proportion	5.3	1.3	(19,774)	(4,850)		(3,731)	(1,119)		0	0	0
2168	City of Oakridge	6/30/2015	Contribution	5.3	1.3	74,675	18,315		14,090	4,225	0	0	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	0.4	17,168	1,273		1,273	0	0	0	0	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	0.4	(6,167)	(457)		(457)	0	0	0	0	0
2168	City of Oakridge	6/30/2013	Contribution	5.6	0.0 4.2	34,270	0	3,670 74,850	0	74.050	74.050	74.050	0	0
2170 2170	City of Madras City of Madras	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	389,219 (54,734)	314,369 (44,208)		74,850 (10,526)	74,850 (10,526)	74,850 (10,526)	74,850 (10,526)	14,969 (2,104)	0
2170	City of Madras	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(163,439)	(100,577)		(31,431)	(31,431)			(2,104)	0
2170	City of Madras	6/30/2017	Contribution	5.2	3.2	50,100	30,830	9,635	9,635	9,635	9,635	1,925	0	0
2170	City of Madras	6/30/2016	Proportion	5.3	2.3	67,190	29,159	12,677	12,677	12,677	3,805	1,925	0	0
2170	City of Madras	6/30/2016	Contribution	5.3	2.3	22,895	9,935	4,320	4,320	4,320	1,295	0	0	0
2170	City of Madras	6/30/2015	Proportion	5.3	1.3	(463,022)	(113,570)		(87,363)	(26,207)		0	0	0
2170	City of Madras	6/30/2015	Contribution	5.3	1.3	33,769	8,281	6,372	6,372	1,909	Ö	ō	0	0
2170	City of Madras	6/30/2014	Proportion	5.4	0.4	10,272	762	1,902	762	0	0	0	0	0
2170	City of Madras	6/30/2014	Contribution	5.4	0.4	(112,407)	(8,327)	(20,816)	(8,327)	0	0	0	0	0
2170	City of Madras	6/30/2013	Contribution	5.6	0.0	(33,206)	0	(3,556)	0	0	0	0	0	0
2172	City of Sandy	6/30/2018	Proportion	5.2	4.2	387,658	313,108	74,550	74,550	74,550	74,550	74,550	14,908	0
2172	City of Sandy	6/30/2018	Contribution	5.2	4.2	(136,178)	(109,990)		(26,188)				(5,238)	0
2172	City of Sandy	6/30/2017	Proportion	5.2	3.2	84,017	51,703		16,157	16,157	16,157	3,232	0	0
2172	City of Sandy	6/30/2017	Contribution	5.2	3.2	34,571	21,275		6,648	6,648	6,648	1,331	0	0
2172 2172	City of Sandy	6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	164,767	71,503 28.474		31,088 12.380	31,088 12.380	9,327 3.714	0	0	0
2172	City of Sandy City of Sandy	6/30/2016 6/30/2015	Proportion	5.3 5.3	2.3 1.3	65,614 (248,240)	(60.888)		12,380 (46.838)	12,380 (14,050)		0	0	0
2172	City of Sandy	6/30/2015	Contribution	5.3	1.3	52,870	12,970		9,975	2,995	, 0	0	0	0
2172	City of Sandy	6/30/2013	Proportion	5.4	0.4	32,370	2,400		2,400	2,995	0	0	0	0
2172	City of Sandy	6/30/2014	Contribution	5.4	0.4	(115,591)	(8,561)		(8,561)	0	0	0	0	0
2172	City of Sandy	6/30/2013	Contribution	5.6	0.0	(48,405)	(0,001)	(5,185)	(0,001)	0	0	0	0	0
2174	City of Mt Angel	6/30/2018	Proportion	5.2	4.2	(194,431)	(157.040)		(37.391)		(37.391)	(37.391)		0
2174	City of Mt Angel	6/30/2018	Contribution	5.2	4.2	(19,444)	(15,705)	(3,739)	(3,739)	(3,739)	(3,739)	(3,739)	(749)	0
2174	City of Mt Angel	6/30/2017	Proportion	5.2	3.2	53,768	33,088	10,340	10,340	10,340	10,340	2,068	0	0
2174	City of Mt Angel	6/30/2017	Contribution	5.2	3.2	(26,151)	(16,093)		(5,029)				0	0
2174	City of Mt Angel	6/30/2016	Proportion	5.3	2.3	(80,075)	(34,751)		(15,108)				0	0
2174	City of Mt Angel	6/30/2016	Contribution	5.3	2.3	(5,776)	(2,506)		(1,090)		(326)	0	0	0
2174	City of Mt Angel	6/30/2015	Proportion	5.3	1.3	86,823	21,295	16,382	16,382	4,913	. 0	0	0	0
2174	City of Mt Angel	6/30/2015	Contribution	5.3	1.3	(11,897)	(2,917)		(2,245)) 0	0	0	0
2174	City of Mt Angel	6/30/2014	Proportion	5.4	0.4	11,643	863		863	0	0	0	0	0
2174 2174	City of Mt Angel City of Mt Angel	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(9,452) 552	(702)	(1,750)	(702)	0	0	0	0	0
2174	City of Umatilla	6/30/2013	Proportion	5.2	4.2	424,933	343,215		81,718	81,718	81,718	81,718	16,343	0
2175	City of Umatilla	6/30/2018	Contribution	5.2 5.2	4.2	(169,666)	(137,038)		(32,628)	(32,628)			(6,526)	0
2175	City of Umatilla	6/30/2017	Proportion	5.2	3.2	12,990	7,994		2,498	2,498	2,498	500	(0,320)	0
2175	City of Umatilla	6/30/2017	Contribution	5.2	3.2	(34.171)	(21,029)		(6,571)	(6,571)			0	0
2175	City of Umatilla	6/30/2016	Proportion	5.3	2.3	44,158	19,162		8.332	8,332	2.498	(1,510)	0	0
2175	City of Umatilla	6/30/2016	Contribution	5.3	2.3	(61,984)	(26,899)		(11,695)			Ō	0	0
2175	City of Umatilla	6/30/2015	Proportion	5.3	1.3	112,680	27,640		21,260	6,380	0	0	0	0
2175	City of Umatilla	6/30/2015	Contribution	5.3	1.3	(62,207)	(15,259)		(11,737)) 0	0	0	0
2175	City of Umatilla	6/30/2014	Proportion	5.4	0.4	87,511	6,481	16,206	6,481	0	0	0	0	0
2175	City of Umatilla	6/30/2014	Contribution	5.4	0.4	(102,159)	(7,569)		(7,569)		0	0	0	0
		6/30/2013	Contribution	5.6	0.0	(37,737)	0	(4,042)	0	0				



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2176	City of Scappoose	6/30/2018	Proportion	5.2	4.2	32,764	26,463	6,301	6,301	6,301		6,301	1,259	0
2176	City of Scappoose	6/30/2018	Contribution	5.2	4.2	(13,924)	(11,246)	(2,678)	(2,678)					0
2176	City of Scappoose	6/30/2017	Proportion	5.2	3.2	65,119	40,073		12,523	12,523		2,504	0	0
	City of Scappoose	6/30/2017	Contribution	5.2	3.2	45,922	28,260		8,831	8,831	8,831	1,767	0	0
	City of Scappoose	6/30/2016	Proportion	5.3	2.3	335,341	145,525		63,272	63,272		0	0	0
2176	City of Scappoose	6/30/2016	Contribution	5.3	2.3	76,080	33,015		14,355	14,355		0	0	0
2176	City of Scappoose	6/30/2015	Proportion	5.3	1.3	(252,810)	(62,010)		(47,700)			0	0	0
2176 2176	City of Scappoose City of Scappoose	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	92,708 (193,686)	22,740 (14.346)		17,492 (14,346)	5,248	0	0	0	0
	City of Scappoose City of Scappoose	6/30/2014	Contribution	5.4	0.4	(55,918)	(4,143)		(4,143)	•	0	0	0	0
	City of Scappoose	6/30/2013	Contribution	5.6	0.0	(62,208)	(4,145)	(6,663)	(4,143)	0	0	0	0	0
	City of Condon	6/30/2018	Proportion	5.2	4.2	(33,423)	(26,995)		(6,428)	(6,428)) (6,428)	(6,428)	(1,283)	0
	City of Condon	6/30/2018	Contribution	5.2	4.2	(1,451)	(1,172)		(279)					0
	City of Condon	6/30/2017	Proportion	5.2	3.2	10,660	6,560	2,050	2,050	2,050		410	0	0
2177	City of Condon	6/30/2017	Contribution	5.2	3.2	10,005	6,157	1,924	1,924	1,924	1,924	385	0	0
	City of Condon	6/30/2016	Proportion	5.3	2.3	12,566	5,453		2,371	2,371	711		0	0
	City of Condon	6/30/2016	Contribution	5.3	2.3	14,484	6,285		2,733	2,733		0	0	0
2177	City of Condon	6/30/2015	Proportion	5.3	1.3	(41,458)	(10,170)		(7,822)			0	0	0
	City of Condon	6/30/2015	Contribution	5.3	1.3	22,363	5,487	4,219	4,219	1,268		0	0	0
2177	City of Condon	6/30/2014	Proportion	5.4	0.4	(24,571)	(1,821)		(1,821)	0	0	0	0	0
2177	City of Condon	6/30/2014	Contribution	5.4	0.4	8,730	645		645	0	0	0	0	0
2177	City of Condon	6/30/2013	Contribution	5.6 5.2	0.0 4.2	24,762	0	2,652	0	0	0	0	0	0
2178 2178	City of Boardman City of Boardman	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	138,691 (17,192)	112,020 (13,886)		26,671 (3,306)	26,671 (3,306)	26,671) (3.306)	26,671 (3,306)	5,336 (662)	0
2178	City of Boardman	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(377,792)	(232,488)		(72,652)	(72,652)				0
	City of Boardman	6/30/2017	Contribution	5.2	3.2	19,353	11,909		3,722	3,722		743	0	0
	City of Boardman	6/30/2016	Proportion	5.3	2.3	115,861	50,278	21,861	21,861	21,861	6,556	743	0	0
	City of Boardman	6/30/2016	Contribution	5.3	2.3	1,390	604	262	262	262		0	0	0
	City of Boardman	6/30/2015	Proportion	5.3	1.3	(221,612)	(54,356)		(41,814)			0	0	0
2178	City of Boardman	6/30/2015	Contribution	5.3	1.3	42,880	10,516		8,091	2,425		ō	0	0
2178	City of Boardman	6/30/2014	Proportion	5.4	0.4	(53,658)	(3,973)	(9,937)	(3,973)	0	0	0	0	0
2178	City of Boardman	6/30/2014	Contribution	5.4	0.4	(46,416)	(3,436)	(8,596)	(3,436)	0	0	0	0	0
2178	City of Boardman	6/30/2013	Contribution	5.6	0.0	(29,485)	0	(3,160)	0	0	0	0	0	0
2179	City of Estacada	6/30/2018	Proportion	5.2	4.2	193,699	156,449	37,250	37,250	37,250	37,250	37,250	7,449	0
	City of Estacada	6/30/2018	Contribution	5.2	4.2	8,630	6,970	1,660	1,660	1,660		1,660	330	0
	City of Estacada	6/30/2017	Proportion	5.2	3.2	90,411	55,637	17,387	17,387	17,387		3,476	0	0
2179	City of Estacada	6/30/2017	Contribution	5.2	3.2	47,278	29,094	9,092	9,092	9,092		1,818	0	0
2179	City of Estacada	6/30/2016	Proportion	5.3	2.3	30,369	13,179		5,730	5,730		0	0	0
	City of Estacada City of Estacada	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	42,474 (54.174)	18,432 (13,286)		8,014 (10,222)	8,014 (3,064		0	0	0
	City of Estacada City of Estacada	6/30/2015	Contribution	5.3	1.3	40,252	9,872		7,595	2,277		0	0	0
	City of Estacada City of Estacada	6/30/2013	Proportion	5.4	0.4	10,971	811		7,595 811	2,211	0	0	0	0
	City of Estacada City of Estacada	6/30/2014	Contribution	5.4	0.4	(15,515)	(1,150)		(1,150)		0	0	0	0
	City of Estacada	6/30/2013	Contribution	5.6	0.0	4,933	(1,100)	528	(1,100)	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Proportion	5.2	4.2	250.981	202.715		48.266	48.266	48.266	48.266	9,651	0
2180	City of Enterprise	6/30/2018	Contribution	5.2	4.2	(25,241)	(20,387)		(4,854)					0
2180	City of Enterprise	6/30/2017	Proportion	5.2	3.2	(21,908)	(13,482)		(4,213)				o o	0
2180	City of Enterprise	6/30/2017	Contribution	5.2	3.2	27,376	16,846		5,265	5,265		1,051	0	0
2180	City of Enterprise	6/30/2016	Proportion	5.3	2.3	(117,702)	(51,078)		(22,208)			0	0	0
2180	City of Enterprise	6/30/2016	Contribution	5.3	2.3	21,806	9,464	4,114	4,114	4,114		0	0	0
2180	City of Enterprise	6/30/2015	Proportion	5.3	1.3	(84,219)	(20,659)		(15,890)	(4,769)		0	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	1.3	10,878	2,670		2,052	618	0	0	0	0
2180 2180	City of Enterprise	6/30/2014	Proportion	5.4 5.4	0.4	(33,240)	(2,460)		(2,460)	0	0	0	0	0
2180 2180	City of Enterprise City of Enterprise	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(18,615) (24,296)	(1,380)	(3,447) (2,601)	(1,380)	0	0	0	0	0
	City of Enterprise City of Central Point	6/30/2013	Proportion	5.6	4.2	(24,296) 271,214	219,057	(2,601) 52,157	52,157	52,157	52,157	52,157	10,429	0
	City of Central Point City of Central Point	6/30/2018	Contribution	5.2 5.2	4.2	(100,341)	(81,045)		(19,296)					0
	City of Central Point	6/30/2017	Proportion	5.2	3.2	50,953	31,355	9,799	9,799	9,799		1,958	(3,001)	0
2181	City of Central Point	6/30/2017	Contribution	5.2	3.2	92.100	56.676		17.712	17.712		3,540	0	0
2181	City of Central Point	6/30/2016	Proportion	5.3	2.3	(482,142)	(209,232)		(90,970)	(90,970)			0	0
2181	City of Central Point	6/30/2016	Contribution	5.3	2.3	87,310	37,888	16,474	16,474	16,474		ō	0	0
2181	City of Central Point	6/30/2015	Proportion	5.3	1.3	(353,272)	(86,652)		(66,655)			0	0	0
2181	City of Central Point	6/30/2015	Contribution	5.3	1.3	60,603	14,863		11,435	3,428		0	0	0
2181	City of Central Point	6/30/2014	Proportion	5.4	0.4	131,623	9,748		9,748	0	0	0	0	0
2181	City of Central Point	6/30/2014	Contribution	5.4	0.4	(139,866)	(10,361)	(25,901)	(10,361)	0	0	0	0	0
	City of Central Point	6/30/2013	Contribution	5.6	0.0	29,086	0	3,116		0			_	_



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			
2182	City of Cascade Locks	6/30/2018	Proportion	5.2	4.2	241,595	195,134	46.461	46.461	46.461	46.461	46.461	9,290	Oubsequent Expense
2182	City of Cascade Locks	6/30/2018	Contribution	5.2	4.2	6.384	5,156	1,228	1,228	1,228	1,228	1,228	244	ő
2182	City of Cascade Locks	6/30/2017	Proportion	5.2	3.2	(239,657)	(147,481)		(46,088)				0	0
2182	City of Cascade Locks	6/30/2017	Contribution	5.2	3.2	67,235	41,375	12,930	12,930	12,930	12,930	2,585	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	5.3	2.3	5,120	2,222		966	966	290	0	0	0
2182	City of Cascade Locks	6/30/2016	Contribution	5.3	2.3	31,142	13,514		5,876	5,876	1,762	0	0	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	1.3	18,512	4,540		3,493	1,047	0	0	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	1.3	58,441	14,333	11,027	11,027	3,306	0	0	0	0
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	0.4	(35,831)	(2,656)		(2,656)		0	0	0	0
2182	City of Cascade Locks	6/30/2014	Contribution	5.4	0.4 0.0	1,821	136		136	0	0	0	0	0
2182 2183	City of Cascade Locks	6/30/2013	Contribution	5.6 5.2	0.0 4.2	18,157	(00.705)	1,947	0 (22,092)	(22.222	(22,222)	(22,222)	(4.447)	0
2183	City of Myrtle Point	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(114,877)	(92,785)							0
2183	City of Myrtle Point City of Myrtle Point	6/30/2018 6/30/2017	Proportion	5.2	4.2 3.2	(25,803) (134,397)	(20,841)		(4,962) (25,846)	(4,962) (25,846)				0
2183	City of Myrtle Point City of Myrtle Point	6/30/2017	Contribution	5.2	3.2	(22,592)	(13,902)		(4,345)					0
2183	City of Myrtle Point City of Myrtle Point	6/30/2016	Proportion	5.3	2.3	(52,094)	(22,607)		(9,829)					0
2183	City of Myrtle Point	6/30/2016	Contribution	5.3	2.3	(33,764)	(14,651)		(6,371)	(6,371)			0	0
2183	City of Myrtle Point	6/30/2015	Proportion	5.3	1.3	73,246	17,966		13,820	4.146	(1,000)	Ö	0	ő
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	1.3	(33,588)	(8,240)		(6,337)	(1,903)) 0	0	0	0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	0.4	75,368	5,583		5,583	0	Ö	ō	0	ō
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	0.4	(71,144)	(5,269)	(13,175)	(5,269)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2013	Contribution	5.6	0.0	(17,196)	0	(1,841)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2018	Proportion	5.2	4.2	114,900	92,804		22,096	22,096	22,096	22,096		0
2184	City of Port Orford	6/30/2018	Contribution	5.2	4.2	(6,549)	(5,290)		(1,259)	(1,259)				0
2184	City of Port Orford	6/30/2017	Proportion	5.2	3.2	(88,336)	(54,360)		(16,988)	(16,988)				0
2184	City of Port Orford	6/30/2017	Contribution	5.2	3.2	16,961	10,437	3,262	3,262	3,262	3,262	651	0	0
2184	City of Port Orford	6/30/2016	Proportion	5.3	2.3	44,499	19,311	8,396	8,396 469	8,396	2,519	0	0	0
2184	City of Port Orford	6/30/2016	Contribution	5.3	2.3	2,486	1,079		100	469	141	0	0	0
2184 2184	City of Port Orford City of Port Orford	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(35,373) 12,490	(8,677)		(6,674) 2,357	(2,003)) 0	0	0	0
2184	City of Port Orford	6/30/2013	Proportion	5.4	0.4	(791)	3,062		2,337		0	0	0	0
2184	City of Port Orford	6/30/2014	Contribution	5.4	0.4	(16,717)	(1,237)		(1,237)		0	0	0	0
2184	City of Port Orford	6/30/2013	Contribution	5.6	0.0	6.717	(1,237)	722	(1,237)	0	0	0	0	0
2185	City of Wood Village	6/30/2018	Proportion	5.2	4.2	(496,564)	(401,071)		(95,493)	(95,493)	(95,493)	(95,493)	(19,099)	0
2185	City of Wood Village	6/30/2018	Contribution	5.2	4.2	2,815	2,274		541	541	541	541	110	0
2185	City of Wood Village	6/30/2017	Proportion	5.2	3.2	97.586	60.052		18.767	18.767	18.767	3,751	0	o o
2185	City of Wood Village	6/30/2017	Contribution	5.2	3.2	(17,901)	(11,017)	(3,442)	(3,442)	(3,442)	(3,442)		0	0
2185	City of Wood Village	6/30/2016	Proportion	5.3	2.3	(75,523)	(32,773)	(14,250)	(14,250)	(14,250)	(4,273)	0	0	0
2185	City of Wood Village	6/30/2016	Contribution	5.3	2.3	12,712	5,518		2,398	2,398	722	0	0	0
2185	City of Wood Village	6/30/2015	Proportion	5.3	1.3	(21,900)	(5,372)		(4,132)			0	0	0
2185	City of Wood Village	6/30/2015	Contribution	5.3	1.3	(1,418)	(346)		(268)) 0	0	0	0
2185	City of Wood Village	6/30/2014	Proportion	5.4	0.4	(8,953)	(663)		(663)		0	0	0	0
2185	City of Wood Village	6/30/2014	Contribution	5.4	0.4	(34,737)	(2,572)		(2,572)		0	0	•	0
2185	City of Wood Village	6/30/2013	Contribution	5.6	0.0	(24,400)	0	(2,615)	0	0	0	0	0	0
2186 2186	City of Chiloquin City of Chiloquin	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(625) 7.576	(505) 6.119		(120) 1.457	(120) 1,457) (120) 1.457	(120) 1.457		0
2186	City of Chiloquin	6/30/2018	Proportion	5.2 5.2	3.2	(5,869)	(3,611)		(1,129)					0
2186	City of Chiloquin City of Chiloquin	6/30/2017	Contribution	5.2 5.2	3.2	(5,869)	3,940		1,231	1,231	1,231	247		0
2186	City of Chiloquin	6/30/2016	Proportion	5.3	2.3	(2,555)	(1,109)		(482)					0
2186	City of Chiloquin	6/30/2016	Contribution	5.3	2.3	5,315	2,306		1,003	1,003	300		0	0
2186	City of Chiloquin	6/30/2015	Proportion	5.3	1.3	(2,241)	(549)		(423)			0	0	0
2186	City of Chiloquin	6/30/2015	Contribution	5.3	1.3	4,900	1,200		925	275	ō	ō	0	ō
2186	City of Chiloquin	6/30/2014	Proportion	5.4	0.4	(1,193)	(88)		(88)	0	0	0	0	0
2186	City of Chiloquin	6/30/2014	Contribution	5.4	0.4	(5,632)	(417)	(1,043)	(417)	0	0	0	0	0
2186	City of Chiloquin	6/30/2013	Contribution	5.6	0.0	(4,170)	0	(445)	o o	0	0	0	0	0
2187	City of Philomath	6/30/2018	Proportion	5.2	4.2	126,936	102,525		24,411	24,411	24,411	24,411	4,881	0
2187	City of Philomath	6/30/2018	Contribution	5.2	4.2	(90,820)	(73,355)		(17,465)	(17,465)			(3,495)	0
2187	City of Philomath	6/30/2017	Proportion	5.2	3.2	93,296	57,412		17,942	17,942	17,942	3,586	0	0
2187	City of Philomath	6/30/2017	Contribution	5.2	3.2	(14,224)	(8,754)		(2,735)					0
2187	City of Philomath	6/30/2016	Proportion	5.3	2.3	(600)	(261)		(113)				0	0
2187	City of Philomath	6/30/2016	Contribution	5.3	2.3	(6,400)	(2,776)		(1,208)		(360)	0	0	0
2187	City of Philomath	6/30/2015	Proportion	5.3	1.3	86,790	21,290		16,375	4,915	. 0	0	0	0
2187	City of Philomath	6/30/2015	Contribution	5.3	1.3	(6,671)	(1,635)		(1,259)		0	0	0	0
2187	City of Philomath	6/30/2014	Proportion	5.4	0.4	(28,371)	(2,101)		(2,101)	0	0	0	0	(
2187	City of Philomath City of Philomath	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(31,721) (27,519)	(2,351)	(5,874) (2,949)	(2,351)	0	0	0	0	0
2187														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in	Recognized in Measurement Period +3	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2188	City of Talent	6/30/2018	Proportion	5.2	4.2	(194,469)	(157,071)			(37,398)		(37,398)	(7,479)	
2188	City of Talent	6/30/2018	Contribution	5.2	4.2	(75,027)	(60,599)					(14,428)	(2,887)	
2188	City of Talent	6/30/2017	Proportion	5.2	3.2	169,067	104,041	32,513	32,513	32,513	32,513	6,502	0	
2188	City of Talent	6/30/2017	Contribution	5.2	3.2	(52,411)	(32,253)			(10,079)		(2,016)	0	
2188	City of Talent	6/30/2016	Proportion	5.3	2.3	49,824	21,621	9,401	9,401	9,401	2,819	0	0	
2188 2188	City of Talent City of Talent	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(13,216) 50,869	(5,734) 12,477	(2,494) 9,598	(2,494) 9,598	(2,494) 2,879	(746)	0	0	
2188	City of Talent	6/30/2015	Contribution	5.3 5.3	1.3	(19,397)	(4,757)		(3,660)	(1,097)	0	0	0	
2188	City of Talent	6/30/2014	Proportion	5.4	0.4	35.104	2.599	6.501	2,599	(1,097)	0	0	0	
2188	City of Talent	6/30/2014	Contribution	5.4	0.4	(56,386)	(4,176)			0	0	0	0	
2188	City of Talent	6/30/2013	Contribution	5.6	0.0	(19,970)	(1,110)	(2,140)		0	0	0	0	
2189	City of Willamina	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2018	Contribution	5.2	4.2	1,108	895	213	213	213	213	213	43	
2189	City of Willamina	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2017	Contribution	5.2	3.2	3,317	2,041	638	638	638	638	127	0	
2189	City of Willamina	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2016	Contribution	5.3	2.3	4,545	1,971	858	858	858	255	0	0	
2189	City of Willamina	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2015	Contribution	5.3	1.3	5,578	1,370	1,052	1,052	318	0	0	0	
2189	City of Willamina	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2189	City of Willamina	6/30/2014	Contribution	5.4	0.4	9,067	672	1,679	672	0	0	0	0	
2189 2191	City of Willamina	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	10,020 15,107	0 12.202	1,075 2,905	2.905	2.905	2.905	2.905	0 582	
2191	City of Huntington City of Huntington	6/30/2018	Proportion Contribution	5.2 5.2	4.2	15,107	9.354	2,905	2,905	2,905	2,905	2,905 2,227	582 446	
2191	City of Huntington	6/30/2017	Proportion	5.2	3.2	(30,237)	(18,607)		(5,815)	(5,815)	(5,815)	(1,162)	440	
2191	City of Huntington	6/30/2017	Contribution	5.2	3.2	4,672	2,876	898	898	898	898	182	0	
2191	City of Huntington	6/30/2016	Proportion	5.3	2.3	(6,412)	(2,782)					0	0	
2191	City of Huntington	6/30/2016	Contribution	5.3	2.3	10,727	4,655	2,024	2,024	2,024	607	ō	ō	
2191	City of Huntington	6/30/2015	Proportion	5.3	1.3	5,281	1,297	996	996	301	0	0	0	
2191	City of Huntington	6/30/2015	Contribution	5.3	1.3	21,417	5,253	4,041	4,041	1,212	0	0	0	
2191	City of Huntington	6/30/2014	Proportion	5.4	0.4	2,360	175	437	175	0	0	0	0	
2191	City of Huntington	6/30/2014	Contribution	5.4	0.4	25,162	1,862	4,660	1,862	0	0	0	0	
2191	City of Huntington	6/30/2013	Contribution	5.6	0.0	35,604	0	3,814	0	0	0	0	0	
2192	City of North Plains	6/30/2018	Proportion	5.2	4.2	197,658	159,647	38,011	38,011	38,011	38,011	38,011	7,603	
2192	City of North Plains	6/30/2018	Contribution	5.2	4.2	(22,677)	(18,316)		(4,361)	(4,361)	(4,361)	(4,361)	(872)	
2192	City of North Plains	6/30/2017	Proportion	5.2	3.2	(69,054)	(42,494)			(13,280)		(2,654)	0	
2192	City of North Plains	6/30/2017	Contribution	5.2	3.2	6,000	3,692	1,154	1,154	1,154	1,154	230	0	
2192 2192	City of North Plains	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(130,954)	(56,830)					0	0	
2192 2192	City of North Plains	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(5,734) (38,975)	(2,488) (9,559)				(324)	0	0	
2192	City of North Plains City of North Plains	6/30/2015	Contribution	5.3	1.3	(15,576)	(3,820)		(2,939)	(2,205)	0	0	0	
2192	City of North Plains	6/30/2013	Proportion	5.4	0.4	41,422	3,067	7.671	3,067	(001)	0	0	0	
2192	City of North Plains	6/30/2014	Contribution	5.4	0.4	(30,761)	(2,281)		(2,281)	0	0	0	0	
2192	City of North Plains	6/30/2013	Contribution	5.6	0.0	10,625	(2,201)	1,140	(2,201)	0	0	0	0	
2193	City of Heppner	6/30/2018	Proportion	5.2	4.2	(61.721)	(49.852)		-	(11.869)	-	(11,869)	(2,376)	
2193	City of Heppner	6/30/2018	Contribution	5.2	4.2	(18,212)	(14,710)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(702)	
2193	City of Heppner	6/30/2017	Proportion	5.2	3.2	87,795	54,027	16,884	16,884	16,884	16,884	3,375) o	
2193	City of Heppner	6/30/2017	Contribution	5.2	3.2	(21,999)	(13,537)	(4,231)	(4,231)	(4,231)	(4,231)	(844)	0	
2193	City of Heppner	6/30/2016	Proportion	5.3	2.3	(28,396)	(12,322)	(5,358)	(5,358)	(5,358)	(1,606)	0	0	
2193	City of Heppner	6/30/2016	Contribution	5.3	2.3	(7,406)	(3,215)		(1,397)	(1,397)	(421)	0	0	
2193	City of Heppner	6/30/2015	Proportion	5.3	1.3	70,643	17,327	13,329	13,329	3,998	0	0	0	
2193	City of Heppner	6/30/2015	Contribution	5.3	1.3	(10,405)	(2,553)	(1,963)	(1,963)	(590)		0	0	
2193	City of Heppner	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2193	City of Heppner	6/30/2014	Contribution	5.4	0.4		0		0	0	0	0	0	
2193	City of Heppner	6/30/2013	Contribution	5.6	0.0	416	0	46	0	0	0	0	0	
2194	City of Cave Junction	6/30/2018	Proportion Contribution	5.2	4.2	68,971	55,707	13,264	13,264	13,264	13,264	13,264	2,651	
2194 2194	City of Cave Junction City of Cave Junction	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(13,593) (91,585)	(10,979) (56,361)			(2,614) (17,612)		(2,614) (3,525)	(523)	
2194	City of Cave Junction City of Cave Junction	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(91,585)	(56,361)	1.099	1.099	1.099	1.099	(3,525)	0	
2194	City of Cave Junction City of Cave Junction	6/30/2017	Proportion	5.2 5.3	2.3	(53,683)	(23,296)					219	0	
2194	City of Cave Junction	6/30/2016	Contribution	5.3	2.3	6,534	2,835	1,233	1,233	1,233	369	0	0	
2194	City of Cave Junction	6/30/2015	Proportion	5.3	1.3	(39,999)	(9,811)				0	0	0	
2194	City of Cave Junction	6/30/2015	Contribution	5.3	1.3	1,406	346	265	265	(2,204)	0	0	0	
2194	City of Cave Junction	6/30/2014	Proportion	5.4	0.4	5,403	398	1,001	398	0	0	0	0	
	City of Cave Junction	6/30/2014	Contribution	5.4	0.4	(37,624)	(2,789)			0	0	0	0	
2194														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faradayaa Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of						Measurement Period +5	Recognized in
Number 2195	Employer Name City of Metolius	Recognition 6/30/2018	Proportion	Amortization Period 5.2	Period 4.2	Outflow/(Inflow)	Outflow/(Inflow)	Expense 0	Expense 0	Expense	Expense	Expense	Expense 0	Subsequent Expense
2195	City of Metolius	6/30/2018	Contribution	5.2	4.2	0	0	0	0	Ö		Ċ	0	ő
2195	City of Metolius	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	C	0	0
2195	City of Metolius	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2195 2195	City of Metolius City of Metolius	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0 227	98	0 43	0 43	0 43	12		0	0
2195	City of Metolius	6/30/2015	Proportion	5.3	1.3	0	0	45	45	40) 0	0
2195	City of Metolius	6/30/2015	Contribution	5.3	1.3	2,085	513	393	393	120	0	d	0	0
2195	City of Metolius	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	C	0	0
2195	City of Metolius	6/30/2014	Contribution	5.4	0.4	3,785	280		280	0	0	(0	0
2195 2196	City of Metolius City of Hubbard	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	3,428 (204,224)	0 (164,950)	368 (39,274)	0 (39,274)	(39,274) (39,274) (39,274) (7,854)	0
2196	City of Hubbard	6/30/2018	Contribution	5.2	4.2	35,963	29,047	6.916	6.916	6,916				0
2196	City of Hubbard	6/30/2017	Proportion	5.2	3.2	(53,415)	(32,871)		(10,272)					ő
2196	City of Hubbard	6/30/2017	Contribution	5.2	3.2	10,449	6,431	2,009	2,009	2,009			0	0
2196	City of Hubbard	6/30/2016	Proportion	5.3	2.3	(125,719)	(54,556)		(23,721)				0	0
2196	City of Hubbard	6/30/2016	Contribution	5.3	2.3	32,373	14,049		6,108	6,108		0	0	0
2196 2196	City of Hubbard City of Hubbard	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(102,644) 21,889	(25,176) 5,369		(19,367) 4,130	(5,809 1,239		(0	0
2196	City of Hubbard	6/30/2013	Proportion	5.4	0.4	(24,987)	(1,852)		(1,852)			(0	0
2196	City of Hubbard	6/30/2014	Contribution	5.4	0.4	(25,079)	(1,859)		(1,859)		0	C	0	0
2196	City of Hubbard	6/30/2013	Contribution	5.6	0.0	(12,654)	0	(1,354)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	5.2	4.2	203,200	164,123		39,077	39,077				0
2197 2197	City of Myrtle Creek City of Myrtle Creek	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(45,957) (226,918)	(37,119) (139,642)		(8,838) (43,638)					0
2197	City of Myrtle Creek	6/30/2017	Proportion Contribution	5.2	3.2	6,914	4,254	1,330	1,330	1,330				0
2197	City of Myrtle Creek	6/30/2016	Proportion	5.3	2.3	(7,443)	(3,231)		(1,404					Ö
2197	City of Myrtle Creek	6/30/2016	Contribution	5.3	2.3	(14,343)	(6,225)		(2,706)				0	0
2197	City of Myrtle Creek	6/30/2015	Proportion	5.3	1.3	(81,354)	(19,954)		(15,350)			C	0	0
2197	City of Myrtle Creek	6/30/2015	Contribution	5.3	1.3	(1,020)	(252)		(192)			(0	0
2197 2197	City of Myrtle Creek City of Myrtle Creek	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	13,180 (45,415)	975 (3,365)		975 (3,365)		0	(0	0
2197	City of Myrtle Creek City of Myrtle Creek	6/30/2013	Contribution	5.6	0.0	(19,799)	(3,303)	(2,119)	(3,303)	, ,	0	() 0	0
2198	City of Carlton	6/30/2018	Proportion	5.2	4.2	27,163	21,939		5,224	5,224	5,224	5,224	1,043	0
2198	City of Carlton	6/30/2018	Contribution	5.2	4.2	(57,320)	(46,297)		(11,023)					0
2198	City of Carlton	6/30/2017	Proportion	5.2	3.2	126,131	77,619		24,256	24,256				0
2198 2198	City of Carlton	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(31,811)	(19,575)		(6,118) (6,682)				0	0
2198	City of Carlton City of Carlton	6/30/2016	Contribution	5.3 5.3	2.3	(25,749)	(15,368) (11,175)		(4,858)) 0	0
2198	City of Carlton	6/30/2015	Proportion	5.3	1.3	96,696	23,716		18,245	5,471		,	0	0
2198	City of Carlton	6/30/2015	Contribution	5.3	1.3	(26,243)	(6,435)		(4,952)	(1,483) 0	C	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	0.4	20,565	1,525		1,525	0	0	0	0	0
2198	City of Carlton	6/30/2014	Contribution	5.4	0.4	(30,489)	(2,259)		(2,259)		0	(0	0
2198 2199	City of Carlton City of Junction City	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(16,170) 93,967	0 75.896	(1,730) 18.071	0 18.071	0 18,071	18.071	18,071	3,612	0
2199	City of Junction City	6/30/2018	Contribution	5.2	4.2	(2.496)	(2.016)		(480)					0
2199	City of Junction City	6/30/2017	Proportion	5.2	3.2	(184,650)	(113,630)		(35,510					0
2199	City of Junction City	6/30/2017	Contribution	5.2	3.2	21,603	13,295	4,154	4,154	4,154			0	0
2199	City of Junction City	6/30/2016	Proportion	5.3	2.3	(280,822)	(121,867)		(52,985				0	0
2199 2199	City of Junction City City of Junction City	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	55,374 (150,958)	24,030 (37,026)		10,448 (28,483)	10,448 (8,543			0	0
2199	City of Junction City City of Junction City	6/30/2015	Contribution	5.3 5.3	1.3	20,289	4,977	3,828	3,828	1,149		(, 0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	0.4	(24,022)	(1,777)		(1,777)		0	Ċ	0	0
2199	City of Junction City	6/30/2014	Contribution	5.4	0.4	(48,204)	(3,569)	(8,927)	(3,569)	0	0	C	0	0
2199	City of Junction City	6/30/2013	Contribution	5.6	0.0	(24,799)	0	(2,659)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Proportion	5.2	4.2	30,230	24,417		5,813	5,813				0
2200 2200	City of Wallowa City of Wallowa	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(10,263) (5,378)	(8,289)		(1,974) (1,034)					0
2200	City of Wallowa City of Wallowa	6/30/2017	Contribution	5.2	3.2	(1,853)	(1,141)		(356)					0
2200	City of Wallowa	6/30/2016	Proportion	5.3	2.3	(640)	(277)		(121)				,	0
2200	City of Wallowa	6/30/2016	Contribution	5.3	2.3	(3,763)	(1,633)		(710)	(710) (0	0
2200	City of Wallowa	6/30/2015	Proportion	5.3	1.3	(2,225)	(545)		(420)			0	0	0
2200	City of Wallowa	6/30/2015	Contribution	5.3	1.3	(4,702)	(1,154)		(887)			0	0	0
2200 2200	City of Wallowa City of Wallowa	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	7,982 (8,570)	592 (635)		592 (635)			(0	0
	ony or vranowa	6/30/2014	Contribution	5.6	0.4	(2,301)	(635)	(246)	(635)	, ,	U		. 0	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Management D. :	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48///
Employer		Measurement Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2201	City of Coburg	6/30/2018	Proportion	5.2	4.2	(63,975)	(51,672)	(12,303)		(12,303)	(12,303)	(12,303)	(2,460)	C
2201	City of Coburg	6/30/2018	Contribution	5.2	4.2	(14,287)	(11,539)					(2,748)	(547)	(
2201	City of Coburg	6/30/2017	Proportion	5.2	3.2	(37,932)	(23,342)			(7,295)		(1,457)	0	(
2201	City of Coburg	6/30/2017	Contribution	5.2	3.2	(13,598)	(8,368)					(523)	0	(
2201	City of Coburg	6/30/2016	Proportion	5.3	2.3	24,696	10,716	4,660	4,660	4,660	1,396	0	0	(
2201	City of Coburg	6/30/2016	Contribution	5.3	2.3	(19,996)	(8,677)				(1,131)	0	0	(
2201	City of Coburg	6/30/2015	Proportion	5.3	1.3	49,714	12,194	9,380	9,380	2,814	0	0	0	(
2201 2201	City of Coburg City of Coburg	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(11,830) (10,543)	(2,902) (783)			(670)	0	0	0	(
2201			Contribution	5.4 5.4	0.4						0	0	0	(
2201	City of Coburg City of Coburg	6/30/2014 6/30/2013	Contribution	5.6	0.4	(8,395) (4,927)	(620)	(527)	(620)	0	0	0	0	(
2202	City of Cobdig City of Dallas	6/30/2018	Proportion	5.2	4.2	551,052	445,080	105,972	105,972	105,972	105,972	105,972	21,192	,
2202	City of Dallas	6/30/2018	Contribution	5.2	4.2	(65.803)	(53.149)		(12,654)	(12,654)	(12,654)	(12,654)	(2,533)	Č
2202	City of Dallas	6/30/2017	Proportion	5.2	3.2	(93,200)	(57,354)		(17,923)	(17,923)		(3,585)	(2,555)	Č
2202	City of Dallas	6/30/2017	Contribution	5.2	3.2	142,438	87,654	27,392	27,392	27,392	27,392	5,478	Ö	Ċ
2202	City of Dallas	6/30/2016	Proportion	5.3	2.3	(266,892)	(115,821)		(50,357)	(50,357)	(15,107)	0	0	(
2202	City of Dallas	6/30/2016	Contribution	5.3	2.3	107,218	46,528	20,230	20,230	20,230	6,068	0	0	Ċ
2202	City of Dallas	6/30/2015	Proportion	5.3	1.3	(317,887)	(77,971)			(17,992)		0	Ö	
2202	City of Dallas	6/30/2015	Contribution	5.3	1.3	84,090	20,626	15,866	15,866	4,760	0	0	0	
2202	City of Dallas	6/30/2014	Proportion	5.4	0.4	(52,129)	(3,859)			0	0	0	0	
2202	City of Dallas	6/30/2014	Contribution	5.4	0.4	(86,269)	(6,389)		(6,389)	0	0	0	0	(
2202	City of Dallas	6/30/2013	Contribution	5.6	0.0	9,539	0	1,024	0	0	0	0	0	(
2203	City of Rockaway Beach	6/30/2018	Proportion	5.2	4.2	13,957	11,273		2,684	2,684	2,684	2,684	537	(
2203	City of Rockaway Beach	6/30/2018	Contribution	5.2	4.2	(48,144)	(38,886)			(9,258)	(9,258)	(9,258)	(1,854)	(
2203	City of Rockaway Beach	6/30/2017	Proportion	5.2	3.2	130,025	80,015	25,005	25,005	25,005	25,005	5,000	0	(
2203	City of Rockaway Beach	6/30/2017	Contribution	5.2	3.2	(13,775)	(8,477)		(2,649)	(2,649)	(2,649)	(530)	0	(
2203	City of Rockaway Beach	6/30/2016	Proportion	5.3	2.3	145,731	63,243	27,496	27,496	27,496	8,251	0	0	(
2203	City of Rockaway Beach	6/30/2016	Contribution	5.3	2.3	4,751	2,063	896	896	896	271	0	0	(
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	1.3	(78,327)	(19,211)					0	0	(
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	1.3	10,091	2,475	1,904	1,904	571	0	0	0	(
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	0.4	38,536	2,856	7,136	2,856	0	0	0	0	(
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	0.4	(26,034)	(1,929)			0	0	0	0	(
2203	City of Rockaway Beach	6/30/2013	Contribution	5.6	0.0 4.2	14,328 29,408	0	1,533	0	0	0 5,655	0	4 400	(
2204 2204	City of Burns	6/30/2018	Proportion	5.2 5.2	4.2		23,753	5,655 (8,353)	5,655 (8,353)	5,655		5,655 (8,353)	1,133	(
2204	City of Burns City of Burns	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(43,437) 138,557	(35,084) 85,265	(8,353) 26.646	(8,353)	(8,353) 26,646	(8,353)	(8,353)	(1,672)	(
2204	City of Burns	6/30/2017	Contribution	5.2	3.2	(21,995)	(13,535)					(845)	0	(
2204	City of Burns	6/30/2016	Proportion	5.3	2.3	(3,093)	(1,341)		(584)		(4,230)	(643)	0	(
2204	City of Burns	6/30/2016	Contribution	5.3	2.3	1,362	591	257	257	257	77	0	0	(
2204	City of Burns	6/30/2015	Proportion	5.3	1.3	(38,139)	(9,355)					0	0	Č
2204	City of Burns	6/30/2015	Contribution	5.3	1.3	(1,415)	(347)		(267)	(80)		0	0	Č
2204	City of Burns	6/30/2014	Proportion	5.4	0.4	11,935	885	2,210	885	0	0	0	Ö	Ċ
2204	City of Burns	6/30/2014	Contribution	5.4	0.4	(33,462)	(2,477)			0	0	0	Ö	
2204	City of Burns	6/30/2013	Contribution	5.6	0.0	(13,651)) o	(1,461)) o	0	0	0	0	
2205	City of Elgin	6/30/2018	Proportion	5.2	4.2	(79,093)	(63,883)		(15,210)	(15,210)	(15,210)	(15,210)	(3,043)	
2205	City of Elgin	6/30/2018	Contribution	5.2	4.2	(2,215)	(1,789)	(426)			(426)	(426)	(85)	(
2205	City of Elgin	6/30/2017	Proportion	5.2	3.2	99,580	61,280	19,150	19,150	19,150	19,150	3,830	0	
2205	City of Elgin	6/30/2017	Contribution	5.2	3.2	11,718	7,212	2,253	2,253	2,253	2,253	453	0	
2205	City of Elgin	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
2205	City of Elgin	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2206	City of Weston	6/30/2018	Proportion	5.2	4.2	13,531	10,929	2,602	2,602	2,602	2,602	2,602	521	
2206	City of Weston	6/30/2018	Contribution	5.2	4.2	(13,614)	(10,996)		(2,618)	(2,618)	(2,618)	(2,618)	(524)	
2206 2206	City of Weston City of Weston	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	16,815 (6,743)	10,347 (4,149)	3,234 (1,297)	3,234	3,234 (1,297)	3,234 (1,297)	645	0	
2206	City of Weston City of Weston	6/30/2017	Proportion	5.2 5.3	3.2 2.3	(6,743) 10,208	(4,149) 4,430	(1,297) 1,926	(1,297) 1,926	(1,297) 1,926	(1,297)	(258)	0	
2206	City of Weston	6/30/2016	Contribution	5.3 5.3	2.3	(2,093)	(908)			(395)	(118)	0	0	
2206	City of Weston	6/30/2015	Proportion	5.3 5.3	2.3 1.3	(2,093)	(4,302)					0	0	
2206	City of Weston	6/30/2015	Contribution	5.3	1.3	(1,704)	(4,302)					0	0	
2206	City of Weston	6/30/2014	Proportion	5.3 5.4	0.4	(4,834)	(359)				0	0	0	
2206	City of Weston	6/30/2014	Contribution	5.4	0.4	(14,231)	(1,056)			0	0	0	0	
2206		6/30/2013	Contribution	5.6	0.0	(10,892)	(1,000)	(1,167)		0	0	0	0	
2206	City of Weston	6/30/2013	CONTRIBUTION	5.6	0.0	(10,892)	0	(1,167)	0	0	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2207	City of Mill City	6/30/2018	Proportion	5.2	4.2	(16,468)	(13,301)		(3,167)					0
2207	City of Mill City	6/30/2018	Contribution	5.2	4.2	(3,358)	(2,712)		(646)	(646)				0
2207	City of Mill City	6/30/2017	Proportion	5.2	3.2	(14,822)	(9,122)	(2,850)	(2,850)	(2,850)	(2,850)	(572)	0	0
	City of Mill City	6/30/2017	Contribution	5.2	3.2	(2,701)	(1,663)		(519)				0	0
2207	City of Mill City	6/30/2016	Proportion	5.3	2.3	(35,685)	(15,486)		(6,733)			0	0	0
	City of Mill City	6/30/2016	Contribution	5.3	2.3	(143)	(62)		(27)			0	0	0
2207	City of Mill City	6/30/2015	Proportion	5.3	1.3	(19,835)	(4,867)		(3,742)			0	0	0
2207 2207	City of Mill City City of Mill City	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(3,913)	(961) (48)		(738) (48)		0	0	0	0
	City of Mill City	6/30/2014	Contribution	5.4	0.4	(10,268)	(763)		(763)		0	0	0	0
	City of Mill City	6/30/2013	Contribution	5.6	0.0	(6,407)	(103)	(687)	(700)	0	0	0	0	0
	City of Fairview	6/30/2018	Proportion	5.2	4.2	(703,496)	(568,208)		(135,288)	(135,288)	(135,288)	(135,288)	(27,056)	0
	City of Fairview	6/30/2018	Contribution	5.2	4.2	(178,814)	(144,427)		(34,387)	(34,387)	(34,387)		(6,879)	0
2208	City of Fairview	6/30/2017	Proportion	5.2	3.2	(121,210)	(74,590)		(23,310)	(23,310)				0
2208	City of Fairview	6/30/2017	Contribution	5.2	3.2	(186,827)	(114,971)	(35,928)	(35,928)	(35,928)	(35,928)	(7,187)	0	0
2208	City of Fairview	6/30/2016	Proportion	5.3	2.3	(171,389)	(74,375)		(32,338)	(32,338)			0	0
2208	City of Fairview	6/30/2016	Contribution	5.3	2.3	(6,474)	(2,808)		(1,222)	(1,222)	(364)	0	0	0
2208	City of Fairview	6/30/2015	Proportion	5.3	1.3	98,957	24,273		18,671	5,602	0	0	0	0
	City of Fairview	6/30/2015	Contribution	5.3	1.3	8,914	2,186		1,682	504	0	0	0	0
2208	City of Fairview	6/30/2014	Proportion	5.4	0.4	(15,465)	(1,145)		(1,145)	0	0	0	0	0
2208	City of Fairview	6/30/2014	Contribution	5.4	0.4	(80,308)	(5,948)		(5,948)	0	0	0	0	0
2208 2209	City of Fairview	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(27,840) 52,679	0 42.548	(2,985) 10.131	0 10.131	0 10.131	0 10.131	0 10.131	2.024	0
2209	City of Monroe City of Monroe	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	52,679 (16,559)	42,548 (13,375)		10,131 (3,184)	10,131 (3,184)				0
2209	City of Monroe	6/30/2017	Proportion	5.2	3.2	1.315	(13,375)	(5,164)	(3, 164)	(3, 164)	(3, 164)	(3,164)	(639)	0
	City of Monroe	6/30/2017	Contribution	5.2	3.2	8,043	4,949		1,547	1,547	1,547	308	0	0
2209	City of Monroe	6/30/2017	Proportion	5.3	2.3	41,969	18,212		7,919	7,919	2,374	0	0	0
2209	City of Monroe	6/30/2016	Contribution	5.3	2.3	(5,139)	(2,229)		(970)	(970)		0	0	0
2209	City of Monroe	6/30/2015	Proportion	5.3	1.3	0	(=,==0)	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2015	Contribution	5.3	1.3	0	0	0	Ö	Ö	0	0	0	0
2209	City of Monroe	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2013	Contribution	5.6	0.0	13,202	0	1,412	0	0	0	0	0	0
2210	City of Helix	6/30/2018	Proportion	5.2	4.2	22,348	18,050	4,298	4,298	4,298	4,298	4,298	858	0
	City of Helix	6/30/2018	Contribution	5.2	4.2	(862)	(696)		(166)	(166)				0
2210	City of Helix	6/30/2017	Proportion	5.2	3.2	(18,229)	(11,217)		(3,506)					0
2210	City of Helix	6/30/2017	Contribution	5.2	3.2	3,002	1,848		577	577	577	117	0	0
2210	City of Helix	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(836)	(362)		(158)	(158) (146)			0	0
	City of Helix City of Helix	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(776) (334)	(338)		(146)			0	0	0
	City of Helix	6/30/2015	Contribution	5.3	1.3	1,516	372		286	(19)	0	0	0	0
	City of Helix	6/30/2013	Proportion	5.4	0.4	(413)	(33)		(33)		0	0	0	0
	City of Helix	6/30/2014	Contribution	5.4	0.4	245	20		20	0	0	0	0	0
	City of Helix	6/30/2013	Contribution	5.6	0.0	617	0	67	0	0	0	0	0	0
	City of Jefferson	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
	City of Jefferson	6/30/2018	Contribution	5.2	4.2	18,508	14,949	3,559	3,559	3,559	3,559	3,559	713	0
2211	City of Jefferson	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
	City of Jefferson	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
	City of Jefferson	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Contribution	5.3	1.3	1,199	295		226	69	0	0	0	0
2211	City of Jefferson	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0	0	0	0	0	0	0	0	0
2211 2211	City of Jefferson	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	0	0	0	0	0	0	0	0	0
	City of Jefferson Town of Lakeview	6/30/2013	Proportion	5.2	4.2	(151,751)	(122,568)	•	(29,183)	(29,183)	(29,183)	(29,183)	(5,836)	0
	Town of Lakeview	6/30/2018	Contribution	5.2	4.2	(67,477)	(54,501)		(12,976)	(12,976)				0
	Town of Lakeview	6/30/2017	Proportion	5.2	3.2	38,215	23,517	7,349	7,349	7,349	7,349	1,470	(2,397) N	0
2212	Town of Lakeview	6/30/2017	Contribution	5.2	3.2	(44.131)	(27,157)		(8.487)	(8.487)			0	0
2212	Town of Lakeview	6/30/2016	Proportion	5.3	2.3	(69,767)	(30,275)		(13,164)	(13,164)			0	0
2212	Town of Lakeview	6/30/2016	Contribution	5.3	2.3	(42,358)	(18,382)		(7,992)	(7,992)			0	0
2212	Town of Lakeview	6/30/2015	Proportion	5.3	1.3	67,676	16,600		12,769	3,831	0	0	0	0
2212	Town of Lakeview	6/30/2015	Contribution	5.3	1.3	(42,019)	(10,307)	(7,928)	(7,928)	(2,379)	0	0	0	0
2212	Town of Lakeview	6/30/2014	Proportion	5.4	0.4	10,136	751	1,877	751	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Contribution	5.4	0.4	(64,027)	(4,742)		(4,742)		0	0	0	0
	Town of Lakeview	6/30/2013	Contribution	5.6	0.0	(39,924)	0	(4,279)	0	0				



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48- (0.0
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2213	City of Stanfield	6/30/2018	Proportion	5.2	4.2	3,265	2,637	628	628	628	628	628	125	
2213	City of Stanfield	6/30/2018	Contribution	5.2	4.2	18,051	14,580	3,471	3,471	3,471	3,471	3,471	696	
2213	City of Stanfield	6/30/2017	Proportion	5.2	3.2	10,817	6,657	2,080	2,080	2,080	2,080	417	0	
2213	City of Stanfield	6/30/2017	Contribution	5.2	3.2	17,209	10,591	3,309	3,309	3,309	3,309	664	0	
2213	City of Stanfield	6/30/2016	Proportion	5.3	2.3	2,991	1,299	564	564	564	171	0	0	
2213	City of Stanfield	6/30/2016	Contribution	5.3	2.3	(366)	(159)			(69)	(21)	0	0	
2213 2213	City of Stanfield City of Stanfield	6/30/2015 6/30/2015	Proportion	5.3	1.3	0 1,409	345	0 266	0	0 79	0	0	0	
2213	City of Stanfield	6/30/2015	Contribution Proportion	5.3 5.4	1.3 0.4	1,409	345	200	266	79	0	0	0	
2213	City of Starfield	6/30/2014	Contribution	5.4	0.4	4,783	353	886	353	0	0	0	0	
2213	City of Stanfield	6/30/2013	Contribution	5.6	0.0	7,005	0	750	0	0	0	0	0	
2214	City of Yamhill	6/30/2018	Proportion	5.2	4.2	22,638	18,285	4,353	4,353	4,353	4,353	4,353	873	
2214	City of Yamhill	6/30/2018	Contribution	5.2	4.2	(12,521)	(10,113)			(2,408)	(2,408)	(2,408)	(481)	
2214	City of Yamhill	6/30/2017	Proportion	5.2	3.2	14,657	9,019	2,819	2,819	2,819	2,819	562	(101)	
2214	City of Yamhill	6/30/2017	Contribution	5.2	3.2	1,699	1,045	327	327	327	327	64	0	
2214	City of Yamhill	6/30/2016	Proportion	5.3	2.3	39,554	17,165	7,463	7,463	7,463	2,239	0	0	
2214	City of Yamhill	6/30/2016	Contribution	5.3	2.3	(3,237)	(1,404)			(611)	(182)	0	0	
2214	City of Yamhill	6/30/2015	Proportion	5.3	1.3	35,394	8,682	6,678		2,004	° o′	0	0	
2214	City of Yamhill	6/30/2015	Contribution	5.3	1.3	(386)	(94)	(73)		(21)	0	0	0	
2214	City of Yamhill	6/30/2014	Proportion	5.4	0.4	(22,611)	(1,676)			` o´	0	0	0	
2214	City of Yamhill	6/30/2014	Contribution	5.4	0.4	(884)	(64)			0	0	0	0	
2214	City of Yamhill	6/30/2013	Contribution	5.6	0.0	(4,465)	0	(480)	0	0	0	0	0	
2215	City of Powers	6/30/2018	Proportion	5.2	4.2	(9,764)	(7,886)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(374)	
2215	City of Powers	6/30/2018	Contribution	5.2	4.2	14	11	3	3	3	3	3	0	
2215	City of Powers	6/30/2017	Proportion	5.2	3.2	8,479	5,217	1,631	1,631	1,631	1,631	324	0	
2215	City of Powers	6/30/2017	Contribution	5.2	3.2	(869)	(535)	(167)	(167)	(167)	(167)	(34)	0	
2215	City of Powers	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2215	City of Powers	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2215	City of Powers	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2215	City of Powers	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2215	City of Powers	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2215	City of Powers	6/30/2014	Contribution	5.4	0.4	2,100	155	389	155	0	0	0	0	
2215	City of Powers	6/30/2013	Contribution	5.6	0.0	2,096	0	226	0 (2.222)	0	0	0	(4.000)	
2216	City of Brookings	6/30/2018	Proportion	5.2	4.2	(43,172)	(34,870)			(8,302)	(8,302)	(8,302)		
2216	City of Brookings	6/30/2018	Contribution	5.2	4.2	(147,507)	(119,140)			(28,367)	(28,367)	(28,367)	(5,672)	
2216	City of Brookings	6/30/2017	Proportion	5.2	3.2	(508,439)	(312,885)			(97,777)	(97,777)	(19,554)	0	
2216 2216	City of Brookings	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(1,209)	(745)			(232)	(232)	(49)	0	
2216	City of Brookings	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	(127,925) 1,921	(55,514) 835	(24,137) 362	(24,137) 362	(24,137) 362	(7,240) 111	0	0	
2216	City of Brookings City of Brookings	6/30/2016	Proportion	5.3	2.3 1.3	(44,550)	(10,926)			(2,520)	0	0	0	
2216	City of Brookings City of Brookings	6/30/2015	Contribution	5.3	1.3	6,733	1,653	1,270	1,270	(2,320)	0	0	0	
2216	City of Brookings City of Brookings	6/30/2013	Proportion	5.4	0.4	15,014	1,114	2,780	1,114	303	0	0	0	
2216	City of Brookings	6/30/2014	Contribution	5.4	0.4	(74,296)	(5,501)	(13,759)		0	0	0	0	
2216	City of Brookings	6/30/2013	Contribution	5.6	0.0	(24,446)	(5,501)	(2,621)		0	0	0	0	
2217	City of Sutherlin	6/30/2018	Proportion	5.2	4.2	211.867	171.123	40.744	40.744	40.744	40.744	40.744	8.147	
2217	City of Sutherlin	6/30/2018	Contribution	5.2	4.2	(161.086)	(130,108)			(30,978)	(30.978)	(30,978)	(6,196)	
2217	City of Sutherlin	6/30/2017	Proportion	5.2	3.2	367,919	226,411	70,754	70,754	70,754	70,754	14,149	(4,144)	
2217	City of Sutherlin	6/30/2017	Contribution	5.2	3.2	(76,648)	(47,168)			(14,740)	(14,740)	(2,948)	0	
2217	City of Sutherlin	6/30/2016	Proportion	5.3	2.3	(127,863)	(55,488)			(24,125)	(7,238)	0	0	
2217	City of Sutherlin	6/30/2016	Contribution	5.3	2.3	(24,113)	(10,463)	(4,550)	(4,550)	(4,550)	(1,363)	0	0	
2217	City of Sutherlin	6/30/2015	Proportion	5.3	1.3	(80,589)	(19,769)	(15,205)	(15,205)	(4,564)	, o	0	0	
2217	City of Sutherlin	6/30/2015	Contribution	5.3	1.3	(43,441)	(10,657)			(2,461)	0	0	0	
2217	City of Sutherlin	6/30/2014	Proportion	5.4	0.4	78,536	5,816	14,544	5,816	0	0	0	0	
2217	City of Sutherlin	6/30/2014	Contribution	5.4	0.4	(86,254)	(6,389)	(15,973)	(6,389)	0	0	0	0	
2217	City of Sutherlin	6/30/2013	Contribution	5.6	0.0	(8,748)	o o	(938)	0	0	0	0	0	
2218	City of Prairie City	6/30/2018	Proportion	5.2	4.2	212,471	171,611	40,860	40,860	40,860	40,860	40,860	8,171	
2218	City of Prairie City	6/30/2018	Contribution	5.2	4.2	(42,629)	(34,431)	(8,198)		(8,198)	(8,198)	(8,198)	(1,639)	
2218	City of Prairie City	6/30/2017	Proportion	5.2	3.2	(6,631)	(4,081)	(1,275)		(1,275)	(1,275)	(256)	0	
2218	City of Prairie City	6/30/2017	Contribution	5.2	3.2	(2,449)	(1,507)			(471)	(471)	(94)	0	
2218	City of Prairie City	6/30/2016	Proportion	5.3	2.3	(1,051)	(457)			(198)	(61)	0	0	
2218	City of Prairie City	6/30/2016	Contribution	5.3	2.3	(3,763)	(1,633)			(710)	(213)	0	0	
2218	City of Prairie City	6/30/2015	Proportion	5.3	1.3	33,079	8,115	6,241	6,241	1,874	0	0	0	
2218	City of Prairie City	6/30/2015	Contribution	5.3	1.3	(4,339)	(1,063)			(244)	0	0	0	
2218	City of Prairie City	6/30/2014	Proportion	5.4	0.4	13,114	969	2,429		0	0	0	0	
2218	City of Prairie City	6/30/2014	Contribution	5.4	0.4	(4,288)	(318)			0	0	0	0	
2218	City of Prairie City	6/30/2013	Contribution	5.6	0.0	7,901	0	846	0		0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Management D. (Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.40//0-6
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4 I	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2219	City of Sheridan	6/30/2018	Proportion	5.2	4.2	(67,766)	(54,734)	(13,032)	(13,032)	(13,032)	(13,032)	(13,032)	(2,606)	
2219	City of Sheridan	6/30/2018	Contribution	5.2	4.2	(37,565)	(30,341)		(7,224)	(7,224)	(7,224)	(7,224)	(1,445)	
2219	City of Sheridan	6/30/2017	Proportion	5.2	3.2	143,166	88,102	27,532	27,532	27,532	27,532	5,506	0	1
2219	City of Sheridan	6/30/2017	Contribution	5.2	3.2	(34,125)	(21,001)	(6,562)	(6,562)	(6,562)	(6,562)	(1,315)	0	,
2219	City of Sheridan	6/30/2016	Proportion	5.3	2.3	(64,574)	(28,022)		(12,184)	(12,184)	(3,654)	0	0	
2219	City of Sheridan	6/30/2016	Contribution	5.3	2.3	5,315	2,306	1,003	1,003	1,003	300	0	0	
2219	City of Sheridan	6/30/2015	Proportion	5.3	1.3	(29,697)	(7,285)	(5,603)	(5,603)	(1,682)	0	0	0	
2219 2219	City of Sheridan City of Sheridan	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	10,830 (22,725)	2,658 (1,685)	2,043 (4,208)	2,043 (1,685)	615	0	0	0	
2219	City of Sheridan	6/30/2014	Contribution	5.4	0.4	(33,359)	(2,469)		(2,469)	0	0	0	0	
2219	City of Sheridan	6/30/2013	Contribution	5.6	0.0	(29,288)	(2,403)	(3,138)	(2,409)	0	0	0	0	
2220	City of Garibaldi	6/30/2018	Proportion	5.2	4.2	16,119	13,019	3,100	3,100	3,100	3,100	3,100	619	
2220	City of Garibaldi	6/30/2018	Contribution	5.2	4.2	3,289	2,657	632	632	632	632	632	129	
2220	City of Garibaldi	6/30/2017	Proportion	5.2	3.2	(61,160)	(37,636)	(11,762)	(11,762)	(11,762)	(11,762)	(2,350)	.20	
2220	City of Garibaldi	6/30/2017	Contribution	5.2	3.2	17,135	10,545	3,295	3,295	3,295	3,295	660	0	
2220	City of Garibaldi	6/30/2016	Proportion	5.3	2.3	4,454	1,934	840	840	840	254	0	0	
2220	City of Garibaldi	6/30/2016	Contribution	5.3	2.3	11,512	4,996	2,172	2,172	2,172	652	0	0	
2220	City of Garibaldi	6/30/2015	Proportion	5.3	1.3	37,572	9,216	7,089	7,089	2,127	0	0	0	
2220	City of Garibaldi	6/30/2015	Contribution	5.3	1.3	16,245	3,985	3,065	3,065	920	0	0	0	
2220	City of Garibaldi	6/30/2014	Proportion	5.4	0.4	33,483	2,478	6,201	2,478	0	0	0	0	
2220	City of Garibaldi	6/30/2014	Contribution	5.4	0.4	6,777	502	1,255	502	0	0	0	0	
2220	City of Garibaldi	6/30/2013	Contribution	5.6	0.0	24,405	0	2,615	0	0	0	0	0	
2221	City of Sisters	6/30/2018	Proportion	5.2	4.2	209,036	168,837	40,199	40,199	40,199	40,199	40,199	8,041	
2221	City of Sisters	6/30/2018	Contribution	5.2	4.2	(59,776)	(48,281)	(11,495)	(11,495)	(11,495)	(11,495)	(11,495)	(2,301)	
2221	City of Sisters	6/30/2017	Proportion	5.2	3.2	(118,685)	(73,037)	(22,824)	(22,824)	(22,824)	(22,824)	(4,565)	0	
2221	City of Sisters	6/30/2017	Contribution	5.2	3.2	(4,636)	(2,852)		(892)	(892)	(892)	(176)	0	
2221	City of Sisters	6/30/2016	Proportion	5.3	2.3	1,899	825	358	358	358	109	0	0	
2221	City of Sisters	6/30/2016	Contribution	5.3	2.3	(23,385)	(10,149)		(4,412)	(4,412)	(1,325)	0	0	
2221	City of Sisters	6/30/2015	Proportion	5.3	1.3	5,655	1,387	1,067	1,067	320	0	0	0	
2221	City of Sisters	6/30/2015	Contribution	5.3	1.3	(21,109)	(5,177)		(3,983)	(1,194)	0	0	0	
2221	City of Sisters	6/30/2014	Proportion	5.4	0.4	(7,052)	(522)		(522)	0	0	0	0	
2221	City of Sisters	6/30/2014	Contribution	5.4	0.4	(30,065)	(2,225)		(2,225)	0	0	0	0	
2221	City of Sisters	6/30/2013	Contribution	5.6	0.0 4.2	(16,210)	(400.004)	(1,735)	(05.050)	(25.250)	0 (25,958)	(05.050)	(5.400)	
2222 2222	City of Jacksonville	6/30/2018	Proportion	5.2	4.2	(134,982)	(109,024)		(25,958)	(25,958)		(25,958)	(5,192)	
2222	City of Jacksonville City of Jacksonville	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(32,067) (42,742)	(25,900) (26,302)		(6,167) (8,220)	(6,167) (8,220)	(6,167) (8,220)	(6,167) (1,642)	(1,232)	
2222	City of Jacksonville City of Jacksonville	6/30/2017	Contribution	5.2	3.2	(93)	(20,302)		(18)	(18)	(18)	(1,642)	0	
2222	City of Jacksonville	6/30/2016	Proportion	5.3	2.3	17,901	7.767	3.378	3.378	3.378	1.011	(3)	0	
2222	City of Jacksonville	6/30/2016	Contribution	5.3	2.3	34,072	14,785	6.429	6,429	6,429	1,927	0	0	
2222	City of Jacksonville	6/30/2015	Proportion	5.3	1.3	35.836	8.788	6,762	6.762	2.026	1,527	0	0	
2222	City of Jacksonville	6/30/2015	Contribution	5.3	1.3	31,651	7,763	5,972	5,972	1,791	0	0	0	
2222	City of Jacksonville	6/30/2014	Proportion	5.4	0.4	(36,385)	(2,695)	(6,738)		0	0	0	0	
2222	City of Jacksonville	6/30/2014	Contribution	5.4	0.4	(4,177)	(307)	(774)	(307)	0	0	0	0	
2222	City of Jacksonville	6/30/2013	Contribution	5.6	0.0	(22,791)	0	(2,441)	0	0	0	0	0	
2223	City of Cannon Beach	6/30/2018	Proportion	5.2	4.2	(192,020)	(155,093)		(36,927)	(36,927)	(36,927)	(36,927)	(7,385)	
2223	City of Cannon Beach	6/30/2018	Contribution	5.2	4.2	(45,916)	(37,086)	(8,830)	(8,830)	(8,830)	(8,830)	(8,830)	(1,766)	
2223	City of Cannon Beach	6/30/2017	Proportion	5.2	3.2	287,193	176,735	55,229	55,229	55,229	55,229	11,048	0	
2223	City of Cannon Beach	6/30/2017	Contribution	5.2	3.2	(25,714)	(15,824)	(4,945)	(4,945)	(4,945)	(4,945)	(989)	0	
2223	City of Cannon Beach	6/30/2016	Proportion	5.3	2.3	118,722	51,522	22,400	22,400	22,400	6,722	0	0	
2223	City of Cannon Beach	6/30/2016	Contribution	5.3	2.3	42,685	18,523	8,054	8,054	8,054	2,415	0	0	
2223	City of Cannon Beach	6/30/2015	Proportion	5.3	1.3	(141,201)	(34,633)		(26,642)	(7,991)	0	0	0	
2223	City of Cannon Beach	6/30/2015	Contribution	5.3	1.3	45,238	11,098	8,535	8,535	2,563	0	0	0	
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	0.4	63,357	4,692	11,733	4,692	0	0	0	0	
2223	City of Cannon Beach	6/30/2014	Contribution	5.4	0.4	(66,917)	(4,957)	(12,392)	(4,957)	0	0	0	0	
2223	City of Cannon Beach	6/30/2013	Contribution	5.6	0.0	(3,329)	. 0	(359)	0	0	0	0	0	
2224	City of Falls City	6/30/2018	Proportion	5.2	4.2	15,824	12,781	3,043	3,043	3,043	3,043	3,043	609	
2224	City of Falls City	6/30/2018	Contribution	5.2	4.2	(5,173)	(4,178)		(995)	(995)	(995)	(995)	(198)	
2224	City of Falls City	6/30/2017	Proportion	5.2	3.2	7,319	4,503	1,408	1,408	1,408	1,408	279	0	
2224	City of Falls City	6/30/2017	Contribution	5.2	3.2	(2,027)	(1,247)		(390)	(390)	(390)	(77)	0	
2224	City of Falls City	6/30/2016	Proportion	5.3	2.3	(75,807)	(32,898)		(14,303)	(14,303)	(4,292)	0	0	
2224	City of Falls City	6/30/2016	Contribution	5.3	2.3	1,865	809	352	352	352	105	0	0	
2224	City of Falls City	6/30/2015	Proportion	5.3	1.3	19,019	4,667	3,588	3,588	1,079	0	0	0	
2224	City of Falls City	6/30/2015	Contribution	5.3	1.3	(8,929)	(2,189)		(1,685)	(504)	0	0	0	
2224 2224	City of Falls City	6/30/2014	Proportion	5.4	0.4	2,488	183	461	183	0	0	0	0	
2224	City of Falls City	6/30/2014	Contribution	5.4	0.4	(3,086)	(231)	(571)	(231)	U			0	
2224	City of Falls City	6/30/2013	Contribution	5.6	0.0	(3,821)	0	(411)			0	0		



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2225	Employer Name City of Echo	Recognition 6/30/2018	Specific Deferral Am Proportion	5.2	Period 4.2	Outflow/(Inflow) 22,036	Outflow/(Inflow) 17,798	Expense 4,238	Expense 4,238	Expense 4,238	Expense 4,238	Expense 4,238	Expense 846	Subsequent Expense
2225	City of Echo	6/30/2018	Contribution	5.2	4.2	1,341	1,083		258					0
2225	City of Echo	6/30/2017	Proportion	5.2	3.2	(11,286)	(6,946)							0
2225	City of Echo	6/30/2017	Contribution	5.2	3.2	13,792	8,488	2,652	2,652	2,652	2,652	532	0	0
2225	City of Echo	6/30/2016	Proportion	5.3	2.3	(11,995)	(5,206)		(2,263)				0	0
2225	City of Echo	6/30/2016	Contribution	5.3	2.3	14,854	6,445		2,803	2,803			•	0
2225	City of Echo	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(19,521)	(4,789)		(3,683) 2,959				· ·	0
2225 2225	City of Echo City of Echo	6/30/2015 6/30/2014	Contribution Proportion	5.4	0.4	15,681 12,297	3,845 912		2,959	886 0			•	0
2225	City of Echo	6/30/2014	Contribution	5.4	0.4	(5,506)	(406)		(406)				-	0
2225	City of Echo	6/30/2013	Contribution	5.6	0.0	8,595	0	920	0	Ö	Ō	0	0	0
2226	City of Hines	6/30/2018	Proportion	5.2	4.2	101,762	82,192	19,570	19,570	19,570	19,570			0
2226	City of Hines	6/30/2018	Contribution	5.2	4.2	(29,554)	(23,871)		(5,683)					0
2226	City of Hines	6/30/2017	Proportion	5.2	3.2	27,671	17,029		5,321	5,321				0
2226	City of Hines	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(498)	(306)		(96)				0	0
2226 2226	City of Hines City of Hines	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	(168,158) 615	(72,974) 267	(31,728) 116	(31,728) 116				0	0
2226	City of Hines	6/30/2015	Proportion	5.3	1.3	11,140	2,732		2,102				0	0
2226	City of Hines	6/30/2015	Contribution	5.3	1.3	(20,367)	(4,995)		(3,843)			0	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	0.4	16,120	1,195	2,985	1,195	0	0	0	0	0
2226	City of Hines	6/30/2014	Contribution	5.4	0.4	(16,716)	(1,236)		(1,236)		-	0	0	0
2226	City of Hines	6/30/2013	Contribution	5.6	0.0	(2,149)	0	(229)	0	0		0	0	0
2227 2227	Town Of Bonanza Town Of Bonanza	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0		0	0	0
2227	Town Of Bonanza Town Of Bonanza	6/30/2018	Proportion	5.2	4.2 3.2	0	0	0	0	0		0	0	0
2227	Town Of Bonanza	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0		0	0	0
2227	Town Of Bonanza	6/30/2016	Proportion	5.3	2.3	0	0	0	o o	Ö	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0		0	0	0
2227	Town Of Bonanza	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0		0	0	0
2227 2227	Town Of Bonanza Town Of Bonanza	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	0	0	0	0	0		0	0	0
2227	Town Of Bonanza Town Of Bonanza	6/30/2014	Contribution	5.4 5.6	0.4	0	0	0	0	Ü		0	0	0
2228	City of Turner	6/30/2018	Proportion	5.2	4.2	118,388	95,621	22,767	22,767	22,767	22,767	22,767	4,553	0
2228	City of Turner	6/30/2018	Contribution	5.2	4.2	(2,966)	(2,396)		(570)					0
2228	City of Turner	6/30/2017	Proportion	5.2	3.2	57,175	35,185		10,995	10,995				0
2228	City of Turner	6/30/2017	Contribution	5.2	3.2	15,872	9,768		3,052	3,052			0	0
2228	City of Turner	6/30/2016	Proportion	5.3	2.3	(79,709)	(34,592)		(15,039)				0	0
2228 2228	City of Turner City of Turner	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	18,732 10,986	8,130 2,694	3,534 2.073	3,534 2.073	3,534 621		. 0	0	0
2228	City of Turner	6/30/2015	Contribution	5.3	1.3	5,139	1,259		2,073	289		0	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	0.4	(6,281)	(466)		(466)			0	0	0
2228	City of Turner	6/30/2014	Contribution	5.4	0.4	1,759	129		129		Ō	0	0	0
2228	City of Turner	6/30/2013	Contribution	5.6	0.0	3,572	0	382	0	0	0	0	0	0
2229	City of John Day	6/30/2018	Proportion	5.2	4.2	201,576	162,811	38,765	38,765					0
2229	City of John Day	6/30/2018	Contribution	5.2	4.2	(59,674)	(48,198)		(11,476)					0
2229 2229	City of John Day City of John Day	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(165,158) (1,889)	(101,636) (1,163)		(31,761)					0
2229	City of John Day	6/30/2017	Proportion	5.2	2.3	(22,751)	(9,872)		(4,293)				0	0
2229	City of John Day	6/30/2016	Contribution	5.3	2.3	(25,997)	(11,282)						· ·	0
2229	City of John Day	6/30/2015	Proportion	5.3	1.3	(225)	(57)	(42)	(42)	(15		0	0	0
2229	City of John Day	6/30/2015	Contribution	5.3	1.3	(19,985)	(4,901)					0	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	0.4	(19,964)	(1,479)		(1,479)			0	0	0
2229	City of John Day	6/30/2014	Contribution	5.4	0.4	(27,582)	(2,042)		(2,042)) 0		0	0	0
2229 2231	City of John Day City of Banks	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(19,023) 73.623	59.465	(2,038) 14.158	0 14.158	14.158		14.158	2.833	0
2231	City of Banks	6/30/2018	Contribution	5.2 5.2	4.2	(20,730)	(16,743)		(3,987)					. 0
2231	City of Banks	6/30/2017	Proportion	5.2	3.2	(41,143)	(25,319)							0
2231	City of Banks	6/30/2017	Contribution	5.2	3.2	(4,351)	(2,677)		(837)		(837	(166)		0
2231	City of Banks	6/30/2016	Proportion	5.3	2.3	(59,347)	(25,753)	(11,198)	(11,198)	(11,198	(3,357	0	0	0
2231	City of Banks	6/30/2016	Contribution	5.3	2.3	(12,820)	(5,563)						0	0
2231	City of Banks	6/30/2015	Proportion	5.3	1.3	37,053	9,089		6,991	2,098		0	0	0
2231 2231	City of Banks	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	(14,657) 22,558	(3,597) 1,673		(2,765) 1,673) (832		0	0	0
2231	City of Banks City of Banks	6/30/2014	Proportion Contribution	5.4 5.4	0.4	(14,261)	1,673 (1,056)		1,673			0	0	0
2231	City of Banks	6/30/2013	Contribution	5.6	0.0	(395)	(1,000)	(40)		, ,			0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1		Recognized in Measurement Period +3	Recognized in Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2232	City of Joseph	6/30/2018	Proportion	5.2	4.2	(22,895)	(18,492)	(4,403)		(4,403)	(4,403)	(4,403)	(880)	
2232	City of Joseph	6/30/2018	Contribution	5.2	4.2	(6,030)	(4,870)			(1,160)	(1,160)	(1,160)	(230)	
2232	City of Joseph	6/30/2017	Proportion	5.2	3.2	(41,034)	(25,252)			(7,891)	(7,891)	(1,579)	0	
2232	City of Joseph	6/30/2017	Contribution	5.2	3.2	(4,067)	(2,503)			(782)	(782)	(157)	0	
2232 2232	City of Joseph	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(5,551) (9,355)	(2,410) (4,060)			(1,047) (1,765)	(316) (530)	0	0	
2232	City of Joseph City of Joseph	6/30/2015	Proportion	5.3	1.3	4,156	1,020	(1,765)	784	236	(550)	0	0	
2232	City of Joseph	6/30/2015	Contribution	5.3	1.3	(3,059)	(751)	(577)		(174)	0	0	0	
2232	City of Joseph	6/30/2014	Proportion	5.4	0.4	(4.230)	(315)			(174)	0	0	0	
2232	City of Joseph	6/30/2014	Contribution	5.4	0.4	(8,051)	(596)			0	0	0	0	
2232	City of Joseph	6/30/2013	Contribution	5.6	0.0	(6,018)	0	(643)		0	Ö	0	0	
2233	City of Lafayette	6/30/2018	Proportion	5.2	4.2	(108,628)	(87,738)	(20,890)	(20,890)	(20,890)	(20,890)	(20,890)	(4,178)	
2233	City of Lafayette	6/30/2018	Contribution	5.2	4.2	682	551	131	131	131	131	131	27	
2233	City of Lafayette	6/30/2017	Proportion	5.2	3.2	(39,607)	(24,373)	(7,617)	(7,617)	(7,617)	(7,617)	(1,522)	0	
2233	City of Lafayette	6/30/2017	Contribution	5.2	3.2	(5,431)	(3,343)	(1,044)	(1,044)	(1,044)	(1,044)	(211)	0	
2233	City of Lafayette	6/30/2016	Proportion	5.3	2.3	87,541	37,990	16,517	16,517	16,517	4,956	0	0	
2233	City of Lafayette	6/30/2016	Contribution	5.3	2.3	4,508	1,955	851	851	851	253	0	0	
2233	City of Lafayette	6/30/2015	Proportion	5.3	1.3	(98,109)	(24,065)		(18,511)	(5,554)	0	0	0	
2233	City of Lafayette	6/30/2015	Contribution	5.3	1.3	13,870	3,402	2,617	2,617	785	0	0	0	
2233	City of Lafayette	6/30/2014	Proportion	5.4	0.4	14,172	1,052	2,624	1,052	0	0	0	0	
2233	City of Lafayette	6/30/2014	Contribution	5.4	0.4	(22,464)	(1,664)	(4,160)	(1,664)	0	0	0	0	
2233	City of Lafayette	6/30/2013	Contribution	5.6	0.0	(3,304)	0	(354)	0	0	0	0	0	
2234	City of Aumsville	6/30/2018	Proportion	5.2	4.2	86,210	69,631	16,579	16,579	16,579	16,579	16,579	3,315	
2234	City of Aumsville	6/30/2018	Contribution	5.2	4.2	(51,794)	(41,834)	(9,960)		(9,960)	(9,960)	(9,960)	(1,994)	
2234	City of Aumsville	6/30/2017	Proportion	5.2	3.2	88,419	54,411	17,004	17,004	17,004	17,004	3,399	0	
2234	City of Aumsville	6/30/2017	Contribution	5.2	3.2	(16,734)	(10,298)	(3,218)		(3,218)	(3,218)	(644)	0	
2234	City of Aumsville	6/30/2016	Proportion	5.3	2.3	(42,439)	(18,418)		(8,007)	(8,007)	(2,404)	0	0	
2234	City of Aumsville	6/30/2016	Contribution	5.3	2.3	(31,647)	(13,734)	(5,971)	(5,971)	(5,971)	(1,792)	0	0	
2234	City of Aumsville	6/30/2015	Proportion	5.3	1.3	289,808	71,084	54,681	54,681	16,403	0	0	0	
2234	City of Aumsville	6/30/2015	Contribution	5.3	1.3	(33,747)	(8,279)			(1,912)	0	0	0	
2234	City of Aumsville	6/30/2014	Proportion	5.4	0.4	(81,390)	(6,030)			0	0	0	0	
2234	City of Aumsville	6/30/2014	Contribution	5.4	0.4	1,694	124	314	124	0	0	0	0	
2234	City of Aumsville	6/30/2013	Contribution	5.6	0.0 4.2	(33,456)	0 (04.700)	(3,586)		(0.005)	(0.205)	(0.005)	(4.050)	
2235	City of Amity	6/30/2018	Proportion	5.2 5.2	4.2	(43,081) (22,950)	(34,796)			(8,285)	(8,285)	(8,285)	(1,656)	
2235 2235	City of Amity City of Amity	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	3.2	(22,950) 46,591	(18,537) 28.671	(4,413) 8.960	(4,413) 8.960	(4,413) 8.960	(4,413) 8.960	(4,413) 1,791	(885)	
2235	City of Amity	6/30/2017	Contribution	5.2	3.2	(19,361)	(11,915)			(3,723)	(3,723)	(746)	0	
2235	City of Amity	6/30/2017	Proportion	5.3	2.3	(163,044)	(70,755)			(30,763)	(9,229)	(746)	0	
2235	City of Amity	6/30/2016	Contribution	5.3	2.3	1,954	(70,755)	(30,763)	369	369	109	0	0	
2235	City of Amity	6/30/2015	Proportion	5.3	1.3	(52,095)	(12,779)			(2,950)	0	0	0	
2235	City of Amity	6/30/2015	Contribution	5.3	1.3	(12,232)	(3,000)		(2,308)	(692)	0	0	0	
2235	City of Amity	6/30/2014	Proportion	5.4	0.4	5,685	420	1,053	420	(032)	0	0	0	
2235	City of Amity	6/30/2014	Contribution	5.4	0.4	(11,965)	(885)			0	0	0	0	
2235	City of Amity	6/30/2013	Contribution	5.6	0.0	(2,347)	0	(252)		0	0	0	0	
2236	City of Creswell	6/30/2018	Proportion	5.2	4.2	189.874	153.360	36.514	36.514	36.514	36.514	36,514	7,304	
2236	City of Creswell	6/30/2018	Contribution	5.2	4.2	(31,437)	(25,391)	(6,046)	(6,046)	(6,046)	(6,046)	(6,046)	(1,207)	
2236	City of Creswell	6/30/2017	Proportion	5.2	3.2	99,398	61,168	19,115	19,115	19,115	19,115	3,823	0	
2236	City of Creswell	6/30/2017	Contribution	5.2	3.2	12,603	7,755	2,424	2,424	2,424	2,424	483	0	
2236	City of Creswell	6/30/2016	Proportion	5.3	2.3	(4,770)	(2,070)	(900)	(900)	(900)	(270)	0	0	
2236	City of Creswell	6/30/2016	Contribution	5.3	2.3	10,495	4,555	1,980	1,980	1,980	595	0	0	
2236	City of Creswell	6/30/2015	Proportion	5.3	1.3	96,533	23,677	18,214	18,214	5,463	0	0	0	
2236	City of Creswell	6/30/2015	Contribution	5.3	1.3	6,253	1,533	1,180	1,180	353	0	0	0	
2236	City of Creswell	6/30/2014	Proportion	5.4	0.4	(46,159)	(3,419)			0	0	0	0	
2236	City of Creswell	6/30/2014	Contribution	5.4	0.4	10,966	811	2,031	811	0	0	0	0	
2236	City of Creswell	6/30/2013	Contribution	5.6	0.0	(19,259)	0	(2,064)	0	0	0	0	0	
2237	City of Troutdale	6/30/2018	Proportion	5.2	4.2	361,284	291,806	69,478	69,478	69,478	69,478	69,478	13,894	
2237	City of Troutdale	6/30/2018	Contribution	5.2	4.2	(186,703)	(150,799)	(35,904)	(35,904)	(35,904)	(35,904)	(35,904)	(7,183)	
2237	City of Troutdale	6/30/2017	Proportion	5.2	3.2	(54,930)	(33,804)			(10,563)	(10,563)	(2,115)	0	
2237	City of Troutdale	6/30/2017	Contribution	5.2	3.2	(51,008)	(31,390)	(9,809)		(9,809)	(9,809)	(1,963)	0	
2237	City of Troutdale	6/30/2016	Proportion	5.3	2.3	(2,756,324)	(1,196,141)			(520,061)	(156,019)	0	0	
2237	City of Troutdale	6/30/2016	Contribution	5.3	2.3	79,673	34,574	15,033	15,033	15,033	4,508	0	0	
2237	City of Troutdale	6/30/2015	Proportion	5.3	1.3	(342,452)	(83,996)			(19,382)	0	0	0	
2237	City of Troutdale	6/30/2015	Contribution	5.3	1.3	(213,402)	(52,342)			(12,077)	0	0	0	
2237	City of Troutdale	6/30/2014	Proportion	5.4	0.4	91,573	6,783	16,958	6,783	0	0	0	0	
2237	City of Troutdale City of Troutdale	6/30/2014 6/30/2013	Contribution	5.4	0.4	(208,562)	(15,447)			0	0	0	0	
2237			Contribution	5.6	0.0	(57,892)	0	(6,202)			0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2238	City of Warrenton	6/30/2018	Proportion	5.2	4.2	(179,014)	(144,588)		(34,426)					0
2238	City of Warrenton	6/30/2018	Contribution	5.2	4.2	38,640	31,209	7,431	7,431	7,431	7,431	7,431	1,485	0
2238	City of Warrenton	6/30/2017	Proportion	5.2	3.2	(197,398)	(121,476)	(37,961)	(37,961)	(37,961	(37,961)	(7,593)	0	0
2238	City of Warrenton	6/30/2017	Contribution	5.2	3.2	42,181	25,957	8,112	8,112	8,112			0	0
2238	City of Warrenton	6/30/2016	Proportion	5.3	2.3	(104,108)	(45,179)		(19,643)			0	0	0
2238	City of Warrenton	6/30/2016	Contribution	5.3	2.3	55,901	24,260		10,547	10,547	3,166	0	0	0
2238	City of Warrenton	6/30/2015	Proportion	5.3	1.3	(117,708)	(28,872)		(22,209)) 0	0	0	0
2238	City of Warrenton	6/30/2015	Contribution	5.3	1.3	48,214	11,826	9,097	9,097	2,729	0	0	0	0
2238	City of Warrenton	6/30/2014	Proportion	5.4	0.4	99,980	7,405		7,405	0	0	0	0	0
2238 2238	City of Warrenton	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(85,569)	(6,339)		(6,339)	0	0	0	0	0
2238	City of Warrenton	6/30/2013 6/30/2018	Contribution	5.2	4.2	(2,256) 967,370	781,337	(241) 186,033	186,033	186,033	186,033	186,033	37,205	0
2240	City of Wilsonville City of Wilsonville	6/30/2018	Proportion Contribution	5.2	4.2	(112,618)	(90,961)		(21,657)	(21,657)			(4,333)	0
2240	City of Wilsonville	6/30/2017	Proportion	5.2	3.2	(1,112,962)	(684,900)		(214,031)	(214,031)			(4,333)	0
2240	City of Wilsonville	6/30/2017	Contribution	5.2	3.2	200,679	123,495		38,592	38,592	38,592	7,719	0	0
2240	City of Wilsonville	6/30/2016	Proportion	5.3	2.3	(671,599)	(291,448)		(126,717)				0	0
2240	City of Wilsonville	6/30/2016	Contribution	5.3	2.3	103,289	44,825		19,488	19,488	5,849	0	0	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	1.3	(957,994)	(234,978)		(180,754)			ő	0	0
2240	City of Wilsonville	6/30/2015	Contribution	5.3	1.3	133,047	32,635		25,103	7,532	0	0	0	0
2240	City of Wilsonville	6/30/2014	Proportion	5.4	0.4	254,123	18,823		18,823	0	0	0	0	0
2240	City of Wilsonville	6/30/2014	Contribution	5.4	0.4	(431,853)	(31,988)	(79,973)	(31,988)	0	0	0	0	0
2240	City of Wilsonville	6/30/2013	Contribution	5.6	0.0	(105,326)	0	(11,286)	0	0	0	0	0	0
2241	City of Bay City	6/30/2018	Proportion	5.2	4.2	(1,830)	(1,478)		(352)					0
2241	City of Bay City	6/30/2018	Contribution	5.2	4.2	(14,199)	(11,468)		(2,731)				(544)	0
2241	City of Bay City	6/30/2017	Proportion	5.2	3.2	44,653	27,479		8,587	8,587	8,587	1,718	0	0
2241	City of Bay City	6/30/2017	Contribution	5.2	3.2	(10,789)	(6,639)		(2,075)			(414)	0	0
2241	City of Bay City	6/30/2016	Proportion	5.3 5.3	2.3 2.3	6,433 (6,605)	2,791	1,214	1,214	1,214	363	0	0	0
2241 2241	City of Bay City City of Bay City	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	9,777	(2,867) 2,397	(1,246) 1,845	(1,246) 1,845	(1,246) 552	(3/5)	0	0	0
2241	City of Bay City City of Bay City	6/30/2015	Contribution	5.3	1.3	(6,494)	(1,594)		(1,225)		٠	0	0	0
2241	City of Bay City City of Bay City	6/30/2014	Proportion	5.4	0.4	(6,819)	(504)		(504)		, 0	0	0	0
2241	City of Bay City	6/30/2014	Contribution	5.4	0.4	(9,351)	(691)		(691)	0	0	0	0	0
2241	City of Bay City	6/30/2013	Contribution	5.6	0.0	(7,460)	0	(800)	0	0	Ö	ő	0	0
2242	City of Gaston	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2242 2242	City of Gaston	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	215	0 15	0 40	0 15	0	0	0	0	0
2242	City of Gaston City of Gaston	6/30/2014	Contribution	5.6	0.4	215	15	40	15	0	0	0	0	0
2242	City Of Brownsville	6/30/2018	Proportion	5.2	4.2	73.904	59.692	14.212	14.212	14.212	14.212	14.212	2.844	0
2243	City Of Brownsville	6/30/2018	Contribution	5.2	4.2	(48,258)	(38,978)		(9,280)	(9,280)				0
2243	City Of Brownsville	6/30/2017	Proportion	5.2	3.2	(23,566)	(14,502)		(4,532)	(4,532)				0
2243	City Of Brownsville	6/30/2017	Contribution	5.2	3.2	(30,280)	(18,634)		(5,823)	(5,823)				0
2243	City Of Brownsville	6/30/2016	Proportion	5.3	2.3	(295,290)	(128,145)		(55,715)				0	0
2243	City Of Brownsville	6/30/2016	Contribution	5.3	2.3	(24,620)	(10,685)		(4,645)	(4,645)		0	0	0
2243	City Of Brownsville	6/30/2015	Proportion	5.3	1.3	(109,797)	(26,933)		(20,716)	(6,217)		0	0	0
2243	City Of Brownsville	6/30/2015	Contribution	5.3	1.3	(58,110)	(14,254)		(10,964)	(3,290)) 0	0	0	0
2243	City Of Brownsville	6/30/2014	Proportion	5.4	0.4	1,752	132	324	132	0	0	0	0	0
2243	City Of Brownsville	6/30/2014	Contribution	5.4	0.4	(85,373)	(6,323)		(6,323)	0	0	0	0	0
2243	City Of Brownsville	6/30/2013	Contribution	5.6	0.0	(69,401)	0	(7,436)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Proportion	5.2	4.2 4.2	(64,673)	(52,236)		(12,437)					0
2244 2244	City of Lakeside City of Lakeside	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(8,083) (89,866)	(6,529) (55,302)		(1,554) (17,282)				(313)	0
2244	City of Lakeside City of Lakeside	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(10,256)	(55,302)		(17,282)					0
2244	City of Lakeside City of Lakeside	6/30/2017	Proportion	5.2 5.3	2.3	(23,577)	(10,233)		(1,972)				0	0
2244	City of Lakeside City of Lakeside	6/30/2016	Contribution	5.3	2.3	(16,438)	(7,132)		(3,102)				0	0
2244	City of Lakeside	6/30/2015	Proportion	5.3	1.3	27,190	6.670		5,130	1,540	, (920) N		0	0
2244	City of Lakeside	6/30/2015	Contribution	5.3	1.3	(15,628)	(3,832)	.,	(2,949)) 0	0	0	n
2244	City of Lakeside	6/30/2014	Proportion	5.4	0.4	39,412	2,917	7,299	2,917	0	, 0	0	0	0
2244	City of Lakeside	6/30/2014	Contribution	5.4	0.4	(11,261)	(836)		(836)		ő	ő	0	0
		6/30/2013	Contribution	5.6	0.0	11,075	0	1,185	0				-	-



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number 2245	Employer Name City of Dundee	Recognition 6/30/2018	Specific Deferral An Proportion	5.2	Period 4.2	Outflow/(Inflow) 37,864	Outflow/(Inflow) 30,582	Expense 7,282	Expense 7,282	Expense 7,282	Expense 7,282	Expense 7,282	Expense 1,454	Subsequent Expense
2245	City of Dundee	6/30/2018	Contribution	5.2	4.2	(7,656)	(6,184)	(1,472)	(1,472)				(296)	0
2245	City of Dundee	6/30/2017	Proportion	5.2	3.2	(23,445)	(14,427)	(4,509)	(4,509)		(4,509		, o	0
2245	City of Dundee	6/30/2017	Contribution	5.2	3.2	5,047	3,105	971	971	971	971		0	0
2245	City of Dundee	6/30/2016	Proportion	5.3	2.3	4,826	2,093	911	911	911			0	0
2245 2245	City of Dundee	6/30/2016	Contribution	5.3 5.3	2.3 1.3	6,946 22,204	3,013 5,448	1,311 4,189	1,311 4.189	1,311 1,259			0	0
2245	City of Dundee City of Dundee	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	7,223	5,448 1,771	1,363	1,363	1,259		•	0	0
2245	City of Dundee	6/30/2014	Proportion	5.4	0.4	(8,637)	(642)	(1,599)	(642)			-	0	0
2245	City of Dundee	6/30/2014	Contribution	5.4	0.4	(8,274)	(614)		(614)			0	0	0
2245	City of Dundee	6/30/2013	Contribution	5.6	0.0	(8,566)	, o	(916)	o o	0	0		0	0
2246	City of Merrill	6/30/2018	Proportion	5.2	4.2	4,182	3,378	804	804	804			162	0
2246	City of Merrill	6/30/2018	Contribution	5.2	4.2	(4,515)	(3,647)	(868)	(868)				(175)	0
2246	City of Merrill	6/30/2017	Proportion	5.2	3.2 3.2	1,375	847	264	264	264			0	0
2246 2246	City of Merrill City of Merrill	6/30/2017 6/30/2016	Contribution	5.2 5.3	2.3	(2,469) (2,203)	(1,519) (955)	(475) (416)	(475) (416)				0	0
2246	City of Merrill	6/30/2016	Proportion Contribution	5.3	2.3	(2,834)	(1,229)		(535)				0	0
2246	City of Merrill	6/30/2015	Proportion	5.3	1.3	32,429	7,953	6,119	6,119	1,834			0	0
2246	City of Merrill	6/30/2015	Contribution	5.3	1.3	(2,477)	(609)		(467)			0	0	0
2246	City of Merrill	6/30/2014	Proportion	5.4	0.4	690	50	128	50	` 0	0	0	0	0
2246	City of Merrill	6/30/2014	Contribution	5.4	0.4	3,815	285	706	285	0	0	0	0	0
2246	City of Merrill	6/30/2013	Contribution	5.6	0.0	3,069	0	329	0		0		0	0
2247 2247	City of Malin	6/30/2018 6/30/2018	Proportion	5.2 5.2	4.2 4.2	8,901 (3,248)	7,189 (2,623)	1,712 (625)	1,712 (625)	1,712 (625			341	0
2247	City of Malin City of Malin	6/30/2018	Contribution Proportion	5.2 5.2	4.2 3.2	(3,248)	(2,623)	(1,255)	(1,255)				(123)	0
2247	City of Malin	6/30/2017	Contribution	5.2	3.2	3,105	1,911	597	597	597			0	0
2247	City of Malin	6/30/2016	Proportion	5.3	2.3	(3,288)	(1,428)	(620)	(620)				0	0
2247	City of Malin	6/30/2016	Contribution	5.3	2.3	2,272	985	429	429	429			0	0
2247	City of Malin	6/30/2015	Proportion	5.3	1.3	(9,510)	(2,334)	(1,794)	(1,794)			0	0	0
2247	City of Malin	6/30/2015	Contribution	5.3	1.3	2,172	532	410	410	122		0	0	0
2247	City of Malin	6/30/2014	Proportion	5.4	0.4	(12,421)	(921)	(2,300)	(921)		-	0	0	0
2247	City of Malin	6/30/2014	Contribution	5.4	0.4	(5,958)	(443)	(1,103)	(443)	0	0	0	0	0
2247 2248	City of Malin City of Fossil	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(8,206) (17,307)	(13,979)		(3,328)		(3,328) (3,328)	(667)	0
2248	City of Fossil	6/30/2018	Contribution	5.2	4.2	(6,820)	(5,508)		(1,312)				(260)	0
2248	City of Fossil	6/30/2017	Proportion	5.2	3.2	(912)	(562)	(175)	(175)				0	0
2248	City of Fossil	6/30/2017	Contribution	5.2	3.2	(7,722)	(4,752)		(1,485)				0	0
2248	City of Fossil	6/30/2016	Proportion	5.3	2.3	7,978	3,463	1,505	1,505	1,505			0	0
2248	City of Fossil	6/30/2016	Contribution	5.3	2.3	(3,535)	(1,534)	(667)	(667)	(667) 0	0	0
2248	City of Fossil	6/30/2015	Proportion	5.3	1.3	(8,872)	(2,176)		(1,674)			0	0	0
2248 2248	City of Fossil City of Fossil	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	(2,538) (927)	(622) (67)	(479) (172)	(479) (67)		0	0	0	0
2248	City of Fossil	6/30/2014	Proportion Contribution	5.4	0.4	(6,270)	(465)		(465)		0	0	0	0
2248	City of Fossil	6/30/2013	Contribution	5.6	0.0	(5,302)	(100)	(567)	(100)	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Proportion	5.2	4.2	306,900	247,881	59,019	59,019	59,019	59,019	59,019	11,805	0
2249	City of Phoenix	6/30/2018	Contribution	5.2	4.2	(74,934)	(60,524)	(14,410)	(14,410)				(2,884)	0
2249	City of Phoenix	6/30/2017	Proportion	5.2	3.2	(327,185)	(201,345)	(62,920)	(62,920)	(62,920			0	0
2249	City of Phoenix	6/30/2017	Contribution	5.2	3.2	(19,508)	(12,004)		(3,752)				0	0
2249 2249	City of Phoenix	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(42,366)	(18,384) (30,233)	(7,994)	(7,994) (13,144)	(7,994			0	0
2249	City of Phoenix City of Phoenix	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(69,665) 176,047	(30,233)	(13,144) 33,216	33,216	(13,144 9,967) 0	0	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	1.3	(60,452)	(14,828)		(11,406)			0	0	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	0.4	11,153	828	2,065	828	(0, 122		0	0	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	0.4	(39,325)	(2,915)		(2,915)			0	0	0
2249	City of Phoenix	6/30/2013	Contribution	5.6	0.0	(20,336)	0	(2,181)	0	0		0	0	0
2250	City of Gold Beach	6/30/2018	Proportion	5.2	4.2	(30,207)	(24,398)	(5,809)	(5,809)				(1,162)	0
2250	City of Gold Beach	6/30/2018	Contribution	5.2	4.2 3.2	55,719	45,004	10,715	10,715	10,715			2,144	0
2250 2250	City of Gold Beach	6/30/2017	Proportion	5.2 5.2	3.2 3.2	(26,988)	(16,608)	(5,190)	(5,190)	(5,190 10,587			0	0
2250 2250	City of Gold Beach City of Gold Beach	6/30/2017 6/30/2016	Contribution Proportion	5.2	3.2 2.3	55,054 (24,508)	33,880 (10,636)	10,587 (4,624)	10,587 (4,624)	10,587			0	0
2250	City of Gold Beach	6/30/2016	Contribution	5.3	2.3	42,089	18,266	7.941	7.941	7.941			0	0
2250	City of Gold Beach	6/30/2015	Proportion	5.3	1.3	(124,815)	(30,615)	(23,550)	(23,550)	(7,065		0	0	0
2250	City of Gold Beach	6/30/2015	Contribution	5.3	1.3	34,542	8,474	6,517	6,517	1,957		0	0	0
2250	City of Gold Beach	6/30/2014	Proportion	5.4	0.4	(872)	(67)	(161)	(67)	0	0	0	0	0
2250	City of Gold Beach	6/30/2014	Contribution	5.4	0.4	19,029	1,409	3,524	1,409	0		0	0	0
2250	City of Gold Beach	6/30/2013	Contribution	5.6	0.0	35,748	0	3,828	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.49 49.9
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in Measurement Period +1	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2251	City of Rogue River	6/30/2018	Proportion	5.2	4.2	71,074	57,406	13,668	13,668	13,668	13,668	13,668	2,734	(
2251	City of Rogue River	6/30/2018	Contribution	5.2	4.2	(9,768)	(7,890)		(1,878)	(1,878)	(1,878)	(1,878)	(378)	(
2251	City of Rogue River	6/30/2017	Proportion	5.2	3.2	(13,766)	(8,472)		(2,647)	(2,647)	(2,647)	(531)	0	(
2251	City of Rogue River	6/30/2017	Contribution	5.2	3.2	39,799	24,491	7,654	7,654	7,654	7,654	1,529	0	(
2251	City of Rogue River	6/30/2016	Proportion	5.3	2.3	7,781	3,377	1,468	1,468	1,468	441	0	0	
2251	City of Rogue River	6/30/2016	Contribution	5.3	2.3	41,467	17,995	7,824	7,824	7,824	2,347	0	0	(
2251	City of Rogue River	6/30/2015	Proportion	5.3	1.3	(162,646)	(39,894)	(30,688)	(30,688)	(9,206)	0	0	0	(
2251 2251	City of Rogue River	6/30/2015	Contribution	5.3	1.3	43,772	10,736	8,259 (1,404)	8,259 (563)	2,477	0	0	0	
	City of Rogue River	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(7,583)	(563)			0	0	0	0	
2251 2251	City of Rogue River City of Rogue River	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(8,398) 7,196	(623)	(1,555) 771	(623)	0	0	0	0	
2252	City of Dayton	6/30/2018	Proportion	5.2	4.2	(90,859)	(73,386)		(17,473)	(17,473)	(17,473)	(17,473)	(3,494)	
2252	City of Dayton	6/30/2018	Contribution	5.2	4.2	(20.098)	(16,233)	(3,865)	(3.865)	(3,865)	(3.865)	(3,865)	(773)	
2252	City of Dayton	6/30/2017	Proportion	5.2	3.2	76,035	46,791	14,622	14,622	14,622	14,622	2,925	(773)	
2252	City of Dayton	6/30/2017	Contribution	5.2	3.2	(17,556)	(10,804)	(3,376)	(3,376)	(3,376)	(3,376)	(676)	0	
2252	City of Dayton	6/30/2016	Proportion	5.3	2.3	(16,934)	(7,349)		(3,195)	(3,195)	(959)	(0.0)	0	
2252	City of Dayton	6/30/2016	Contribution	5.3	2.3	(12,723)	(5,520)		(2,401)	(2,401)	(718)	0	0	
2252	City of Dayton	6/30/2015	Proportion	5.3	1.3	52,073	12,773	9,825	9,825	2,948	0	0	0	
2252	City of Dayton	6/30/2015	Contribution	5.3	1.3	(14,284)	(3,504)		(2,695)	(809)	0	0	0	
2252	City of Dayton	6/30/2014	Proportion	5.4	0.4	26,637	1,972	4,933	1,972	0	0	0	0	
2252	City of Dayton	6/30/2014	Contribution	5.4	0.4	(15,135)	(1,120)		(1,120)	0	0	0	0	
2252	City of Dayton	6/30/2013	Contribution	5.6	0.0	(1,641)	0	(176)	0	0	0	0	0	
2253	Town of Butte Falls	6/30/2018	Proportion	5.2	4.2	21,141	17,075	4,066	4,066	4,066	4,066	4,066	811	
2253	Town of Butte Falls	6/30/2018	Contribution	5.2	4.2	228	184	44	44	44	44	44	8	
2253	Town of Butte Falls	6/30/2017	Proportion	5.2	3.2	10,041	6,179	1,931	1,931	1,931	1,931	386	0	
2253	Town of Butte Falls	6/30/2017	Contribution	5.2	3.2	338	208	65	65	65	65	13	0	
2253	Town of Butte Falls	6/30/2016	Proportion	5.3	2.3	(3,256)	(1,414)		(614)	(614)	(186)	0	0	
2253	Town of Butte Falls	6/30/2016	Contribution	5.3	2.3	(2,127)	(924)		(401)	(401)	(122)	0	0	
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	1.3	(18,899)	(4,635)		(3,566)	(1,069)	0	0	0	
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	1.3	(2,415)	(591)	(456)	(456)	(135)	0	0	0	
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	0.4	1,761	131	326	131	0	0	0	0	(
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	0.4	(2,688)	(198)		(198)	0	0	0	0	(
2253	Town of Butte Falls	6/30/2013	Contribution	5.6	0.0	1,076	0	116	0	0	0	0	0	
2254	City of Shady Cove	6/30/2018	Proportion	5.2	4.2	38,052	30,734	7,318	7,318	7,318	7,318	7,318	1,462	
2254	City of Shady Cove	6/30/2018	Contribution	5.2	4.2	(18,793)	(15,179)		(3,614)	(3,614)	(3,614)	(3,614)	(723)	
2254 2254	City of Shady Cove City of Shady Cove	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(20,942) 11,717	(12,888) 7,211	(4,027) 2,253	(4,027) 2,253	(4,027) 2,253	(4,027) 2,253	(807) 452	0	
2254	City of Shady Cove	6/30/2017	Proportion	5.2 5.3	2.3	58.834	7,211 25.531	2,253	2,253	2,253	2,253	452	0	
2254 2254	City of Shady Cove	6/30/2016	Contribution	5.3	2.3	(8,535)	(3,705)	(1,610)	(1,610)	(1,610)	3,329 (485)	0	0	
2254	City of Shady Cove	6/30/2015	Proportion	5.3	1.3	28.080	6.888	5.298	5,298	1.590	(403)	0	0	
2254	City of Shady Cove	6/30/2015	Contribution	5.3	1.3	(4,136)	(1,016)	(780)	(780)	(236)	0	0	0	
2254	City of Shady Cove	6/30/2014	Proportion	5.4	0.4	(16,763)	(1,243)			(230)	0	0	0	
2254	City of Shady Cove	6/30/2014	Contribution	5.4	0.4	(10,700)	(1,243)	(0,104)	(1,240)	0	0	0	0	
2254	City of Shady Cove	6/30/2013	Contribution	5.6	0.0	(7,344)	0	(789)	0	0	0	0	0	
2255	Town of Canyon City	6/30/2018	Proportion	5.2	4.2	10.121	8.175	1,946	1.946	1.946	1.946	1.946	391	
2255	Town of Canyon City	6/30/2018	Contribution	5.2	4.2	(6,016)	(4,859)	(1,157)	(1,157)	(1,157)	(1,157)	(1,157)	(231)	
2255	Town of Canyon City	6/30/2017	Proportion	5.2	3.2	(3,548)	(2,184)	(682)	(682)	(682)	(682)	(138)) o	
2255	Town of Canyon City	6/30/2017	Contribution	5.2	3.2	(831)	(511)	(160)		(160)	(160)	(31)	0	
2255	Town of Canyon City	6/30/2016	Proportion	5.3	2.3	(3,283)	(1,426)	(619)	(619)	(619)	(188)	0	0	
2255	Town of Canyon City	6/30/2016	Contribution	5.3	2.3	1,599	693	302	302	302	89	0	0	
2255	Town of Canyon City	6/30/2015	Proportion	5.3	1.3	27,771	6,811	5,240	5,240	1,571	0	0	0	
2255	Town of Canyon City	6/30/2015	Contribution	5.3	1.3	1,524	372	288	288	84	0	0	0	
2255	Town of Canyon City	6/30/2014	Proportion	5.4	0.4	(15,945)	(1,180)		(1,180)	0	0	0	0	
2255	Town of Canyon City	6/30/2014	Contribution	5.4	0.4	2,476	181	459	181	0	0	0	0	
2255	Town of Canyon City	6/30/2013	Contribution	5.6	0.0	(5,847)	0	(627)	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2256	City of Jordan Valley	6/30/2015	Contribution	5.3	1.3	65	17	12	12	5	0	0	0	
2256	City of Jordan Valley	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2256 2256	City of Jordan Valley	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
	City of Jordan Valley	6/30/2013	Contribution	5.6	0.0	1,823	Λ.	193	0	Λ	0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			
2257	City of Culver	6/30/2018	Proportion	5.2	4.2	44,598	36.021	8.577	8.577	8,577				Subsequent Expense
2257	City of Culver	6/30/2018	Contribution	5.2	4.2	(19,298)	(15,587)		(3,711)					0
2257	City of Culver	6/30/2017	Proportion	5.2	3.2	(2,916)	(1,794)		(561)					0
2257	City of Culver	6/30/2017	Contribution	5.2	3.2	(4,348)	(2,676)		(836)) 0	0
2257	City of Culver	6/30/2016	Proportion	5.3	2.3	46,303	20,095		8,736	8,736			0	0
	City of Culver	6/30/2016	Contribution	5.3	2.3	(8,146)	(3,535)		(1,537)	(1,537)) 0	0	0
2257 2257	City of Culver City of Culver	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(1,726) (1,942)	(422) (478)		(326)	(96) (112)		0	0	0
2257	City of Culver	6/30/2013	Proportion	5.4	0.4	2.711	201	502	201	(112,		0	0	0
2257	City of Culver	6/30/2014	Contribution	5.4	0.4	(7,847)	(582)		(582)	0	0	0	0	0
	City of Culver	6/30/2013	Contribution	5.6	0.0	(5,669)	0	(609)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Proportion	5.2	4.2	21,551	17,407	4,144	4,144	4,144	4,144	4,144	831	0
	City of Adair Village	6/30/2018	Contribution	5.2	4.2	(8,257)	(6,669)		(1,588)	(1,588)				0
	City of Adair Village	6/30/2017	Proportion	5.2	3.2	33,445	20,581	6,432	6,432	6,432				0
	City of Adair Village	6/30/2017	Contribution	5.2	3.2	(932)	(574)		(179)	(179)				0
	City of Adair Village	6/30/2016	Proportion	5.3	2.3	(118,658)	(51,494)		(22,388)	(22,388)			0	0
	City of Adair Village City of Adair Village	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	2,452 38,895	1,063 9,539		463 7,339	463 2,200			0	0
	City of Adair Village	6/30/2015	Contribution	5.3	1.3	(11,285)	(2,769)		(2,129)	(640)		•	0	0
2258	City of Adair Village	6/30/2014	Proportion	5.4	0.4	(26,310)	(1,950)		(1,950)	040)	, 0	0	0	0
2258	City of Adair Village	6/30/2014	Contribution	5.4	0.4	1,586	116		116	0	0	0	0	Ō
2258	City of Adair Village	6/30/2013	Contribution	5.6	0.0	(5,142)	0	(552)	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2259 2259	Town Of Hammond Town Of Hammond	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Proportion	5.4	0.4	0	0	0	Ö	0	0	0	0	Ö
2259	Town Of Hammond	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2018	Proportion	5.2	4.2	26,772	21,624	5,148	5,148	5,148				0
2260	City of Riddle	6/30/2018	Contribution	5.2	4.2	(16,991)	(13,723)		(3,268)	(3,268)				0
2260	City of Riddle	6/30/2017	Proportion	5.2	3.2	1,222	752		235	235				0
2260 2260	City of Riddle City of Riddle	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	3,174 42.061	1,954 18,253		610 7.936	610 7.936			0	0
2260	City of Riddle	6/30/2016	Contribution	5.3	2.3	3,123	1,356		7,936 589	7,936 589			0	0
	City of Riddle	6/30/2015	Proportion	5.3	1.3	(36,723)	(9,007)		(6,929)	(2,078)			0	0
	City of Riddle	6/30/2015	Contribution	5.3	1.3	8,102	1,986	1,529	1,529	457		0	0	0
2260	City of Riddle	6/30/2014	Proportion	5.4	0.4	2,236	166	414	166	0	0	0	0	0
	City of Riddle	6/30/2014	Contribution	5.4	0.4	(15,536)	(1,151)	(2,877)	(1,151)	0	0	0	0	0
2260	City of Riddle	6/30/2013	Contribution	5.6	0.0	(7,290)	0	(780)	0	0	0	0	0	0
2261	City of Waldport	6/30/2018	Proportion	5.2	4.2	(53,955) 2,256	(43,579)		(10,376)	(10,376)				0
2261	City of Waldport	6/30/2018	Contribution	5.2 5.2	4.2 3.2	2,256 57,795	1,822 35,567		434	434			86	0
2261 2261	City of Waldport City of Waldport	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	57,795 5,180	35,567	11,114 996	11,114 996	11,114 996				0
2261	City of Waldport	6/30/2016	Proportion	5.3	2.3	106,922	46,400		20,174	20,174			0	0
2261	City of Waldport	6/30/2016	Contribution	5.3	2.3	3,891	1,689		734	734			0	0
2261	City of Waldport	6/30/2015	Proportion	5.3	1.3	(55,417)	(13,593)		(10,456)	(3,137)		0	0	0
2261	City of Waldport	6/30/2015	Contribution	5.3	1.3	17,956	4,404		3,388	1,016	0	0	0	0
2261	City of Waldport	6/30/2014	Proportion	5.4	0.4	(10,445)	(775)		(775)	0	0	0	0	0
2261	City of Waldport	6/30/2014	Contribution	5.4	0.4	1,819	134		134	0	0	0	0	0
2261	City of Waldport	6/30/2013	Contribution	5.6	0.0 4.2	6,719	0	719	0	0	0	0	0	0
	City of Dufur City of Dufur	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	50,258 (10,575)	40,593 (8,541)		9,665 (2,034)	9,665 (2,034)				0
	City of Dufur	6/30/2018	Proportion	5.2 5.2	3.2	(10,575)	(7,217)		(2,034)	(2,034)				0
2262	City of Dufur	6/30/2017	Contribution	5.2	3.2	(3.930)	(2,418)		(756)	(756)				0
2262	City of Dufur	6/30/2016	Proportion	5.3	2.3	4,612	2,002		870	870			0	0
2262	City of Dufur	6/30/2016	Contribution	5.3	2.3	532	232		100	100			0	0
2262	City of Dufur	6/30/2015	Proportion	5.3	1.3	(11,511)	(2,823)	(2,172)	(2,172)	(651)) 0	0	0	0
2262	City of Dufur	6/30/2015	Contribution	5.3	1.3	5,234	1,282		988	294		0	0	0
2262	City of Dufur	6/30/2014	Proportion	5.4	0.4	(2,046)	(151)		(151)	0		0	0	0
2262	City of Dufur City of Dufur	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(4,799) (2,030)	(354)	(889) (220)	(354)	0		0	0	0
2262														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2263	City of La Grande	6/30/2018	Proportion	5.2	4.2	(146,885)	(118,638)	(28,247)	(28,247)					Oubsequent Expense
2263	City of La Grande	6/30/2018	Contribution	5.2	4.2	(35,225)	(28,451)	(6,774)	(6,774)					Ö
2263	City of La Grande	6/30/2017	Proportion	5.2	3.2	(17,729)	(10,911)	(3,409)	(3,409)	(3,409)	(3,409)	(684)		0
2263	City of La Grande	6/30/2017	Contribution	5.2	3.2	(7,731)	(4,757)	(1,487)	(1,487)	(1,487)			0	0
2263	City of La Grande	6/30/2016	Proportion	5.3	2.3	(228,863)	(99,317)	(43,182)	(43,182)	(43,182)		0	0	0
2263	City of La Grande	6/30/2016	Contribution	5.3	2.3	15,578	6,761	2,939	2,939	2,939	883	0	0	0
2263	City of La Grande	6/30/2015	Proportion	5.3	1.3	(37,843)	(9,283)	(7,140)	(7,140)	(2,143)	0	0	0	0
2263 2263	City of La Grande City of La Grande	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	2,478 40.590	606 3,005	468 7.517	468 3,005	138	0	0	0	0
2263	City of La Grande	6/30/2014	Contribution	5.4 5.4	0.4	(46,309)	(3,429)	(8,576)	(3,429)	0	0	0	0	0
2263	City of La Grande	6/30/2013	Contribution	5.6	0.4	35,924	(3,429)	3,849	(3,429)	0	0	0	0	0
2264	City of Gervais	6/30/2018	Proportion	5.2	4.2	37,257	30,092	7,165	7,165	7,165	7,165	7,165	1,432	0
2264	City of Gervais	6/30/2018	Contribution	5.2	4.2	4.655	3,760	895	895	895	895	895	180	0
2264	City of Gervais	6/30/2017	Proportion	5.2	3.2	(26,594)	(16,366)	(5,114)	(5,114)	(5,114)	(5,114)	(1,024)	0	0
2264	City of Gervais	6/30/2017	Contribution	5.2	3.2	17,283	10,635	3,324	3,324	3,324	3,324	663	0	0
2264	City of Gervais	6/30/2016	Proportion	5.3	2.3	(49,820)	(21,620)	(9,400)	(9,400)	(9,400)		0	0	0
2264	City of Gervais	6/30/2016	Contribution	5.3	2.3	18,796	8,158	3,546	3,546	3,546	1,066	0	0	0
2264	City of Gervais	6/30/2015	Proportion	5.3	1.3	20,603	5,055	3,887	3,887	1,168	0	0	0	0
2264	City of Gervais	6/30/2015	Contribution	5.3	1.3	13,904	3,412	2,623	2,623	789	0	0	0	0
2264	City of Gervais	6/30/2014	Proportion	5.4	0.4 0.4	(32,127)	(2,382)	(5,949)	(2,382)	0	0	0	0	0
2264 2264	City of Gervais City of Gervais	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(7,536) (16,367)	(556)	(1,396) (1,752)	(556)	0	0	0	0	0
2264	City of Gervais City of Westfir	6/30/2013	Proportion	5.6	0.0 4.2	37,206	30.051	7.155	7.155	7,155	7.155	7.155	1.431	0
2265	City of Westfir	6/30/2018	Contribution	5.2	4.2	(4,895)	(3,954)	(941)	(941)	(941)			(190)	0
2265	City of Westfir	6/30/2017	Proportion	5.2	3.2	(21,282)	(13,096)	(4,093)	(4,093)	(4,093)				0
2265	City of Westfir	6/30/2017	Contribution	5.2	3.2	986	606	190	190	190	190	36	0	0
2265	City of Westfir	6/30/2016	Proportion	5.3	2.3	5,395	2,341	1,018	1,018	1,018	305		0	ō
2265	City of Westfir	6/30/2016	Contribution	5.3	2.3	(3,053)	(1,325)	(576)	(576)	(576)			0	0
2265	City of Westfir	6/30/2015	Proportion	5.3	1.3	5,806	1,426	1,095	1,095	331	0	0	0	0
2265	City of Westfir	6/30/2015	Contribution	5.3	1.3	(2,124)	(520)	(401)	(401)	(119)	0	0	0	0
2265	City of Westfir	6/30/2014	Proportion	5.4	0.4	271	21	50	21	0	0	0	0	0
2265	City of Westfir	6/30/2014	Contribution	5.4	0.4	(2,259)	(169)		(169)		0	0	0	0
2265	City of Westfir	6/30/2013	Contribution	5.6	0.0	(1,686)	0	(181)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2018	Proportion	5.2	4.2	41,012	33,125	7,887	7,887	7,887	7,887	7,887	1,577	0
2266 2266	City of Irrigon City of Irrigon	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(7,955) (18,427)	(6,425) (11,339)	(1,530) (3,544)	(1,530) (3,544)	(1,530) (3,544)	(1,530) (3,544)			0
2266	City of Irrigon	6/30/2017	Contribution	5.2	3.2	4.594	2,828	883	(3,344)	(3,544)	(3,544)	179	0	0
2266	City of Irrigon	6/30/2016	Proportion	5.3	2.3	(31,828)	(13,813)	(6.005)	(6.005)	(6,005)			0	0
2266	City of Irrigon	6/30/2016	Contribution	5.3	2.3	5.385	2,337	1.016	1.016	1.016	305	0	0	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	1.3	1,746	430	329	329	101	0	0	0	0
2266	City of Irrigon	6/30/2015	Contribution	5.3	1.3	(83)	(19)	(16)	(16)	(3)	0	0	0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	0.4	1,019	74	189	74	0	0	0	0	0
2266	City of Irrigon	6/30/2014	Contribution	5.4	0.4	(17,879)	(1,324)	(3,311)	(1,324)	0	0	0	0	0
2266	City of Irrigon	6/30/2013	Contribution	5.6	0.0	(2,880)	0	(310)	0	0	0	0	0	0
2267	City of Independence	6/30/2018	Proportion	5.2	4.2	294,247	237,661	56,586	56,586	56,586	56,586	56,586	11,317	0
2267	City of Independence	6/30/2018	Contribution	5.2	4.2	(75,311)	(60,828)	(14,483)	(14,483)	(14,483)			(2,896)	0
2267 2267	City of Independence	6/30/2017 6/30/2017	Proportion	5.2 5.2	3.2 3.2	7,439 21,267	4,577 13,087	1,431 4,090	1,431 4,090	1,431 4,090	1,431 4,090	284 817	0	0
2267	City of Independence City of Independence	6/30/2017	Contribution Proportion	5.2 5.3	2.3	(46,150)	(20,026)	(8,708)	(8,708)	4,090 (8,708)			0	0
2267	City of Independence	6/30/2016	Contribution	5.3	2.3	25,998	11,283	4.905	4.905	4,905	1.473	0	0	0
2267	City of Independence	6/30/2015	Proportion	5.3	1.3	175,680	43,092	33.147	33.147	9,945	0,475	0	0	0
2267	City of Independence	6/30/2015	Contribution	5.3	1.3	18,620	4,568	3,513	3,513	1,055	o o	0	0	ō
2267	City of Independence	6/30/2014	Proportion	5.4	0.4	40,442	2,997	7,489	2,997	0	0	0	0	0
2267	City of Independence	6/30/2014	Contribution	5.4	0.4	(10,979)	(814)		(814)	0	0	0	0	0
2267	City of Independence	6/30/2013	Contribution	5.6	0.0	(21,743)	0	(2,328)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Proportion	5.2	4.2	120,458	97,293	23,165	23,165	23,165	23,165	23,165	4,633	0
2268	City of Harrisburg	6/30/2018	Contribution	5.2	4.2	(30,206)	(24,397)	(5,809)	(5,809)	(5,809)			(1,161)	0
2268	City of Harrisburg	6/30/2017	Proportion	5.2	3.2	(36,577)	(22,509)	(7,034)	(7,034)	(7,034)	(7,034)		0	0
2268	City of Harrisburg	6/30/2017	Contribution	5.2	3.2	3,258	2,004	627	627	627	627	123	0	0
2268	City of Harrisburg	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	111,634 412	48,445 178	21,063 78	21,063 78	21,063 78	6,319	0	0	0
2268 2268	City of Harrisburg City of Harrisburg	6/30/2016 6/30/2015	Proportion	5.3 5.3	2.3 1.3	412 (164,745)	178 (40,409)		(31,084)		22	0	0	0
2268	City of Harrisburg	6/30/2015	Contribution	5.3	1.3	16,813	4,125	3,172	3,172	953	0	0	0	0
2268	City of Harrisburg	6/30/2014	Proportion	5.4	0.4	(12,439)	(919)		(919)	0	0	0	0	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	0.4	(37,960)	(2,810)		(2,810)	0	0	0	0	0
	City of Harrisburg	6/30/2013	Contribution	5.6	0.0	(2,135)	(=,0.0)	(230)	(_,,,,,,	0		-	-	-



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2269	Employer Name City of Durham	Recognition 6/30/2018	Specific Deferral And Proportion	5.2	Period 4.2	25,403	Outflow/(Inflow) 20,518	Expense 4,885	Expense 4,885	Expense 4,885	Expense 4,885	Expense 4,885	Expense 978	Subsequent Expense
2269	City of Durham	6/30/2018	Contribution	5.2	4.2	(8,598)	(6,945)	(1,653)	(1,653)				(333)	0
2269	City of Durham	6/30/2017	Proportion	5.2	3.2	6,280	3,864	1,208	1,208	1,208			0	0
2269	City of Durham	6/30/2017	Contribution	5.2	3.2	(2,981)	(1.835)	(573)	(573)				0	0
2269	City of Durham	6/30/2016	Proportion	5.3	2.3	6,177	2,682	1,165	1,165	1,165	352	0	0	0
2269	City of Durham	6/30/2016	Contribution	5.3	2.3	(4,270)	(1,852)	(806)	(806)) 0	0	0
2269	City of Durham	6/30/2015	Proportion	5.3	1.3	22,960	5,632	4,332	4,332			0	0	0
2269	City of Durham	6/30/2015	Contribution	5.3	1.3	(3,582)	(878)	(676)	(676)			-	0	0
2269	City of Durham	6/30/2014	Proportion	5.4	0.4	(15,389)	(1,139)	(2,850)	(1,139)			-	0	0
2269	City of Durham	6/30/2014	Contribution	5.4	0.4	1,351	101	250	101	0		0	0	0
2269 2270	City of Durham	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(4,566) 10,935	0 8,832	(491) 2,103	0 2,103	0 2,103		2,103	0 420	0
2270	City of Lyons City of Lyons	6/30/2018	Proportion Contribution	5.2 5.2	4.2	(2.191)	(1,770)	(421)	2,103				(86)	0
2270	City of Lyons	6/30/2017	Proportion	5.2	3.2	(3,763)	(2,315)		(724)				(00)	0
2270	City of Lyons	6/30/2017	Contribution	5.2	3.2	1,513	931	291	291	291		58	0	0
2270	City of Lyons	6/30/2016	Proportion	5.3	2.3	(2,655)	(1,152)		(501)				0	0
2270	City of Lyons	6/30/2016	Contribution	5.3	2.3	1.190	515	225	225				ő	0
2270	City of Lyons	6/30/2015	Proportion	5.3	1.3	(36,408)	(8,932)		(6,869)				0	Ō
2270	City of Lyons	6/30/2015	Contribution	5.3	1.3	437	109	82	82			0	0	0
2270	City of Lyons	6/30/2014	Proportion	5.4	0.4	(824)	(59)	(153)	(59)	0	0	0	0	0
2270	City of Lyons	6/30/2014	Contribution	5.4	0.4	(10,942)	(812)	(2,026)	(812)	0	0	0	0	0
2270	City of Lyons	6/30/2013	Contribution	5.6	0.0	(652)	0	(72)	0	0		0	0	0
2271	City of Columbia City	6/30/2018	Proportion	5.2	4.2	102,738	82,981	19,757	19,757	19,757		19,757	3,953	0
2271	City of Columbia City	6/30/2018	Contribution	5.2	4.2	(17,694)	(14,291)	(3,403)	(3,403)					0
2271	City of Columbia City	6/30/2017	Proportion	5.2	3.2	(10,397)	(6,399)	(1,999)	(1,999)				0	0
2271	City of Columbia City	6/30/2017	Contribution	5.2 5.3	3.2 2.3	19,018	11,704	3,657	3,657	3,657		733	0	0
2271 2271	City of Columbia City City of Columbia City	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(26,718) 13,451	(11,595) 5,837	(5,041) 2,538	(5,041) 2,538	(5,041 2,538) 0	0	0
2271	City of Columbia City City of Columbia City	6/30/2015	Proportion	5.3	1.3	(148,664)	(36,464)	(28,050)	(28,050)			0	0	0
2271	City of Columbia City	6/30/2015	Contribution	5.3	1.3	7,047	1,727	1,330	1,330	397		0	0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	0.4	24,400	1.805	4.519	1,805	007		0	0	0
2271	City of Columbia City	6/30/2014	Contribution	5.4	0.4	(35,337)	(2,617)		(2,617)			0	0	0
2271	City of Columbia City	6/30/2013	Contribution	5.6	0.0	(7,029)	(=,0.1)	(754)	(=,511)	Ō	0	0	0	0
2272	City of Aurora	6/30/2018	Proportion	5.2	4.2	(84,418)	(68,184)		(16,234)	(16,234	(16,234)	(16,234)	(3,248)	0
2272	City of Aurora	6/30/2018	Contribution	5.2	4.2	(14,575)	(11,772)	(2,803)	(2,803)	(2,803	(2,803)	(2,803)	(560)	0
2272	City of Aurora	6/30/2017	Proportion	5.2	3.2	78,557	48,343	15,107	15,107	15,107	15,107	3,022	0	0
2272	City of Aurora	6/30/2017	Contribution	5.2	3.2	(374)	(230)		(72)				0	0
2272	City of Aurora	6/30/2016	Proportion	5.3	2.3	(8,539)	(3,706)		(1,611)				0	0
2272	City of Aurora	6/30/2016	Contribution	5.3	2.3	(9,442)	(4,096)	(1,782)	(1,782)) 0	0	0
2272	City of Aurora	6/30/2015	Proportion	5.3	1.3	68,077	16,697	12,845	12,845	3,852		0	0	0
2272	City of Aurora	6/30/2015	Contribution	5.3 5.4	1.3 0.4	(10,027)	(2,459)	(1,892)	(1,892)			0	0	0
2272 2272	City of Aurora City of Aurora	6/30/2014 6/30/2014	Proportion Contribution	5.4	0.4	(43,436) 11,417	(3,216) 847	(8,044) 2,114	(3,216) 847	0		0	0	0
2272	City of Aurora	6/30/2013	Contribution	5.6	0.0	(6,448)	047	(693)	047	0		0	0	0
2273	City of Silverton	6/30/2018	Proportion	5.2	4.2	260,924	210,746	50,178	50,178	50,178		50,178	10,034	0
2273	City of Silverton	6/30/2018	Contribution	5.2	4.2	(108,680)	(87,780)	(20,900)	(20.900)				(4,180)	0
2273	City of Silverton	6/30/2017	Proportion	5.2	3.2	(175,734)	(108,144)		(33,795)				0	0
2273	City of Silverton	6/30/2017	Contribution	5.2	3.2	39,559	24,343	7,608	7,608	7,608			ő	0
2273	City of Silverton	6/30/2016	Proportion	5.3	2.3	(92,891)	(40,310)	(17,527)	(17,527)		(5,256)		0	0
2273	City of Silverton	6/30/2016	Contribution	5.3	2.3	30,177	13,095	5,694	5,694	5,694		0	0	0
2273	City of Silverton	6/30/2015	Proportion	5.3	1.3	(164,250)	(40,286)		(30,991)			-	0	0
2273	City of Silverton	6/30/2015	Contribution	5.3	1.3	25,288	6,204	4,771	4,771	1,433		0	0	0
2273	City of Silverton	6/30/2014	Proportion	5.4	0.4	28,456	2,106	5,270	2,106	0		0	0	0
2273	City of Silverton	6/30/2014	Contribution	5.4	0.4	(85,173)	(6,308)		(6,308)			0	0	0
2273	City of Silverton	6/30/2013	Contribution	5.6	0.0	(6,438)	(24.007)	(688)	0 (0.050)	0 (0.050		0 (2.250)	0	0
2274 2274	City of Gold Hill	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(42,946) 668	(34,687) 540	(8,259) 128	(8,259) 128	(8,259 128			(1,651) 28	0
2274 2274	City of Gold Hill City of Gold Hill	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	668 (74,359)	540 (45,759)	128 (14,300)	128 (14,300)				28	0
2274				5.2 5.2	3.2	(74,359)	(45,759)						0	0
2274	City of Gold Hill City of Gold Hill	6/30/2017 6/30/2016	Contribution Proportion	5.3	2.3	(3,731)	(2,295)	(718) (3,974)	(718) (3,974)				0	0
2274	City of Gold Hill	6/30/2016	Contribution	5.3	2.3	(10,915)	(4,738)	(2,059)	(2,059)				0	0
2274	City of Gold Hill	6/30/2015	Proportion	5.3	1.3	35,848	8,792	6,764	6,764	2,028		, 0	0	0
2274	City of Gold Hill	6/30/2015	Contribution	5.3	1.3	(13,360)	(3,276)	(2,521)	(2,521)			0	0	0
2274	City of Gold Hill	6/30/2014	Proportion	5.4	0.4	(4,629)	(344)	(857)	(344)			Ö	0	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	0.4	(129)	(9)	(24)	(9)			ő	ő	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2275	City of Toledo	6/30/2018	Proportion Proportion	5.2	4.2	(353,773)	(285,740)		(68,033)					0
2275	City of Toledo	6/30/2018	Contribution	5.2	4.2	(85,353)	(68,939)		(16,414)					0
2275	City of Toledo	6/30/2017	Proportion	5.2	3.2	(111,270)	(68,474)	(21,398)	(21,398)	(21,398)	(21,398)	(4,280)		0
2275	City of Toledo	6/30/2017	Contribution	5.2	3.2	(82,796)	(50,952)		(15,922)	(15,922)			0	0
2275	City of Toledo	6/30/2016	Proportion	5.3	2.3	83,032	36,034		15,666	15,666	4,702		0	0
2275	City of Toledo	6/30/2016	Contribution	5.3	2.3	(85,356)	(37,041)		(16,105)) 0	0	0
2275	City of Toledo	6/30/2015	Proportion	5.3	1.3	(21,248)	(5,212)		(4,009)	(1,203)		0	0	0
2275	City of Toledo	6/30/2015	Contribution	5.3	1.3	(53,950)	(13,234)		(10,179)	(3,055)	0	0	0	0
2275	City of Toledo	6/30/2014	Proportion	5.4	0.4	19,359	1,434		1,434	0	0	0	0	0
2275	City of Toledo	6/30/2014	Contribution Contribution	5.4 5.6	0.4 0.0	(101,837) (57,926)	(7,542)		(7,542)	0	0	0	0	0
2275 2276	City of Toledo City of Newport	6/30/2013 6/30/2018	Proportion	5.2	4.2	(57,926) 529,190	427,423	(6,206) 101,767	101,767	101,767	101,767	101,767	20,355	0
2276	City of Newport	6/30/2018	Contribution	5.2	4.2	(124,512)	(100,567)		(23,945)	(23,945)			(4,787)	0
2276	City of Newport	6/30/2017	Proportion	5.2	3.2	287,818	177,118		55,350	55,350	55,350		(4,707)	0
2276	City of Newport	6/30/2017	Contribution	5.2	3.2	16,286	10,022	3,132	3,132	3,132	3,132		0	0
2276	City of Newport	6/30/2016	Proportion	5.3	2.3	(459,145)	(199,252)		(86,631)	(86,631)			0	0
2276	City of Newport	6/30/2016	Contribution	5.3	2.3	22,395	9,720		4,225	4,225	1,270		0	0
2276	City of Newport	6/30/2015	Proportion	5.3	1.3	60,619	14,867	11,438	11,438	3,429	0	0	0	0
2276	City of Newport	6/30/2015	Contribution	5.3	1.3	(29,138)	(7,146)		(5,498)	(1,648)	0	0	0	0
2276	City of Newport	6/30/2014	Proportion	5.4	0.4	81,163	6,013	15,030	6,013	0	0	0	0	0
2276	City of Newport	6/30/2014	Contribution	5.4	0.4	(111,973)	(8,293)		(8,293)	0	0	0	0	0
2276	City of Newport	6/30/2013	Contribution	5.6	0.0	(20,843)	0	(2,233)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2277 2277	City Of Rajneeshpuram City Of Rajneeshpuram	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajnecshpuram	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	o o	0	0	ō
2278	City of Springfield	6/30/2018	Proportion	5.2	4.2	1,553,206	1,254,513	298,693	298,693	298,693	298,693	298,693	59,741	0
2278	City of Springfield	6/30/2018	Contribution	5.2	4.2	(1,165,019)	(940,977)	(224,042)	(224,042)	(224,042)	(224,042)	(224,042)	(44,809)	0
2278	City of Springfield	6/30/2017	Proportion	5.2	3.2	(446,970)	(275,058)		(85,956)	(85,956)			0	0
2278	City of Springfield	6/30/2017	Contribution	5.2	3.2	(270,161)	(166,253)		(51,954)	(51,954)		(10,391)	0	0
2278	City of Springfield	6/30/2016	Proportion	5.3	2.3	1,327,807	576,217	250,530	250,530	250,530	75,157	0	0	0
2278	City of Springfield	6/30/2016	Contribution	5.3	2.3	(193,010)	(83,759)		(36,417)	(36,417)) 0	0	0
2278	City of Springfield	6/30/2015	Proportion	5.3	1.3	(1,292,455)	(317,019)		(243,859)	(73,160)		0	0	0
2278	City of Springfield	6/30/2015	Contribution	5.3	1.3	(72,857)	(17,869)		(13,747)	(4,122)	0	0	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4 5.4	0.4 0.4	605,460	44,850		44,850 (76,570)	0	0	0	0	0
2278 2278	City of Springfield City of Springfield	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(1,033,710) (214,375)	(76,570)	(191,428) (22,970)	(76,570)	0	0	0	0	0
2279	City of Springheid City of Keizer	6/30/2013	Proportion	5.2	4.2	(214,375) 899,580	726.584		172.996	172.996	172.996	172.996	34.600	0
2279	City of Reizer	6/30/2018	Contribution	5.2	4.2	(259,247)	(209,392)		(49.855)	(49,855)				0
2279	City of Keizer	6/30/2017	Proportion	5.2	3.2	83,884	51,620		16,132	16,132	16,132		(0,572)	0
2279	City of Keizer	6/30/2017	Contribution	5.2	3.2	(597)	(367)		(115)				0	ő
2279	City of Keizer	6/30/2016	Proportion	5.3	2.3	(238,018)	(103,291)		(44,909)	(44,909)			0	0
2279	City of Keizer	6/30/2016	Contribution	5.3	2.3	65,164	28,279	12,295	12,295	12,295	3,689		0	0
2279	City of Keizer	6/30/2015	Proportion	5.3	1.3	194,628	47,740		36,722	11,018	0	0	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	1.3	58,876	14,440		11,109	3,331	0	0	0	0
2279	City of Keizer	6/30/2014	Proportion	5.4	0.4	15,377	1,137	2,848	1,137	0	0	0	0	0
2279	City of Keizer	6/30/2014	Contribution	5.4	0.4	(268,587)	(19,897)		(19,897)	0	0	0	0	0
2279	City of Keizer	6/30/2013	Contribution	5.6	0.0	(169,718)	0	(18,183)	0	0	0	0	0	0
2280	City of Winston	6/30/2018	Proportion	5.2	4.2	181,994	146,995		34,999	34,999	34,999		6,999	0
2280	City of Winston	6/30/2018	Contribution	5.2	4.2	(83,813)	(67,695)		(16,118)	(16,118)			(3,223)	0
2280	City of Winston	6/30/2017	Proportion	5.2	3.2	(158,325)	(97,431)		(30,447)	(30,447)	(30,447)			0
2280	City of Winston City of Winston	6/30/2017	Contribution	5.2	3.2 2.3	(35,256)	(21,696)		(6,780)	(6,780)			0	0
2280 2280	City of Winston City of Winston	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(118,275) (47,927)	(51,327) (20,798)		(22,316) (9,043)	(22,316) (9,043)			0	0
2280	City of Winston	6/30/2015	Proportion	5.3 5.3	2.3 1.3	(47,927)	(20,798)		(9,043)	(9,043)		, 0	0	0
2280	City of Winston	6/30/2015	Contribution	5.3 5.3	1.3	(2,848)	(700)		(7,067)	(2,121)		0	0	0
2280	City of Winston	6/30/2015	Proportion	5.3 5.4	0.4	(37,456) 48,588	(9,188)		3,598	(2,121)	0	0	0	0
2280	City of Winston	6/30/2014	Contribution	5.4	0.4	(75,128)	(5,563)		(5,563)	0	0	0	0	0
		0,30,2014	O O . III DUIIOI I	5.6	0.0	(28,300)	(3,303)	(3,030)	(5,505)	0	U	U	U	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2281	City of Manzanita	6/30/2018	Proportion	5.2	4.2	136,816	110,505	26,311	26,311	26,311	26,311	26,311	5,261	0
2281	City of Manzanita	6/30/2018	Contribution	5.2	4.2	(17,385)	(14,042)		(3,343)				(670)	0
2281	City of Manzanita	6/30/2017	Proportion	5.2	3.2	(183,114)	(112,686)	(35,214)	(35,214)				0	0
2281	City of Manzanita	6/30/2017	Contribution	5.2	3.2	12,719	7,827	2,446	2,446	2,446	2,446		0	0
2281	City of Manzanita	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(82,043)	(35,603)		(15,480)	(15,480)			0	0
2281 2281	City of Manzanita City of Manzanita	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(10,654) 7,715	(4,624) 1,891	(2,010) 1,456	(2,010) 1,456	(2,010) 435	(604)) 0	0	0
2281	City of Manzanita	6/30/2015	Contribution	5.3	1.3	(7,886)	(1,934)	(1,488)	(1,488)	(446)	0	0	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	0.4	9,717	722	1,799	722	0	ő	0	0	Ö
2281	City of Manzanita	6/30/2014	Contribution	5.4	0.4	(20,772)	(1,537)	(3,847)	(1,537)	0	0	0	0	0
2281	City of Manzanita	6/30/2013	Contribution	5.6	0.0	(7,071)	0	(756)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Proportion	5.2	4.2	(28,193)	(22,771)		(5,422)				(1,083)	0
2282	City of Eagle Point	6/30/2018	Contribution	5.2	4.2	(27,434)	(22,158)	(5,276)	(5,276)	(5,276)			(1,054)	0
2282 2282	City of Eagle Point City of Eagle Point	6/30/2017 6/30/2017	Proportion	5.2 5.2	3.2 3.2	(21,087) (1,670)	(12,977) (1,028)	(4,055) (321)	(4,055) (321)	(4,055)			0	0
2282	City of Eagle Point City of Eagle Point	6/30/2017	Contribution Proportion	5.2	2.3	(1,670)	(1,028)	(25,604)	(25,604)	(25,604)			0	0
2282	City of Eagle Point	6/30/2016	Contribution	5.3	2.3	4,786	2,077	903	903	903	271	, ,	0	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	1.3	(1,269)	(313)		(239)	(74)		Ö	0	0
2282	City of Eagle Point	6/30/2015	Contribution	5.3	1.3	(14,616)	(3,584)		(2,758)	(826)		0	0	0
2282	City of Eagle Point	6/30/2014	Proportion	5.4	0.4	(7,219)	(534)	(1,337)	(534)	0	0	0	0	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	0.4	(64,515)	(4,780)		(4,780)		0	-	0	0
2282	City of Eagle Point	6/30/2013	Contribution	5.6	0.0	(52,227)	0	(5,597)	0	0	0	•	0	0
2283	City of Maupin	6/30/2018	Proportion	5.2	4.2	5,365	4,333	1,032	1,032	1,032	1,032		205	0
2283 2283	City of Maupin City of Maupin	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(30,930) (1,003)	(24,982) (617)	(5,948) (193)	(5,948) (193)	(5,948) (193)			(1,190)	0
2283	City of Maupin City of Maupin	6/30/2017	Proportion Contribution	5.2	3.2	(21,656)	(13,326)	(4,165)	(4,165)	(4,165)			0	0
2283	City of Maupin	6/30/2016	Proportion	5.3	2.3	112,703	48,908	21,265	21,265	21,265	6,378		0	0
2283	City of Maupin	6/30/2016	Contribution	5.3	2.3	(16,804)	(7,291)	(3,171)	(3,171)	(3,171)			0	Ö
2283	City of Maupin	6/30/2015	Proportion	5.3	1.3	2,648	648	500	500	148	0	0	0	0
2283	City of Maupin	6/30/2015	Contribution	5.3	1.3	(2,888)	(708)	(545)	(545)	(163)	0	0	0	0
2283	City of Maupin	6/30/2014	Proportion	5.4	0.4	(4,495)	(335)		(335)	0	0	0	0	0
2283	City of Maupin	6/30/2014	Contribution	5.4	0.4	358	28	66	28	0	0	0	0	0
2283	City of Maupin	6/30/2013	Contribution	5.6	0.0	9,053	0	968	0	0	0	0 (0.000)	0	0
2284 2284	City of Halsey	6/30/2018	Proportion	5.2 5.2	4.2 4.2	(13,677)	(11,047)		(2,630)				(527) (370)	0
2284	City of Halsey City of Halsey	6/30/2018 6/30/2017	Contribution Proportion	5.2	4.2 3.2	(9,635) (357)	(7,782) (219)	(1,853)	(1,853)	(1,853)			(370)	0
2284	City of Halsey	6/30/2017	Contribution	5.2	3.2	(8,555)	(5,265)	(1,645)	(1,645)				0	0
2284	City of Halsey	6/30/2016	Proportion	5.3	2.3	7.231	3.139	1,364	1,364	1,364	411		0	0
2284	City of Halsey	6/30/2016	Contribution	5.3	2.3	(17,774)	(7,712)	(3,354)	(3,354)	(3,354)	(1,004)) 0	0	0
2284	City of Halsey	6/30/2015	Proportion	5.3	1.3	86,359	21,183	16,294	16,294	4,889	0	0	0	0
2284	City of Halsey	6/30/2015	Contribution	5.3	1.3	(13,620)	(3,340)	(2,570)	(2,570)	(770)	0	0	0	0
2284	City of Halsey	6/30/2014	Proportion	5.4	0.4	(24,211)	(1,791)	(4,484)	(1,791)	0	0	0	0	0
2284	City of Halsey	6/30/2014	Contribution	5.4	0.4	11,557	857	2,140	857	0	0	0	0	0
2284 2285	City of Halsey City of Veneta	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(1,708) 16.573	0 13.386	(183) 3.187	0 3.187	0 3.187	0 3.187	0 3.187	0 638	0
2285	City of Veneta City of Veneta	6/30/2018	Contribution	5.2	4.2 4.2	(14,771)	(11,930)	(2.841)	(2,841)	(2,841)			(566)	0
2285	City of Veneta	6/30/2017	Proportion	5.2	3.2	24,735	15,221	4,757	4,757	4,757	4,757	950	0	0
2285	City of Veneta	6/30/2017	Contribution	5.2	3.2	5,929	3,649	1,140	1,140	1,140	1,140		0	0
2285	City of Veneta	6/30/2016	Proportion	5.3	2.3	(7,610)	(3,302)	(1,436)	(1,436)	(1,436)) 0	0	0
2285	City of Veneta	6/30/2016	Contribution	5.3	2.3	16,926	7,344	3,194	3,194	3,194	956	0	0	0
2285	City of Veneta	6/30/2015	Proportion	5.3	1.3	(63,580)	(15,596)	(11,996)	(11,996)	(3,600)	0	0	0	0
2285	City of Veneta	6/30/2015	Contribution	5.3	1.3	5,743	1,407	1,084	1,084	323	0	0	0	0
2285 2285	City of Veneta City of Veneta	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	41,829 (52,221)	3,099 (3,866)	7,746 (9.671)	3,099 (3,866)	0	0	0	0	0
2285	City of Veneta City of Veneta	6/30/2014	Contribution	5.4	0.4	(52,221)	(3,866)	(1,263)	(3,806)	0	0	0	0	0
2286	City of Welleta City of Millersburg	6/30/2018	Proportion	5.2	4.2	148,640	120,055	28,585	28,585	28,585	28,585	28,585	5,715	0
2286	City of Millersburg	6/30/2018	Contribution	5.2	4.2	(1,679)	(1,356)	(323)	(323)	(323)			(64)	0
2286	City of Millersburg	6/30/2017	Proportion	5.2	3.2	(102,863)	(63,301)	(19,781)	(19,781)	(19,781)		(3,958)	0	0
2286	City of Millersburg	6/30/2017	Contribution	5.2	3.2	22,909	14,097	4,406	4,406	4,406	4,406	879	0	0
2286	City of Millersburg	6/30/2016	Proportion	5.3	2.3	(12,696)	(5,511)		(2,395)	(2,395)			0	0
2286	City of Millersburg	6/30/2016	Contribution	5.3	2.3	(2,920)	(1,267)	(551)	(551)	(551)) 0	0	0
2286	City of Millersburg	6/30/2015	Proportion	5.3	1.3	(24,826)	(6,090)	(4,684)	(4,684)		0	0	0	0
2286	City of Millersburg	6/30/2015	Contribution	5.3	1.3	2,775	679	524	524	155	0	0	0	0
2286 2286	City of Millersburg City of Millersburg	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	10,519 (11,944)	779 (884)	1,948 (2,212)	779 (884)	0	0	0	0	0
2286	City of Millersburg City of Millersburg	6/30/2013	Contribution	5.6	0.4	2,341	(004)	251	(004)	0	0	0	0	0
2200	Ony of Millionaburg	0/30/2013	CONTIDUCON	0.0	0.0	۱ ۲٫۵۰	U	231	0	0	0	0	U	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2287	City of King City	6/30/2018	Proportion	5.2	4.2	138,565	111,918	26,647	26,647	26,647	26,647	26,647	5,330	0
2287	City of King City	6/30/2018	Contribution	5.2	4.2	(10,246)	(8,276)		(1,970)					0
2287	City of King City	6/30/2017	Proportion	5.2	3.2	(63,908)	(39,328)	(12,290)	(12,290)	(12,290	(12,290)		0	0
2287	City of King City	6/30/2017	Contribution	5.2	3.2	10,861	6,683		2,089	2,089	2,089	416	0	0
2287	City of King City	6/30/2016	Proportion	5.3	2.3	23,609	10,244		4,455	4,455	1,334	0	0	0
2287 2287	City of King City City of King City	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	10,850 (14,449)	4,709 (3,545)		2,047 (2,726)	2,047 (819	615	0	0	0
2287	City of King City City of King City	6/30/2015	Contribution	5.3	1.3	5,940	1,456	1,121	1,121	335	, ,	0	0	0
2287	City of King City	6/30/2014	Proportion	5.4	0.4	11.761	871	2.178	871	0	0	Ö	0	0
2287	City of King City	6/30/2014	Contribution	5.4	0.4	(12,936)	(956)	(2,396)	(956)	0	0	0	0	0
2287	City of King City	6/30/2013	Contribution	5.6	0.0	(1,982)	0	(212)	° o′	0	0	0	0	0
2288	City of Tualatin	6/30/2018	Proportion	5.2	4.2	1,087,140	878,075		209,065	209,065	209,065		41,815	0
2288	City of Tualatin	6/30/2018	Contribution	5.2	4.2	(235,684)	(190,360)		(45,324)	(45,324			(9,064)	0
2288	City of Tualatin	6/30/2017	Proportion	5.2	3.2	50,427	31,031	9,698	9,698	9,698	9,698	1,937	0	0
2288	City of Tualatin City of Tualatin	6/30/2017 6/30/2016	Contribution	5.2	3.2 2.3	235,362	144,838	45,262	45,262 (229,663)	45,262	45,262 (68,900)		0	0
2288 2288	City of Tualatin	6/30/2016	Proportion Contribution	5.3 5.3	2.3	(1,217,215) 257,207	(528,226) 111,617	(229,663) 48,530	(229,663)	(229,663 48,530	14,557) 0	0	0
2288	City of Tualatin	6/30/2015	Proportion	5.3	1.3	(967,785)	(237,381)		(182,601)			0	0	0
2288	City of Tualatin	6/30/2015	Contribution	5.3	1.3	124,383	30,511	23,468	23,468	7,043	, 0	0	0	0
2288	City of Tualatin	6/30/2014	Proportion	5.4	0.4	(46,689)	(3,459)		(3,459)	0	Ö	ő	0	0
2288	City of Tualatin	6/30/2014	Contribution	5.4	0.4	(176,175)	(13,050)	(32,625)	(13,050)	0	0	0	0	0
2288	City of Tualatin	6/30/2013	Contribution	5.6	0.0	12,045	0	1,290	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Contribution	5.2	4.2	0	0	0		0	0	0	0	0
2289	City Of St Paul	6/30/2017	Proportion	5.2	3.2 3.2	0	0	0	0	0	0	0	0	0
2289 2289	City Of St Paul City Of St Paul	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	2.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Contribution	5.3	1.3	0	0	0	Ö	0	ō	0	0	0
2289	City Of St Paul	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2013	Contribution	5.6	0.0	0	0	0	. 0	0	. 0	. 0	0	0
2290	City of Molalla	6/30/2018	Proportion	5.2	4.2	(294,318)	(237,718)		(56,600)					0
2290 2290	City of Molalla City of Molalla	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	104,388 176,111	84,313 108.375		20,075 33,868	20,075 33.868	20,075 33.868	20,075 6,771	4,013	0
2290	City of Molalla	6/30/2017	Proportion Contribution	5.2	3.2	87,575	53,893		16,841	16,841	16,841	3,370	0	0
2290	City of Molalla	6/30/2016	Proportion	5.3	2.3	(112,977)	(49.029)		(21.316)	(21,316			0	0
2290	City of Molalla	6/30/2016	Contribution	5.3	2.3	67,231	29,176		12,685	12,685	3,806		0	0
2290	City of Molalla	6/30/2015	Proportion	5.3	1.3	(2,899)	(711)		(547)			0	0	0
2290	City of Molalla	6/30/2015	Contribution	5.3	1.3	36,689	9,001	6,922	6,922	2,079	0	0	0	0
2290	City of Molalla	6/30/2014	Proportion	5.4	0.4	34,097	2,527	6,314	2,527	0	0	0	0	0
2290	City of Molalla	6/30/2014	Contribution	5.4	0.4	(21,027)	(1,557)		(1,557)	0	0	0	0	0
2290	City of Molalla	6/30/2013	Contribution	5.6 5.2	0.0 4.2	28,279 100,468	0 81.147	3,029 19.321	0 19.321	0 19.321	0 19.321	0 19.321	0 3.863	0
2291 2291	City of Florence City of Florence	6/30/2018 6/30/2018	Proportion Contribution	5.2	4.2	(183,589)	(148,283)		(35,306)					0
2291	City of Florence	6/30/2017	Proportion	5.2	3.2	(30,760)	(18,930)		(5,915)					0
2291	City of Florence	6/30/2017	Contribution	5.2	3.2	(77,878)	(47,924)		(14,977)	(14,977				0
2291	City of Florence	6/30/2016	Proportion	5.3	2.3	165,247	71,710		31,179	31,179	9,352	0	0	0
2291	City of Florence	6/30/2016	Contribution	5.3	2.3	(78,102)	(33,894)		(14,736)	(14,736) 0	0	0
2291	City of Florence	6/30/2015	Proportion	5.3	1.3	(129,561)	(31,781)		(24,445)	(7,336		0	0	0
2291	City of Florence	6/30/2015	Contribution	5.3	1.3	(24,289)	(5,957)		(4,583)	(1,374) 0	0	0	0
2291	City of Florence	6/30/2014	Proportion	5.4 5.4	0.4 0.4	74,096	5,491	13,721	5,491	0	0	0	0	0
2291 2291	City of Florence City of Florence	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(91,375) 7,053	(6,770)	(16,921) 758	(6,770)	0	0	0	0	0
2291	City of North Bend	6/30/2013	Proportion	5.2	4.2	663,410	535,831	127,579	127,579	127,579	127,579	127,579	25,515	0
2292	City of North Bend	6/30/2018	Contribution	5.2	4.2	(130,040)	(105,032)		(25,008)	(25,008				0
2292	City of North Bend	6/30/2017	Proportion	5.2	3.2	77,878	47,924	14,977	14,977	14,977	14,977	2,993	0,000)	0
2292	City of North Bend	6/30/2017	Contribution	5.2	3.2	59,564	36,654	11,455	11,455	11,455	11,455		0	0
2292	City of North Bend	6/30/2016	Proportion	5.3	2.3	(375,772)	(163,072)		(70,900)) 0	0	0
2292	City of North Bend	6/30/2016	Contribution	5.3	2.3	41,156	17,861	7,765	7,765	7,765	2,331	0	0	0
2292	City of North Bend	6/30/2015	Proportion	5.3	1.3	(132,120)	(32,408)		(24,928)			0	0	0
2292	City of North Bend	6/30/2015	Contribution	5.3	1.3	(9,447)	(2,319)		(1,782)		0	0	0	0
2292 2292	City of North Bend City of North Bend	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(47,614) (125,604)	(3,529)		(3,529) (9,304)	0	0	0	0	0
2292	City of North Bend	6/30/2013	Contribution	5.6	0.4	(26,197)	(9,304)	(2,807)	(9,304)	0	0	0	0	0
2232	ony or rectal bolid	0/30/2013	Continuation	5.0	0.0	(20,197)	U	(2,007)	0	U	0	0	U	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2293	City of Lowell	6/30/2018	Proportion	5.2	4.2	93,716	75,694	18,022	18,022	18,022	18,022		3,606	0
2293	City of Lowell	6/30/2018	Contribution	5.2	4.2	(19,630)	(15,855)	(3,775)	(3,775)		(3,775)	(3,775)		0
2293	City of Lowell	6/30/2017	Proportion	5.2	3.2	17,753	10,925	3,414	3,414	3,414	3,414		0	0
2293	City of Lowell	6/30/2017	Contribution	5.2	3.2	1,174	722	226	226	226	226		0	0
2293	City of Lowell	6/30/2016	Proportion	5.3	2.3	124,353	53,964	23,463	23,463	23,463	7,038		0	0
2293 2293	City of Lowell City of Lowell	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	6,120 (144,041)	2,655 (35,329)	1,155 (27,178)	1,155 (27,178)	1,155 (8,151)	345	0	0	0
2293	City of Lowell	6/30/2015	Contribution	5.3	1.3	11,881	2,913	2,242	2,242	671	, ,	0	0	0
2293	City of Lowell	6/30/2014	Proportion	5.4	0.4	2.365	175	438	175	0	0	0	0	0
2293	City of Lowell	6/30/2014	Contribution	5.4	0.4	(18,032)	(1,337)	(3,339)	(1,337)	0	0	0	0	0
2293	City of Lowell	6/30/2013	Contribution	5.6	0.0	(3,195)	0	(340)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Proportion	5.2	4.2	(210,597)	(170,098)	(40,499)	(40,499)					0
2294	City of Depoe Bay	6/30/2018	Contribution	5.2	4.2	6,876	5,554	1,322	1,322	1,322	1,322		266	0
2294	City of Depoe Bay	6/30/2017	Proportion	5.2	3.2 3.2	(16,276)	(10,016)	(3,130)	(3,130)	(3,130)			0	0
2294 2294	City of Depoe Bay City of Depoe Bay	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	2.3	1,005 (68,041)	619 (29,527)	193 (12,838)	193 (12,838)	193 (12,838)	193) (3,851)		0	0
2294	City of Depoe Bay	6/30/2016	Contribution	5.3	2.3	11,715	5,085	2,210	2,210	2,210	665		0	0
2294	City of Depoe Bay	6/30/2015	Proportion	5.3	1.3	(11,523)	(2,827)	(2,174)	(2,174)				0	0
2294	City of Depoe Bay	6/30/2015	Contribution	5.3	1.3	2,243	551	423	423	128		0	0	0
2294	City of Depoe Bay	6/30/2014	Proportion	5.4	0.4	(10,692)	(792)		(792)		0	0	0	0
2294	City of Depoe Bay	6/30/2014	Contribution	5.4	0.4	(18,582)	(1,377)	(3,441)	(1,377)		0	0	0	0
2294	City of Depoe Bay	6/30/2013	Contribution	5.6	0.0	(7,342)	0	(787)	0	0	0	0	0	0
2295	City of Tigard	6/30/2018	Proportion	5.2	4.2	200,625	162,043	38,582	38,582	38,582	38,582		7,715	0
2295 2295	City of Tigard City of Tigard	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(239,040) 37,040	(193,071) 22,794	(45,969) 7,123	(45,969) 7,123	(45,969) 7,123) (45,969) 7,123	(45,969) 1,425	(9,195)	0
2295	City of Tigard	6/30/2017	Contribution	5.2 5.2	3.2	(86,446)	(53,198)	(16,624)	(16,624)	(16,624)			0	0
2295	City of Tigard	6/30/2017	Proportion	5.3	2.3	(146,807)	(63,710)	(27,699)	(27,699)	(27,699)			0	0
2295	City of Tigard	6/30/2016	Contribution	5.3	2.3	64,586	28,028	12,186	12,186	12,186	3,656		0	0
2295	City of Tigard	6/30/2015	Proportion	5.3	1.3	(449,175)	(110,175)	(84,750)	(84,750)	(25,425)		0	0	0
2295	City of Tigard	6/30/2015	Contribution	5.3	1.3	41,326	10,138	7,797	7,797	2,341	0	0	0	0
2295	City of Tigard	6/30/2014	Proportion	5.4	0.4	157,317	11,652	29,133	11,652	0	0	0	0	0
2295	City of Tigard	6/30/2014	Contribution	5.4	0.4	(118,862)	(8,807)	(22,011)	(8,807)	0	0	0	0	0
2295	City of Tigard	6/30/2013	Contribution	5.6	0.0 4.2	44,631	0	4,781	0 000 000	0 000	00.000	00.000	0 17,654	0
2296 2296	City of Happy Valley	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	458,999 (157,026)	370,730 (126,829)	88,269 (30,197)	88,269 (30,197)	88,269 (30,197	88,269 (30,197)			0
2296	City of Happy Valley City of Happy Valley	6/30/2017	Proportion	5.2	3.2	350,283	215.559	67.362	67.362	67.362	67.362		(0,041)	0
2296	City of Happy Valley	6/30/2017	Contribution	5.2	3.2	26,127	16,079	5,024	5,024	5,024	5.024	1,007	0	0
2296	City of Happy Valley	6/30/2016	Proportion	5.3	2.3	886,124	384,545	167,193	167,193	167,193	50,159	0	0	0
2296	City of Happy Valley	6/30/2016	Contribution	5.3	2.3	83,111	36,068	15,681	15,681	15,681	4,706	0	0	0
2296	City of Happy Valley	6/30/2015	Proportion	5.3	1.3	(11,194)	(2,746)	(2,112)	(2,112)) 0	0	0	0
2296	City of Happy Valley	6/30/2015	Contribution	5.3	1.3	108,700	26,664	20,509	20,509	6,155	0	0	0	0
2296	City of Happy Valley	6/30/2014	Proportion	5.4 5.4	0.4 0.4	86,750 (42,598)	6,425	16,065 (7,889)	6,425	0	0	0	0	0
2296 2296	City of Happy Valley City of Happy Valley	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(42,598)	(3,153)	3,200	(3,153)	0	0	0	0	0
2297	City of Happy Valley City of Rainier	6/30/2018	Proportion	5.2	4.2	(30.077)	(24.293)		(5,784)		(5.784)	(5.784)		0
2297	City of Rainier	6/30/2018	Contribution	5.2	4.2	(55,233)	(44,611)		(10,622)					
2297	City of Rainier	6/30/2017	Proportion	5.2	3.2	(2,937)	(1,807)	(565)	(565)	(565)	(565)	(112)	o o	0
2297	City of Rainier	6/30/2017	Contribution	5.2	3.2	(30,170)	(18,566)		(5,802)			(1,160)	0	0
2297	City of Rainier	6/30/2016	Proportion	5.3	2.3	127,411	55,291	24,040	24,040	24,040	7,211	0	0	0
2297	City of Rainier	6/30/2016	Contribution	5.3	2.3	(9,852)	(4,275)	(1,859)	(1,859)		(557)) 0	0	0
2297 2297	City of Rainier City of Rainier	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	55,561 (295)	13,629	10,483	10,483 (56)	3,146 (15	0	0	0	0
2297	City of Rainier	6/30/2014	Proportion	5.4	0.4	(59,592)	(4,412)	()	(4,412)		, 0	0	0	0
2297	City of Rainier	6/30/2014	Contribution	5.4	0.4	(23,733)	(1,758)	(4,395)	(1,758)		0	0	0	0
2297	City of Rainier	6/30/2013	Contribution	5.6	0.0	(37,071)	0	(3,971)	0	0	ō	ō	0	0
2298	City of Lincoln City	6/30/2018	Proportion	5.2	4.2	(105,546)	(85,249)	(20,297)	(20,297)	(20,297)	(20,297)	(20,297)	(4,061)	0
2298	City of Lincoln City	6/30/2018	Contribution	5.2	4.2	(239,597)	(193,521)	(46,076)	(46,076)	(46,076)	(46,076)	(46,076)	(9,217)	0
2298	City of Lincoln City	6/30/2017	Proportion	5.2	3.2	2,531	1,557	487	487	487	487	96	0	0
2298	City of Lincoln City	6/30/2017	Contribution	5.2	3.2	(131,751)	(81,077)	(25,337)	(25,337)	(25,337)				0
2298	City of Lincoln City	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(563,649) 36,904	(244,602) 16,015	(106,349) 6,963	(106,349) 6,963	(106,349) 6,963) (31,904) 2,089		0	0
2298 2298	City of Lincoln City City of Lincoln City	6/30/2016 6/30/2015	Proportion	5.3 5.3	2.3 1.3	(541,801)	(132,893)	(102,227)	(102,227)	(30,666)		0	0	0
2298	City of Lincoln City	6/30/2015	Contribution	5.3	1.3	(78,448)	(19,240)	(14,802)	(14,802)			0	0	0
2298	City of Lincoln City	6/30/2014	Proportion	5.4	0.4	190,823	14,133	35,338	14,133	(4,430)	, 0	0	0	0
2298	City of Lincoln City	6/30/2014	Contribution	5.4	0.4	(353,764)	(26,204)		(26,204)		0	0	0	0
2298	City of Lincoln City	6/30/2013	Contribution	5.6	0.0	(90,401)	0	(9,686)	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense					Recognized in Subsequent Expense
2299	City of Dunes City	6/30/2018	Proportion	5.2	4.2	32,060	25,895	6,165	6,165	6,165	6,165		1,235	0
2299	City of Dunes City	6/30/2018	Contribution	5.2	4.2	25,954	20,963		4,991	4,991	4,991	4,991	999	ō
2299	City of Dunes City	6/30/2017	Proportion	5.2	3.2	6,354	3,910		1,222	1,222	1,222	244	0	0
2299	City of Dunes City	6/30/2017	Contribution	5.2	3.2	4,891	3,009	941	941	941	941	186	0	Ö
2299	City of Dunes City	6/30/2016	Proportion	5.3	2.3	(40,112)	(17,408)	(7,568)	(7,568)	(7,568)	(2,272)	0	0	0
2299	City of Dunes City	6/30/2016	Contribution	5.3	2.3	2,085	906		393	393	120	0	0	0
2299	City of Dunes City	6/30/2015	Proportion	5.3	1.3	(4,276)	(1,048)		(807)	(241)		0	0	0
2299	City of Dunes City	6/30/2015	Contribution	5.3	1.3	(2,875)	(707)		(542)		0	0	0	0
2299	City of Dunes City	6/30/2014	Proportion	5.4	0.4	875	65		65	0	0	0	0	0
2299	City of Dunes City	6/30/2014	Contribution	5.4	0.4	(1,212)	(92)	(224) 67	(92)	0	0	0	0	0
2299 2300	City of Dunes City	6/30/2013	Contribution	5.6 5.2	0.0 4.2	627 (33,368)	(00.054)	0.	•	(0.447	0 447	(0.447)	(4.000)	0
	City of Yachats	6/30/2018	Proportion	5.2 5.2	4.2		(26,951)		(6,417) (659)					0
2300 2300	City of Yachats City of Yachats	6/30/2018 6/30/2017	Contribution Proportion	5.2	4.2 3.2	(3,428) (119,285)	(2,769) (73,407)		(22,939)					0
2300	City of Yachats	6/30/2017	Contribution	5.2	3.2	(4,071)	(2,505)		(22,939)					0
2300	City of Yachats	6/30/2016	Proportion	5.3	2.3	(75,756)	(32,874)		(14,294)				0	0
2300	City of Yachats	6/30/2016	Contribution	5.3	2.3	2,592	1,125		489	489	147	0	0	0
2300	City of Yachats	6/30/2015	Proportion	5.3	1.3	(2,436)	(596)		(460)			ő	0	ő
2300	City of Yachats	6/30/2015	Contribution	5.3	1.3	(9,255)	(2,271)					0	0	0
2300	City of Yachats	6/30/2014	Proportion	5.4	0.4	2,670	200		200	0	0	0	0	Ō
2300	City of Yachats	6/30/2014	Contribution	5.4	0.4	(24,961)	(1,851)	(4,622)	(1,851)	0	0	0	0	0
2300	City of Yachats	6/30/2013	Contribution	5.6	0.0	(15,452)	0	(1,657)	0	0	0	0	0	0
2301	City of Moro	6/30/2018	Proportion	5.2	4.2	(4,655)	(3,760)		(895)					0
2301	City of Moro	6/30/2018	Contribution	5.2	4.2	(4,671)	(3,773)		(898)					0
2301	City of Moro	6/30/2017	Proportion	5.2	3.2	(22,601)	(13,909)		(4,346)					0
2301	City of Moro	6/30/2017	Contribution	5.2	3.2	(5,200)	(3,200)		(1,000)					0
2301	City of Moro	6/30/2016	Proportion	5.3	2.3	(10,849)	(4,708)		(2,047)				0	0
2301	City of Moro	6/30/2016	Contribution	5.3	2.3	(5,595)	(2,427)		(1,056)		(315)	0	0	0
2301 2301	City of Moro City of Moro	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	11,561 (3,824)	2,837 (936)	2,181	2,181	656	. 0	0	0	0
2301	City of Moro	6/30/2013	Proportion	5.4	0.4	3,568	263		(722) 263	(214)		0	0	0
2301	City of Moro	6/30/2014	Contribution	5.4	0.4	(6,068)	(448)				0	0	0	0
2301	City of Moro	6/30/2013	Contribution	5.6	0.0	(3,059)	(440)	(329)	(440)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	5.2	4.2	(40,993)	(33,110)		(7,883)	(7,883)	(7,883)	(7,883)	(1,578)	Ö
2302	City of Mt. Vernon	6/30/2018	Contribution	5.2	4.2	955	771		184	184	184	184	35	0
2302	City of Mt. Vernon	6/30/2017	Proportion	5.2	3.2	97	59		19	19			0	0
2302	City of Mt. Vernon	6/30/2017	Contribution	5.2	3.2	(2,875)	(1,769)	(553)	(553)	(553)	(553)	(110)	0	Ö
2302	City of Mt. Vernon	6/30/2016	Proportion	5.3	2.3	406	175	77	77	77	21	0	0	0
2302	City of Mt. Vernon	6/30/2016	Contribution	5.3	2.3	(1,855)	(805)		(350)		(105)	0	0	0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	1.3	7,983	1,959		1,506	453	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	1.3	(2,534)	(622)		(478)		0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Proportion	5.4	0.4	3,513	258		258	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.4	0.4	(6,958)	(513)		(513)		0	0	0	0
2302	City of Mt. Vernon	6/30/2013	Contribution	5.6	0.0	(4,239)	0	(454)	0	0	0	0	0	0
2303 2303	City of Woodburn City of Woodburn	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	662,958 (146,326)	535,466 (118,186)		127,492 (28,140)	127,492 (28,140	127,492 (28,140)		25,498 (5,626)	0
2303		6/30/2018 6/30/2017		5.2 5.2	4.2 3.2	(146,326) (1,412,096)	(868,982)		(28,140) (271,557)	(28,140)				0
2303	City of Woodburn City of Woodburn	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(1,412,096)	93,406		29,189	29,189	29,189	5,839	0	0
2303	City of Woodburn	6/30/2016	Proportion	5.3	2.3	(726,004)	(315,058)		(136,982)	(136,982			0	0
2303	City of Woodburn	6/30/2016	Contribution	5.3	2.3	37,315	16.192		7.041	7,041	2,110	n	n	n
2303	City of Woodburn	6/30/2015	Proportion	5.3	1.3	(947,069)	(232,301)		(178,692)	(53,609)		0	0	0
2303	City of Woodburn	6/30/2015	Contribution	5.3	1.3	55,135	13,523	10,403	10,403	3,120	ō	ō	0	ō
2303	City of Woodburn	6/30/2014	Proportion	5.4	0.4	166,387	12,327	30,812	12,327	0	0	0	0	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	0.4	(380,044)	(28,149)		(28,149)	0	0	0	0	0
2303	City of Woodburn	6/30/2013	Contribution	5.6	0.0	(34,918)	0	(3,743)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2018	Proportion	5.2	4.2	990,129	799,720		190,409	190,409	190,409	190,409	38,084	0
2304	City of Gladstone	6/30/2018	Contribution	5.2	4.2	(181,575)	(146,657)		(34,918)	(34,918)			(6,985)	0
2304	City of Gladstone	6/30/2017	Proportion	5.2	3.2	319,914	196,870		61,522	61,522	61,522	12,304	0	0
2304	City of Gladstone	6/30/2017	Contribution	5.2	3.2	80,968	49,826	15,571	15,571	15,571	15,571	3,113	0	0
2304	City of Gladstone	6/30/2016	Proportion	5.3	2.3	(622,151)	(269,990)		(117,387)	(117,387)		0	0	0
2304	City of Gladstone	6/30/2016	Contribution	5.3	2.3	55,157	23,936		10,407	10,407	3,122	0	0	0
2304	City of Gladstone	6/30/2015	Proportion	5.3	1.3	271,644	66,628		51,254	15,374	0	0	0	0
2304	City of Gladstone	6/30/2015	Contribution	5.3	1.3	(55,494)	(13,610)		(10,471)		0	0	0	0
2304	City of Gladstone	6/30/2014	Proportion	5.4	0.4	52,033	3,853		3,853	0	0	0	0	0
2304	City of Gladstone City of Gladstone	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(67,541) (1,336)	(5,001)	(12,508) (141)	(5,001)	0	0	0	0	0
2304														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral Am		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2305 2305	City of Elkton City of Elkton	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	5,780 (37)	4,668	1,112	1,112				220	0
2305	City of Elkton	6/30/2017	Proportion	5.2	3.2	(2,488)	(1,532)		(7) (478)					0
2305	City of Elkton	6/30/2017	Contribution	5.2	3.2	1.263	777	243	243	243			0	0
2305	City of Elkton	6/30/2016	Proportion	5.3	2.3	6,972	3.027	1.315	1.315	1.315		0	0	0
2305	City of Elkton	6/30/2016	Contribution	5.3	2.3	950	413	179	179	179		0	0	0
2305	City of Elkton	6/30/2015	Proportion	5.3	1.3	(33,192)	(8,140)	(6,263)	(6,263)	(1,877) 0	0	0	0
2305	City of Elkton	6/30/2015	Contribution	5.3	1.3	1,781	437	336	336	101	. 0	0	0	0
2305	City of Elkton	6/30/2014	Proportion	5.4	0.4	(428)	(33)	(79)	(33)			-	0	0
2305	City of Elkton	6/30/2014	Contribution	5.4	0.4	(1,998)	(148)		(148)		-	0	0	0
2305	City of Elkton	6/30/2013	Contribution	5.6	0.0	961	0	101	0	0		0	0	0
2306	City of Imbler	6/30/2018	Proportion	5.2	4.2	10,532	8,507	2,025	2,025	2,025			407	0
2306 2306	City of Imbler	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(607) 4,349	(490) 2,677	(117) 836	(117) 836	(117 836			(22)	0
2306	City of Imbler City of Imbler	6/30/2017	Proportion Contribution	5.2	3.2	4,349 938	2,677 578	180	180	180			0	0
2306	City of Imbler	6/30/2016	Proportion	5.3	2.3	0	0	0	0	100	100		0	0
2306	City of Imbler	6/30/2016	Contribution	5.3	2.3	963	417	182	182	182			0	0
2306	City of Imbler	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0			0	0
2306	City of Imbler	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	ő	0	0
2306	City of Imbler	6/30/2014	Contribution	5.4	0.4	941	71	174	71	Ö	0	0	0	0
2307	City of Yoncalla	6/30/2018	Proportion	5.2	4.2	(33,752)	(27,261)	(6,491)	(6,491)	(6,491) (6,491	(6,491)	(1,297)	0
2307	City of Yoncalla	6/30/2018	Contribution	5.2	4.2	(8,382)	(6,770)	(1,612)	(1,612)				(322)	0
2307	City of Yoncalla	6/30/2017	Proportion	5.2	3.2	38,149	23,477	7,336	7,336	7,336		1,469	0	0
2307	City of Yoncalla	6/30/2017	Contribution	5.2	3.2	(2,675)	(1,647)	(514)	(514)				0	0
2307	City of Yoncalla	6/30/2016	Proportion	5.3	2.3	12,475	5,413	2,354	2,354	2,354			0	0
2307	City of Yoncalla	6/30/2016	Contribution	5.3	2.3	4,683	2,031	884	884	884	263	0	0	0
2307	City of Yoncalla	6/30/2015	Proportion	5.3	1.3	(27,212)	(6,676)	(5,134)	(5,134)			0	0	0
2307 2307	City of Yoncalla City of Yoncalla	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	2,382 9,099	586 674	449 1,685	449 674	137 0		0	0	0
2307	City of Yoncalla	6/30/2014	Contribution	5.4	0.4	(4.045)	(300)		(300)		0	0	0	0
2307	City of Yoncalla	6/30/2013	Contribution	5.6	0.0	3.247	(500)	347	(500)	0		0	0	0
2308	City of North Powder	6/30/2018	Proportion	5.2	4.2	17,455	14,098	3,357	3.357	3,357	3,357	3,357	670	0
2308	City of North Powder	6/30/2018	Contribution	5.2	4.2	(6,663)	(5,382)		(1,281)					0
2308	City of North Powder	6/30/2017	Proportion	5.2	3.2	(2,255)	(1,387)	(434)	(434)					0
2308	City of North Powder	6/30/2017	Contribution	5.2	3.2	278	172	53	53	53		13	0	0
2308	City of North Powder	6/30/2016	Proportion	5.3	2.3	(2,340)	(1,014)	(442)	(442)	(442) (130) 0	0	0
2308	City of North Powder	6/30/2016	Contribution	5.3	2.3	236	101	45	45	45		0	0	0
2308	City of North Powder	6/30/2015	Proportion	5.3	1.3	(2,173)	(533)	(410)	(410)			0	0	0
2308	City of North Powder	6/30/2015	Contribution	5.3	1.3	(343)	(83)	(65)	(65)	, .) 0	0	0	0
2308	City of North Powder	6/30/2014	Proportion	5.4	0.4	2,639	194	489	194	0	0	0	0	0
2308 2308	City of North Powder	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(1,878) 66	(138)	(348)	(138)	0	0	0	0	0
2309	City of North Powder City of Gearhart	6/30/2013 6/30/2018	Contribution Proportion	5.2	4.2	151,902	122,690	29,212	29,212	29,212	29,212	29,212	5,842	0
2309	City of Gearhart	6/30/2018	Contribution	5.2	4.2	(35,843)	(28,950)	(6,893)	(6,893)	(6,893				0
2309	City of Gearhart	6/30/2017	Proportion	5.2	3.2	(25,538)	(15,716)		(4,911)					0
2309	City of Gearhart	6/30/2017	Contribution	5.2	3.2	56,697	34,891	10,903	10,903	10,903				0
2309	City of Gearhart	6/30/2016	Proportion	5.3	2.3	(6,074)	(2,636)		(1,146)				0	0
2309	City of Gearhart	6/30/2016	Contribution	5.3	2.3	(281)	(122)	(53)	(53)	(53	(16	0	0	0
2309	City of Gearhart	6/30/2015	Proportion	5.3	1.3	(15,413)	(3,781)		(2,908)			0	0	0
2309	City of Gearhart	6/30/2015	Contribution	5.3	1.3	4,234	1,038	799	799	239		0	0	0
2309	City of Gearhart	6/30/2014	Proportion	5.4	0.4	(5,591)	(416)		(416)			0	0	0
2309	City of Gearhart	6/30/2014	Contribution	5.4	0.4	(30,612)	(2,267)		(2,267)		0	0	0	0
2309	City of Gearhart	6/30/2013	Contribution	5.6	0.0	(26,034)	0	(2,789)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Proportion	5.2	4.2	1,202	971	231	231	231		231	47	0
2501 2501	Port of The Dalles Port of The Dalles	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(18,466) 13.137	(14,915) 8.085	(3,551) 2,526	(3,551) 2,526	(3,551 2,526) (3,551) 507	(711)	0
2501 2501	Port of The Dalles Port of The Dalles	6/30/2017	Proportion Contribution	5.2 5.2	3.2	13,137 (11,644)	8,085 (7,166)	(2,239)	(2,239)	(2,239			•	0
2501	Port of The Dalles Port of The Dalles	6/30/2017		5.2 5.3	2.3	49,672	21,556	9,372	9,372	9,372		(449)	0	0
2501	Port of The Dalles Port of The Dalles	6/30/2016	Proportion Contribution	5.3	2.3	(12,326)	(5,348)	(2,326)	(2,326)	(2,326		\ 0	0	0
2501	Port of The Dalles	6/30/2015	Proportion	5.3	2.3 1.3	(12,326)	(5,346)	(2,320)	(80)	(2,320		, 0	0	0
2501	Port of The Dalles	6/30/2015	Contribution	5.3	1.3	(5,975)	(1,467)	(1,127)	(1,127)			Ö	0	0
2501	Port of The Dalles	6/30/2014	Proportion	5.4	0.4	18.049	1,339	3,342	1,339	0	, ,	n	n	n
2501	Port of The Dalles	6/30/2014	Contribution	5.4	0.4	(10,234)	(759)		(759)		0	0	0	0
2501	Port of The Dalles	6/30/2013	Contribution	5.6	0.0	(739)	0	(79)	0	Ō	0	0	0	0
		6/30/2018	Proportion	5.2	4.2	24,870	20,087	4,783	4,783	4,783	4,783	4,783	955	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2507	Port of Astoria	6/30/2018	Contribution	5.2	4.2	18.380	14.845	3.535	3.535	3.535	3.535		705	Oubsequent Expense
2507	Port of Astoria	6/30/2017	Proportion	5.2	3.2	(130,098)	(80,060)		(25,019)					0
2507	Port of Astoria	6/30/2017	Contribution	5.2	3.2	32,118	19,764		6,177	6,177	6,177		0	0
2507	Port of Astoria	6/30/2016	Proportion	5.3	2.3	(35,655)	(15,474)		(6,727)				0	0
2507	Port of Astoria	6/30/2016	Contribution	5.3	2.3	43,208	18,752		8,152	8,152	2,448	0	0	0
	Port of Astoria	6/30/2015	Proportion	5.3	1.3	(22,250)	(5,458)		(4,198)) 0	0	0	0
2507	Port of Astoria	6/30/2015	Contribution	5.3	1.3	32,440	7,956	6,121	6,121	1,835	0	0	0	0
2507	Port of Astoria	6/30/2014	Proportion	5.4	0.4	(30,675)	(2,270)		(2,270)	0	0	0	0	0
	Port of Astoria	6/30/2014	Contribution	5.4	0.4	7,367	547 0	1,364	547 0	0	0	0	0	0
	Port of Astoria	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	24,317 232,627	187,891	2,607 44,736	0 44.736	0 44,736	44,736	44,736	8.947	0
	Multnomah Drainage Multnomah Drainage	6/30/2018	Proportion Contribution	5.2	4.2	(34,845)	(28,144)		(6,701)	(6,701			(1,340)	0
	Multnomah Drainage	6/30/2017	Proportion	5.2	3.2	157.090	96.670	30,210	30,210	30,210	30.210		(1,340)	0
	Multnomah Drainage	6/30/2017	Contribution	5.2	3.2	38,514	23,700	7,407	7,407	7,407	7.407	1,479	0	0
	Multnomah Drainage	6/30/2016	Proportion	5.3	2.3	166,401	72,213		31,396	31,396	9,421	0,	0	0
2508	Multnomah Drainage	6/30/2016	Contribution	5.3	2.3	57,120	24,789		10,777	10,777	3,235	0	0	0
2508	Multnomah Drainage	6/30/2015	Proportion	5.3	1.3	86,729	21,273		16,364	4,909	0	0	0	0
2508	Multnomah Drainage	6/30/2015	Contribution	5.3	1.3	64,393	15,793		12,150	3,643	0	0	0	0
2508	Multnomah Drainage	6/30/2014	Proportion	5.4	0.4	37,592	2,787	6,961	2,787	0	0	0	0	0
2508	Multnomah Drainage	6/30/2014	Contribution	5.4	0.4	12,185	905		905	0	0	0	0	0
2508	Multnomah Drainage	6/30/2013	Contribution	5.6	0.0	54,825	0	5,875	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	5.2	4.2	(39,991)	(32,300)		(7,691)	(7,691			(1,536)	0
2510	Horsefly Irrigation District	6/30/2018	Contribution	5.2	4.2	9,460	7,641	1,819	1,819	1,819	1,819	1,819	365	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	5.2	3.2	(5,517)	(3,395)		(1,061)	(1,061				0
2510	Horsefly Irrigation District	6/30/2017	Contribution	5.2	3.2	7,594	4,674	1,460	1,460	1,460	1,460		0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	5.3	2.3	(11,163)	(4,845)		(2,106)				0	0
2510 2510	Horsefly Irrigation District Horsefly Irrigation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	9,835 41,041	4,267 10,065	1,856 7,744	1,856 7,744	1,856 2,321	555 0		0	0
2510	Horsefly Irrigation District	6/30/2015	Contribution	5.3	1.3	4,619	1,131	872	872	2,321	0	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Proportion	5.4	0.4	(10,380)	(770)		(770)		0	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Contribution	5.4	0.4	3.677	272		272	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2013	Contribution	5.6	0.0	3,121	0	336	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	5.2	4.2	(14,820)	(11,970)		(2,850)	(2,850	(2,850)	(2,850)	(570)	0
2511	Grants Pass Irrigation District	6/30/2018	Contribution	5.2	4.2	(27,096)	(21,885)		(5,211)					0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	5.2	3.2	46,529	28,633		8,948	8,948	8,948		0	0
2511	Grants Pass Irrigation District	6/30/2017	Contribution	5.2	3.2	(3,819)	(2,351)	(734)	(734)	(734	(734)	(149)	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	5.3	2.3	(9,708)	(4,212)		(1,832)				0	0
2511	Grants Pass Irrigation District	6/30/2016	Contribution	5.3	2.3	5,920	2,569		1,117	1,117	335		0	0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	1.3	(51,491)	(12,631)		(9,715)			•	0	0
	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	1.3	5,125	1,257	967	967	290	0	0	0	0
	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	0.4 0.4	(6,868)	(508)		(508)	0	0	0	0	0
	Grants Pass Irrigation District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(20,858) (22,390)	(1,543)	(3,863) (2,400)	(1,543)	0	0	0	0	0
	Grants Pass Irrigation District Port of Portland	6/30/2018	Proportion	5.2	4.2	(341,240)	(275,617)		(65,623)) (65,623)	(65,623)	•	0
	Port of Portland	6/30/2018	Contribution	5.2	4.2	(2.484.162)	(2.006.439)		(477.723)					0
	Port of Portland	6/30/2017	Proportion	5.2	3.2	1,631,001	1,003,693		313.654	313,654	313.654	62.731	(33,347)	0
	Port of Portland	6/30/2017	Contribution	5.2	3.2	(1,063,273)	(654,321)		(204,476)	(204,476			0	0
2512	Port of Portland	6/30/2016	Proportion	5.3	2.3	(3,646,427)	(1,582,412)		(688,005)	(688,005			0	0
2512	Port of Portland	6/30/2016	Contribution	5.3	2.3	(929,592)	(403,407)		(175,395)	(175,395		0	0	0
2512	Port of Portland	6/30/2015	Proportion	5.3	1.3	3,964,238	972,362	747,969	747,969	224,393	0	0	0	0
2512	Port of Portland	6/30/2015	Contribution	5.3	1.3	(1,093,264)	(268,160)		(206,276)	(61,884) 0	0	0	0
2512	Port of Portland	6/30/2014	Proportion	5.4	0.4	(176,499)	(13,074)		(13,074)	0	0	0	0	0
2512	Port of Portland	6/30/2014	Contribution	5.4	0.4	(1,624,908)	(120,363)		(120,363)	0	0	0	0	0
2512	Port of Portland	6/30/2013	Contribution	5.6	0.0	(1,040,775)	0	(111,510)	0	0	0	0	0	0
	Port of Coos Bay	6/30/2018	Proportion	5.2	4.2	552,423	446,188	106,235	106,235	106,235	106,235	106,235	21,248	0
	Port of Coos Bay	6/30/2018 6/30/2017	Contribution	5.2	4.2 3.2	(106,992)	(86,417)		(20,575)	(20,575			(4,117)	0
	Port of Coos Bay Port of Coos Bay	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	305,131 45,675	187,773 28,107	58,679 8,784	58,679 8,784	58,679 8,784	58,679 8,784	11,736 1,755	0	0
	Port of Coos Bay	6/30/2017	Proportion	5.2	2.3	(10.316)	(4.478)		(1.946)				0	0
	Port of Coos Bay	6/30/2016	Contribution	5.3	2.3	(10,316)	19.310		(1,946)	8,395	2,520		0	0
	Port of Coos Bay	6/30/2015	Proportion	5.3	1.3	(151,625)	(37,193)		(28,608)			0	0	0
	Port of Coos Bay	6/30/2015	Contribution	5.3	1.3	16,832	4,128		3,176	952	, 0	0	0	0
	Port of Coos Bay	6/30/2014	Proportion	5.4	0.4	(4,678)	(348)		(348)		0	0	0	n
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	0.4	(72,026)	(5,336)		(5,336)		0	0	0	0
2513	Port of Coos Bay	6/30/2013	Contribution	5.6	0.0	(33,333)	0,000	(3,573)	(0,000)	0	o o	o o	0	0
		6/30/2018		5.2	4.2	864,868	698,547	166,321	166,321	166,321	166,321	166,321	33,263	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2515	Klamath County Fire District 1	6/30/2018	Contribution	5.2	4.2	(470,785)	(380,249)	(90,536)	(90,536)				(18,105)	O O
2515	Klamath County Fire District 1	6/30/2017	Proportion	5.2	3.2	(397,840)	(244,824)	(76,508)	(76,508)	(76,508)			0	0
2515	Klamath County Fire District 1	6/30/2017	Contribution	5.2	3.2	(161,774)	(99,554)	(31,110)	(31,110)	(31,110)	(31,110)	(6,224)	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	5.3	2.3	(279,118)	(121,126)	(52,664)	(52,664)	(52,664)			0	0
2515	Klamath County Fire District 1	6/30/2016	Contribution	5.3	2.3	(80,901)	(35,109)	(15,264)	(15,264)	(15,264)		0	0	0
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	1.3	(626,486)	(153,666)	(118,205)	(118,205)	(35,461)	0	0	0	0
2515 2515	Klamath County Fire District 1 Klamath County Fire District 1	6/30/2015	Contribution	5.3 5.4	1.3 0.4	252,737 (278,267)	61,993	47,686 (51,531)	47,686 (20,612)	14,307	0	0	0	0
2515 2515	Klamath County Fire District 1	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(278,267)	(20,612) (56,892)	(142,226)	(20,612)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2013	Contribution	5.6	0.0	(428,637)	(30,092)	(45,927)	(30,092)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	5.2	4.2	(204,616)	(165,267)	(39,349)	(39,349)	(39,349)	(39,349)	(39,349)	(7,871)	0
2518	Clackamas County Housing Authority	6/30/2018	Contribution	5.2	4.2	34,752	28,069	6,683	6,683	6,683	6,683	6,683	1,337	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	5.2	3.2	(230,166)	(141,640)	(44,263)	(44,263)	(44,263)	(44,263)		0	0
2518	Clackamas County Housing Authority	6/30/2017	Contribution	5.2	3.2	109,148	67,168	20,990	20,990	20,990	20,990	4,198	0	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	5.3	2.3	(144,335)	(62,636)	(27,233)	(27,233)	(27,233)	(8,170)	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Contribution	5.3	2.3	57,811	25,087	10,908	10,908	10,908	3,271	0	0	0
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	1.3	(135,008)	(33,116)		(25,473)	(7,643)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	1.3	38,805	9,517	7,322	7,322	2,195	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	0.4	29,011	2,151	5,372	2,151	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	0.4 0.0	(94,843)	(7,023)	(17,564)	(7,023)	0	0	0	0	0
2518 2519	Clackamas County Housing Authority Home Forward	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	3,820 186,719	150.811	410 35.908	35.908	35.908	35.908	35.908	7.179	0
2519	Home Forward	6/30/2018	Contribution	5.2 5.2	4.2 4.2	(418.975)	(338,403)	(80,572)	(80.572)	(80.572)			(16,115)	0
2519	Home Forward	6/30/2017	Proportion	5.2	3.2	(1,192,585)	(733,899)	(229,343)	(229,343)	(229,343)	(229,343)		(10,113)	0
2519	Home Forward	6/30/2017	Contribution	5.2	3.2	(122,353)	(75,295)	(23,529)	(23,529)	(23,529)	(23,529)		0	0
2519	Home Forward	6/30/2016	Proportion	5.3	2.3	(466,882)	(202,609)	(88,091)	(88,091)	(88,091)	(26,427)		0	0
2519	Home Forward	6/30/2016	Contribution	5.3	2.3	(142,708)	(61,930)	(26,926)	(26,926)	(26,926)	(8.078)	0	0	0
2519	Home Forward	6/30/2015	Proportion	5.3	1.3	240,669	59,033	45,409	45,409	13,624	0	0	0	0
2519	Home Forward	6/30/2015	Contribution	5.3	1.3	(100,900)	(24,748)	(19,038)	(19,038)	(5,710)	0	0	0	Ō
2519	Home Forward	6/30/2014	Proportion	5.4	0.4	(125,994)	(9,334)	(23,332)	(9,334)	0	0	0	0	0
2519	Home Forward	6/30/2014	Contribution	5.4	0.4	(462,528)	(34,263)	(85,653)	(34,263)	0	0	0	0	0
2519	Home Forward	6/30/2013	Contribution	5.6	0.0	(200,770)	0	(21,510)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	5.2	4.2	1,818,611	1,468,878	349,733	349,733	349,733	349,733		69,946	0
2521	League of Oregon Cities	6/30/2018	Contribution	5.2	4.2	(147,079)	(118,795)	(28,284)	(28,284)	(28,284)			(5,659)	0
2521	League of Oregon Cities	6/30/2017	Proportion	5.2	3.2 3.2	(4,621,158)	(2,843,790)		(888,684)	(888,684)	(888,684)		0	0
2521 2521	League of Oregon Cities League of Oregon Cities	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	2.3	56,569 (68,180)	34,811 (29,588)	10,879 (12,864)	10,879 (12,864)	10,879 (12,864)	10,879 (3,860)	2,174	0	0
2521	League of Oregon Cities League of Oregon Cities	6/30/2016	Contribution	5.3	2.3	70.663	30.665	13.333	13.333	13.333	3,999	0	0	0
2521	League of Oregon Cities	6/30/2015	Proportion	5.3	1.3	(88,167)	(21,626)	(16,635)	(16,635)	(4,991)		0	0	0
2521	League of Oregon Cities	6/30/2015	Contribution	5.3	1.3	48.675	11.939	9.184	9.184	2.755	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	0.4	(1,852)	(137)	(343)	(137)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	0.4	(29,135)	(2,158)	(5,395)	(2,158)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2013	Contribution	5.6	0.0	(19,206)	0	(2,058)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	5.2	4.2	414,795	335,027	79,768	79,768	79,768	79,768	79,768	15,955	0
2522	Lane Council of Governments	6/30/2018	Contribution	5.2	4.2	(327,458)	(264,485)	(62,973)	(62,973)	(62,973)			(12,593)	0
2522	Lane Council of Governments	6/30/2017	Proportion	5.2	3.2	654,736	402,914	125,911	125,911	125,911	125,911	25,181	0	0
2522	Lane Council of Governments	6/30/2017	Contribution	5.2	3.2	100,940	62,116	19,412	19,412	19,412	19,412	3,880	0	0
2522 2522	Lane Council of Governments Lane Council of Governments	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(629,865) 304,356	(273,339) 132,078	(118,842) 57,426	(118,842) 57,426	(118,842) 57,426	(35,655) 17,226	0	0	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	1.3	732,756	179,732	138,256	138.256	41,476	17,220	0	0	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	1.3	196.195	48,123	37.018	37.018	11,105	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	0.4	(320,949)	(23,774)	(59,435)	(23,774)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	0.4	(271,259)	(20,094)	(50,233)	(20,094)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2013	Contribution	5.6	0.0	(217,376)	0	(23,291)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	5.2	4.2	590,816	477,198	113,618	113,618	113,618	113,618	113,618	22,726	0
2526	Clatskanie PUD	6/30/2018	Contribution	5.2	4.2	(164,384)	(132,772)	(31,612)	(31,612)	(31,612)			(6,324)	0
2526	Clatskanie PUD	6/30/2017	Proportion	5.2	3.2	(159,099)	(97,907)	(30,596)	(30,596)	(30,596)	(30,596)		0	0
2526	Clatskanie PUD	6/30/2017	Contribution	5.2	3.2	148,246	91,228	28,509	28,509	28,509	28,509	5,701	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	5.3	2.3	(90,391)	(39,226)	(17,055)	(17,055)	(17,055)	(5,116)	0	0	0
2526	Clatskanie PUD	6/30/2016	Contribution	5.3	2.3	148,898	64,616	28,094	28,094	28,094	8,428	0	0	0
2526	Clatskanie PUD	6/30/2015	Proportion	5.3	1.3	(203,684)	(49,960)	(38,431)	(38,431)	(11,529)	0	0	0	0
2526	Clatskanie PUD	6/30/2015	Contribution	5.3	1.3	166,337	40,801	31,384	31,384	9,417	0	0	0	0
2526 2526	Clatskanie PUD Clatskanie PUD	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(143,594) (22,389)	(10,639)	(26,591) (4,146)	(10,639) (1,659)	0	0	0	0	0
2526	Clatskanie PUD Clatskanie PUD	6/30/2014	Contribution	5.4 5.6	0.4	(22,389) 40,074	(1,659)	(4,146) 4,294	(1,009)	0	0	0	0	0
2020	Deschutes Valley Water District	6/30/2018	Proportion	5.2	4.2	(533,996)	(431,304)		(102,692)	(102,692)	(102,692)	(102,692)	(20,536)	0



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2527	Deschutes Valley Water District	6/30/2018	Contribution	5.2	4.2	2,001,320	1,616,451	384.869	384.869	384.869	384.869	384.869	76,975	Oubsequent Expense
2527	Deschutes Valley Water District	6/30/2017	Proportion	5.2	3.2	(487,624)	(300,076)		(93,774)				0	0
2527	Deschutes Valley Water District	6/30/2017	Contribution	5.2	3.2	45,606	28,066		8,770	8,770	8,770		0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	5.3	2.3	40,347	17,508	7,613	7,613	7,613	2,282	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Contribution	5.3	2.3	14,169	6,150		2,673	2,673	804	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	1.3	(266,795)	(65,439)		(50,339)		0	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	1.3	56,720	13,912		10,702	3,210	0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	0.4	(328)	(23)		(23)		0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Contribution	5.4	0.4	(39,250)	(2,905)		(2,905)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2013	Contribution	5.6	0.0 4.2	(6,395)	0	(685)	0	0	0	0	0	0
2528 2528	Columbia River Fire & Rescue	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	806,375 (196,476)	651,303 (158,692)		155,072 (37,784)	155,072 (37,784)	155,072 (37,784)	155,072 (37,784)	31,015 (7,556)	0
	Columbia River Fire & Rescue Columbia River Fire & Rescue	6/30/2017	Proportion	5.2	3.2	(101,644)	(62.550)		(19,547)	(19,547)			(7,556)	0
2528	Columbia River Fire & Rescue	6/30/2017	Contribution	5.2	3.2	46,771	28,783		(19,547) 8.994	8,994	8.994	1,801	0	0
	Columbia River Fire & Rescue	6/30/2016	Proportion	5.3	2.3	(171,171)	(74,283)		(32,296)	(32,296)			0	0
2528	Columbia River Fire & Rescue	6/30/2016	Contribution	5.3	2.3	(12,462)	(5,409)		(2,351)	(2,351)			0	0
2528	Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	1.3	(118,027)	(28,951)		(22,269)	(6,682)		. 0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	1.3	13,263	3,255		2,502	753	0	0	0	Ō
	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	0.4	74,726	5,536		5,536	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	0.4	(126,582)	(9,377)		(9,377)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2013	Contribution	5.6	0.0	34,920	0	3,740	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	5.2	4.2	(70,139)	(56,651)		(13,488)				(2,699)	0
2529	East Fork Irrigation District	6/30/2018	Contribution	5.2	4.2	6,882	5,559	1,323	1,323	1,323	1,323	1,323	267	0
2529	East Fork Irrigation District	6/30/2017	Proportion	5.2	3.2	(35,292)	(21,718)		(6,787)	(6,787)			0	0
2529	East Fork Irrigation District	6/30/2017	Contribution	5.2	3.2	6,018	3,704	1,157	1,157	1,157	1,157	233	0	0
	East Fork Irrigation District	6/30/2016	Proportion	5.3	2.3	39,747	17,250		7,499	7,499	2,252		0	0
	East Fork Irrigation District	6/30/2016	Contribution	5.3 5.3	2.3 1.3	1,630 (7,641)	706 (1,873)	308 (1,442)	308 (1,442)	308 (431)	90		0	0
2529 2529	East Fork Irrigation District East Fork Irrigation District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(7,641) 7,865	1,929		(1,442)	(431)	0	0	0	0
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	0.4	1,059	79		79	445	0	0	0	0
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	0.4	1,821	136		136	0	0	0	0	0
	East Fork Irrigation District	6/30/2013	Contribution	5.6	0.0	5.085	0	545	0	0	0	0	0	0
	River Road Water District	6/30/2018	Proportion	5.2	4.2	25,528	20,619		4,909	4,909	4,909	4,909	983	0
	River Road Water District	6/30/2018	Contribution	5.2	4.2	(55,695)	(44,984)		(10,711)				(2,140)	0
	River Road Water District	6/30/2017	Proportion	5.2	3.2	(29,452)	(18,124)		(5,664)				0	0
2530	River Road Water District	6/30/2017	Contribution	5.2	3.2	(41,997)	(25,845)	(8,076)	(8,076)	(8,076)	(8,076)	(1,617)	0	0
2530	River Road Water District	6/30/2016	Proportion	5.3	2.3	(41,167)	(17,866)	(7,767)	(7,767)	(7,767)	(2,332)) 0	0	0
2530	River Road Water District	6/30/2016	Contribution	5.3	2.3	(33,824)	(14,678)		(6,382)	(6,382)) 0	0	0
2530	River Road Water District	6/30/2015	Proportion	5.3	1.3	(56,703)	(13,907)		(10,699)	(3,208)		0	0	0
	River Road Water District	6/30/2015	Contribution	5.3	1.3	(37,159)	(9,115)		(7,011)	(2,104)	0	0	0	0
	River Road Water District	6/30/2014	Proportion	5.4	0.4	(1,468)	(108)		(108)	0	0	0	0	0
	River Road Water District	6/30/2014	Contribution	5.4	0.4	(52,306)	(3,876)		(3,876)		0	0	0	0
	River Road Water District	6/30/2013	Contribution	5.6	0.0	(43,634)	0	(4,674)	0	0	0	0	0	0
	Oregon School Boards Association Oregon School Boards Association	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	173,539 116.345	140,166 93,971	33,373 22,374	33,373 22,374	33,373 22,374	33,373 22.374	33,373 22,374	6,674 4.475	0
2531	Oregon School Boards Association Oregon School Boards Association	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(327,003)	(201,233)		(62.885)	(62,885)			4,475	0
2531	Oregon School Boards Association	6/30/2017	Contribution	5.2	3.2	56,546	34,798		10,874	10,874	10.874	2,176	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	5.3	2.3	(85,529)	(37,115)		(16,138)	(16,138)			0	0
	Oregon School Boards Association	6/30/2016	Contribution	5.3	2.3	123,380	53,543		23,279	23,279	6,985		0	0
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	1.3	(201,281)	(49,369)		(37,978)	(11,391)		0	0	0
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	1.3	97,670	23,958	18,428	18,428	5,530	0	0	0	0
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	0.4	73,781	5,466	13,663	5,466	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	0.4	(113,425)	(8,400)	(21,005)	(8,400)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2013	Contribution	5.6	0.0	(52,027)	0	(5,572)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	5.2	4.2	(134,999)	(109,038)		(25,961)	(25,961)			(5,194)	0
	Owyhee Irrigation District	6/30/2018	Contribution	5.2	4.2	86,392	69,778	16,614	16,614	16,614	16,614	16,614	3,322	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	5.2	3.2	(176,025)	(108,323)		(33,851)	(33,851)			0	0
2533	Owyhee Irrigation District	6/30/2017	Contribution	5.2	3.2	93,659	57,637	18,011	18,011	18,011	18,011	3,604	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	5.3	2.3	(234,973)	(101,968)		(44,335)	(44,335)			0	0
2533	Owyhee Irrigation District	6/30/2016	Contribution	5.3	2.3	88,296	38,316		16,660	16,660	4,996	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	1.3	(373,606)	(91,638)		(70,492)	(21,146)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Contribution	5.3	1.3	75,834	18,602		14,308	4,294	0	0	0	0
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(46,078) 12,614	(3,413)		(3,413) 934		0	0	0	0
2533 2533	Owyhee Irrigation District Owyhee Irrigation District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	12,614 61,844	934 0	2,336 6,624	934	0	0	0	0	0
2533 2535	Athena Cemetary Maintenance District 1	6/30/2018	Proportion	5.6	0.0 4.2	01,844	0	0,024	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faratava Nasa	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of	Balance of Outflow/(Inflow)						4 Measurement Period +5	
Number 2535	Athena Cemetary Maintenance District 1	Recognition 6/30/2018	Contribution	5.2	Period 4.2	Outflow/(Inflow)	Outriow/(inflow)	Expense 0	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2535	Athena Cemetary Maintenance District 1	6/30/2017	Proportion	5.2	3.2	0	0	•	, ,	0			0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2017	Contribution	5.2	3.2	0	0	0	0	ď			0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2016	Proportion	5.3	2.3	0	0	0	0	Ċ	Ò	(0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2016	Contribution	5.3	2.3	0	0	0	0	Ö	0		0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Proportion	5.3	1.3	0	0	0	0	C	0	(0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Contribution	5.3	1.3	0	0	0	0	C	0	(0 0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Proportion	5.4	0.4	0	0	0) 0	C	0	(0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.4	0.4	0	0	0	0	C	0	(0	0
2535	Athena Cemetary Maintenance District 1	6/30/2013	Contribution	5.6	0.0	0	0	0	0	C	0	(0	0
2536 2536	Valley View Cemetery	6/30/2018	Proportion	5.2 5.2	4.2 4.2	0	0	0	0	0			J 0	0
	Valley View Cemetery	6/30/2018	Contribution	5.2 5.2	4.2 3.2	0	0	•						0
2536 2536	Valley View Cemetery Valley View Cemetery	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	199	123			38			J 0	0
2536	Valley View Cemetery Valley View Cemetery	6/30/2016	Proportion	5.3	2.3	199	123	30 0) 30	0			9 U	0
2536	Valley View Cemetery	6/30/2016	Contribution	5.3	2.3	0	0	0	-				0	0
2536	Valley View Cemetery	6/30/2015	Proportion	5.3	1.3	0	0	-	-	0	-		0 0	0
2536	Valley View Cemetery	6/30/2015	Contribution	5.3	1.3	0	0	-	-	ď			0 0	0
2536	Valley View Cemetery	6/30/2014	Proportion	5.4	0.4	0	0	0	0	d) 0		0 0	0
2536	Valley View Cemetery	6/30/2014	Contribution	5.4	0.4	2,671	196	495	196				0 0	Ō
2536	Valley View Cemetery	6/30/2013	Contribution	5.6	0.0	2,376	0					(0 0	0
2538	Clackamas Vector Control	6/30/2018	Proportion	5.2	4.2	(45,394)	(36,664							0
2538	Clackamas Vector Control	6/30/2018	Contribution	5.2	4.2	(14,028)	(11,330							0
2538	Clackamas Vector Control	6/30/2017	Proportion	5.2	3.2	180,371	110,997	34,687				6,93		0
2538	Clackamas Vector Control	6/30/2017	Contribution	5.2	3.2	(9,703)	(5,971						-,	0
2538	Clackamas Vector Control	6/30/2016	Proportion	5.3	2.3	(181,143)	(78,609							0
2538	Clackamas Vector Control	6/30/2016	Contribution	5.3	2.3	26,816	11,636						0	0
2538 2538	Clackamas Vector Control	6/30/2015	Proportion	5.3 5.3	1.3	(2,812)	(688						0 0	0
2538 2538	Clackamas Vector Control Clackamas Vector Control	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	6,392 2,748	1,568 203						0 0	0
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	0.4	1,373	103						0 0	0
2538	Clackamas Vector Control	6/30/2013	Contribution	5.6	0.0	13,204	103			0			-	0
2540	West Extension Irrigation District	6/30/2018	Proportion	5.2	4.2	(593)	(479							0
2540	West Extension Irrigation District	6/30/2018	Contribution	5.2	4.2	(19,147)	(15,465							
2540	West Extension Irrigation District	6/30/2017	Proportion	5.2	3.2	98,245	60,459							0
2540	West Extension Irrigation District	6/30/2017	Contribution	5.2	3.2	(13,571)	(8,351							0
2540	West Extension Irrigation District	6/30/2016	Proportion	5.3	2.3	(69,880)	(30,325	(13,185	(13,185	(13,185	(3,955	· (o o	0
2540	West Extension Irrigation District	6/30/2016	Contribution	5.3	2.3	1,254	543	237	237	237	69		0 0	0
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	1.3	(21,454)	(5,262					(0	0
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	1.3	(9,044)	(2,220				·) 0	(0	0
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	0.4	3,267	242					(0 0	0
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	0.4	(10,384)	(769					(0	0
2540	West Extension Irrigation District	6/30/2013	Contribution	5.6	0.0	(2,098)	0	(223		C		(0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	5.2	4.2	44,010	35,547							0
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(8,411) (42,619)	(6,793 (26,227							0
2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2017	Contribution	5.2 5.2	3.2	1,733	1,067							0
2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2017	Proportion	5.2	2.3	105,085	45,604) U	0
2541	Jackson County Vector Control District	6/30/2016	Contribution	5.3	2.3	(4,492)	(1,948						n n	0
2541	Jackson County Vector Control District	6/30/2015	Proportion	5.3	1.3	(135,323)	(33,191					,) 0	0
2541	Jackson County Vector Control District	6/30/2015	Contribution	5.3	1.3	8,797	2,157						0 0	0
2541	Jackson County Vector Control District	6/30/2014	Proportion	5.4	0.4	21,352	1,582						0 0	Ō
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	0.4	(23,450)	(1,735	(4,343	(1,735) 0	Ò	(0 0	0
2541	Jackson County Vector Control District	6/30/2013	Contribution	5.6	0.0	4,144	0	444	. 0	C	0	(0 0	0
2542	Rainbow Water District	6/30/2018	Proportion	5.2	4.2	66,414	53,642							0
2542	Rainbow Water District	6/30/2018	Contribution	5.2	4.2	7,027	5,676					1,35		0
2542	Rainbow Water District	6/30/2017	Proportion	5.2	3.2	803	495							0
2542	Rainbow Water District	6/30/2017	Contribution	5.2	3.2	22,176	13,646							0
2542	Rainbow Water District	6/30/2016	Proportion	5.3	2.3	(14,303)	(6,206							0
2542	Rainbow Water District	6/30/2016	Contribution	5.3	2.3	22,069	9,577					(0	0
2542 2542	Rainbow Water District Rainbow Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(68,206) 16,158	(16,730 3,962						0	0
				5.3 5.4	1.3 0.4	16,158 6,597	3,962) U	0
2542 2542	Rainbow Water District Rainbow Water District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(25,085)	487 (1,860						J 0	0
	Rainbow Water District Rainbow Water District	6/30/2013	Contribution	5.4 5.6	0.4	(25,085)	(1,860)) () U	0
2542														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48 10.0
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4 M	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2545	Council of Governments	6/30/2018	Contribution	5.2	4.2	(167,698)	(135,448)	(32,250)	(32,250)	(32,250)	(32,250)	(32,250)	(6,448)	
2545	Council of Governments	6/30/2017	Proportion	5.2	3.2	(770,912)	(474,408)		(148,252)	(148,252)	(148,252)	(29,652)	0	
2545	Council of Governments	6/30/2017	Contribution	5.2	3.2	(63,639)	(39,163)		(12,238)	(12,238)	(12,238)	(2,449)	0	
2545	Council of Governments	6/30/2016	Proportion	5.3	2.3	(86,568)	(37,566)	(16,334) 493	(16,334) 493	(16,334) 493	(4,898)	0	0	
2545 2545	Council of Governments Council of Governments	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	2,611 (86,250)	1,132 (21,154)		(16,274)	(4,880)	146 0	0	0	
2545	Council of Governments	6/30/2015	Contribution	5.3	1.3	52,648	12,912	9,934	9,934	2,978	0	0	0	
2545	Council of Governments	6/30/2014	Proportion	5.4	0.4	190,597	14,117	35,296	14,117	0	0	Ö	0	
2545	Council of Governments	6/30/2014	Contribution	5.4	0.4	(189,549)	(14,039)	(35,102)	(14,039)	0	0	0	0	
2545	Council of Governments	6/30/2013	Contribution	5.6	0.0	5,028	0	538	0	0	0	0	0	
2547	Metzger Water District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2547 2547	Metzger Water District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	
2547 2547	Metzger Water District Metzger Water District	6/30/2017	Proportion	5.2	2.3	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2015	Contribution	5.3	1.3	0	0	ō	ō	0	0	Ö	0	
2547	Metzger Water District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2549	Rogue River Fire District	6/30/2018	Proportion	5.2	4.2	61,348	49,550	11,798	11,798	11,798	11,798	11,798	2,358	
2549	Rogue River Fire District	6/30/2018	Contribution	5.2	4.2	3,752	3,030	722	722	722	722	722	142 0	
2549 2549	Rogue River Fire District Rogue River Fire District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(107,245) 38,933	(65,997) 23,959	(20,624) 7.487	(20,624) 7.487	(20,624) 7.487	(20,624) 7.487	(4,125) 1,498	0	
2549	Rogue River Fire District	6/30/2016	Proportion	5.3	2.3	95,024	41,237	17,929	17,929	17,929	5,379	1,496	0	
2549	Rogue River Fire District	6/30/2016	Contribution	5.3	2.3	8,609	3,737	1,624	1,624	1,624	489	0	0	
2549	Roque River Fire District	6/30/2015	Proportion	5.3	1.3	(69,612)	(17,076)	(13,134)	(13,134)	(3,942)	0	Ö	0	
2549	Roque River Fire District	6/30/2015	Contribution	5.3	1.3	32,710	8,022	6,172	6,172	1,850	0	0	0	
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	0.4	54,659	4,049	10,122	4,049	0	0	0	0	
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	0.4	(13,699)	(1,014)		(1,014)	0	0	0	0	
2549	Rogue River Fire District	6/30/2013	Contribution	5.6	0.0	18,356	0	1,966	. 0	. 0	0	. 0	0	
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	5.2	4.2	(67,410)	(54,447)		(12,963)	(12,963)	(12,963)	(12,963)	(2,595)	
2550 2550	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	29,448 (39,326)	23,785 (24,200)	5,663 (7,563)	5,663 (7,563)	5,663 (7,563)	5,663 (7,563)	5,663	1,133	
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion Contribution	5.2	3.2	32,546	20,028	6.259	6,259	6,259	6,259	(1,511) 1.251	0	
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	5.3	2.3	(97,497)	(42,309)	(18,396)	(18,396)	(18,396)	(5,517)	1,231	0	
2550	Nyssa Road Assessment District 2	6/30/2016	Contribution	5.3	2.3	38.521	16.717	7.268	7.268	7.268	2,181	0	0	
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	1.3	(72,659)	(17,823)	(13,709)	(13,709)	(4,114)	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2015	Contribution	5.3	1.3	28,447	6,979	5,367	5,367	1,612	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2014	Proportion	5.4	0.4	(9,881)	(731)	(1,830)	(731)	0	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2014	Contribution	5.4	0.4	31,154	2,309	5,769	2,309	0	0	0	0	
2550	Nyssa Road Assessment District 2	6/30/2013	Contribution	5.6	0.0	21,171	0	2,266	0	0	0	0	0	
2551 2551	Sandy Fire Department Sandy Fire Department	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	156,521 2,670	126,421 2.157	30,100 513	30,100 513	30,100 513	30,100 513	30,100 513	6,021 105	
2551	Sandy Fire Department	6/30/2017	Proportion	5.2	3.2	(7,573)	(4,661)	(1,456)	(1,456)	(1,456)	(1,456)	(293)	0	
2551	Sandy Fire Department	6/30/2017	Contribution	5.2	3.2	44,093	27,135	8,479	8,479	8,479	8,479	1,698	0	
2551	Sandy Fire Department	6/30/2016	Proportion	5.3	2.3	84,708	36,759	15,983	15,983	15,983	4,793	0	0	
2551	Sandy Fire Department	6/30/2016	Contribution	5.3	2.3	14,423	6,260	2,721	2,721	2,721	818	0	0	
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	1.3	(52,001)	(12,753)		(9,812)	(2,941)	0	0	0	
2551	Sandy Fire Department	6/30/2015	Contribution	5.3	1.3	26,673	6,541	5,033	5,033	1,508	0	0	0	
2551 2551	Sandy Fire Department	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(91,689) 23,179	(6,794) 1,719	(16,979) 4,292	(6,794) 1,719	0	0	0	0	
2551	Sandy Fire Department Sandy Fire Department	6/30/2013	Contribution	5.4 5.6	0.4	(1,396)	1,719	4,292	1,719	0	0	0	0	
2552	Winston-Dillard Fire District	6/30/2018	Proportion	5.2	4.2	25,634	20,704	4,930	4,930	4,930	4,930	4,930	984	
2552	Winston-Dillard Fire District	6/30/2018	Contribution	5.2	4.2	15,780	12,745	3,035	3,035	3,035	3,035	3,035	605	
2552	Winston-Dillard Fire District	6/30/2017	Proportion	5.2	3.2	(131,073)	(80,661)	(25,206)	(25,206)	(25,206)	(25,206)	(5,043)	0	
2552	Winston-Dillard Fire District	6/30/2017	Contribution	5.2	3.2	55,527	34,171	10,678	10,678	10,678	10,678	2,137	0	
2552	Winston-Dillard Fire District	6/30/2016	Proportion	5.3	2.3	17,573	7,625	3,316	3,316	3,316	993	0	0	
2552	Winston-Dillard Fire District	6/30/2016	Contribution	5.3	2.3	61,871	26,849	11,674	11,674	11,674	3,501	0	0	
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	1.3	(324,750)	(79,654)		(61,274)	(18,380)	0	0	0	
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	1.3 0.4	107,214	26,298	20,229	20,229	6,069	0	0	0	
2552 2552	Winston-Dillard Fire District Winston-Dillard Fire District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	12,219 27,099	904 2,009	2,263 5,018	904 2,009	0	0	0	0	
	Winston-Dillard Fire District Winston-Dillard Fire District	6/30/2013	Contribution	5.6	0.0	116,400	2,009	12,470	2,009	0	0	0	0	
2552														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					Magaziramant D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Infl\
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2553	Tangent Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	5,743	4,639	1,104	1,104	1,104	1,104	1,104	223	
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(9,517)	(5,857)			(1,830)	(1,830)	(367)	0	
2553	Tangent Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	13,279	8,171	2,554	2,554	2,554	2,554	509	0	
2553 2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(16,996) 18,163	(7,375) 7,882	(3,207) 3,427	(3,207) 3,427	(3,207) 3,427	(961) 1,028	0	0	
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(14,073)	(3,453)			(798)	1,026	0	0	
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	11,488	2,816	2,168	2,168	648	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	3,469	259	642	259	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(108)	(8)		(8)	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	1,941	0	206	0	0	0	0	0	
2555	Monroe Fire Department	6/30/2018	Proportion	5.2	4.2	11,542	9,322	2,220	2,220	2,220	2,220	2,220	442	
2555	Monroe Fire Department	6/30/2018	Contribution	5.2	4.2	(3,198)	(2,583)			(615)	(615)	(615)	(123)	
2555 2555	Monroe Fire Department Monroe Fire Department	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	28,306 (110)	17,420 (68)	5,443 (21)	5,443 (21)	5,443 (21)	5,443 (21)	1,091 (5)	0	
2555	Monroe Fire Department	6/30/2016	Proportion	5.3	2.3	322	139	(21)	61	61	(21)	(5)	0	
2555	Monroe Fire Department	6/30/2016	Contribution	5.3	2.3	1,834	796	346	346	346	104	0	0	
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	1.3	(508)	(124)			(28)	0	0	0	
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	1.3	1,525	373	288	288	85	0	0	0	
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	0.4	1,529	114	283	114	0	0	0	0	
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	0.4	92	7	17	7	0	0	0	0	
2555	Monroe Fire Department	6/30/2013	Contribution	5.6	0.0	1,779	0	189	0	0	0	0	0	
2556	Jackson County Fire District 5	6/30/2018	Proportion	5.2	4.2	392,613	317,111	75,502	75,502	75,502	75,502	75,502	15,103	
2556	Jackson County Fire District 5	6/30/2018	Contribution	5.2	4.2	(250,473)	(202,305)	(48,168)		(48,168)	(48,168)	(48,168)	(9,633)	
2556 2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	142,563 (114,160)	87,731 (70,252)	27,416 (21,954)	27,416 (21,954)	27,416 (21,954)	27,416 (21,954)	5,483 (4,390)	0	
2556	Jackson County Fire District 5	6/30/2016	Proportion	5.3	2.3	361,043	156,680	(21,954)	68,121	68,121	20,438	(4,390)	0	
2556	Jackson County Fire District 5	6/30/2016	Contribution	5.3	2.3	(46,525)	(20,191)	(8,778)		(8,778)	(2,635)	0	0	
2556	Jackson County Fire District 5	6/30/2015	Proportion	5.3	1.3	(367,988)	(90,260)	(69,432)		(20,828)	(2,000)	0	0	
2556	Jackson County Fire District 5	6/30/2015	Contribution	5.3	1.3	(5,498)	(1,350)	(1,037)		(313)	0	0	0	
2556	Jackson County Fire District 5	6/30/2014	Proportion	5.4	0.4	(28,580)	(2,115)		(2,115)	o´	0	0	0	
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	0.4	(171,852)	(12,732)			0	0	0	0	
2556	Jackson County Fire District 5	6/30/2013	Contribution	5.6	0.0	(119,886)	0	(12,846)		0	0	0	0	
2557	Estacada Fire Department	6/30/2018	Proportion	5.2	4.2	447,914	361,777	86,137	86,137	86,137	86,137	86,137	17,229	
2557	Estacada Fire Department	6/30/2018	Contribution	5.2	4.2	(167,515)	(135,301)	(32,214)		(32,214)	(32,214)	(32,214)	(6,445)	
2557 2557	Estacada Fire Department	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	149,625	92,077	28,774	28,774	28,774	28,774 (15,716)	5,755 (3.144)	0	
2557 2557	Estacada Fire Department Estacada Fire Department	6/30/2017 6/30/2016	Proportion	5.2	2.3	(81,724) 169,529	(50,292) 73,568	(15,716) 31,987	(15,716) 31,987	(15,716) 31,987	9.594	(3,144)	0	
2557	Estacada Fire Department	6/30/2016	Contribution	5.3	2.3	(57,964)	(25,153)			(10.937)	(3,279)	0	0	
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	1.3	100.344	24,612	18.933	18,933	5.679	(0,273)	0	0	
2557	Estacada Fire Department	6/30/2015	Contribution	5.3	1.3	(63,604)	(15,600)	(12,001)		(3,599)	0	0	0	
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	0.4	84,701	6,276	15,685	6,276	0	0	0	0	
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	0.4	(56,115)	(4,155)	(10,392)	(4,155)	0	0	0	0	
2557	Estacada Fire Department	6/30/2013	Contribution	5.6	0.0	(9,011)	0	(966)		0	0	0	0	
2559	Keizer Fire Department	6/30/2018	Proportion	5.2	4.2	935,190	755,346	179,844	179,844	179,844	179,844	179,844	35,970	
2559	Keizer Fire Department	6/30/2018	Contribution	5.2	4.2	(153,461)	(123,949)			(29,512) (39,553)	(29,512) (39,553)	(29,512)	(5,901)	
2559 2559	Keizer Fire Department	6/30/2017 6/30/2017	Proportion Contribution	5.2	3.2 3.2	(205,674) 103,791	(126,568) 63,871	(39,553) 19,960	(39,553) 19,960	(39,553)	(39,553)	(7,909) 3,991	0	
2559 2559	Keizer Fire Department Keizer Fire Department	6/30/2017	Proportion	5.2 5.3	2.3	338,067	146,709	63,786	63,786	63,786	19,960	3,991	0	
2559	Keizer Fire Department	6/30/2016	Contribution	5.3	2.3	(6,634)	(2,878)			(1,252)	(374)	0	0	
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	1.3	(233,320)	(57,228)	(44,023)		(13,205)	(0.1)	0	0	
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	1.3	49,803	12,215	9,397	9,397	2,818	0	0	0	
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	0.4	104,006	7,706	19,260	7,706	0	0	0	0	
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	0.4	(95,238)	(7,053)	(17,637)	(7,053)	0	0	0	0	
2559	Keizer Fire Department	6/30/2013	Contribution	5.6	0.0	(4,998)	0	(538)	0	0	0	0	0	
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	30,431	24,579	5,852	5,852	5,852	5,852	5,852	1,171	
2561	Jefferson Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(17,427)	(14,076)	(3,351)	(3,351)	(3,351)	(3,351)	(3,351)	(672)	
2561 2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(13,692) 11,627	(8,426)	(2,633) 2,236		(2,633)	(2,633)	(527) 447	0	
2561	Jefferson Rural Fire Protection District Jefferson Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	21.625	7,155 9.385	2,236 4.080	2,236 4,080	2,236 4.080	2,236 1,225	447	0	
2561	Jefferson Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(1,983)	9,385	4,080		4,080	(113)	0	0	
2561	Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(27,575)	(6,763)			(1,560)	0	0	0	
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(1,036)	(256)	(195)		(61)	0	Ö	0	
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	16,481	1,221	3,052	1,221	o o	0	0	0	
2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(21,444)	(1,589)	(3,971)		0	0	0	0	
2561	Jefferson Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(9,296)	0	(996)		0	0	0	0	
2562	Wy'East Fire District	6/30/2018	Proportion	5.2	4.2	4,988	4,029	959	959	959	959	959	193	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankrica Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4		Recognized in
Number 2562	Employer Name Wv'East Fire District	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 4.2	21,680	17,511	Expense 4.169	Expense 4.169	Expense 4.169	Expense 4.169	Expense 4,169	Expense 835	Subsequent Expense
2562	Wy'East Fire District	6/30/2017	Proportion	5.2	3.2	(2,713)	(1,669)		(522)					0
2562	Wy'East Fire District	6/30/2017	Contribution	5.2	3.2	20,227	12,447	3,890	3,890	3,890	3,890			0
2562	Wy'East Fire District	6/30/2016	Proportion	5.3	2.3	(1,952)	(848)		(368)				0	0
2562	Wy'East Fire District	6/30/2016	Contribution	5.3	2.3	15,111	6,558		2,851	2,851	856	0	0	0
2562	Wy'East Fire District	6/30/2015	Proportion	5.3	1.3	(95,632)	(23,456)		(18,044)) 0	0	0	0
2562 2562	Wy'East Fire District Wy'East Fire District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	13,004 4,783	3,188 353	2,454 886	2,454 353	734 0	0	0	0	0
2562	Wy'East Fire District	6/30/2014	Contribution	5.4	0.4	(3.781)	(281)		(281)	0	0	0	0	0
2562	Wy'East Fire District	6/30/2013	Contribution	5.6	0.0	(591)	0	(61)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	5.2	4.2	23,304	18,822	4,482	4,482	4,482	4,482			0
2563	Central Oregon Irrigation District	6/30/2018	Contribution	5.2	4.2	(106,033)	(85,642)		(20,391)	(20,391)				0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	5.2	3.2	47,425	29,185	9,120	9,120	9,120	9,120			0
2563	Central Oregon Irrigation District	6/30/2017	Contribution	5.2	3.2 2.3	30,783	18,943	5,920	5,920	5,920	5,920		0	0
2563 2563	Central Oregon Irrigation District Central Oregon Irrigation District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(65,320) 55,655	(28,345) 24,152		(12,325) 10,501	(12,325) 10,501) (3,695) 3,150		0	0
2563	Central Oregon Irrigation District	6/30/2015	Proportion	5.3	1.3	(50,525)	(12,393)		(9,533)	(2,860)		0	0	0
2563	Central Oregon Irrigation District	6/30/2015	Contribution	5.3	1.3	49,034	12,026		9,252	2,774		0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	0.4	13,471	996	2,495	996	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	0.4	(21,054)	(1,559)		(1,559)		0	0	0	0
2563	Central Oregon Irrigation District	6/30/2013	Contribution	5.6	0.0	27,954	0	2,994	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	5.2	4.2	(32,470)	(26,226)		(6,244)					0
2564 2564	Illinois Valley Fire District Illinois Valley Fire District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	17,029 44,380	13,754 27.310	3,275 8,535	3,275 8,535	3,275 8.535	3,275 8.535	3,275 1,705	654	0
2564	Illinois Valley Fire District	6/30/2017	Contribution	5.2	3.2	(20,245)	(12,459)		(3,893)	(3,893)			•	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	5.3	2.3	(12,463)	(5,407)		(2,352)	(2,352)			0	0
2564	Illinois Valley Fire District	6/30/2016	Contribution	5.3	2.3	(17,528)	(7,607)		(3,307)	(3,307)			0	0
2564	Illinois Valley Fire District	6/30/2015	Proportion	5.3	1.3	76,546	18,774	14,443	14,443	4,331	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Contribution	5.3	1.3	(21,022)	(5,158)		(3,966)	(1,192)) 0	0	0	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	0.4	57,711	4,276		4,276	0	0	0	0	0
2564 2564	Illinois Valley Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(34,494) (2,291)	(2,554)	(6,388)	(2,554)	0	0	0	0	0
2567	Illinois Valley Fire District Charleston Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(109,150)	(88,160)		(20,990)		(20,990)	(20,990)	U	0
2567	Charleston Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	17,071	13,788		3,283	3,283	3,283			0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(92,814)	(57,116)		(17,849)					0
2567	Charleston Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	3,809	2,345		732	732	732			0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(9,352)	(4,057)		(1,765)				0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	5,451	2,367	1,028	1,028	1,028	311		0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(11,282)	(2,766)		(2,129)	(637)	0	•	0	0
2567 2567	Charleston Rural Fire Protection District Charleston Rural Fire Protection District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	8,115 (571)	1,991 (41)	1,531 (106)	1,531 (41)	460	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(2,613)	(193)		(193)		0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(379)	(135)	(39)	(133)	0	0	Ö	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	5.2	4.2	171,411	138,447		32,964	32,964	32,964	32,964	6,591	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Contribution	5.2	4.2	68,317	55,179		13,138	13,138	13,138	13,138	2,627	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	5.2	3.2	(79,374)	(48,846)		(15,264)	(15,264)				0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Contribution	5.2	3.2	98,921	60,875	19,023	19,023	19,023	19,023	3,806	0	0
2568 2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	109,740 71,766	47,622 31,143		20,706 13,541	20,706 13,541	6,210 4,061	0	0	0
2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2015	Proportion	5.3 5.3	2.3 1.3	308.740	75,728	58,253	13,541 58.253	13,541	4,061	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Contribution	5.3	1.3	82.684	20,280	15,601	15,601	4,679	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Proportion	5.4	0.4	(18,007)	(1,332)		(1,332)	0	Ö	ő	0	ő
2568	Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	0.4	59,167	4,382	10,957	4,382	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2013	Contribution	5.6	0.0	25,104	0	2,689	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	5.2	4.2	(327,573)	(264,578)		(62,995)					0
2569	Central Oregon Intergovernmental Council	6/30/2018	Contribution	5.2	4.2	(55,803)	(45,072)		(10,731)	(10,731)				0
2569 2569	Central Oregon Intergovernmental Council Central Oregon Intergovernmental Council	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(847,748) 9,976	(521,692) 6,140		(163,028) 1,918	(163,028) 1,918) (163,028) 1,918		0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	5.3	2.3	19,485	8,457	3,676	3,676	3,676	1,916	300	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Contribution	5.3	2.3	155.698	67,567	29.377	29.377	29,377	8.813	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3	1.3	(242,415)	(59,459)		(45,739)	(13,720)		ő	0	Ö
2569	Central Oregon Intergovernmental Council	6/30/2015	Contribution	5.3	1.3	176,609	43,321	33,322	33,322	9,999	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	0.4	(89,149)	(6,604)		(6,604)	0	0	0	0	C
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	0.4	(45,591)	(3,376)		(3,376)	0	0	0	0	C
2569 2570	Central Oregon Intergovernmental Council	6/30/2013	Contribution	5.6	0.0	(20,990)	(50.004)	(2,250)	0 (40.040)	0	0	0	0 (0.000)	0
	Port of St Helens	6/30/2018	Proportion	5.2	4.2	(69,376)	(56,034)	(13,342)	(13,342)	(13,342)	(13,342)	(13,342)	(2,666)	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2570	Port of St Helens	6/30/2018	Contribution	5.2	4.2	61.104	49.353	11.751	11,751	11,751		11,751	2,349	O CONTRACTOR OF THE CONTRACTOR
2570	Port of St Helens	6/30/2017	Proportion	5.2	3.2	(28,168)	(17,334)		(5,417)					0
2570	Port of St Helens	6/30/2017	Contribution	5.2	3.2	38,207	23,511	7,348	7,348	7,348	7,348	1,467	0	0
2570	Port of St Helens	6/30/2016	Proportion	5.3	2.3	(75,209)	(32,639)		(14,190)			0	0	0
2570	Port of St Helens	6/30/2016	Contribution	5.3	2.3	27,031	11,731	5,100	5,100	5,100		0	0	0
2570	Port of St Helens	6/30/2015	Proportion	5.3	1.3	16,534	4,054		3,120	934		0	0	0
2570	Port of St Helens	6/30/2015	Contribution	5.3	1.3	17,996	4,416		3,395	1,021	0	0	0	0
2570 2570	Port of St Helens Port of St Helens	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(4,004) 135	(299) 10		(299)	0	0	0	0	0
2570	Port of St Helens	6/30/2013	Contribution	5.6	0.0	3,954	0	424	10	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	5.2	4.2	87,689	70,826	16,863	16,863	16,863	16,863	16,863	3.374	0
2571	Crystal Springs Water District	6/30/2018	Contribution	5.2	4.2	(5,419)	(4,377)		(1,042)					0
2571	Crystal Springs Water District	6/30/2017	Proportion	5.2	3.2	46,293	28,489	8,902	8,902	8,902		1,783	0	0
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	3.2	9,059	5,575	1,742	1,742	1,742	1,742	349	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	5.3	2.3	1,774	769		335	335		0	0	0
2571	Crystal Springs Water District	6/30/2016	Contribution	5.3	2.3	2,667	1,158		503	503	152	0	0	0
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	1.3	67,841	16,641	12,800	12,800	3,841	0	0	0	0
2571	Crystal Springs Water District	6/30/2015	Contribution	5.3	1.3	(650)	(158)		(123)) 0	0	0	0
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(44,043) 3,236	(3,263)		(3,263)		0	0	0	0
2571 2571	Crystal Springs Water District Crystal Springs Water District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(16,208)	241	599 (1,738)	241	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2013	Proportion	5.2	4.2	(279,495)	(225.746)		(53.749)) (53,749)	(53,749)	(10.750)	0
2572	Local Government Personnel Institute	6/30/2018	Contribution	5.2	4.2	(43.691)	(35,289)		(8.402)	(8.402)				0
2572	Local Government Personnel Institute	6/30/2017	Proportion	5.2	3.2	182.768	112,472		35.148	35.148		7.028	(1,001)	o o
2572	Local Government Personnel Institute	6/30/2017	Contribution	5.2	3.2	(13,142)	(8,088)		(2,527)	(2,527)		(507)	0	Ö
2572	Local Government Personnel Institute	6/30/2016	Proportion	5.3	2.3	94,198	40,879	17,773	17,773	17,773		0	0	0
2572	Local Government Personnel Institute	6/30/2016	Contribution	5.3	2.3	22,502	9,764	4,246	4,246	4,246		0	0	0
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	1.3	(373,559)	(91,627)		(70,483)	(21,144)) 0	0	0	0
2572	Local Government Personnel Institute	6/30/2015	Contribution	5.3	1.3	21,731	5,331	4,100	4,100	1,231	0	0	0	0
2572	Local Government Personnel Institute	6/30/2014	Proportion	5.4	0.4	19,024	1,409	3,523	1,409	0	0	0	0	0
2572 2572	Local Government Personnel Institute Local Government Personnel Institute	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(39,541) 6.312	(2,931)	(7,322)	(2,931)	0	0	0	0	0
2572 2573	Goshen Fire District	6/30/2013	Proportion	5.6	0.0 4.2	6,312 189,810	153,308		36,502	36,502	36,502	36,502	7,300	0
2573	Goshen Fire District	6/30/2018	Contribution	5.2	4.2	(5,693)	(4,598)		(1,095)					0
2573	Goshen Fire District	6/30/2017	Proportion	5.2	3.2	(73,158)	(45,020)		(14,069)					0
2573	Goshen Fire District	6/30/2017	Contribution	5.2	3.2	35.171	21,643		6.764	6.764		1.351	0	o o
2573	Goshen Fire District	6/30/2016	Proportion	5.3	2.3	(103,283)	(44,822)	(19,487)	(19,487)	(19,487)	(5,848)	0	0	0
2573	Goshen Fire District	6/30/2016	Contribution	5.3	2.3	(6,001)	(2,605)		(1,132)	(1,132)) (341)	0	0	0
2573	Goshen Fire District	6/30/2015	Proportion	5.3	1.3	42,905	10,525		8,095	2,430		0	0	0
2573	Goshen Fire District	6/30/2015	Contribution	5.3	1.3	(15,194)	(3,726)		(2,867)	(859)) 0	0	0	0
2573	Goshen Fire District	6/30/2014	Proportion	5.4	0.4	(21,893)	(1,623)		(1,623)		0	0	0	0
2573	Goshen Fire District	6/30/2014	Contribution	5.4 5.6	0.4 0.0	9,918	733 0		733 0	0	0	0	0	0
2573 2575	Goshen Fire District Jefferson County Rural Fire Protection District 1	6/30/2013 6/30/2018	Contribution Proportion	5.2	4.2	(5,714) (11,243)	(9,081)	(614) (2,162)	(2,162)	0 (2,162) (2,162)	(2,162)	-	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	4.2	(16,102)	(13.005)		(3.097)	(3.097)			(617)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	3.2	40,381	24,849		7,766	7,766		1,551	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	3.2	(7,921)	(4,875)		(1,523)	(1,523)			0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	2.3	(22,822)	(9,904)	(4,306)	(4,306)	(4,306)	(1,292)		0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	2.3	13,726	5,956		2,590	2,590		0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	1.3	(6,258)	(1,534)		(1,181)	(353)		0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	1.3	1,206	294	228	228	66	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.4	11,427	847		847	0	0	0	0	0
2575 2575	Jefferson County Rural Fire Protection District 1 Jefferson County Rural Fire Protection District 1	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(11,030) (1,824)	(815)	(2,043)	(815)	0	0	0	0	0
2575 2576	Depoe Bay Rural Fire Protection District	6/30/2013	Proportion	5.2	0.0 4.2	(1,824) 221,441	178,856	42,585	42.585	42,585	42.585	42,585	8.516	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(55,041)	(44,456)		(10,585)	(10,585)			(2,116)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	415,739	255,839		79,950	79,950		15,989	(2,110)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	2,030	1,250	390	390	390		80	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(19,412)	(8,423)		(3,663)			0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	32,024	13,898		6,042	6,042		0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	97,778	23,982	18,449	18,449	5,533	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	40	8	8	8	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	4,057	302		302	0	0	0	0	0
		6/30/2014	Contribution	5.4	0.4	(7,511)	(556)	(1,391)	(556)	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District										-	^	-	
	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	511 29,287	0 23,655	56	0 5,632	0 5,632	0 5,632	0 5,632	0 1,127	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48 # **
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in Measurement Period +2	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2579	La Pine Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(54,665)	(44,153)	(10,512)	(10,512)	(10,512)	(10,512)	(10,512)	(2,105)	
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	492,763	303,239	94,762	94,762	94,762	94,762	18,953	0	
2579	La Pine Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(14,995)	(9,227)	(2,884)	(2,884)	(2,884)	(2,884)	(575)	0	
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(175,610)	(76,208)	(33,134)	(33,134)	(33,134)	(9,940)	0	0	
2579	La Pine Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	44,746	19,417	8,443	8,443	8,443	2,531	0	0	
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(125,324)	(30,740)		(23,646)	(7,094)	0	0	0	
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	23,370	5,734	4,409	4,409	1,325	0	0	0	
2579 2579	La Pine Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	3,705 (71,363)	275 (5,288)	686 (13,215)	275	0	0	0	0	
2579	La Pine Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	0.4	(71,363)	(5,288)	(4,653)	(5,288)	0	0	0	0	
2579	Marion County Fire District 1	6/30/2018	Proportion	5.2	4.2	1,382,891	1,116,950	265,941	265,941	265,941	265,941	265,941	53,186	
2580	Marion County Fire District 1	6/30/2018	Contribution	5.2	4.2	233,053	188,235	44,818	44,818	44,818	44,818	44,818	8,963	
2580	Marion County Fire District 1	6/30/2017	Proportion	5.2	3.2	(1,078,727)	(663,831)	(207,448)	(207,448)	(207,448)	(207,448)	(41,487)	0,000	
2580	Marion County Fire District 1	6/30/2017	Contribution	5.2	3.2	475,454	292,588	91,433	91,433	91,433	91,433	18,289	0	
2580	Marion County Fire District 1	6/30/2016	Proportion	5.3	2.3	15,436	6,700	2,912	2,912	2,912	876	0	0	
2580	Marion County Fire District 1	6/30/2016	Contribution	5.3	2.3	184,203	79,938	34,755	34,755	34,755	10,428	0	0	
2580	Marion County Fire District 1	6/30/2015	Proportion	5.3	1.3	(670,500)	(164,464)	(126,509)	(126,509)	(37,955)	0	0	0	
2580	Marion County Fire District 1	6/30/2015	Contribution	5.3	1.3	312,648	76,688	58,990	58,990	17,698	0	0	0	
2580	Marion County Fire District 1	6/30/2014	Proportion	5.4	0.4	(80,316)	(5,951)	(14,873)	(5,951)	0	0	0	0	
2580	Marion County Fire District 1	6/30/2014	Contribution	5.4	0.4	(53,145)	(3,935)		(3,935)	0	0	0	0	
2580	Marion County Fire District 1	6/30/2013	Contribution	5.6	0.0	1,789,254	0	191,708	O O	0	0	0	0	
2581	Port of Umatilla	6/30/2018	Proportion	5.2	4.2	40,787	32,943	7,844	7,844	7,844	7,844	7,844	1,567	
2581	Port of Umatilla	6/30/2018	Contribution	5.2	4.2	(16,746)	(13,526)	(3,220)	(3,220)	(3,220)	(3,220)	(3,220)	(646)	
2581	Port of Umatilla	6/30/2017	Proportion	5.2	3.2	(19,330)	(11,896)	(3,717)	(3,717)	(3,717)	(3,717)	(745)	0	
2581	Port of Umatilla	6/30/2017	Contribution	5.2	3.2	(4,320)	(2,658)	(831)	(831)	(831)	(831)	(165)	0	
2581	Port of Umatilla	6/30/2016	Proportion	5.3	2.3	(30,617)	(13,286)	(5,777)	(5,777)	(5,777)	(1,732)	0	0	
2581	Port of Umatilla	6/30/2016	Contribution	5.3	2.3	(2,858)	(1,241)	(539)	(539)	(539)	(163)	0	0	
2581	Port of Umatilla	6/30/2015	Proportion	5.3	1.3	(28,708)	(7,040)	(5,417)	(5,417)	(1,623)	0	0	0	
2581	Port of Umatilla	6/30/2015	Contribution	5.3	1.3	(6,402)	(1,570)	(1,208)	(1,208)	(362)	0	0	0	
2581	Port of Umatilla	6/30/2014	Proportion	5.4	0.4	22,762	1,687	4,215	1,687	0	0	0	0	
2581	Port of Umatilla	6/30/2014	Contribution	5.4	0.4	(20,580)	(1,525)		(1,525)	0	0	0	0	
2581	Port of Umatilla	6/30/2013	Contribution	5.6	0.0	(5,736)	0	(616)	0	0	0	0	0	
2582	Talent Irrigation District	6/30/2018	Proportion	5.2	4.2	94,455	76,291	18,164	18,164	18,164	18,164	18,164	3,635	
2582	Talent Irrigation District	6/30/2018	Contribution	5.2	4.2 3.2	9,628	7,776	1,852	1,852	1,852	1,852	1,852	368	
2582 2582	Talent Irrigation District Talent Irrigation District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	1,553 37,174	955 22.876	299 7.149	299 7.149	299 7.149	299 7.149	58 1,429	0	
2582	Talent Irrigation District	6/30/2016	Proportion	5.3	2.3	(13,053)	(5,664)	(2,463)	(2,463)	(2,463)	(738)	1,429	0	
2582	Talent Irrigation District	6/30/2016	Contribution	5.3	2.3	34,218	14.850	6.456	6.456	6.456	1.938	0	0	
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	1.3	(103,168)	(25,304)	(19,466)	(19,466)	(5,838)	1,930	0	0	
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	1.3	28,201	6.917	5.321	5.321	1.596	0	0	0	
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	0.4	(1,376)	(101)	(255)	(101)	0	0	0	0	
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	0.4	(28,991)	(2,146)		(2,146)	0	0	0	0	
2582	Talent Irrigation District	6/30/2013	Contribution	5.6	0.0	(13,748)	0	(1,473)	, o	0	0	0	0	
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	5.2	4.2	33,434	27,004	6,430	6,430	6,430	6,430	6,430	1,284	
2585	Rogue River Valley Irrigation District	6/30/2018	Contribution	5.2	4.2	7,755	6,264	1,491	1,491	1,491	1,491	1,491	300	
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	5.2	3.2	(10,237)	(6,299)	(1,969)	(1,969)	(1,969)	(1,969)	(392)	0	
2585	Rogue River Valley Irrigation District	6/30/2017	Contribution	5.2	3.2	16,582	10,204	3,189	3,189	3,189	3,189	637	0	
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	5.3	2.3	(17,496)	(7,593)		(3,301)	(3,301)	(991)	0	0	
2585	Rogue River Valley Irrigation District	6/30/2016	Contribution	5.3	2.3	21,872	9,491	4,127	4,127	4,127	1,237	0	0	
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	1.3	17,023	4,175	3,212	3,212	963	0	0	0	
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	1.3	20,436	5,012	3,856	3,856	1,156	0	0	0	
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	0.4	(12,281)	(911)	(2,274)	(911)	0	0	0	0	
2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4	0.4	17,438	1,293	3,229	1,293	0	0	0	0	
2585	Rogue River Valley Irrigation District	6/30/2013	Contribution	5.6	0.0	19,037	0	2,042	0	0	0	0	0	
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	5.2	4.2	73,323	59,222	14,101	14,101	14,101	14,101	14,101	2,818	
2587	Tualatin Valley Irrigation District	6/30/2018	Contribution	5.2	4.2	(29,914)	(24,161)	(5,753)	(5,753)	(5,753)	(5,753)	(5,753)	(1,149)	
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	5.2	3.2	94,719	58,289	18,215	18,215	18,215	18,215	3,644	0	
2587 2587	Tualatin Valley Irrigation District Tualatin Valley Irrigation District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(11,211) (38,042)	(6,899) (16,508)	(2,156) (7,178)	(2,156) (7,178)	(2,156) (7,178)	(2,156) (2,152)	(431)	0	
2587 2587		6/30/2016	Contribution	5.3 5.3	2.3	(38,042)	(16,508)	(7,178) 1.246	(7,178) 1,246	(7,178) 1,246	(2,152)	0	0	
2587 2587	Tualatin Valley Irrigation District Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	2.3 1.3	(63,888)	(15,672)		(12,054)	(3,618)	3/5	0	0	
2587 2587	Tualatin Valley Irrigation District Tualatin Valley Irrigation District	6/30/2015	Contribution	5.3	1.3	(1,134)	(15,672)		(12,054)	(3,618)	0	0	0	
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	0.4	11,790	(276) 875	2,183	(214) 875	(64)	0	0	0	
2587	Tualatin Valley Irrigation District Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4 5.4	0.4	(16,395)	(1,215)		(1,215)	0	0	0	0	
	Tualatin Valley Irrigation District	6/30/2013	Contribution	5.6	0.0	(2,467)	(1,213)	(262)	(1,215)	0	0	0	0	
2587														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2588	Clatskanie Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(27,251)	(22,010)		(5,241)					Subsequent Expense
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	100,191	61,655	19,268	19,268	19,268	19.268	3.851	(1,010)	ď
2588	Clatskanie Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	8,341	5,133		1,604	1,604	1,604	321	0	Ċ
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(107,107)	(46,480)	(20,209)	(20,209)	(20,209)	(6,062	0	0	Ċ
2588	Clatskanie Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(13,638)	(5,919)		(2,573)	(2,573)	(773	0	0	C
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	269,549	66,117		50,858	15,259	0	0	0	C
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(20,447)	(5,015)		(3,858)	(1,157)) 0	0	0	C
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	45,770	3,390		3,390	0	0	0	0	C
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(12,489)	(924)		(924)	0	0	0	0	0
2588 2589	Clatskanie Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0 4.2	7,564 86,924	0	809 16,716	0	0	0 16.716	0 16.716	0 3.344	C
2589 2589	West Slope Water District West Slope Water District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	24,852	70,208 20,073	4,779	16,716 4,779	16,716 4,779	4.779	4,779	3,344 957	
2589	West Slope Water District	6/30/2017	Proportion	5.2	3.2	72,377	20,073	13.919	13.919	13,919	13.919	2,782	957	
2589	West Slope Water District	6/30/2017	Contribution	5.2	3.2	25,922	15,952	4,985	4.985	4,985	4.985	2,762	0	
2589	West Slope Water District	6/30/2016	Proportion	5.3	2.3	(201,232)	(87,328)		(37,968)	(37,968)			0	ď
2589	West Slope Water District	6/30/2016	Contribution	5.3	2.3	41,085	17,829		7,752	7,752	2,325	0	0	ď
2589	West Slope Water District	6/30/2015	Proportion	5.3	1.3	(40,627)	(9,967)		(7,665)	(2,302)		ő	0	ď
2589	West Slope Water District	6/30/2015	Contribution	5.3	1.3	12,131	2,975		2,289	686	0	0	0	ď
2589	West Slope Water District	6/30/2014	Proportion	5.4	0.4	9,350	695		695	0	0	0	0	Ċ
2589	West Slope Water District	6/30/2014	Contribution	5.4	0.4	(4,065)	(300)	(753)	(300)	0	0	0	0	Ċ
2589	West Slope Water District	6/30/2013	Contribution	5.6	0.0	16,687	0	1,787	0	0	0	0	0	C
2590	Redmond Fire & Rescue	6/30/2018	Proportion	5.2	4.2	736,424	594,804	141,620	141,620	141,620	141,620	141,620	28,324	C
2590	Redmond Fire & Rescue	6/30/2018	Contribution	5.2	4.2	33,716	27,232	6,484	6,484	6,484	6,484	6,484	1,296	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	5.2	3.2	(475,672)	(292,722)		(91,475)	(91,475)			0	C
2590	Redmond Fire & Rescue	6/30/2017	Contribution	5.2	3.2	145,755	89,695	28,030	28,030	28,030	28,030	5,605	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	5.3	2.3	(248,662)	(107,911)		(46,917)	(46,917)		0	0	C
2590	Redmond Fire & Rescue	6/30/2016	Contribution	5.3 5.3	2.3 1.3	58,746 (141,365)	25,494 (34,673)	11,084	11,084 (26,673)	11,084	3,326	0	0	Ü
2590 2590	Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	(141,365)	15,398	(26,673) 11,843	(26,673)	(8,000) 3,555) 0	0	0	
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	0.4	161,463	11,958	29,901	11,958	3,555	0	0	0	
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	0.4	(48,240)	(3,575)		(3,575)	-	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2013	Contribution	5.6	0.0	45.663	(0,0.0)	4.893	(0,0.0)	0	0	0	0	ď
2592	Medford Irrigation District	6/30/2018	Proportion	5.2	4.2	43,321	34,990		8,331	8,331	8,331	8,331	1,666	ď
2592	Medford Irrigation District	6/30/2018	Contribution	5.2	4.2	4,866	3,930		936	936	936	936	186	Ċ
2592	Medford Irrigation District	6/30/2017	Proportion	5.2	3.2	(205,709)	(126,591)		(39,559)		(39,559	(7,914)	0	C
2592	Medford Irrigation District	6/30/2017	Contribution	5.2	3.2	5,375	3,307	1,034	1,034	1,034	1,034	205	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	5.3	2.3	39,406	17,101	7,435	7,435	7,435	2,231	0	0	C
2592	Medford Irrigation District	6/30/2016	Contribution	5.3	2.3	(14,536)	(6,307)		(2,743)			0	0	C
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	1.3	(56,263)	(13,799)		(10,616)	(3,183)		0	0	0
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	1.3	2,963	727	559	559	168	0	0	0	C
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	0.4	(24)	(4)	(4)	(4)	0	0	0	0	C
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	0.4	(19,391)	(1,436)		(1,436)		0	0	0	C
2592	Medford Irrigation District	6/30/2013	Contribution	5.6	0.0	(5,496)	0 400 000	(591)	757.404	757.404	757.404	757.404	454.400	U
2594 2594	Metro Metro	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	3,937,391 (2,757,703)	3,180,200 (2,227,375)		757,191 (530,328)	757,191 (530,328)	757,191 (530.328	757,191 (530,328)	151,436 (106,063)	0
2594	Metro	6/30/2017	Proportion	5.2	3.2	712,054	438.188	136.933	136.933	136.933	136,933	27.389	(100,003)	0
2594	Metro	6/30/2017	Contribution	5.2	3.2	(808,752)	(497,694)		(155,529)	(155,529)			0	Ö
2594	Metro	6/30/2016	Proportion	5.3	2.3	3,792,989	1,646,015	715,658	715,658	715,658	214,699	(0.,.07)	0	ď
2594	Metro	6/30/2016	Contribution	5.3	2.3	(605,616)	(262,815)		(114,267)	(114,267)		0	0	d
2594	Metro	6/30/2015	Proportion	5.3	1.3	(236,635)	(58,043)		(44,648)	(13,395)		0	0	d
2594	Metro	6/30/2015	Contribution	5.3	1.3	(557,031)	(136,631)	(105,100)	(105,100)	(31,531)	0	0	0	Ċ
2594	Metro	6/30/2014	Proportion	5.4	0.4	762,699	56,494	141,241	56,494	0	0	0	0	C
2594	Metro	6/30/2014	Contribution	5.4	0.4	(2,014,325)	(149,210)	(373,023)	(149,210)	0	0	0	0	C
2594	Metro	6/30/2013	Contribution	5.6	0.0	(869,941)	0	(93,206)	0	0	0	0	0	(
2595	Canby Fire District	6/30/2018	Proportion	5.2	4.2	818,049	660,732		157,317	157,317	157,317	157,317	31,464	C
2595	Canby Fire District	6/30/2018	Contribution	5.2	4.2	(57,908)	(46,772)		(11,136)	(11,136)			(2,228)	(
2595	Canby Fire District	6/30/2017	Proportion	5.2	3.2	(149,826)	(92,200)		(28,813)	(28,813)			0	C
2595	Canby Fire District	6/30/2017	Contribution	5.2	3.2	150,544	92,642	28,951	28,951	28,951	28,951	5,789	0	(
2595	Canby Fire District	6/30/2016	Proportion	5.3	2.3	(461,080)	(200,092)		(86,996)	(86,996)		0	0	(
2595	Canby Fire District	6/30/2016	Contribution	5.3	2.3	66,012	28,647	12,455 (27,456)	12,455	12,455	3,737	0	0	(
2595	Canby Fire District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(145,516) 37,191	(35,692) 9,123		(27,456) 7,017	(8,236) 2,106	, 0	0	0	(
2595 2595	Canby Fire District Canby Fire District	6/30/2015	Proportion	5.3 5.4	0.4	19,719	1,459		1,459	2,106	0	0	0	(
2595 2595	Canby Fire District Canby Fire District	6/30/2014	Contribution	5.4	0.4	33,325	2,470		1,459 2,470	0	0	0	0	,
2595	Canby Fire District	6/30/2013	Contribution	5.6	0.4	31,465	2,470	3,370	2,470	0	0	0	0	í
				0.0	0.0	J1, 1 0J	U	5,570	0	U	U	0	U	,



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Employer Name	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2596	Employer Name Bend Parks & Recreation	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 4.2	Outflow/(Inflow) 96.658	Outflow/(Inflow) 78,070	Expense 18,588	Expense 18.588	Expense 18.588	Expense 18.588	Expense 18.588	Expense 3,718	Subsequent Expense
2596	Bend Parks & Recreation	6/30/2017	Proportion	5.2	3.2	552,010	339,698	106,156	106,156	106,156	106,156	21,230	0	0
2596	Bend Parks & Recreation	6/30/2017	Contribution	5.2	3.2	208,695	128,427	40,134	40,134	40,134	40,134	8,025	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	5.3	2.3	(250,183)	(108,571)		(47,204)	(47,204)		0	0	0
2596	Bend Parks & Recreation	6/30/2016	Contribution	5.3	2.3	183,653	79,697	34,652	34,652	34,652	10,393	0	0	0
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	1.3	(90,815)	(22,275)		(17,135)	(5,140)	0	0	0	0
2596 2596	Bend Parks & Recreation	6/30/2015	Contribution	5.3 5.4	1.3 0.4	130,896 84,404	32,108 6,254	24,697 15,630	24,697 6,254	7,411 0	0	0	0	0
2596	Bend Parks & Recreation Bend Parks & Recreation	6/30/2014 6/30/2014	Proportion Contribution	5.4	0.4	(121,512)	(9,002)		(9,002)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2013	Contribution	5.6	0.0	(33,727)	(3,002)	(3,612)	(3,002)	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Proportion	5.2	4.2	(4,907)	(3,963)		(944)	(944)	(944)	(944)	(187)	ō
2597	Mapleton Water District	6/30/2018	Contribution	5.2	4.2	5,174	4,179		995	995	995	995	199	0
2597	Mapleton Water District	6/30/2017	Proportion	5.2	3.2	1,841	1,133		354	354	354	71	0	0
2597	Mapleton Water District	6/30/2017	Contribution	5.2	3.2	5,080	3,126	977	977	977	977	195	0	0
2597	Mapleton Water District	6/30/2016	Proportion	5.3	2.3	(3,921)	(1,701)		(740)	(740)			0	0
2597	Mapleton Water District Mapleton Water District	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	4,869 (4,249)	2,112		919 (802)	919 (239)	274	0	0	0
2597 2597	Mapleton Water District	6/30/2015	Proportion Contribution	5.3	1.3	3.941	(1,041) 965		(602)	221	0	0	0	0
2597	Mapleton Water District	6/30/2014	Proportion	5.4	0.4	(1,940)	(145)		(145)		0	0	0	0
2597	Mapleton Water District	6/30/2014	Contribution	5.4	0.4	2,062	152		152	ő	0	ő	0	0
2597	Mapleton Water District	6/30/2013	Contribution	5.6	0.0	1,934	0	209	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2018	Proportion	5.2	4.2	(250,477)	(202,308)		(48,169)	(48,169)				
2598	Marion County Housing Authority	6/30/2018	Contribution	5.2	4.2	(3,112)	(2,514)		(598)	(598)	(598)		(122)	0
2598	Marion County Housing Authority	6/30/2017	Proportion	5.2	3.2	185,104	113,910	35,597	35,597	35,597	35,597	7,119	0	0
2598	Marion County Housing Authority	6/30/2017	Contribution	5.2	3.2	(32,063)	(19,731)		(6,166)	(6,166)		, , ,		0
2598 2598	Marion County Housing Authority Marion County Housing Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	14,625 (5,085)	6,348 (2,208)		2,759 (959)	2,759 (959)	830 (290)	0	0	0
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	1.3	21,382	5,246	4,034	4,034	1,212	(290)	0	0	0
2598	Marion County Housing Authority	6/30/2015	Contribution	5.3	1.3	(3,149)	(773)		(594)	(179)	0	0	0	0
2598	Marion County Housing Authority	6/30/2014	Proportion	5.4	0.4	(42,969)	(3,184)		(3,184)		0	0	0	ő
2598	Marion County Housing Authority	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2013	Contribution	5.6	0.0	(18,826)	0	(2,016)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2018	Proportion	5.2	4.2	(55,967)	(45,204)		(10,763)					
2599	South Suburban Sanitary District	6/30/2018	Contribution	5.2	4.2	(4,653)	(3,758)		(895)	(895)				0
2599	South Suburban Sanitary District	6/30/2017	Proportion	5.2	3.2 3.2	(46,123)	(28,383)		(8,870)	(8,870)				0
2599 2599	South Suburban Sanitary District South Suburban Sanitary District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	2.3	(5,025) 6.073	(3,093) 2,635		(966) 1.146	(966) 1,146	(966) 343		0	0
2599	South Suburban Sanitary District	6/30/2016	Contribution	5.3	2.3	2,356	1.021	1,146	1,146	1,146	131	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	1.3	(50,334)	(12,346)		(9.497)	(2,849)		0	0	0
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	1.3	8,882	2,178		1,676	502	ō	0	0	ō
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	0.4	(12,168)	(903)	(2,253)	(903)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	0.4	(34,053)	(2,523)		(2,523)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2013	Contribution	5.6	0.0	(22,646)	0	(2,426)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2018	Proportion	5.2	4.2	30,894	24,953		5,941	5,941	5,941	5,941	1,189	0
2600 2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(21,976) 688	(17,750) 424		(4,226) 132	(4,226) 132	(4,226) 132	(4,226) 28	(846)	0
2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2017	Contribution	5.2	3.2	3,987	2,453		767	767	767	152	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	5.3	2.3	(20,608)	(8,944)		(3,888)	(3,888)			0	0
2600	Winston-Dillard Water District	6/30/2016	Contribution	5.3	2.3	6,970	3,025		1,315	1,315	395	0	0	ō
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	1.3	(35,537)	(8,717)	(6,705)	(6,705)	(2,012)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3	1.3	(84)	(20)		(16)	(4)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2014	Proportion	5.4	0.4	13,379	989		989	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2014	Contribution	5.4	0.4	(14,435)	(1,070)		(1,070)	0	0	0	0	0
2600 2601	Winston-Dillard Water District	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(1,865) (5,184)	0 (4,187)	(200) (997)	0 (997)	0 (997)	(997)	(997)	0 (199)	0
2601	Baker Valley Irrigation District Baker Valley Irrigation District	6/30/2018	Proportion Contribution	5.2	4.2	(5,184)	(4,187)		(49)					0
2601	Baker Valley Irrigation District Baker Valley Irrigation District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(254) 2,703	1,663		(49) 520	(49) 520	(49) 520			0
2601	Baker Valley Irrigation District	6/30/2017	Contribution	5.2	3.2	(1,288)	(792)		(248)	(248)				0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	5.3	2.3	5,528	2,399		1,043	1,043	313	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Contribution	5.3	2.3	149	65		28	28	9	0	0	0
2601	Baker Valley Irrigation District	6/30/2015	Proportion	5.3	1.3	(12,866)	(3,154)		(2,428)	(726)	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	1.3	2,301	565	434	434	131	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	0.4	3,170	235		235	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2014	Contribution	5.4	0.4	(1,538)	(113)		(113)		0	0	0	0
2601 2602	Baker Valley Irrigation District Aumsville Rural Fire Protection District	6/30/2013 6/30/2018	Contribution	5.6	0.0	(401)	(74.004)	(41)	(47.004)	(47.004)	0	0	(3,565)	0
		6/30/2018	Proportion	5.2	4.2	(92,685)	(74,861)	(17,824)	(17,824)	(17,824)	(17,824)	(17,824)	(3.565)	0



Exhibit I

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

June 30, 2019 Measurement Date

F		Beginning of Measurement	Course of Familia	Ontoinel	Demoision Association (1	Original Delayer	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral Am	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2602	Aumsville Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	7,164	5,786	1,378	1,378	1,378		1,378	274	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(42,548)	(26,184)	(8,182)	(8,182)				0	Ō
2602	Aumsville Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(8,761)	(5,391)	(1,685)	(1,685)	(1,685)	(1,685)	(336)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	29,303	12,716	5,529	5,529	5,529		0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(7,970)	(3,458)	(1,504)	(1,504)	(1,504)		0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(28,354)	(6,954)	(5,350)	(5,350)	(1,604)		0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	1,491	367	281	281	86		0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	16,696	1,236	3,092	1,236	0		0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4 0.0	(6,829)	(504)	(1,265)	(504)	0	0	0	0	0
2602 2603	Aumsville Rural Fire Protection District Corbett Water District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	7,670 117,579	0 94,968	820 22,611	22,611	0 22,611	22,611	22,611	4,524	0
2603	Corbett Water District	6/30/2018	Contribution	5.2	4.2	(18,716)	(15,117)		(3,599)	(3,599)			(721)	0
2603	Corbett Water District	6/30/2017	Proportion	5.2	3.2	(33,471)	(20,597)	(6,437)	(6,437)	(6,437)			(721)	0
2603	Corbett Water District	6/30/2017	Contribution	5.2	3.2	3.118	1.918	(0,437)	(0,437)	600		118	0	0
2603	Corbett Water District	6/30/2016	Proportion	5.3	2.3	(8,512)	(3,694)		(1,606)	(1,606)			0	0
2603	Corbett Water District	6/30/2016	Contribution	5.3	2.3	(1,160)	(503)	(219)	(219)	(219)			0	0
2603	Corbett Water District	6/30/2015	Proportion	5.3	1.3	(24,839)	(6,091)	(4,687)	(4,687)	(1,404)		0	0	o 0
2603	Corbett Water District	6/30/2015	Contribution	5.3	1.3	(230)	(58)	(43)	(43)			0	0	0
2603	Corbett Water District	6/30/2014	Proportion	5.4	0.4	4,660	345	863	345	0		0	0	0
2603	Corbett Water District	6/30/2014	Contribution	5.4	0.4	(10,092)	(747)	(1,869)	(747)	0	0	0	0	0
2603	Corbett Water District	6/30/2013	Contribution	5.6	0.0	(3,094)	0	(334)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	5.2	4.2	71,876	58,054	13,822	13,822	13,822		13,822	2,766	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Contribution	5.2	4.2	(17,910)	(14,466)	(3,444)	(3,444)	(3,444			(690)	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	5.2	3.2	(50,306)	(30,958)	(9,674)	(9,674)	(9,674)			0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(2,604)	(1,602) (7,624)	(501)	(501) (3,314)	(501)			0	0
2604 2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(17,566) (8,788)	(7,624)	(3,314) (1,658)	(3,314)	(3,314)			0	0
2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	1.3	19,832	4,864	3,742	3,742	1,122		0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	1.3	(11,437)	(2,805)	(2,158)	(2,158)	(647)		0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.4	0.4	11,802	872	2,186	872	(047)	, 0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	0.4	(14.123)	(1,048)		(1,048)		0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2013	Contribution	5.6	0.0	(5,111)	0	(546)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2018	Proportion	5.2	4.2	(139,554)	(112,717)	(26,837)	(26,837)	(26,837)	(26,837)	(26,837)	(5,369)	0
2605	Scio Fire District	6/30/2018	Contribution	5.2	4.2	17,291	13,966	3,325	3,325	3,325	3,325	3,325	666	0
2605	Scio Fire District	6/30/2017	Proportion	5.2	3.2	12,820	7,890	2,465	2,465	2,465	2,465	495	0	0
2605	Scio Fire District	6/30/2017	Contribution	5.2	3.2	3,425	2,107	659	659	659		130	0	0
2605	Scio Fire District	6/30/2016	Proportion	5.3	2.3	23,980	10,405	4,525	4,525	4,525		0	0	0
2605	Scio Fire District	6/30/2016	Contribution	5.3	2.3	(11,178)	(4,851)	(2,109)	(2,109)	(2,109)		0	0	0
2605	Scio Fire District	6/30/2015	Proportion	5.3	1.3	53,496	13,120	10,094	10,094	3,026		0	0	0
2605	Scio Fire District	6/30/2015	Contribution	5.3	1.3	(3,851)	(943)	(727)	(727)	(216)) 0	0	0	0
2605	Scio Fire District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0	0	0	0	0	0	0	0	0
2605 2605	Scio Fire District Scio Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	0	0	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2013	Proportion	5.2	4.2	(204,696)	(165,331)	(39,365)	(39,365)	(39,365)) (39,365)	(39,365)	(7,871)	0
2606	West Valley Housing Authority	6/30/2018	Contribution	5.2	4.2	(25,974)	(20,979)	(4,995)	(4,995)	(4,995)			(999)	0
2606	West Valley Housing Authority	6/30/2017	Proportion	5.2	3.2	(12,694)	(7,812)	(2,441)	(2,441)	(2,441)			(939)	0
2606	West Valley Housing Authority	6/30/2017	Contribution	5.2	3.2	(19,326)	(11,892)	(3,717)	(3,717)				0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	5.3	2.3	159,083	69,035	30,016	30,016	30,016		0	0	0
2606	West Valley Housing Authority	6/30/2016	Contribution	5.3	2.3	8,522	3,698	1,608	1,608	1,608	482	0	0	0
2606	West Valley Housing Authority	6/30/2015	Proportion	5.3	1.3	(327,784)	(80,400)		(61,846)	(18,554)		0	0	0
2606	West Valley Housing Authority	6/30/2015	Contribution	5.3	1.3	29,293	7,185	5,527	5,527	1,658		0	0	0
2606	West Valley Housing Authority	6/30/2014	Proportion	5.4	0.4	7,721	571	1,430	571	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2014	Contribution	5.4	0.4	(59,824)	(4,429)		(4,429)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2013	Contribution	5.6	0.0	(22,023)	0	(2,358)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	5.2	4.2	520,738	420,596	100,142	100,142	100,142			20,028	0
2607 2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(20,490) (90,654)	(16,550) (55,788)	(3,940)	(3,940)	(3,940)			(790)	0
2607 2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(90,654) 75,277	(55,788) 46.325	(17,433) 14,476	(17,433) 14,476	(17,433) 14,476		(3,489)	0	0
2607				5.2	3.2 2.3	75,277 87,476	46,325 37,961	14,476 16,505	14,476 16,505	14,476 16,505		2,897	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	87,476 43,263	37,961 18,774	16,505 8,163	76,505 8,163	16,505 8,163		0	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2016	Proportion	5.3 5.3	2.3 1.3	43,263 (226,843)	18,774 (55,639)	8,163 (42,801)	8,163 (42,801)	8,163		0	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2015	Contribution	5.3	1.3	(226,843)	(55,639)	9,593	9,593	2,878		0	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2014	Proportion	5.4	0.4	11.983	12,471	2,219	9,595	2,070	0	0	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2014	Contribution	5.4	0.4	(16,215)	(1,200)		(1,200)	0	0	0	0	0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2013	Contribution	5.6	0.4	11,640	(1,200)	1,245	(1,200)	0	0	0	0	0
	Gaston Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(32,307)	(26,094)		(6,213)	-	-	(6,213)	(1,242)	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2608	Gaston Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	6,334	5,116		1,218	1,218	1,218		244	Oubsequent Expense
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	57	35		11	11	11	2	0	Ō
2608	Gaston Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	10,511	6,469	2,021	2,021	2,021	2,021	406	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	2,658	1,152		502	502	148	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	5,081	2,204		959	959	286	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(8,281)	(2,033)		(1,562)	(471)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	4,292	1,052		810	242	0	0	0	0
2608 2608	Gaston Rural Fire Protection District Gaston Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	3,234 (8,598)	239 (638)		239 (638)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2013	Contribution	5.6	0.4	(4,332)	(636)	(462)	(636)	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Proportion	5.2	4.2	(63,815)	(51,543)		(12,272)	· ·	(12,272)	(12,272)	(2,455)	0
2610	Turner Fire District	6/30/2018	Contribution	5.2	4.2	(42,961)	(34,699)		(8,262)	(8,262)				Ö
2610	Turner Fire District	6/30/2017	Proportion	5.2	3.2	26,995	16.613		5,191	5,191	5.191	1.040	(1,001)	ď
2610	Turner Fire District	6/30/2017	Contribution	5.2	3.2	(38.333)	(23,589)		(7,372)	(7,372)			0	Ö
2610	Turner Fire District	6/30/2016	Proportion	5.3	2.3	77,508	33,636		14,624	14,624	4,388	0	0	0
2610	Turner Fire District	6/30/2016	Contribution	5.3	2.3	(5,438)	(2,360)	(1,026)	(1,026)	(1,026)	(308)	0	0	Ö
2610	Turner Fire District	6/30/2015	Proportion	5.3	1.3	86,309	21,169	16,285	16,285	4,884	0	0	0	0
2610	Turner Fire District	6/30/2015	Contribution	5.3	1.3	(969)	(237)		(183)	(54)	0	0	0	C
2610	Turner Fire District	6/30/2014	Proportion	5.4	0.4	9,097	672		672	0	0	0	0	C
2610	Turner Fire District	6/30/2014	Contribution	5.4	0.4	19,095	1,415		1,415	0	0	0	0	C
2610	Turner Fire District	6/30/2013	Contribution	5.6	0.0	151,003	0	16,179	0	0	0	0	0	C
2612	Community Services Consortium	6/30/2018	Proportion	5.2	4.2	127,151	102,699		24,452	24,452	24,452	24,452	4,891	0
2612 2612	Community Services Consortium	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(108,647) 83,629	(87,753) 51,465		(20,894) 16,082	(20,894)	(20,894) 16,082	(20,894) 3.219	(, ,	0
2612	Community Services Consortium Community Services Consortium	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	10.641	6.549	16,082 2.046	2.046	16,082 2,046	2.046	3,219	0	0
2612	Community Services Consortium Community Services Consortium	6/30/2017		5.3	2.3	(505,456)	(219,349)		(95,369)	(95,369)	(28,611)		0	0
2612	Community Services Consortium	6/30/2016	Proportion Contribution	5.3	2.3	37,186	16,138	7,016	7,016	7,016	2,106	0	0	0
2612	Community Services Consortium	6/30/2015	Proportion	5.3	1.3	(393,590)	(96,542)		(74,262)	(22,280)	2,100	0	0	0
2612	Community Services Consortium	6/30/2015	Contribution	5.3	1.3	(36,282)	(8,898)		(6,846)	(2,052)	0	0	0	0
2612	Community Services Consortium	6/30/2014	Proportion	5.4	0.4	(73,151)	(5,421)		(5,421)	(2,002)	Ö	0	0	Ö
2612	Community Services Consortium	6/30/2014	Contribution	5.4	0.4	(147,751)	(10,946)		(10,946)	Ö	ō	0	0	Ö
2612	Community Services Consortium	6/30/2013	Contribution	5.6	0.0	(112,889)	0	(12,094)	, o	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	5.2	4.2	13,751	11,107	2,644	2,644	2,644	2,644	2,644		0
2613	Polk Soil & Water Conservation District	6/30/2018	Contribution	5.2	4.2	(1,783)	(1,440)	(343)	(343)	(343)	(343)	(343)	(68)	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	5.2	3.2	5,165	3,179	993	993	993	993	200	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Contribution	5.2	3.2	4,710	2,898		906	906	906			0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	5.3	2.3	(12,164)	(5,279)		(2,295)			0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Contribution	5.3	2.3	5,749	2,494	1,085	1,085	1,085	324	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Proportion	5.3	1.3	(22,595)	(5,543)		(4,263)	(1,280)		0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	1.3 0.4	2,181	533		412	121	0	0	0	0
2613 2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4 5.4	0.4	(14,017) (4,574)	(1,037)		(1,037) (339)	0	0	0	0	U
2613	Polk Soil & Water Conservation District Polk Soil & Water Conservation District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(4,574)	(339)	(998)	(339)	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Proportion	5.2	4.2	(9,518)	0	(990)	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Proportion	5.2	3.2	0	ő	ő	0	Ö	ő	0	0	Ö
2614	Mountain Valley Mental Health Program	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2016	Proportion	5.3	2.3	0	Ō	0	0	0	0	0	0	Ō
2614	Mountain Valley Mental Health Program	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	Ö
2614	Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	. 0	. 0	. 0	0
2615	Humanities Council	6/30/2018	Proportion	5.2	4.2	(1,698)	(1,371)		(327)	(327)				0
2615	Humanities Council	6/30/2018	Contribution	5.2	4.2	(8,057)	(6,508)		(1,549)					0
2615	Humanities Council	6/30/2017	Proportion	5.2	3.2	(46,937)	(28,885)		(9,026)	(9,026)	(9,026)			0
2615 2615	Humanities Council Humanities Council	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(6,711) (7.093)	(4,129)		(1,291) (1,338)	(1,291) (1,338)	(1,291)		0	0
2615 2615	Humanities Council Humanities Council	6/30/2016	Proportion Contribution	5.3 5.3	2.3	(7,093)	(3,079)		(1,338)	(1,338)			0	0
2615 2615	Humanities Council Humanities Council	6/30/2016	Proportion	5.3 5.3	2.3 1.3	(9,624)	(4,176)		(1,816)	(1,816)		0	0	0
2615	Humanities Council	6/30/2015	Contribution	5.3	1.3	(10,032)	(2,460)		(1,893)	(567)		0	0	(
2615	Humanities Council	6/30/2013	Proportion	5.4	0.4	(631)	(2,460)		(1,093)	(567)		0	0	,
2615	Humanities Council	6/30/2014	Contribution	5.4	0.4	(13,311)	(986)		(986)		0	0	0	
	Humanities Council	6/30/2013	Contribution	5.6	0.0	(11,217)	(900)	(1,202)	(900)	0	0	0	0	
2615														



Exhibit I

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

June 30, 2019 Measurement Date

Facatan		Beginning of Measurement	Course of Foundary	Onlaria	Demotrine Assessed 4	Original Relevant	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral An	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	! Measurement Period +3 Expense	Measurement Period +4 Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
2616	Alcohol Safety Action Program	6/30/2018	Contribution	5.2	4.2	Outnow/(iiiiow)	Outriow/(initiow)	CAPETISE ()	Lxperise ()	LAPETISE) Lapense	Lapelise) CAPETISE	Oubsequent Expense
2616	Alcohol Safety Action Program	6/30/2017	Proportion	5.2	3.2	0	Ö	Ö	0	(0	Č) 0	0
2616	Alcohol Safety Action Program	6/30/2017	Contribution	5.2	3.2	0	0	0	0	Ċ	Ō	d	0	0
2616	Alcohol Safety Action Program	6/30/2016	Proportion	5.3	2.3	0	0	0	0	(0	0	0	0
2616	Alcohol Safety Action Program	6/30/2016	Contribution	5.3	2.3	0	0	0	0	(0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(0	C	0	0
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	1.3	0	0	0	0	((0	0
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	0.4	0	0	0	0	((0	0
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	0.4	0	0	0	0	(0	(0	0
2616 2617	Alcohol Safety Action Program	6/30/2013	Contribution	5.6	0.0 4.2	(0.400.040)	(5.000.705)	(4.000.070)	(4.000.070)	(4.000.076) (4.000.070	(4.000.070	0 (047.050)	0
2617	Clean Water Services Clean Water Services	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(6,439,043) 14,910,328	(5,200,765) 12,042,957	(1,238,278) 2,867,371	(1,238,278) 2,867,371) (1,238,278 2,867,371) (1,238,278 2,867,371		0
2617	Clean Water Services Clean Water Services	6/30/2017	Proportion	5.2	3.2	991.074	609,892	190,591	190.591	190,591		38.119		0
2617	Clean Water Services	6/30/2017	Contribution	5.2	3.2	(212,831)	(130,973)							0
2617	Clean Water Services	6/30/2016	Proportion	5.3	2.3	1,046,517	454,149			197,456		(0,100) 0	0
2617	Clean Water Services	6/30/2016	Contribution	5.3	2.3	(2,506,463)	(1,087,709))	0	0
2617	Clean Water Services	6/30/2015	Proportion	5.3	1.3	(221,117)	(54,237)					,	0	0
2617	Clean Water Services	6/30/2015	Contribution	5.3	1.3	(116,276)	(28,520)					Ċ) 0	0
2617	Clean Water Services	6/30/2014	Proportion	5.4	0.4	99,922	7,402	18,504		, ,	0	C	0	0
2617	Clean Water Services	6/30/2014	Contribution	5.4	0.4	(1,110,933)	(82,293)				-	C	0	0
2617	Clean Water Services	6/30/2013	Contribution	5.6	0.0	(668,217)	0	(71,597)		(0	C	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	((0	0
2618	Estacada Cemetery District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	((0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	5.2 5.2	3.2 3.2	0	0	0	0	(C	0	0
2618	Estacada Cemetery District	6/30/2017	Contribution	5.2	3.2 2.3	0	0	0	0	(() 0	0
2618 2618	Estacada Cemetery District Estacada Cemetery District	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	0	0	0	0	((0	0
2618	Estacada Cemetery District Estacada Cemetery District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(-) 0	0
2618	Estacada Cemetery District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	(() 0	0
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	(Ć) 0	0
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	0.4	981	71					Č) 0	0
2618	Estacada Cemetery District	6/30/2013	Contribution	5.6	0.0	1,037	0	112	0	Ċ) 0	Č) 0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Proportion	5.2	4.2	0	0	0	0	Ċ	0	Ċ	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Contribution	5.2	4.2	0	0	0	0	(0	C	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Proportion	5.2	3.2	0	0	0	0	(0	C	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Contribution	5.2	3.2	0	0	0	0	(0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Proportion	5.3	2.3	0	0	0	0	(C	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Contribution	5.3	2.3	0	0	0	0	(-	(0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(C	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Contribution	5.3	1.3	0	0	0	0	(() 0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0	0	0	0	(() 0	0
2619 2619	Comprehensive Options For Drug Abusers Comprehensive Options For Drug Abusers	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	0	0	0	0	((0	0
2620	Jackson County Fire District 4	6/30/2018	Proportion	5.2	4.2	105,280	85,034	20,246	20,246	20,246	20,246	20,246	3 4,050	0
2620	Jackson County Fire District 4 Jackson County Fire District 4	6/30/2018	Contribution	5.2	4.2	(4,049)	(3,270)							
2620	Jackson County Fire District 4	6/30/2017	Proportion	5.2	3.2	295,321	181,737	56,792						. 0
2620	Jackson County Fire District 4	6/30/2017	Contribution	5.2	3.2	24,744	15,228			4,758				0
2620	Jackson County Fire District 4	6/30/2016	Proportion	5.3	2.3	(3,785)	(1,643)			(714	(215			0
2620	Jackson County Fire District 4	6/30/2016	Contribution	5.3	2.3	47,428	20,581	8,949				Ć	0	0
2620	Jackson County Fire District 4	6/30/2015	Proportion	5.3	1.3	(52,701)	(12,925)					0	0	0
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	1.3	18,245	4,477					•	0	0
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	0.4	(18,050)	(1,335)					7	,	0
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	0.4	(5,275)	(390)				-		,	0
2620	Jackson County Fire District 4	6/30/2013	Contribution	5.6	0.0	(5,803)	0	(623)		(070				0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	5.2	4.2	(4,563)	(3,685)							0
2623 2623	Evans Valley Fire District 6	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	3,856 10.091	3,114 6,209		742 1.941	742 1.941		742 386		0
2623 2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	10,091 5.542	6,209 3,410			1,941 1,066				0
2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2017		5.2	3.2 2.3	5,542 3,644	3,410 1,580			1,066				0
2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2016	Proportion Contribution	5.3 5.3	2.3	3,644 1,124	1,580 488	688 212) 0	0
2623	Evans Valley Fire District 6	6/30/2015	Proportion	5.3	1.3	1,124	400	0	0	212) 0	0
2623	Evans Valley Fire District 6	6/30/2015	Contribution	5.3	1.3	1,483	363			83		() 0	0
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	0.4	0	0	0	0	00		() n	n
2623	Evans Valley Fire District 6	6/30/2014	Contribution	5.4	0.4	1,784	134			(-	() 0	0
2623	Evans Valley Fire District 6	6/30/2013	Contribution	5.6	0.0	2,015	0	215		Č	-	Č) 0	0
2023														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
	Employer Name	Recognition	Specific Deferral An		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2624	Klamath Vector Control	6/30/2018	Contribution	5.2	4.2	635	513	122	122				25	0
2624 2624	Klamath Vector Control	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	2,828 1.745	1,740 1,073	544 336	544 336				0	0
2624	Klamath Vector Control Klamath Vector Control	6/30/2017	Proportion	5.2	2.3	1,745	5.074	2.206	2.206	2.206			0	0
2624	Klamath Vector Control	6/30/2016	Contribution	5.3	2.3	11,692	372	2,206	2,206	2,206		0	0	0
2624	Klamath Vector Control	6/30/2015	Proportion	5.3	1.3	(100,930)	(24,758)	(19,043)	(19,043)			0	0	0
2624	Klamath Vector Control	6/30/2015	Contribution	5.3	1.3	1.907	467	360	360			0	0	0
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	0.4	376	26	70	26		0	0	0	0
2624	Klamath Vector Control	6/30/2014	Contribution	5.4	0.4	(10,841)	(801)	(2,008)	(801)	0	0	0	0	ō
2624	Klamath Vector Control	6/30/2013	Contribution	5.6	0.0	(1,992)	, o	(212)	o o	0	0	0	0	0
2625	Port of Newport	6/30/2018	Proportion	5.2	4.2	(203,105)	(164,046)	(39,059)	(39,059)	(39,059	(39,059	(39,059)	(7,810)	0
2625	Port of Newport	6/30/2018	Contribution	5.2	4.2	(11,561)	(9,338)	(2,223)	(2,223)	(2,223	(2,223		(446)	0
2625	Port of Newport	6/30/2017	Proportion	5.2	3.2	18,576	11,432	3,572	3,572	3,572			0	0
2625	Port of Newport	6/30/2017	Contribution	5.2	3.2	(44,269)	(27,243)	(8,513)	(8,513)				0	0
2625	Port of Newport	6/30/2016	Proportion	5.3	2.3	79,225	34,381	14,948	14,948	14,948			0	0
2625	Port of Newport	6/30/2016	Contribution	5.3	2.3	(53,335)	(23,146)	(10,063)	(10,063)) 0	0	0
2625	Port of Newport	6/30/2015	Proportion	5.3	1.3	112,018	27,478	21,135	21,135	6,343		0	0	0
2625	Port of Newport	6/30/2015	Contribution	5.3	1.3	(35,222)	(8,638)	(6,646)	(6,646)) 0	0	0	0
2625	Port of Newport	6/30/2014	Proportion	5.4	0.4	(98,598)	(7,303)	(18,259)	(7,303)		0	0	0	0
2625	Port of Newport	6/30/2014	Contribution	5.4	0.4	(10,615)	(785)	(1,966)	(785)		0	0	0	0
2625	Port of Newport	6/30/2013	Contribution	5.6	0.0	(44,275)	0	(4,745)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	5.2	4.2	1,041,190	840,961	200,229	200,229	200,229			40,045	0
2626 2626	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(100,049)	(80,809)	(19,240)	(19,240) (199,344)				(3,849)	0
2626	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2017	Proportion Contribution	5.2	3.2	(1,036,588) 141,578	(637,900) 87,124	(199,344) 27,227	(199,344) 27,227	(199,344 27,227	27,227) (39,868) 5.443	0	0
2626				5.2	2.3	(41,868)	(18,168)	(7,900)	(7,900)				0	0
2626	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	(41,868)	27,487	(7,900)	(7,900)	11,952			0	0
2626	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	1.3	(734,096)	(180,060)	(138,509)	(138,509)			0	0	0
2626	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	1.3	87,995	21,583	16,603	16,603	4,980		0	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4	0.4	(40,622)	(3,007)	(7,523)	(3,007)		0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Contribution	5.4	0.4	(346,275)	(25,650)	(64.125)	(25,650)		0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2013	Contribution	5.6	0.0	(189,277)	(20,000)	(20,282)	(20,000)	, ,	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	5.2	4.2	197,735	159,709	38,026	38.026		38,026	38,026	7,605	0
2628	McKenzie Fire And Rescue	6/30/2018	Contribution	5.2	4.2	(45,894)	(37,068)	(8,826)	(8,826)					0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	5.2	3.2	62,506	38,466	12,020	12,020				(1,121)	0
2628	McKenzie Fire And Rescue	6/30/2017	Contribution	5.2	3.2	4,056	2,496	780	780				0	o o
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	5.3	2.3	42,979	18,652	8,109	8,109	8,109			0	0
2628	McKenzie Fire And Rescue	6/30/2016	Contribution	5.3	2.3	(8,476)	(3,679)	(1,599)	(1,599)	(1,599) (481) 0	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	1.3	(37,555)	(9,211)	(7,086)	(7,086)	(2,125) 0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	1.3	(3,628)	(888)	(685)	(685)	(203) 0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	0.4	13,104	969	2,427	969	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	0.4	(24,154)	(1,789)	(4,473)	(1,789)) 0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2013	Contribution	5.6	0.0	(7,338)	0	(788)	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Contribution	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion		0.4	0	0	0	0		0	0	0	0
2629 2629	Metropolitan Wastewater Management Commission Metropolitan Wastewater Management Commission	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	0	0	0	0	0	0	0	0	0
2629	Sheridan Fire District	6/30/2013	Proportion	5.0	4.2	(124,262)	(100,365)	(23,897)	(23,897)) (23,897) (23,897)	(4,777)	0
2630	Sheridan Fire District	6/30/2018	Contribution	5.2	4.2	(8.195)	(6.619)	(1,576)	(1.576)				(315)	
2630	Sheridan Fire District	6/30/2017	Proportion	5.2	3.2	32.533	20.021	6.256	6.256	6.256		1,253	(313)	0
2630	Sheridan Fire District	6/30/2017	Contribution	5.2	3.2	(16,302)	(10,032)	(3,135)	(3,135)				0	n
2630	Sheridan Fire District	6/30/2016	Proportion	5.3	2.3	79,107	34,329	14,926	14,926	14,926		027)	0	n
2630	Sheridan Fire District	6/30/2016	Contribution	5.3	2.3	3,789	1,644	715	715	715		0	0	0
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	1.3	(72,769)	(17,849)	(13,730)	(13,730)			n	0	n
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	1.3	12,781	3,133	2,412	2,412			0	0	0
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	0.4	4.567	337	846	337	,21	0	0	0	0
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	0.4	(22,322)	(1,652)	(4,134)	(1,652)			0	0	0
	Sheridan Fire District	6/30/2013	Contribution	5.6	0.0	(10,933)	(1,032)	(1,173)	(1,002)	, ,	. 0	0	0	0
2630														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2631	Arch Cape Water-Sanitary District	6/30/2018	Contribution	5.2	4.2	(5,278)	(4,263)	(1,015)	(1,015)	(1,015)	(1,015)	(1,015)	(203)	(
2631 2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	15,231 (3,486)	9,373 (2,146)	2,929 (670)	2,929 (670)	2,929 (670)	2,929 (670)	586 (136)	0	(
2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District	6/30/2016	Proportion	5.3	2.3	(3,466)	1,062	461	(670) 461	461	140	(136)	0	
2631	Arch Cape Water-Sanitary District	6/30/2016	Contribution	5.3	2.3	1,401	609	264	264	264	81	0	0	,
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	1.3	(32,298)	(7,922)		(6,094)	(1,828)	0	0	0	Ċ
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	1.3	978	238	185	185	53	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2014	Proportion	5.4	0.4	2,035	150	377	150	0	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2014	Contribution	5.4	0.4	(8,627)	(637)	(1,598)	(637)	0	0	0	0	(
2631	Arch Cape Water-Sanitary District	6/30/2013	Contribution	5.6	0.0	(3,484)	0	(374)	0	0	0	0	0	(
2632	Umpqua Regional Council of Governments	6/30/2018	Proportion	5.2	4.2	49,274	39,798	9,476	9,476	9,476	9,476	9,476	1,894	(
2632	Umpqua Regional Council of Governments	6/30/2018	Contribution	5.2	4.2	(14,892)	(12,028)	(2,864)	(2,864)	(2,864)	(2,864)	(2,864)	(572)	(
2632	Umpqua Regional Council of Governments	6/30/2017	Proportion	5.2	3.2	(1,771)	(1,089)	(341)	(341)	(341)	(341)	(66)	0	(
2632	Umpqua Regional Council of Governments	6/30/2017	Contribution	5.2	3.2	(6,222)	(3,828)		(1,197)	(1,197)	(1,197)	(237)	0	(
2632 2632	Umpqua Regional Council of Governments Umpqua Regional Council of Governments	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(836)	(362)	(158) (897)	(158)	(158)	(46)	0	0	(
		6/30/2015		5.3	2.3 1.3	(4,752) 583	(2,061)	(897)	(897) 110	(897) 33	(267)	0	0	(
2632 2632	Umpqua Regional Council of Governments Umpqua Regional Council of Governments	6/30/2015	Proportion Contribution	5.3	1.3	(4,641)	(1,137)			(261)	0	0	0	(
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	0.4	9,822	727	1,819	727	(201)	0	0	0	(
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	0.4	(5,236)	(386)		(386)	0	0	0	0	
2632	Umpqua Regional Council of Governments	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2633	Port of Cascade Locks	6/30/2018	Proportion	5.2	4.2	(102,011)	(82,393)	(19,618)	(19,618)	(19,618)	(19,618)	(19,618)	(3,921)	
2633	Port of Cascade Locks	6/30/2018	Contribution	5.2	4.2	(33,347)	(26,934)	(6,413)	(6,413)	(6,413)	(6,413)	(6,413)	(1,282)	
2633	Port of Cascade Locks	6/30/2017	Proportion	5.2	3.2	(34,085)	(20,975)		(6,555)	(6,555)	(6,555)	(1,310)	0	(
2633	Port of Cascade Locks	6/30/2017	Contribution	5.2	3.2	(35,375)	(21,769)	(6,803)	(6,803)	(6,803)	(6,803)	(1,360)	0	(
2633	Port of Cascade Locks	6/30/2016	Proportion	5.3	2.3	154,389	66,999	29,130	29,130	29,130	8,739	0	0	(
2633	Port of Cascade Locks	6/30/2016	Contribution	5.3	2.3	(39,619)	(17,194)	(7,475)	(7,475)	(7,475)	(2,244)	0	0	(
2633	Port of Cascade Locks	6/30/2015	Proportion	5.3	1.3	59,830	14,674	11,289	11,289	3,385	0	0	0	(
2633	Port of Cascade Locks	6/30/2015	Contribution	5.3	1.3	(18,240)	(4,472)		(3,442)	(1,030)	0	0	0	(
2633 2633	Port of Cascade Locks Port of Cascade Locks	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(662) (16,033)	(47) (1,188)		(47) (1,188)	0	0	0	0	(
2633	Port of Cascade Locks	6/30/2013	Contribution	5.6	0.4	(965)	(1,100)	(2,969)	(1,100)	0	0	0	0	,
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	5.2	4.2	21,024	16,981	4.043	4,043	4.043	4.043	4,043	809	
2637	Northeast Oregon Housing Authority	6/30/2018	Contribution	5.2	4.2	(71,844)	(58,028)		(13,816)	(13,816)	(13,816)	(13,816)	(2,764)	Ċ
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	5.2	3.2	(1,300)	(800)		(250)	(250)	(250)	(50)	(=,, -,,	
2637	Northeast Oregon Housing Authority	6/30/2017	Contribution	5.2	3.2	(49,906)	(30,712)		(9,597)	(9,597)	(9,597)	(1,921)	0	
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	5.3	2.3	(28,226)	(12,248)	(5,326)	(5,326)	(5,326)	(1,596)	, o	0	
2637	Northeast Oregon Housing Authority	6/30/2016	Contribution	5.3	2.3	(44,004)	(19,095)	(8,303)	(8,303)	(8,303)	(2,489)	0	0	(
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	1.3	(82,833)	(20,317)		(15,629)	(4,688)	0	0	0	(
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	1.3	(40,738)	(9,994)	(7,686)	(7,686)	(2,308)	0	0	0	(
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	0.4	25,038	1,853	4,637	1,853	0	0	0	0	(
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	0.4	(60,682)	(4,497)	(11,237)	(4,497)	0	0	0	0	(
2637	Northeast Oregon Housing Authority	6/30/2013	Contribution	5.6	0.0	(34,455)	0	(3,690)	0	4 400	0	0	0	(
2638 2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	7,451 (30,140)	6,018 (24,344)	1,433 (5,796)	1,433 (5,796)	1,433 (5,796)	1,433 (5,796)	1,433 (5,796)	286 (1,160)	(
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	5.2	3.2	248.755	153.079	47.838	47.838	47.838	47.838	9.565	(1,100)	,
2638	North Douglas County Fire and EMS	6/30/2017	Contribution	5.2	3.2	(19,225)	(11,831)	(3,697)	(3,697)	(3,697)	(3,697)	(740)	0	Ċ
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	5.3	2.3	(166,122)	(72,090)	(31,344)	(31,344)	(31,344)	(9,402)	0	0	
2638	North Douglas County Fire and EMS	6/30/2016	Contribution	5.3	2.3	20,723	8,993	3,910	3,910	3,910	1,173	0	0	Ċ
2638	North Douglas County Fire and EMS	6/30/2015	Proportion	5.3	1.3	(13,436)	(3,296)	(2,535)	(2,535)	(761)	0	0	0	(
2638	North Douglas County Fire and EMS	6/30/2015	Contribution	5.3	1.3	(3,133)	(769)	(591)	(591)	(178)	0	0	0	(
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	0.4	5,000	370	926	370	0	0	0	0	(
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	0.4	(7,901)	(586)	(1,463)	(586)	0	0	0	0	(
2638	North Douglas County Fire and EMS	6/30/2013	Contribution	5.6	0.0	2,261	0	241	0	0	0	0	. 0	(
2641	Suburban East Salem Water District	6/30/2018	Proportion	5.2	4.2	(90,230)	(72,878)		(17,352)	(17,352)	(17,352)	(17,352)	(3,470)	(
2641	Suburban East Salem Water District	6/30/2018	Contribution	5.2	4.2	9,409	7,600	1,809	1,809	1,809	1,809	1,809	364	(
2641 2641	Suburban East Salem Water District Suburban East Salem Water District	6/30/2017	Proportion	5.2	3.2	(19,083)	(11,743)	(3,670)	(3,670)	(3,670)	(3,670)	(733)	0	(
2641 2641	Suburban East Salem Water District Suburban East Salem Water District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(3,151) (16,395)	(1,939) (7,116)		(3.093)	(606)	(606)	(121)	0	(
2641 2641	Suburban East Salem Water District Suburban East Salem Water District	6/30/2016	Proportion Contribution	5.3 5.3	2.3	(16,395) 10,974	(7,116) 4.761	(3,093)	(3,093)	(3,093)	(930) 619	0	0	(
2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3	1.3	(30,351)	(7,443)		(5,727)	(1,716)	019	0	0	,
2641	Suburban East Salem Water District	6/30/2015	Contribution	5.3	1.3	6,148	1,508	1,160	1,160	348	0	0	0	
2641	Suburban East Salem Water District	6/30/2014	Proportion	5.4	0.4	(29,850)	(2,210)	(5,528)	(2,210)	0	0	0	0	Č
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.4	0.4	(16,376)	(1,211)	(3,033)	(1,211)	0	0	0	0	Ċ
2641	Suburban East Salem Water District	6/30/2013	Contribution	5.6	0.0	(21,565)	0	(2,310)	0	0	0	0	0	Ċ
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Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense 418	Expense	Expense	Expense	Expense	Subsequent Expense
2642 2642	Dexter Rural Fire Protection District Dexter Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	2,171 (8,549)	1,753 (5,261			418 (1,644)				0
2642	Dexter Rural Fire Protection District Dexter Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	4,896	3,012		942	942	942			0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	48,235	20,932		9,101	9,101	2,730		0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(2,392)	(1,039		(451)	(451)			0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(62,336)	(15,288		(11,762)			, ,	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	5,111	1,255		964	291	, 0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(504)	(39		(39)		0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(1,504)	(109	(279)	(109)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	1,768	0	188	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	5.2	4.2	(1,593)	(1,287		(306)					0
2643	Sweet Home Cemetery	6/30/2018	Contribution	5.2	4.2	12,478	10,078	2,400	2,400	2,400	2,400	2,400	478	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	5.2	3.2	(2,072)	(1,276		(398)	(398)				0
2643	Sweet Home Cemetery	6/30/2017	Contribution	5.2	3.2	8,993	5,535		1,729	1,729	1,729		0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	5.3	2.3	(8,609)	(3,737		(1,624)	(1,624)			0	0
2643	Sweet Home Cemetery	6/30/2016	Contribution	5.3	2.3	8,814	3,825		1,663	1,663	499		0	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	1.3	(30,770)	(7,546		(5,806)	(1,740)) 0	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Contribution	5.3	1.3	7,129	1,749		1,345	404	0	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Proportion	5.4 5.4	0.4 0.4	752 8,369	57 619		57 619	0	0	•	0	0
2643 2643	Sweet Home Cemetery	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	8,369 9,463	619		619	0	0	0	0	0
2643 2644	Sweet Home Cemetery Lakeside Water District	6/30/2013	Proportion	5.6	0.0 4.2	9,463	(77		(18)) (18) (18	-	0
2644 2644	Lakeside Water District Lakeside Water District	6/30/2018	Contribution	5.2 5.2	4.2 4.2	(95) 9.691	7.827		(18) 1.864	(18) 1.864) (18 1.864) (18 1.864		0
2644	Lakeside Water District	6/30/2017	Proportion	5.2	3.2	(25,007)	(15,389		(4.809)	(4,809)				0
2644	Lakeside Water District	6/30/2017	Contribution	5.2	3.2	15,064	9,270		2.897	2.897	2.897	579		0
2644	Lakeside Water District	6/30/2016	Proportion	5.3	2.3	(11,720)	(5,087		(2,211)	(2,211)				0
2644	Lakeside Water District	6/30/2016	Contribution	5.3	2.3	7.107	3,084		1.341	1,341	402		0	0
2644	Lakeside Water District	6/30/2015	Proportion	5.3	1.3	(10,763)	(2,639		(2,031)	(608)		0	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	1.3	4,720	1,156		891	265	0	0	0	0
2644	Lakeside Water District	6/30/2014	Proportion	5.4	0.4	(2,215)	(165		(165)		0	0	0	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	0.4	2,361	176		176	0	0	0	0	0
2644	Lakeside Water District	6/30/2013	Contribution	5.6	0.0	3,503	0	373	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(39,381)	(31,808) (7,573)	(7,573)	(7,573)	(7,573	(7,573) (1,516)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	22,096	17,847	4,249	4,249	4,249	4,249	4,249	851	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	321	197		62	62	62			0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	21,733	13,375		4,179	4,179			0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	26,971	11,704		5,089	5,089	1,526		0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(3,665)	(1,589		(692)	(692)) 0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(29,906)	(7,334		(5,643)			0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	6,093	1,493		1,150	343	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(1,911)	(141		(141)	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(9,469)	(699		(699)		0	0	0	0
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	6/30/2013	Contribution		4.2	(1,730) 453,604	366,372	(185) 87,232	87,232	0 87,232	87,232	87,232	•	0
2646	Keno Rural Fire Protection District Keno Rural Fire Protection District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(87,240)	(70,463		(16,777)					0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(66,575)	(40,969		(12,803)					0
2646	Keno Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(1,479)	(40,303		(284)	(284)				0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	73,247	31,787		13,820	13,820	4.147	, (33 N	, 0	0
2646	Keno Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	2,500	1,084		472	472	140	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(1,237)	(305		(233)			0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	11,118	2,726		2,098	628	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	1,142	87		87	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	6,073	448	1,125	448	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	8,549	0	914	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	64,830	52,363		12,467	12,467	12,467	12,467	2,495	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(28,735)	(23,209		(5,526)	(5,526)				0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	169,680	104,418		32,631	32,631	32,631	6,525		0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(6,623)	(4,075		(1,274)	(1,274)				0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(51,626)	(22,403		(9,741)) 0	•	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	13,989	6,072		2,639	2,639	794	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(67,978)	(16,674		(12,826)	(3,848)		0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(5,483)	(1,343		(1,035)	(308)) 0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(4,378)	(323		(323)		0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(27,395)	(2,030		(2,030)		0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(12,889) 270,385	0 218,388	(- , /	0 51,997	0 51,997	0 51.997	0 51,997	0 10,400	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion											



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(109,867)	(88,739)		(21,128)					O Subsequent Expense
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(72,374)	(44,538)		(13,918)					0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(46,240)	(28,456)		(8,892)	(8,892)				0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(39,439)	(17,116)		(7,441)	(7,441)			0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(17,968)	(7,798)		(3,390)	(3,390)	(1,018)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	28,399	6,967	5,358	5,358	1,609	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(24,429)	(5,993)		(4,609)	(1,384)	0	0	0	0
2648 2648	Black Butte Ranch Rural Fire Protection District Black Butte Ranch Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	32,362 (75,081)	2,397 (5,561)	5,993 (13,904)	2,397 (5,561)	0	0	0	0	0
2648 2648	Black Butte Ranch Rural Fire Protection District Black Butte Ranch Rural Fire Protection District		Contribution	5.4 5.6	0.4	(75,081) (42,010)	(5,561)	(13,904)	(5,561)	0	0	0	0	0
2648 2649	Colton Fire Department	6/30/2013 6/30/2018	Proportion	5.2	4.2	14,166	11,442		2,724	2,724	2,724	2,724	546	0
2649	Colton Fire Department	6/30/2018	Contribution	5.2	4.2	846	683		163	163	163	163		0
2649	Colton Fire Department	6/30/2017	Proportion	5.2	3.2	(89,947)	(55,351)		(17,298)	(17,298)				0
2649	Colton Fire Department	6/30/2017	Contribution	5.2	3.2	4,955	3,049		953	953	953	190		0
2649	Colton Fire Department	6/30/2016	Proportion	5.3	2.3	921	399		174	174	51	0	0	0
2649	Colton Fire Department	6/30/2016	Contribution	5.3	2.3	695	302	131	131	131	40	0	0	0
2649	Colton Fire Department	6/30/2015	Proportion	5.3	1.3	(5,529)	(1,357)	(1,043)	(1,043)	(314)	0	0	0	0
2649	Colton Fire Department	6/30/2015	Contribution	5.3	1.3	4,213	1,033	795	795	238	0	0	0	0
2649	Colton Fire Department	6/30/2014	Proportion	5.4	0.4	1,118	83		83	0	0	0	0	0
2649	Colton Fire Department	6/30/2014	Contribution	5.4	0.4	(1,480)	(110)		(110)		0	0	0	0
2649	Colton Fire Department	6/30/2013	Contribution	5.6	0.0	1,049	0	114	0	0	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2018	Proportion	5.2	4.2	16,769	13,544	3,225	3,225	3,225	3,225	3,225	644	0
2650	Pleasant Hill Fire Department	6/30/2018	Contribution	5.2	4.2	(6,416)	(5,182)		(1,234)	(1,234)				0
2650 2650	Pleasant Hill Fire Department	6/30/2017	Proportion	5.2	3.2	(4,617)	(2,841)		(888) (240)	(888)	(888)			0
2650	Pleasant Hill Fire Department	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(1,246)	(766)		(240)	(240)			0	0
2650	Pleasant Hill Fire Department Pleasant Hill Fire Department	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(2,282) (1,831)	(989) (796)		(345)	(431) (345)	(127)		0	0
2650	Pleasant Hill Fire Department	6/30/2015	Proportion	5.3	1.3	5,492	1,348		1,036	312	(100)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2015	Contribution	5.3	1.3	(1,518)	(374)		(286)	(88)		0	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Proportion	5.4	0.4	2,438	183		183	(00)	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Contribution	5.4	0.4	(2.065)	(155)		(155)		0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	0.0	(985)	0	(105)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(4,905)	(3,962)		(943)	(943)	(943)	(943)	(190)	0
2651	Imbler Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	14	11		3	3	3	3	o o	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(5,467)	(3,365)	(1,051)	(1,051)	(1,051)	(1,051)	(212)	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	203	125		39	39	39	8	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(799)	(346)		(151)	(151)			0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(76)	(34)		(14)			0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(4,331)	(1,063)		(817)		0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	456 356	112		86 26	26	0	0	0	0
2651 2651	Imbler Rural Fire Protection District Imbler Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(678)	26 (48)		(48)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2013	Contribution	5.6	0.4	716	(40)	76	(40)	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	5.2	4.2	7.10	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	5.2	3.2	(246,805)	(151,881)	(47,462)	(47,462)	(47,462)	(47,462)	(9,495)	0	0
2652	The Oregon Consortium	6/30/2017	Contribution	5.2	3.2	0	0	0	, o	, o	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	5.3	2.3	(120,520)	(52,300)		(22,740)				0	0
2652	The Oregon Consortium	6/30/2016	Contribution	5.3	2.3	(24,656)	(10,700)	(4,652)	(4,652)	(4,652)	(1,396)		0	0
2652	The Oregon Consortium	6/30/2015	Proportion	5.3	1.3	(24,918)	(6,110)		(4,702)		0	0	0	0
2652	The Oregon Consortium	6/30/2015	Contribution	5.3	1.3	2,799	687	528	528	159	0	0	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	0.4	23,070	1,710		1,710	0	0	0	0	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	0.4	81,228	6,018	15,042	6,018	0	0	0	0	0
2652 2653	The Oregon Consortium	6/30/2013	Contribution	5.6	0.0 4.2	5,994 83,370	0 67,337	644 16,033	0 16,033	0 16,033	0 16.033	0 16.033	0 205	0
	Umatilla Fire Department	6/30/2018	Proportion	5.2 5.2	4.2	83,370 7,023	67,337 5,672			16,033	16,033	16,033	3,205	0
2653 2653	Umatilla Fire Department Umatilla Fire Department	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	7,023 (106,231)	(65,373)		1,351 (20,429)	1,351 (20,429)			268	0
2653	Umatilla Fire Department Umatilla Fire Department	6/30/2017	Contribution	5.2 5.2	3.2	7,972	4,906		(20,429)	1,533	1,533	(4,086)	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	5.3	2.3	(17,511)	(7,599)		(3.304)	(3.304)			0	0
2653	Umatilla Fire Department	6/30/2016	Contribution	5.3	2.3	(8,114)	(3,521)		(1,531)	(1,531)			0	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	1.3	(10,598)	(2,598)		(2,000)	(598)		Ö	0	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	1.3	269	(2,565)		51	14	ő	ő	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	0.4	(6,709)	(499)		(499)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	0.4	(7,057)	(522)		(522)		0	0	0	0
2653	Umatilla Fire Department	6/30/2013	Contribution	5.6	0.0	(7,580)	, o	(810)	° o′	0	0	0	0	0
2000		6/30/2018	Proportion	5.2	4.2				0					



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankrica Nama	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)						Measurement Period +5	
Number 2654	Employer Name Spring Valley Rural Fire Protection District	Recognition 6/30/2018	Contribution	5.2	Period 4.2	Outriow/(inflow)	Outriow/(inflow)	Expense 0	Expense	Expense 0	Expense	Expense	Expense	Subsequent Expense
2654	Spring Valley Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	0	0	0	Ö	0	0	Ö	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	Ö	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2654 2654	Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District Spring Valley Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	0	0	0	0	0	0	Ů	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	18,568	14,997	3,571	3,571	3,571	3,571	3,571	713	ő
	North Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(11,485)	(9,276)		(2,209)	(2,209)				0
	North Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(5,571)	(3,429)	(1,071)	(1,071)	(1,071)	(1,071)	(216	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(7,091)	(4,363)		(1,364)	(1,364)) 0	0
	North Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(9,595)	(4,165)		(1,810)				0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(5,771)	(2,504)		(1,089)) 0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(13,942)	(3,418)		(2,631)	(787)		0	0	0
2655 2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3 5.4	1.3 0.4	(6,641) 299	(1,629)		(1,253)	(376)	0	0	0	0
2655 2655	North Bay Rural Fire Protection District North Bay Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(9,993)	(738)		(738)		0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	0.4	(8,082)	(736)	(867)	(730)	0	0	0		0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	5.2	4.2	1.169.432	944.541	224.891	224.891	224.891	224.891	224.891	44.977	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Contribution	5.2	4.2	(566,090)	(457,227)		(108,863)	(108,863)				ō
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	5.2	3.2	921,258	566,928	177,165	177,165	177,165	177,165	35,433	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Contribution	5.2	3.2	(109,537)	(67,407)		(21,065)	(21,065)) 0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	5.3	2.3	745,178	323,378	140,600	140,600	140,600	42,178		0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Contribution	5.3	2.3	(122,737)	(53,263)		(23,158)	(23,158)	(6,947)) 0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Proportion	5.3	1.3	1,139,254	279,438	214,954	214,954	64,484	0	0	0	0
2657 2657	Mid-Willamette Valley Senior Service Agency Mid-Willamette Valley Senior Service Agency	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(79,739) 72,595	(19,559) 5,375		(15,045) 5,375	(4,514)	0	U	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	0.4	(179,611)	(13,306)		(13,306)		0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2013	Contribution	5.6	0.0	(94,426)	(10,000)	(10,116)	(10,000)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Proportion	5.2	4.2	75,562	61,031	14,531	14,531	14,531	14,531	14,531	2,907	ő
2658	Salem Metropolitan Communication Agency	6/30/2018	Contribution	5.2	4.2	(46,475)	(37,537)		(8,938)					0
2658	Salem Metropolitan Communication Agency	6/30/2017	Proportion	5.2	3.2	(12,875)	(7,923)	(2,476)	(2,476)	(2,476)	(2,476)	(495	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Contribution	5.2	3.2	(28,644)	(17,628)		(5,508)				.) 0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Proportion	5.3	2.3	14,440	6,265		2,725	2,725	815		0	0
2658 2658	Salem Metropolitan Communication Agency	6/30/2016	Contribution Proportion	5.3 5.3	2.3 1.3	(22,349) 18.476	(9,698) 4.532		(4,217) 3.486	(4,217) 1.046	(1,264)) 0	0	0
2658	Salem Metropolitan Communication Agency Salem Metropolitan Communication Agency	6/30/2015 6/30/2015	Contribution	5.3 5.3	1.3	(19,677)	4,532 (4,825)		(3,713)		. 0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	0.4	522	(4,023)		(3,713)	(1,112,	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4	0.4	(18,828)	(1,393)		(1,393)		0	Ö	0	0
	Salem Metropolitan Communication Agency	6/30/2013	Contribution	5.6	0.0	(15,788)	(1,000)	(1,693)	(1,555)	o 0	o o	Ö	0	ő
2659	Silverton Fire District	6/30/2018	Proportion	5.2	4.2	95,630	77,240	18,390	18,390	18,390	18,390	18,390	3,680	0
2659	Silverton Fire District	6/30/2018	Contribution	5.2	4.2	(17,883)	(14,444)		(3,439)	(3,439)				0
2659	Silverton Fire District	6/30/2017	Proportion	5.2	3.2	(44,531)	(27,403)		(8,564)					0
2659	Silverton Fire District	6/30/2017	Contribution	5.2	3.2	30,542	18,796		5,873	5,873	5,873		0	0
2659	Silverton Fire District	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(14,109)	(6,123)		(2,662)	(2,662)			0	0
2659 2659	Silverton Fire District Silverton Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	19,871 (99,793)	8,624 (24,477)		3,749 (18,829)	3,749 (5,648)	1,126	0	0	0
2659	Silverton Fire District	6/30/2015	Contribution	5.3	1.3	20,808	5,104	3,926	3,926	1,178	0	0	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	0.4	7,965	590		590	0	0	0	. 0	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	0.4	(9,947)	(737)		(737)	0	0	ō	0	0
2659	Silverton Fire District	6/30/2013	Contribution	5.6	0.0	9,147	0	982	0	0	0	Ö	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	5.2	4.2	12,330,013	9,958,857	2,371,156	2,371,156	2,371,156	2,371,156			0
	Tualatin Valley Fire & Rescue	6/30/2018	Contribution	5.2	4.2	(1,649,912)	(1,332,621)		(317,291)	(317,291)				0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	5.2	3.2	2,974,477	1,830,447	572,015	572,015	572,015	572,015	114,402		0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Contribution	5.2	3.2	1,521,645	936,397	292,624	292,624	292,624	292,624	58,525	0	0
2660 2660	Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(564,532) 1,307,343	(244,987) 567.339	(106,515) 246,668	(106,515) 246,668	(106,515) 246,668	(31,957) 74.003		0	0
2660 2660	Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2016	Proportion	5.3 5.3	2.3 1.3	1,307,343 774,863	190,059	246,668 146,201	246,668 146,201	246,668 43,858	74,003	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Contribution	5.3	1.3	653,347	160,255	123,273	123,273	36,982	0	0		0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Proportion	5.4	0.4	107,990	8,000		8,000	0,902	0	n	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	0.4	(436,202)	(32,312)		(32,312)		0	Ö	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2013	Contribution	5.6	0.0	647	0	72	0	0	0	Ö	0	0
	Lincoln County 911	6/30/2018	Proportion	5.2	4.2	_	0	0	0	_	_	_	_	_



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2661	Lincoln County 911	6/30/2018	Contribution	5.2	4.2	Outriow/(irinow)	Outriow/(initiow)	Expense 0	Cxperise 0	Expense 0	Expense 0	Expense		Subsequent Expense
2661	Lincoln County 911	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	Ö	0	Č
2661	Lincoln County 911	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	Ċ
2661	Lincoln County 911	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	Ö
2661	Lincoln County 911	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	C
2661	Lincoln County 911	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	C
2661	Lincoln County 911	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	C
2661	Lincoln County 911	6/30/2014	Contribution	5.4	0.4	869	64	161	64	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Proportion	5.2	4.2 4.2	48,713	39,345		9,368 (2,159)	9,368	9,368	9,368 (2,159		C
2662 2662	East Central Oregon Association of Counties East Central Oregon Association of Counties	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(11,228) (3,629)	(9,069) (2,233)		(2,159)					
2662	East Central Oregon Association of Counties	6/30/2017	Proportion Contribution	5.2	3.2	(3,327)	(2,233)		(640)					
2662	East Central Oregon Association of Counties	6/30/2017	Proportion	5.3	2.3	718	313		135	135	43) 0	
2662	East Central Oregon Association of Counties	6/30/2016	Contribution	5.3	2.3	(2,809)	(1,219)		(530)				0	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	1.3	2,053	505		387	118		0	0	ď
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	1.3	(2,602)	(638)		(491)			0	0	ď
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	0.4	(376)	(26)		(26)		0	0	0	ď
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	0.4	(2,643)	(198)	(489)	(198)	0	0	0	0	(
2662	East Central Oregon Association of Counties	6/30/2013	Contribution	5.6	0.0	(2,337)	0	(252)		0	0	0	0	Ċ
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	5.2	4.2	(302,195)	(244,081)							(
2663	Metropolitan Area Communications Commission	6/30/2018	Contribution	5.2	4.2	(8,606)	(6,951)		(1,655)					(
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	5.2	3.2	14,730	9,064	2,833	2,833	2,833	2,833	565		0
2663	Metropolitan Area Communications Commission	6/30/2017	Contribution	5.2	3.2	(24,671)	(15,183)		(4,744)) 0	C
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	5.3	2.3	(227,349)	(98,661)		(42,896)	(42,896		0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Contribution	5.3	2.3	7,946	3,449	1,499	1,499	1,499	451	0	0	(
2663 2663	Metropolitan Area Communications Commission	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(59,532) (12,189)	(14,604)		(11,232)			0	0	(
2663	Metropolitan Area Communications Commission Metropolitan Area Communications Commission	6/30/2014	Proportion	5.4	0.4	12,083	(2,969)		(2,300)	(689	, 0	0	0	
2663	Metropolitan Area Communications Commission	6/30/2014	Contribution	5.4	0.4	(72,628)	(5,378)		(5,378)		0	0	0	
2663	Metropolitan Area Communications Commission	6/30/2013	Contribution	5.6	0.0	(44.356)	(3,376)	(4.751)	(3,370)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	5.2	4.2	195,002	157.502		37.500	37,500	37.500	37.500		ď
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Contribution	5.2	4.2	(53,149)	(42,928)		(10,221)					ď
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	5.2	3.2	71,180	43,804		13,688	13,688	13,688	2,740		Ċ
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Contribution	5.2	3.2	(2,266)	(1,394)		(436)		(436	(86	0	C
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	5.3	2.3	76,863	33,357	14,502	14,502	14,502	4,353	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Contribution	5.3	2.3	5,324	2,309		1,005	1,005		0	0	C
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3	1.3	(23,567)	(5,779)		(4,447)			0	0	C
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Contribution	5.3	1.3	9,871	2,423		1,862	561	0	0	0	C
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	0.4	11,849	879		879	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	0.4	2,997	222		222	0	0	0	0	C
2664	Applegate Valley Rural Fire Protection District 9	6/30/2013	Contribution	5.6 5.2	0.0 4.2	12,326 80,968	0 65,397	1,321 15,571	0 15,571	0 15,571	15,571	15,571	3,113	Ü
2665 2665	N NE Community Mental Health Center N NE Community Mental Health Center	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(31,236)	(25,229)		(6,007)					
2665	N NE Community Mental Health Center	6/30/2017	Proportion	5.2	3.2	(8,918)	(5,488)		(1.715)					
2665	N NE Community Mental Health Center	6/30/2017	Contribution	5.2	3.2	(15,691)	(9,655)		(3.018)					0
2665	N NE Community Mental Health Center	6/30/2016	Proportion	5.3	2.3	(7,207)	(3,127)		(1,360)				,	(
2665	N NE Community Mental Health Center	6/30/2016	Contribution	5.3	2.3	(12,429)	(5,394)		(2,345)				0	Č
2665	N NE Community Mental Health Center	6/30/2015	Proportion	5.3	1.3	(10,929)	(2,681)		(2,062)			0	0	Ċ
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	1.3	(12,727)	(3,123)		(2,401)	(722		0	0	Ċ
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	0.4	(841)	(61)	(156)	(61)	0	0	0	0	(
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	0.4	(16,478)	(1,223)		(1,223)		0	0	0	(
2665	N NE Community Mental Health Center	6/30/2013	Contribution	5.6	0.0	(13,912)	0	(1,492)	0	0	0	0	0	(
2666	Central City Concern	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	(
2666	Central City Concern	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	(
2666	Central City Concern	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	(
2666	Central City Concern	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	(
2666	Central City Concern	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	(
2666	Central City Concern	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
2666 2666	Central City Concern Central City Concern	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0	0	0	0	0	0	0	0	
2666	Central City Concern Central City Concern	6/30/2015	Proportion	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	
2666	Central City Concern Central City Concern	6/30/2014	Contribution	5.4 5.4	0.4	0	0	0	0	0	0	0	. 0	
2666	Central City Concern Central City Concern	6/30/2014	Contribution	5.4 5.6	0.4	0	0	0	0	0	0	0	0	
2667	Mental Health Services West Inc	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	,
				5.2	4.2	0	U	· ·	0	U	U	U		,



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of						4 Measurement Period +5	
Number 2667	Employer Name Mental Health Services West Inc	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow)	Outflow/(Inflow)	Expense 0	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2667	Mental Health Services West Inc	6/30/2017	Contribution	5.2	3.2	0	0	0	, ,	0	0	(0 0	0
2667	Mental Health Services West Inc	6/30/2016	Proportion	5.3	2.3	0	0	0	0	ď	0	Č	0 0	0
2667	Mental Health Services West Inc	6/30/2016	Contribution	5.3	2.3	0	0	0) 0	d	0		0 0	0
2667	Mental Health Services West Inc	6/30/2015	Proportion	5.3	1.3	0	0	0	0	Ö	0	(0 0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3	1.3	0	0	0	0	C	0	(0 0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	0.4	0	0	0	0	C	0	(0 0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	0.4	0	0	0	0	C	0	(0	0
2667	Mental Health Services West Inc	6/30/2013	Contribution	5.6	0.0	0	0	0	0	C	0	(0	0
2668 2668	Southeast Mental Health Network Inc	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	(0	0
2668	Southeast Mental Health Network Inc Southeast Mental Health Network Inc	6/30/2018 6/30/2017	Proportion	5.2	3.2	0	0	0	,	0	0			0
2668	Southeast Mental Health Network Inc	6/30/2017	Contribution	5.2	3.2	0	0	0			0		D 0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Proportion	5.3	2.3	0	0	0	, ,		0	Č	0 0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Contribution	5.3	2.3	0	0	0	0	ď	0	Č	0 0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	1.3	0	0	0	0	ď	0		0 0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	1.3	0	0	0) 0	C	0	· ·	0 0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	0.4	0	0	0	0	Ċ	0	(0 0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	0.4	0	0	0	Ö	Ċ	0	(0 0	0
2668	Southeast Mental Health Network Inc	6/30/2013	Contribution	5.6	0.0	0	0	0	0	C	0	(0 0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	5.2	4.2	(75,202)	(60,740)							
2669	Roseburg Urban Sanitary Authority	6/30/2018	Contribution	5.2	4.2	(14,451)	(11,672)	(2,779)						0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	5.2	3.2	(64,435)	(39,653)	(12,391)						0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Contribution	5.2	3.2	882	542	170					2 0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	5.3	2.3	(99,548)	(43,199)	(18,783))	U U	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Contribution	5.3 5.3	2.3 1.3	19,160	8,315	3,615				(0	0
2669 2669	Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(41,343) 3,445	(10,139) 845	(7,801) 650) (2,338 195		(D 0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	0.4	19,404	1,439	3,593			0		0 0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	0.4	(53,355)	(3,950)	(9,881)			0		0 0	0
2669	Roseburg Urban Sanitary Authority	6/30/2013	Contribution	5.6	0.0	(26.650)	(0,550)	(2.855)		,	0	Č	0 0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Proportion	5.2	4.2	40.412	32.640	7.772			7.772	7.772		0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Contribution	5.2	4.2	(41,768)	(33,736)							0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Proportion	5.2	3.2	(18,035)	(11,099)							0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Contribution	5.2	3.2	(28,986)	(17,838)	(5,574	(5,574	(5,574	(5,574	(1,116	6) 0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Proportion	5.3	2.3	(26,274)	(11,403)						0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Contribution	5.3	2.3	(23,116)	(10,030)	(4,362)) (0 0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Proportion	5.3	1.3	(40,324)	(9,892)	(7,608)				(0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Contribution	5.3	1.3	(25,178)	(6,174)	(4,751)) 0	(0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Proportion	5.4	0.4	40	5	7	5		0	(0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(35,763) (29,376)	(2,648)) (0	(0	0
2670 2671	Mt Hood Community Mental Health Ctr Columbia 911 Communications District	6/30/2013 6/30/2018	Contribution Proportion	5.6	4.2	(29,376) (54,143)	(43,731)	(3,146) (10,412)) (10,412) (10,412	(10,412	2) (2,083)	0
2671	Columbia 911 Communications District	6/30/2018	Contribution	5.2	4.2	(21,110)	(17,050)	(4,060)						0
2671	Columbia 911 Communications District	6/30/2017	Proportion	5.2	3.2	(95.704)	(58.894)	(18.405)						0
2671	Columbia 911 Communications District	6/30/2017	Contribution	5.2	3.2	6,122	3,768	1,177						0
2671	Columbia 911 Communications District	6/30/2016	Proportion	5.3	2.3	(62,581)	(27,157)	(11,808)						0
2671	Columbia 911 Communications District	6/30/2016	Contribution	5.3	2.3	6,026	2,615	1,137	1,137	1,137	341		0 0	0
2671	Columbia 911 Communications District	6/30/2015	Proportion	5.3	1.3	(152,163)	(37,323)					(0 0	0
2671	Columbia 911 Communications District	6/30/2015	Contribution	5.3	1.3	19,748	4,844	3,726			0	(0	0
2671	Columbia 911 Communications District	6/30/2014	Proportion	5.4	0.4	33,599	2,489	6,222			0	(0 0	0
2671	Columbia 911 Communications District	6/30/2014	Contribution	5.4	0.4	(42,825)	(3,170)			,	0	(0	0
2671	Columbia 911 Communications District	6/30/2013	Contribution	5.6	0.0	1,208	0	128		0	0		0	0
2672 2672	Rockwood Water PUD	6/30/2018	Proportion	5.2	4.2 4.2	(102,823) (12,616)	(83,049) (10,190)	(19,774)						0
2672	Rockwood Water PUD	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(12,616) 124,589		(2,426) 23,959) (2,42t 4,79		0
2672	Rockwood Water PUD Rockwood Water PUD	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	124,589 (7,584)	76,671 (4,668)	23,959						0
2672	Rockwood Water PUD Rockwood Water PUD	6/30/2016	Proportion	5.2	2.3	(7,584) 4,595	(4,668)	(1,458)) (1,458 867			-, U	0
2672	Rockwood Water PUD	6/30/2016	Contribution	5.3	2.3	17.479	7.585	3.298					0 0	0
2672	Rockwood Water PUD	6/30/2015	Proportion	5.3	1.3	(282,947)	(69,403)	(53.386)					0 0	0
2672	Rockwood Water PUD	6/30/2015	Contribution	5.3	1.3	9,028	2,216	1,703				Č	0 0	(
2672	Rockwood Water PUD	6/30/2014	Proportion	5.4	0.4	(49,898)	(3,698)	(9,240)			0	Č	0 0	Č
2672	Rockwood Water PUD	6/30/2014	Contribution	5.4	0.4	(102,369)	(7,584)				0		0 0	Ċ
2672	Rockwood Water PUD	6/30/2013	Contribution	5.6	0.0	(85,768)	0	(9,188	0	C	0	(0 0	Ċ
	Port Orford Library	6/30/2018	Proportion	5.2	4.2	(8,624)	(6,966)	(1,658)	(1,658) (1,658) (1,658	(1,658	8) (334)	(
2673 2673		6/30/2018	Contribution	5.2	4.2	(5,726)	(4,625)	(1,101)) (1,101) (1,101) (1,101) (1,10	1) (221)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number 2673	Employer Name Port Orford Library	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow) 31,160	Outflow/(Inflow) 19,176	Expense 5,992	Expense 5,992	Expense 5,992	Expense 5,992	Expense 1,200	Expense 0	Subsequent Expense
2673	Port Orford Library	6/30/2017	Contribution	5.2	3.2	3,218	1,980		5,992	5,992	5,992			0
2673	Port Orford Library	6/30/2016	Proportion	5.3	2.3	12,591	5,463		2,376	2,376			Ö	ő
2673	Port Orford Library	6/30/2016	Contribution	5.3	2.3	(1,542)	(669)		(291)				0	0
2673	Port Orford Library	6/30/2015	Proportion	5.3	1.3	O O	o o) oʻ	o o	0	0	0	0	0
2673	Port Orford Library	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Proportion	5.4	0.4	(2,079)	(154)	(385)	(154)	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Contribution	5.4	0.4	16	1	3	1	0	0	0	0	0
2673	Port Orford Library	6/30/2013	Contribution	5.6	0.0	(911)	0	(96)	0	0	0	0	348	0
2674 2674	Nestucca Rural Fire District Nestucca Rural Fire District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	9,053 (12,655)	7,312 (10,221)		1,741 (2,434)	1,741 (2,434	1,741) (2,434			0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	5.2	3.2	28,828	17,740		(2,434) 5,544	5,544	5,544			0
2674	Nestucca Rural Fire District	6/30/2017	Contribution	5.2	3.2	(7,088)	(4,362)		(1,363)					0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	5.3	2.3	62	26		12	12	2	, (2.0	, 0	ő
2674	Nestucca Rural Fire District	6/30/2016	Contribution	5.3	2.3	(4,316)	(1,874)		(814)		(246) 0	Ō	ō
2674	Nestucca Rural Fire District	6/30/2015	Proportion	5.3	1.3	1,551	379		293	86	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Contribution	5.3	1.3	(9,537)	(2,341)		(1,799)	(542)) 0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Proportion	5.4	0.4	20,110	1,490		1,490	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	0.4	(12,709)	(939)		(939)		0	0	0	0
2674	Nestucca Rural Fire District	6/30/2013	Contribution	5.6	0.0	(1,144)	0	(124)	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2018	Proportion	5.2	4.2	5,538	4,473		1,065	1,065	1,065			0
2675 2675	Salmon Harbor-Douglas County Salmon Harbor-Douglas County	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	3,314 39.170	2,677 24.104	637 7.533	637 7.533	637 7.533	637 7.533	637 1.505		0
2675	Salmon Harbor-Douglas County	6/30/2017	Contribution	5.2	3.2	14.876	24,104 9.154	2,861	2,861	2,861	2,861	571	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	5.3	2.3	(19,185)	(8,325)		(3,620)	(3,620)			0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Contribution	5.3	2.3	4,972	2,158	938	938	938	282		0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Proportion	5.3	1.3	22,846	5,602	4,311	4,311	1,291	0	0	Ō	ō
2675	Salmon Harbor-Douglas County	6/30/2015	Contribution	5.3	1.3	(939)	(231)	(177)	(177)	(54)) 0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Proportion	5.4	0.4	17,733	1,313		1,313	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Contribution	5.4	0.4	(1,725)	(130)		(130)		0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2013	Contribution	5.6	0.0	7,529	0	809	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Proportion	5.2	4.2	173,203	139,895		33,308	33,308	33,308			0
2676	Woodburn Fire District	6/30/2018	Contribution	5.2 5.2	4.2 3.2	6,380	5,153		1,227	1,227	1,227	1,227		0
2676 2676	Woodburn Fire District Woodburn Fire District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	(237,808) 123,396	(146,344) 75,936	(45,732) 23,730	(45,732) 23,730	(45,732) 23,730) (45,732 23,730			0
2676	Woodburn Fire District	6/30/2017	Proportion	5.3	2.3	125,465	75,936 54.446		23,730	23,730	7.100		0	0
2676	Woodburn Fire District	6/30/2016	Contribution	5.3	2.3	88,691	38,489		16,734	16,734	5.021	0	0	0
2676	Woodburn Fire District	6/30/2015	Proportion	5.3	1.3	(180,289)	(44,221)		(34.017)			0	0	0
2676	Woodburn Fire District	6/30/2015	Contribution	5.3	1.3	158,537	38,885	29,913	29,913	8,972	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Proportion	5.4	0.4	47,646	3,531	8,823	3,531	0	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Contribution	5.4	0.4	(1,987)	(147)		(147)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2013	Contribution	5.6	0.0	90,397	0	9,687	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Contribution	5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
2677 2677	Portland Private Industry Council Inc Portland Private Industry Council Inc	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Proportion	5.3	1.3	0	ō	0	0	0	0	0	Ō	ō
2677	Portland Private Industry Council Inc	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	5.2	4.2	53,497	43,209		10,288	10,288	10,288	10,288	2,057	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Contribution	5.2	4.2	(5,555)	(4,487)		(1,068)	(1,068)			, , ,	0
2678 2678	Central Oregon Regional Housing Authority	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	109,367 36,732	67,303	21,032 7,064	21,032 7,064	21,032 7,064	21,032 7,064	4,207 1,412	0	0
2678	Central Oregon Regional Housing Authority Central Oregon Regional Housing Authority	6/30/2017	Proportion	5.2	2.3	72,014	22,604 31,250	13,588	13,588	13,588	7,064 4,074	1,412	. 0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Contribution	5.3	2.3	20.303	8.810	3,831	3.831	3.831	1,148	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Proportion	5.3	1.3	26,733	6.557	5.044	5.044	1,513	1,140	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Contribution	5.3	1.3	23,476	5,760		4,429	1,331	0	0	ő	ő
2678	Central Oregon Regional Housing Authority	6/30/2014	Proportion	5.4	0.4	47,128	3,493		3,493	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Contribution	5.4	0.4	1,673	123	310	123	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2013	Contribution	5.6	0.0	21,667	0	2,322	0	0	0	0	0	0
0070	Columbia River Public Utility District	6/30/2018	Proportion	5.2	4.2	810,701	654,797		155,904	155,904	155,904	155,904		0
2679 2679	Columbia River Public Utility District	6/30/2018	Contribution	5.2	4.2	(242,041)	(195,495)	(46,546)	(46,546)	(46,546)	(46,546	(46,546) (9,311)	



Exhibit I

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

June 30, 2019 Measurement Date

			Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
190								Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Company Comp															Subsequent Expense
April Company Compan														0	0
April Commonweal Commonwe														0	0
Section Company Comp	2679	Columbia River Public Utility District	6/30/2016	Contribution	5.3	2.3	52,346				9,877		0	0	0
April Company Compan	2679	Columbia River Public Utility District	6/30/2015	Proportion				(26,383					0	0	0
Commission Com												0	0	0	0
Commission Com												0	0	0	0
December Commonweal Commo											0	0	0	0	0
Charles for the Production Date of the Prod								•	(0,000)	•	(0.407	(0.407	(0.407)	(4.704)	0
Description 1965															0
December															0
Comparison Programme Comparison Comp														0	0
December Communication C														0	ō
Colorande Floral Reference Tourist	2681	Cloverdale Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	7,753	3,364	1,463	1,463	1,463	438	0	0	0
Colored Registration	2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(18,182)	(4,458	(3,431)	(3,431)	(1,027) 0	0	0	0
Company Comp												0	0	0	0
Company From Processor Desired Company C											-	0	0	0	0
Published File District												0	0	-	0
Powdrage File District 60,0013 Combuston 5.2 4.2 4,777 3,802 965 965 935 935 935 152										-		0	0	•	0
Parliade Procedure Parliad															0
Parkstafe Free Designer for D															0
Parkage Fire District														•	0
Parkage Fire Elbert 60/02016 Cerebuston 5.3 2.3 5.7 12.2 2.6 15.7 10.789														0	ő
Particular Fro Dated 1978 Particular Fro Dated 1978 1979 10 0 0 0 0 0 0 0 0	2684												0	0	0
Pankade Fine District	2684				5.3	1.3	(8,447)			(1,594)			0	0	0
Parkelie Fire Damird	2684	Parkdale Fire District	6/30/2015	Contribution	5.3	1.3	3,474	854	655	655	199	0	0	0	0
Parkeline Park												0	0	-	0
Degree Community College Association 6/30/2018 Proportion 5.2 4.2 167.440 (88.17) (9.123)												0	0	-	0
2656 Origon Community College Association 60/00719 Proportion 6.2 4.2 5.449 4.401 1,048 1,048 1,048 1,048 1,048 208												0	0		0
2656 Originar Community College Association 690/2017 Contribution 5.2 3.2 4.2,044 2.5,972 8,116 8,116 8,116 8,116 1,024 0.0															0
2686 Origin Community College Association 640/2017 Contribution 5.2 3.2 2.640 1.624 5.68 5.08															0
2886 Origin Community College Association 6900016 Proportion 6.3 2.3 7,882 3,335 1,449 1,449 1,449 4,37 0 0															0
2686 Origon Community College Association 60/2016 Froposition 5.3 2.3 (5.319) (2.307) (1,002) (1,002) (1,002) (303) 0 0 0 0 0 0 0 0 0													0	0	0
2858 Origin Community College Association 650/2015 Confribution 5.3 1.3 99,199 24,331 18,717 18,717 5,614 0 0 0 0 0 0 0 0 0													0	0	ō
2856 Oregon Community College Association 6/30/2014 Contribution 5.3 1.3 (1.530) (374) (289) (289) (85) 0 0 0 0 0 0 0 0 0	2685		6/30/2015	Proportion	5.3	1.3	99,199	24,331	18,717	18,717	5,614	0	0	0	0
2885 Organ Community College Association 6/30/2014 Contribution 5.4 0.4 22.016 1.631 4.077 1.631 0 0 0 0 0 0 0 0 0		Oregon Community College Association) 0	0	0	0
2865 Origon Community College Association 630, 2013 Confibution 5.6 0.0 14,055 0 1,505 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											-	0	0	•	0
2868 Veston Cemetery 6/30/2018 Proportion 5.2 4.2 (3.233) (2.611) (622) (622) (622) (622) (622) (123)												0	0	· ·	0
2886 Weston Cemetery 6/30/2018 Contribution 5.2 4.2 (1,576) (1,273) (303) (3											•	(000	(000)	U	0
2886 Weston Cemetery 6/30/2017 Proportion 5.2 3.2 (944) (580) (182) (182) (182) (182) (193) (34) 0 2866 Weston Cemetery 6/30/2016 Proportion 5.3 2.3 (13,041) (5,658) (2,461) (2,461) (2,461) (736) 0 0 2866 Weston Cemetery 6/30/2016 Proportion 5.3 2.3 (13,041) (5,658) (2,461) (2,461) (736) 0 0 2866 Weston Cemetery 6/30/2015 Proportion 5.3 1.3 (1,529) (376) (288) (288) (88) 0 0 0 0 2866 Weston Cemetery 6/30/2014 Proportion 5.4 0.4 (517) (37) (96) (37) 0 0 0 0 2866 Weston Cemetery 6/30/2014 Contribution 5.6 0.0 (2,245) 0 (40) 0 0 0<															0
2866 Weston Cemetery 6/30/2017 Contribution 5.2 3.2 (1,155) (999) (218) (218) (218) (218) (218) (218) (218) (286) (2															0
2886 Weston Cemetery 6/30/2016 Proportion 5.3 2.3 (13,041) (5,658) (2,461) (2,461) (736) 0 0 2886 Weston Cemetery 6/30/2015 Proportion 5.3 1.3 (1,528) (376) (288) (288) (88) 0 0 0 2886 Weston Cemetery 6/30/2015 Contribution 5.3 1.3 (479) (119) (90) (90) (90) 0 <															ő
2868 Weston Cemetery 630/2016 (302016) Contribution 5.3 2.3 (1,671) (726) (315) (315) (315) (315) (96) 0 0 2868 Weston Cemetery 630/2015 (202016) Contribution 5.3 1.3 (1,728) (1,79) (119) (19) (19) (19) (19) (19) (19) (0
2886 Weston Cemetery 6/30/2015 Contribution 5.3 1.3 (479) (119) (90) (90) (29) 0 0 0 288 Weston Cemetery 6/30/2014 Proportion 5.4 0.4 (1759) (129) (326) (129) 0 0 0 0 0 0 288 Weston Cemetery 6/30/2014 Contribution 5.4 0.4 (1759) (129) (326) (129) 0					5.3	2.3	(1,671)	(726	(315)	(315)	(315			0	0
2686 Weston Cemetery 6/30/2014 Proportion 5.4 0.4 (517) (37) (96) (57) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													0	0	0
2886 Weston Cemetery 6/30/2014 Contribution 5.4 0.4 (1,759) (129) (326) (129) 0 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2018 Proportion 5.2 4.2 22,232 17,957 4,275) 0	0	0	0
2886 Weston Cemetery 6/30/2013 Contribution 5.6 0.0 (2,245) 0 (240) 0 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2018 Proportion 5.2 4.2 22,232 17,957 4,275 <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>												0	0	0	0
Columbia Drainage Vector Control District 6/30/2018 Proportion 5.2 4.2 22,232 17,957 4,275 4,275 4,275 4,275 4,275 4,275 4,275 4,275 4,275 4,275 4,275 2,687 2,687 2,601 2												0	0	0	0
2687 Columbia Drainage Vector Control District 6/30/2018 Contribution 5.2 4.2 15,097 12,194 2,903 2,903 2,903 2,903 2,903 2,903 582 2687 Columbia Drainage Vector Control District 6/30/2017 Proportion 5.2 3.2 3,665 7,365 7,396 7,396 7,396 7,396 7,396 1,477 0 2687 Columbia Drainage Vector Control District 6/30/2016 Proportion 5.3 2.3 8,457 22,665 7,396 1,1952 11,952										•	•	0 4 275	0 4 275	067	0
2687 Columbia Drainage Vector Control District 6/30/2017 Proportion 5.2 3.2 (2,155) (1,333) (416) (0
2887 Columbia Drainage Vector Control District 6/30/2016 Contribution 5.2 3.2 38,457 23,665 7,396 7,396 7,396 7,396 7,396 1,477 0 2687 Columbia Drainage Vector Control District 6/30/2016 Proportion 5.3 2.3 12,901 5,599 2,434 2,432 2,434 731 0 0 2687 Columbia Drainage Vector Control District 6/30/2015 Proportion 5.3 1.3 (16,066) (28,470) (21,899) (6,571) 0 0 2687 Columbia Drainage Vector Control District 6/30/2015 Proportion 5.3 1.3 (16,066) (28,470) (21,899) (6,571) 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2015 Contribution 5.3 1.3 18,246 4,474 3,433 3,43 1,031 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2014 Proportion 5.4 0.4 1,0															n
2687 Columbia Drainage Vector Control District 6/30/2016 Proportion 5.3 2.3 63.344 27,488 11,952 11,952 3,584 0 0 2687 Columbia Drainage Vector Control District 6/30/2016 Contribution 5.3 2.3 12,901 5,599 2,434 2,434 2,434 731 0 0 2687 Columbia Drainage Vector Control District 6/30/2015 Proportion 5.3 1.3 116,066) (28,470) (21,899) (6,571) 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2014 Proportion 5.3 1.3 18,246 4,474 3,443 3,443 1,031 0 0 2687 Columbia Drainage Vector Control District 6/30/2014 Contribution 5.4 0.4 10,933 808 2,025 808 0 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2014 Contribution 5.4 0.4 10,933 808 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></t<>															0
2687 Columbia Drainage Vector Control District 6/30/2016 Contribution 5.3 2.3 12,901 5,599 2,434 2,434 2,434 731 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													0	0	0
2687 Columbia Drainage Vector Control District 6/30/2015 Contribution 5.3 1.3 18,246 4,474 3,443 3,443 1,031 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2687		6/30/2016		5.3	2.3		5,599	2,434	2,434	2,434		0	0	0
2687 Columbia Drainage Vector Control District 6/30/2014 Proportion 5.4 0.4 10,933 808 2,025 808 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0) 0	0	0	0
2687 Columbia Drainage Vector Control District 6/30/2014 Contribution 5.4 0.4 (1,072) (77) (199) (77) 0 0 0 0 2687 Columbia Drainage Vector Control District 6/30/2013 Contribution 5.6 0.0 22,785 0 2,440 0 <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>												0	0	0	0
2687 Columbia Drainage Vector Control District 6/30/2013 Contribution 5.6 0.0 22,785 0 2,440 0				-1							-	0	0	0	0
2688 Polk County Fire District 1 6/30/2018 Proportion 5.2 4.2 183,607 148,298 35,309 35,309 35,309 35,309 35,309 35,309 35,309 35,309								(77			0	0	0	0	0
								140 200		•	25.200	0 25 200	0 25 200	7.060	0
ביסט ז יאוייסטטאיי זיייסווטי זיייסטטאיי זיייסטטאיי זיייסטטטאיי זיייסטטטאיי זיייסטטאיי זיייסטטטאיי זיייסטטאיי זיייסטאיי זיייסטטאיי זיייסטאיי זיייסטעאיי זיייסטאיי זיייטטאיי זיייסטאיי זיייסטאיי זיייטטאיי זיייסטאיי זיייטטאיי זיייטטאיי זיייטטאיי זיייטטאיי זיייטיי זיייטטאיי זיייטייי זייייי זיייטטאיי זייייי זייייי זיייטטאיי זיייטטאיי זיי															0
	2000	I on County I lie District I	0/30/2010	CONTINUUTON	J.Z	4.∠	40,045	30,383	0,002	0,002	0,002	0,002	0,002	1,735	U



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
	Employer Name	Recognition	Specific Deferral A		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2688	Polk County Fire District 1	6/30/2017	Proportion	5.2	3.2	(156,593)	(96,365)	(30,114)	(30,114)	(30,114)	(30,114)	(6,023)	0	
2688	Polk County Fire District 1	6/30/2017	Contribution	5.2	3.2	79,709	49,051	15,329	15,329		15,329	3,064	0	
2688	Polk County Fire District 1	6/30/2016	Proportion	5.3	2.3	(5,666)	(2,459)	(1,069)	(1,069)			0	0	
2688	Polk County Fire District 1	6/30/2016	Contribution	5.3	2.3	38,815	16,843	7,324	7,324		2,195	0	0	
2688	Polk County Fire District 1	6/30/2015	Proportion	5.3	1.3	(71,805)	(17,613)	(13,548)	(13,548)			0	0	
2688	Polk County Fire District 1	6/30/2015	Contribution	5.3	1.3	54,513	13,373	10,285	10,285		0	0	0	
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	0.4	(12,180)	(900)	(2,256)	(900)		0	0	0	
2688 2688	Polk County Fire District 1	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(35,030) (34,688)	(2,595)	(6,487) (3,718)	(2,595)	0	0	0	0	
2689	Polk County Fire District 1 Redmond Area Park & Recreation District	6/30/2013 6/30/2018	Contribution Proportion	5.2	4.2	21,044	16,997	4.047	4.047	4.047	4.047	4.047	809	
2689	Redmond Area Park & Recreation District Redmond Area Park & Recreation District	6/30/2018	Contribution	5.2	4.2	19,169	15.483	3,686	3,686		3,686	3,686	739	
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	5.2	3.2	3,602	2,216	693	693		693	137	0	
2689	Redmond Area Park & Recreation District	6/30/2017	Contribution	5.2	3.2	27,929	17.187	5.371	5.371	5.371	5.371	1,074	0	
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	5.3	2.3	(6,602)	(2,864)	(1,246)	(1,246)			0	ő	
2689	Redmond Area Park & Recreation District	6/30/2016	Contribution	5.3	2.3	22,062	9,573	4,163	4,163		1,247	0	ō	
2689	Redmond Area Park & Recreation District	6/30/2015	Proportion	5.3	1.3	(346)	(86)	(65)	(65)		. 0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2015	Contribution	5.3	1.3	18,632	4,572	3,515	3,515		0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	0.4	(15,039)	(1,114)	(2,785)	(1,114)		0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	0.4	1,343	98	249	98	0	0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2013	Contribution	5.6	0.0	(8,732)	0	(937)	0	0	0	0	0	
2692	Siuslaw Public Library	6/30/2018	Proportion	5.2	4.2	50,204	40,549	9,655	9,655		9,655	9,655	1,929	
2692	Siuslaw Public Library	6/30/2018	Contribution	5.2	4.2	(12,153)	(9,816)	(2,337)	(2,337)		(2,337)	(2,337)	(468)	
2692	Siuslaw Public Library	6/30/2017	Proportion	5.2	3.2	(27,637)	(17,007)	(5,315)	(5,315)		(5,315)	(1,062)	0	
2692	Siuslaw Public Library	6/30/2017	Contribution	5.2	3.2	4,426	2,724	851	851	851	851	171	0	
2692	Siuslaw Public Library	6/30/2016	Proportion	5.3	2.3	(43,824)	(19,017)	(8,269)	(8,269)		(2,479)	0	0	
2692	Siuslaw Public Library	6/30/2016	Contribution	5.3	2.3	2,345	1,019	442	442		135	0	0	
2692	Siuslaw Public Library	6/30/2015	Proportion	5.3	1.3	41,791	10,251	7,885	7,885		0	0	0	
2692	Siuslaw Public Library	6/30/2015	Contribution	5.3	1.3	(671)	(163)	(127)	(127)			0	0	
2692	Siuslaw Public Library	6/30/2014	Proportion	5.4	0.4	(19,623)	(1,453)	(3,634)	(1,453)		0	0	0	
2692 2692	Siuslaw Public Library Siuslaw Public Library	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(1,646) (8.356)	(121)	(305) (896)	(121)	0	0	0	0	
2693	City-County Insurance Services	6/30/2018	Proportion	5.2	4.2	(1,463,271)	(1,181,873)	(281,398)	(281,398)	(281,398)	(281,398)	(281,398)	(56,281)	
2693	City-County Insurance Services City-County Insurance Services	6/30/2018	Contribution	5.2 5.2	4.2	(1,463,271)	(1,181,873)	(281,398)	(281,398)	113,075	113,075	(281,398)	22,613	
2693	City-County Insurance Services City-County Insurance Services	6/30/2017	Proportion	5.2	3.2	4,442,602	2,733,908	854,347	854.347		854.347	170,867	22,013	
2693	City-County Insurance Services	6/30/2017	Contribution	5.2	3.2	400,966	246,748	77,109	77,109	/-	77,109	15,421	0	
2693	City-County Insurance Services	6/30/2016	Proportion	5.3	2.3	(297,781)	(129,226)	(56,185)	(56,185)			10,421	0	
2693	City-County Insurance Services	6/30/2016	Contribution	5.3	2.3	308,622	133,931	58,230	58,230		17,471	0	0	
2693	City-County Insurance Services	6/30/2015	Proportion	5.3	1.3	(385,071)	(94,452)	(72,655)	(72,655)		,	0	0	
2693	City-County Insurance Services	6/30/2015	Contribution	5.3	1.3	212,591	52.147	40,111	40,111		0	0	0	
2693	City-County Insurance Services	6/30/2014	Proportion	5.4	0.4	(8,089)	(599)	(1,498)	(599)	0	0	0	0	
2693	City-County Insurance Services	6/30/2014	Contribution	5.4	0.4	(127,248)	(9,425)	(23,565)	(9,425)	0	0	0	0	
2693	City-County Insurance Services	6/30/2013	Contribution	5.6	0.0	(83,881)	0	(8,989)	o o	0	0	0	0	
2694	Philomath Fire Department	6/30/2018	Proportion	5.2	4.2	230,225	185,951	44,274	44,274	44,274	44,274	44,274	8,855	
2694	Philomath Fire Department	6/30/2018	Contribution	5.2	4.2	(33,776)	(27,281)	(6,495)	(6,495)	(6,495)	(6,495)	(6,495)	(1,301)	
2694	Philomath Fire Department	6/30/2017	Proportion	5.2	3.2	250,642	154,242	48,200	48,200		48,200	9,642	0	
2694	Philomath Fire Department	6/30/2017	Contribution	5.2	3.2	7,892	4,856	1,518	1,518		1,518	302	0	
2694	Philomath Fire Department	6/30/2016	Proportion	5.3	2.3	(303,768)	(131,823)	(57,315)	(57,315)		(17,193)	0	0	
2694	Philomath Fire Department	6/30/2016	Contribution	5.3	2.3	27,424	11,902	5,174	5,174		1,554	0	0	
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	1.3	(29,703)	(7,287)	(5,604)	(5,604)			0	0	
2694	Philomath Fire Department	6/30/2015	Contribution	5.3	1.3	(16,997)	(4,169)	(3,207)	(3,207)			0	0	
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	0.4	(9,017)	(667)	(1,670)	(667)		0	0	0	
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	0.4	(4,278)	(318)	(792)	(318)	0	0	0	0	
2694	Philomath Fire Department	6/30/2013	Contribution	5.6	0.0	(1,810)	0	(195)	(40.544)	0	0 (40.544)	(40.544)	0	
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	5.2	4.2	(54,815)	(44,274)	(10,541)	(10,541)		(10,541)	(10,541)	(2,110)	
2695	Washington County Consolidated Communications Agency	6/30/2018	Contribution	5.2	4.2	(83,643)	(67,558)	(16,085)	(16,085)		(16,085)	(16,085)	(3,218)	
2695 2695	Washington County Consolidated Communications Agency	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(316,054) 113,914	(194,494)	(60,780) 21,907	(60,780) 21,907	(60,780) 21,907	(60,780) 21,907	(12,154) 4.379	0	
2695 2695	Washington County Consolidated Communications Agency	6/30/2017		5.2 5.3	3.2 2.3	(573,941)	70,100 (249,068)				(32,486)	4,379	0	
2695 2695	Washington County Consolidated Communications Agency		Proportion	5.3 5.3	2.3			(108,291) 31,503	(108,291) 31,503			0	0	
2695 2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	166,965 (374,300)	72,456 (91,808)	(70,623)	(70,623)		9,450	0	0	
2695 2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2015	Proportion Contribution	5.3 5.3	1.3	(374,300)	(91,808) 25,725	(70,623)	(70,623) 19,788		0	0	0	
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3 5.4	0.4	(52,728)	(3,908)	(9,764)	(3,908)		0	0	0	
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4 5.4	0.4	(52,728)	(3,908)	(37,290)	(3,908)		0	0	0	
2695	Washington County Consolidated Communications Agency Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4 5.6	0.4	(201,366)	(14,916)	(37,290)	(14,916)	0	0	0	0	
2696	Stayton Fire District	6/30/2013	Proportion	5.6	4.2	(91,489) 58,422	47,187	(9,804)	11,235	11,235	11,235	11,235	2,247	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankrica Maria	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3			
Number 2696	Employer Name Stavton Fire District	Recognition 6/30/2017	Proportion	5.2	Period 3.2	(67,847)	(41,751)	Expense (13,048)	Expense (13,048)	Expense (13,048)	Expense (13,048)	Expense (2,607	Expense	Subsequent Expense
2696	Stayton Fire District	6/30/2017	Contribution	5.2	3.2	22,741	13,995		4,373	4,373	4,373			Ö
2696	Stayton Fire District	6/30/2016	Proportion	5.3	2.3	(90,869)	(39,434)		(17,145)	(17,145)			0	0
2696	Stayton Fire District	6/30/2016	Contribution	5.3	2.3	13,051	5,665		2,462	2,462	741	0	0	0
2696	Stayton Fire District	6/30/2015	Proportion	5.3	1.3	(53,967)	(13,239)		(10,182)) 0	0	0	0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	1.3	12,872	3,156		2,429	727	0	0	0	0
2696 2696	Stayton Fire District Stayton Fire District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	6,581 (9,249)	486 (684)	1,219 (1,713)	486 (684)	0	0	0	0	0
2696	Stayton Fire District	6/30/2013	Contribution	5.6	0.4	11.032	(004)	1.182	(004)	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Proportion	5.2	4.2	0	0	1,102	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Contribution	5.2	4.2	0	0	0	Ö	0	ō	0	0	Ö
2697	Oregon Museum Park	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	0
2697 2697	Oregon Museum Park Oregon Museum Park	6/30/2014	Proportion Contribution	5.4 5.4	0.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park Oregon Museum Park	6/30/2013	Contribution	5.6	0.4	0	0	0	0	0	0	0	0	(
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	196,940	159,067	37,873	37,873	37,873	37,873	37,873	7,575	ď
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(26,329)	(21,266)	(5,063)	(5,063)	(5,063)	(5,063)	(5,063		C
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(28,253)	(17,387)		(5,433)) 0	(
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	1,743	1,073		335	335	335		0	(
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	665	290		125	125	40	0	0	C
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	647	281	122	122	122	37	0	0	(
2698 2698	Halsey Shedd Rural Fire Protection District Halsey Shedd Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	13,453 3,288	3,301 808	2,538 620	2,538 620	763 188	0	0	0	(
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	230	15		15	100	0	0	0	
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	194	14	36	14	0	0	0	0	(
2698	Halsey Shedd Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	1,209	0	129	0	0	ō	0	0	Ċ
2699	Chetco Library Board	6/30/2018	Proportion	5.2	4.2	4,937	3,988	949	949	949	949	949	192	C
2699	Chetco Library Board	6/30/2018	Contribution	5.2	4.2	(4,834)	(3,904)		(930)					C
2699	Chetco Library Board	6/30/2017	Proportion	5.2	3.2	(14,886)	(9,160)		(2,863)					C
2699	Chetco Library Board	6/30/2017	Contribution	5.2	3.2	6,248	3,844		1,202	1,202	1,202		0	C
2699	Chetco Library Board	6/30/2016	Proportion	5.3	2.3	6,950	3,017	1,311	1,311	1,311	395		0	C
2699 2699	Chetco Library Board Chetco Library Board	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	5,469 (34,761)	2,373 (8.525)		1,032 (6.559)	1,032 (1,966		0	0	0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	1.3	6.562	1.610		1,238	372	, ,	0	0	
2699	Chetco Library Board	6/30/2014	Proportion	5.4	0.4	(9,697)	(717)		(717)		0	0	0	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	0.4	(13,371)	(991)		(991)	0	0	0	0	0
2699	Chetco Library Board	6/30/2013	Contribution	5.6	0.0	(11,800)	0	(1,265)	° o′	0	0	0	0	Ö
	Lowell Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	164,408	132,791	31,617	31,617	31,617	31,617	31,617		C
2700	Lowell Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(24,000)	(19,385)	(4,615)	(4,615)		(4,615)	(4,615	, , ,	(
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2 3.2	0	0	0	0	0	0	0	0	0
2700 2700	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3 5.3	2.3	0	0	0	0	0	0	0	0	(
2700	Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	809	197	153	153	44	0	0	0	(
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	Ċ
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	2,484	184	460	184	0	0	0	0	(
2700	Lowell Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	(
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	334,841	270,449		64,392	64,392	64,392			(
2701 2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(76,181) (126,835)	(61,531)		(14,650) (24,391)	(14,650) (24,391)				(
2701	Sisters-Camp Sherman Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	(126,835)	(78,053) 21,613		(24,391) 6,754	6,754) (24,391) 6,754) (4,880 1,351	, 0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	537,817	233,392	101,475	101,475	101,475	30,442		0	(
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	2.155	934	407	407	407	120		0	(
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(137,601)	(33,753)		(25,962)				0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	44,344	10,876	8,367	8,367	2,509	0	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(50,021)	(3,706)		(3,706)	0	0	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(57,206)	(4,236)		(4,236)		0	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(20,475)	0	(2,195)	0	0	0	0	0	
2702	Banks Fire District 13 Banks Fire District 13	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	83,617 30,540	67,537 24,667	16,080 5,873	16,080 5,873	16,080 5,873	16,080 5.873			(
2702														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankrica Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2702	Employer Name Banks Fire District 13	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow) (73,373)	Outflow/(Inflow) (45,153)	Expense (14,110)	Expense (14,110)	Expense (14,110)	Expense (14,110)	Expense (2,823	Expense	Subsequent Expense
2702	Banks Fire District 13 Banks Fire District 13	6/30/2017	Contribution	5.2 5.2	3.2	(73,373)	19,765		6.176					0
2702	Banks Fire District 13	6/30/2016	Proportion	5.3	2.3	(32,048)	(13,907)		(6,047)				0	0
2702	Banks Fire District 13	6/30/2016	Contribution	5.3	2.3	8,973	3,894		1.693	1,693		0	0	0
2702	Banks Fire District 13	6/30/2015	Proportion	5.3	1.3	59,687	14,639		11,262	3,377		0	0	0
2702	Banks Fire District 13	6/30/2015	Contribution	5.3	1.3	3,566	874		673			0	Ō	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	0.4	(215)	(15)		(15)		0	0	0	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	0.4	5,019	374	929	374	0	0	0	0	0
2702	Banks Fire District 13	6/30/2013	Contribution	5.6	0.0	(1,230)	0	(130)	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Contribution			0	0	0		0	0	0	0	0
2703 2704	Westport Sewer District Clatsop County 4-H District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District Clatsop County 4-H District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2016	Proportion	5.3	2.3	Ů	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Proportion	5.4	0.4	(53,936)	(3,996)	(9,988)	(3,996)	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Contribution	5.4	0.4	224	19		19		0	0	0	0
2704	Clatsop County 4-H District	6/30/2013	Contribution	5.6	0.0	(22,679)	0	(2,429)	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Proportion	5.2	4.2	432,256	349,130	83,126	83,126	83,126	83,126	83,126	16,626	0
2705	Lebanon Fire District	6/30/2018	Contribution	5.2	4.2	63,069	50,940	12,129	12,129	12,129	12,129	12,129	2,424	0
2705	Lebanon Fire District	6/30/2017	Proportion	5.2	3.2	(265,537)	(163,407)	(51,065)	(51,065)	(51,065)	(51,065)	(10,212) 0	0
2705	Lebanon Fire District	6/30/2017	Contribution	5.2	3.2	153,232	94,296	29,468	29,468	29,468	29,468	5,892	0	0
2705	Lebanon Fire District	6/30/2016	Proportion	5.3	2.3	(70,003)	(30,379)		(13,208)			0	0	0
2705	Lebanon Fire District	6/30/2016	Contribution	5.3	2.3	99,065	42,989		18,692	18,692		0	0	0
2705	Lebanon Fire District	6/30/2015	Proportion	5.3	1.3	(337,431)	(82,767)		(63,666)			0	0	0
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	1.3	107,116	26,272		20,211	6,061		0	0	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	0.4	54,514	4,039		4,039	0	0	0	0	0
2705	Lebanon Fire District	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(73,824) 44.710	(5,469)		(5,469)	0	0	0	0	0
2705 2707	Lebanon Fire District Clatskanie Library	6/30/2013 6/30/2018	Contribution	5.2	4.2	12,809	10,346	4,790 2,463	2,463	•	2,463	2,463	•	0
2707	Clatskanie Library	6/30/2018	Proportion Contribution	5.2	4.2	(3,589)	(2,899)		2,463					0
2707	Clatskanie Library	6/30/2017	Proportion	5.2	3.2	2.658	1.636		511	511				0
2707	Clatskanie Library	6/30/2017	Contribution	5.2	3.2	4.388	2,700		844	844		168		0
2707	Clatskanie Library	6/30/2016	Proportion	5.3	2.3	2,693	1,169		508	508				n
2707	Clatskanie Library	6/30/2016	Contribution	5.3	2.3	4,682	2,033		883	883		0	0	0
2707	Clatskanie Library	6/30/2015	Proportion	5.3	1.3	(14,812)	(3,632)		(2,795)			0	0	0
2707	Clatskanie Library	6/30/2015	Contribution	5.3	1.3	3,693	905		697	208		0	0	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	0.4	1,583	118		118	0	0	0	0	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	0.4	(3,718)	(273)	(689)	(273)	0	0	0	0	0
2707	Clatskanie Library	6/30/2013	Contribution	5.6	0.0	(1,681)	0	(181)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Proportion	5.2	4.2	4,059	3,278		781	781		781	154	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Contribution	5.2	4.2	(2,537)	(2,049)		(488)					0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Proportion	5.2	3.2	(4,286)	(2,638)		(824)					0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Contribution	5.2	3.2	(1,571)	(967)		(302)) 0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Proportion	5.3	2.3	(1,078)	(469)		(203)				0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Contribution	5.3	2.3	(1,584)	(687)		(299)			0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	1.3	(49,928)	(12,248)		(9,420)			0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	1.3	(1,640)	(404)		(309)) 0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	0.4	(355)	(25)		(25)		0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	0.4	(10,337)	(767)		(767)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2013	Contribution	5.6	0.0	(8,652)	0	(927)	(4.4.005)	0	0	0	0 (0.007)	0
	Scappoose Public Library	6/30/2018	Proportion	5.2	4.2	(77,092)	(62,267)	(14,825)	(14,825)) (2,967)	0
2709 2709	Scappoose Public Library	6/30/2018	Contribution	5.2	4.2	(952)	(769)	(183)	(183)	(183)) (183)	(183) (37)	_



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in				
Employer Number	Employer Name	Recognition	Specific Deferral An	Original nortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2709	Scappoose Public Library	6/30/2017	Proportion	5.2	3.2	20,106	12,372	3,867	3,867	3,867	3,867	771	0	0
2709	Scappoose Public Library	6/30/2017	Contribution	5.2	3.2	(7,448)	(4,584)	(1,432)	(1,432)				0	0
2709	Scappoose Public Library	6/30/2016	Proportion	5.3	2.3	(26,911)	(11,677)	(5,078)	(5,078)			0	0	0
2709	Scappoose Public Library	6/30/2016	Contribution	5.3	2.3	221	95	42	42	42		0	0	0
2709	Scappoose Public Library	6/30/2015	Proportion	5.3	1.3	17,187	4,215	3,243	3,243	972		0	0	0
2709	Scappoose Public Library	6/30/2015	Contribution	5.3	1.3	(3,736)	(916)		(705)	*) 0	0	0	0
2709	Scappoose Public Library	6/30/2014	Proportion	5.4	0.4	516	36	96	36	0	0	0	0	0
2709	Scappoose Public Library	6/30/2014	Contribution	5.4	0.4	(12,587)	(932)		(932)		0	0	0	0
2709 2710	Scappoose Public Library Klamath County Emergency Communications District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(4,679) 4.895	0 3,954	(499) 941	0 941	0 941	941	941	0 190	0
2710	Klamath County Emergency Communications District	6/30/2018	Contribution	5.2	4.2	4,695 6.531	5,275	1,256	1.256	1,256	1.256		251	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	5.2	3.2	(80,474)	(49,522)	(15,476)	(15,476)	(15,476			0	0
2710	Klamath County Emergency Communications District	6/30/2017	Contribution	5.2	3.2	17.052	10.494	3.279	3.279	3,279	3.279	(5,654)	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	5.3	2.3	(32,456)	(14,084)		(6,124)				0	0
2710	Klamath County Emergency Communications District	6/30/2016	Contribution	5.3	2.3	15,285	6,633	2,884	2.884	2,884	865		0	0
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	1.3	(51,032)	(12,516)		(9,629)			0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	1.3	12,336	3,024	2,328	2,328	696	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	0.4	(15,901)	(1,176)		(1,176)		0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	0.4	(21,229)	(1,574)		(1,574)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2013	Contribution	5.6	0.0	(7,827)	0	(837)	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2018	Proportion	5.2	4.2	(26,550)	(21,444)	(5,106)	(5,106)				(1,020)	0
2712	Jefferson County EMS	6/30/2018	Contribution	5.2	4.2	(12,143)	(9,808)	(2,335)	(2,335)	(2,335			(468)	0
2712	Jefferson County EMS	6/30/2017	Proportion	5.2	3.2	135,902	83,632	26,135	26,135	26,135	26,135	5,227	0	0
2712 2712	Jefferson County EMS Jefferson County EMS	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(6,325) 41,253	(3,893) 17,901	(1,216) 7,784	(1,216) 7.784	(1,216 7,784) (1,216 2,333	(245)	0	0
2712	Jefferson County EMS Jefferson County EMS	6/30/2016	Contribution	5.3 5.3	2.3	41,253 35,675	17,901	7,784 6,731	6,731	7,784 6,731	2,333	0	0	0
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	1.3	62,248	15,462	11,745	11.745	3,523	2,020	0	0	0
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	1.3	9,869	2,421	1,862	1,862	559	0	0	0	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	0.4	(19,200)	(1,420)	(3,556)	(1,420)		0	0	0	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	0.4	9,127	677	1,690	677	0	0	0	0	0
2712	Jefferson County EMS	6/30/2013	Contribution	5.6	0.0	3,023	0	323	0	0	0	ō	0	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	5.2	4.2	(90,132)	(72,799)	(17,333)	(17,333)	(17,333	(17,333	(17,333)	(3,467)	0
2713	Port of Tillamook Bay	6/30/2018	Contribution	5.2	4.2	(24,715)	(19,962)	(4,753)	(4,753)	(4,753	(4,753		(950)	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	5.2	3.2	(14,571)	(8,967)	(2,802)	(2,802)	(2,802	(2,802	(561)	0	0
2713	Port of Tillamook Bay	6/30/2017	Contribution	5.2	3.2	(32,231)	(19,835)	(6,198)	(6,198)			(1,241)	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	5.3	2.3	88,411	38,368	16,681	16,681	16,681	5,006	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Contribution	5.3	2.3	(10,305)	(4,473)		(1,944)		(585	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	1.3	43,661	10,709	8,238	8,238	2,471	0	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Contribution	5.3 5.4	1.3 0.4	2,542	622 (4.507)	480	480 (4.507)	142	0	0	0	0
2713 2713	Port of Tillamook Bay	6/30/2014	Proportion	5.4 5.4	0.4	(60,842) (18,205)		(11,267) (3,371)	(4,507)		0	0	0	0
2713	Port of Tillamook Bay Port of Tillamook Bay	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(30,538)	(1,350)	(3,273)	(1,350)	0	0	0	0	0
2713	Winchester Bay Sanitary District	6/30/2018	Proportion	5.2	4.2	(9,806)	(7,920)		(1,886)	•) (1,886	(1,886)	(376)	0
2714	Winchester Bay Sanitary District	6/30/2018	Contribution	5.2	4.2	3,053	2,466	587	587	587	587	587	118	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	5.2	3.2	(3,102)	(1,908)	(597)	(597)	(597			0	0
2714	Winchester Bay Sanitary District	6/30/2017	Contribution	5.2	3.2	9,725	5,985	1,870	1,870	1,870	1,870		0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	5.3	2.3	(11,868)	(5,151)	(2,239)	(2,239)	(2,239			0	0
2714	Winchester Bay Sanitary District	6/30/2016	Contribution	5.3	2.3	10,009	4,345	1,888	1,888	1,888	569	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	1.3	(14,371)	(3,523)	(2,712)	(2,712)) 0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	1.3	8,731	2,143	1,647	1,647	496	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	0.4	(4,016)	(296)	(744)	(296)		0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	0.4	1,461	106	271	106	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2013	Contribution	5.6	0.0	3,303	0	353	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	5.2	4.2	895,803	723,533	172,270	172,270	172,270	172,270		34,453	0
2715	Jackson County Fire District 3	6/30/2018	Contribution	5.2	4.2	(190,789)	(154,099)	(36,690)	(36,690)	(36,690			(7,339)	0
2715 2715	Jackson County Fire District 3	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(738,849) 27.485	(454,677) 16.913	(142,086) 5,286	(142,086) 5,286	(142,086 5.286) (142,086 5,286	(28,419) 1.055	0	0
2715 2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2017	Proportion	5.2	3.2 2.3	27,485 143,595	16,913 62.316	5,286 27,093	5,286 27,093	5,286 27,093	5,286 8.130	1,055	0	0
2715 2715				5.3 5.3	2.3				(8,285)			. 0	0	0
2715 2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(43,911) (298,123)	(19,056) (73,123)	(8,285) (56,250)	(8,285)	(8,285 (16,873		0	0	0
2715 2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(298,123)	(73,123) (8,811)	(56,250)	(56,250)	(16,873		0	0	0
2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2015	Proportion	5.4	0.4	(35,927)	(8,811)	73,225	29,288	(2,032	, 0	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	0.4	(274,863)	(20,358)	(50,901)	(20,358)	0	0	0	0	0
2715	Jackson County Fire District 3 Jackson County Fire District 3	6/30/2014	Contribution	5.4 5.6	0.4	(274,863)	(20,358)	3.997	(20,358)	0	0	0	0	0
2716	Neskowin Water District	6/30/2013	Proportion	5.2	4.2	20,811	16,809	4,002	4,002	4,002	4,002	4,002	801	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.00 10.00
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in Measurement Period +2	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2716	Neskowin Water District	6/30/2017	Proportion	5.2	3.2	70,156	43,172	13,492	13,492	13,492	13,492	2,696	0	
2716	Neskowin Water District	6/30/2017	Contribution	5.2	3.2	(2,654)	(1,634)		(510)	(510)	(510)	(104)	0	
2716	Neskowin Water District	6/30/2016	Proportion	5.3	2.3	(107,953)	(46,849)		(20,368)	(20,368)	(6,113)	0	0	
2716	Neskowin Water District	6/30/2016	Contribution	5.3	2.3	5,893	2,557	1,112	1,112	1,112	333	0	0	
2716 2716	Neskowin Water District Neskowin Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(864) (1,817)	(212) (445)		(163) (343)	(49) (102)	0	0	0	
2716	Neskowin Water District	6/30/2014	Proportion	5.4	0.4	(4,191)	(311)		(311)	(102)	0	0	0	
2716	Neskowin Water District	6/30/2014	Contribution	5.4	0.4	(8,587)	(637)		(637)	0	0	0	0	
2716	Neskowin Water District	6/30/2013	Contribution	5.6	0.0	(7,074)	0	(759)	0	0	ō	0	Ō	
2717	Ice Fountain Water District	6/30/2018	Proportion	5.2	4.2	14,473	11,690	2,783	2,783	2,783	2,783	2,783	558	
2717	Ice Fountain Water District	6/30/2018	Contribution	5.2	4.2	6,920	5,589	1,331	1,331	1,331	1,331	1,331	265	
2717	Ice Fountain Water District	6/30/2017	Proportion	5.2	3.2	9,288	5,716	1,786	1,786	1,786	1,786	358	0	
2717	Ice Fountain Water District	6/30/2017	Contribution	5.2	3.2	13,632	8,388	2,622	2,622	2,622	2,622	522	0	
2717	Ice Fountain Water District	6/30/2016	Proportion	5.3 5.3	2.3 2.3	1,272 12,160	552	240 2,294	240 2,294	240	72 690	0	0	
2717 2717	Ice Fountain Water District Ice Fountain Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	1.3	12,160	5,278 4,163	2,294 3,204	3,204	2,294 959	090	0	0	
2717	Ice Fountain Water District	6/30/2015	Contribution	5.3	1.3	10,177	2,497	1,920	1,920	577	0	0	0	
2717	Ice Fountain Water District	6/30/2014	Proportion	5.4	0.4	(5,338)	(393)	(989)	(393)	0	0	0	0	
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	0.4	3,009	224	557	224	0	0	0	0	
2717	Ice Fountain Water District	6/30/2013	Contribution	5.6	0.0	(2,198)	0	(238)	0	0	0	0	0	
2718	Curry Library	6/30/2018	Proportion	5.2	4.2	6,477	5,231	1,246	1,246	1,246	1,246	1,246	247	
2718	Curry Library	6/30/2018	Contribution	5.2	4.2	(15,968)	(12,897)		(3,071)	(3,071)	(3,071)	(3,071)	(613)	
2718	Curry Library	6/30/2017	Proportion	5.2	3.2	17,760	10,930	3,415	3,415	3,415	3,415	685	0	
2718	Curry Library	6/30/2017	Contribution	5.2	3.2	16,866	10,380	3,243	3,243	3,243	3,243	651	0	
2718 2718	Curry Library	6/30/2016	Proportion	5.3 5.3	2.3 2.3	58,418 (7,153)	25,352	11,022	11,022 (1,350)	11,022 (1,350)	3,308	0	0	
2718	Curry Library Curry Library	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(7,153)	(3,103)	(1,350)	(1,350)	(1,350)	(403)	0	0	
2718	Curry Library	6/30/2015	Contribution	5.3	1.3	15,818	3,878	2,985	2,985	893	0	0	0	
2718	Curry Library	6/30/2014	Proportion	5.4	0.4	0	0,0.0	0	2,000	0	Ö	0	0	
2718	Curry Library	6/30/2014	Contribution	5.4	0.4	ō	0	Ö	0	0	ō	0	Ō	
2718	Curry Library	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2719 2719	Human Solutions, Inc	6/30/2017 6/30/2016	Contribution	5.2	3.2 2.3	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc Human Solutions, Inc	6/30/2016	Proportion Contribution	5.3 5.3	2.3	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2014	Proportion	5.4	0.4	Ö	0	Ö	0	0	Ö	0	0	
2719	Human Solutions, Inc	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
2719	Human Solutions, Inc	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2720 2720	Tri-Met Tri-Met	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
2720	Tri-Met	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2721	Klamath Housing Authority	6/30/2018	Proportion	5.2	4.2	46,580	37,622	8,958	8,958	8,958	8,958	8,958	1,790	
2721	Klamath Housing Authority	6/30/2018	Contribution	5.2	4.2	(20,610)	(16,647)		(3,963)	(3,963)	(3,963)	(3,963)	(795)	
2721	Klamath Housing Authority	6/30/2017	Proportion	5.2 5.2	3.2 3.2	44,059	27,113	8,473 (1,145)	8,473 (1,145)	8,473 (1,145)	8,473	1,694	0	
2721 2721	Klamath Housing Authority Klamath Housing Authority	6/30/2017 6/30/2016	Contribution Proportion	5.2	3.2 2.3	(5,952) (36,030)	(3,662) (15,636)	(1,145)	(1,145)	(1,145)	(1,145) (2,040)	(227)	0	
2721	Klamath Housing Authority	6/30/2016	Contribution	5.3	2.3	13,533	5,874	2,553	2,553	2,553	768	0	0	
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	1.3	(142,356)	(34,916)		(26,860)	(8,056)	0	0	0	
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3	1.3	11,131	2,731	2,100	2,100	631	Ö	0	ő	
2721	Klamath Housing Authority	6/30/2014	Proportion	5.4	0.4	184	14	34	14	0	0	0	0	
2721	Klamath Housing Authority	6/30/2014	Contribution	5.4	0.4	(41,808)	(3,098)		(3,098)	0	0	0	0	
2721	Klamath Housing Authority	6/30/2013	Contribution	5.6	0.0	(18,880)	0	(2,025)	0	0	0	0	0	
2722	Tillamook 9-1-1	6/30/2018	Proportion	5.2	4.2	(9,779)	(7,898) (10,177)		(1,881) (2,423)	(1,881) (2,423)	(1,881) (2,423)	(1,881)	(374)	
2722	Tillamook 9-1-1	6/30/2018	Contribution	5.2	4.2	(12,600)		(2,423)				(2,423)	(485)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2722	Tillamook 9-1-1	6/30/2017	Proportion	5.2	3.2	177,428	109.186	34,121	34,121	34,121	34,121		Expense 0	Oubsequent Expense
2722	Tillamook 9-1-1	6/30/2017	Contribution	5.2	3.2	(5,155)	(3,173)		(991)				0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	5.3	2.3	(8,837)	(3,836)		(1,667)		(502		0	0
2722	Tillamook 9-1-1	6/30/2016	Contribution	5.3	2.3	(611)	(266)		(115)) 0	0	0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	1.3	108,571	26,631	20,485	20,485	6,146		0	0	0
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	1.3	1,268	312		239	73	0	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	0.4	(3,555)	(265)		(265)		0	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	0.4	24,353	1,803		1,803	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2013	Contribution	5.6	0.0	23,770	0	2,545	0	(7.400	0	0 (7.400)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(38,803)	(31,341)	(7,462)	(7,462)	(7,462	(7,462	(7,462)	(1,493)	0
2723 2723	Oregon Coastal Zone Management Association Oregon Coastal Zone Management Association	6/30/2018 6/30/2017	Proportion	5.2 5.2	4.2 3.2	(6,028)	(3,710)	(1,159)	(1,159)	(1,159) (1,159) (233)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Contribution	5.2	3.2	(4,577)	(2,817)		(880)	(880)				0
2723	Oregon Coastal Zone Management Association	6/30/2016	Proportion	5.3	2.3	32,406	14,064		6.114	6,114			0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Contribution	5.3	2.3	(3,968)	(1,721)		(749)				0	Ö
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	1.3	0	0,,,=,,	0	0	0	, (,		0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Proportion	5.4	0.4	0	Ö	0	0	0	0	0	0	Ō
2723	Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4	0.4	1,784	134		134	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2013	Contribution	5.6	0.0	2,756	0	296	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	5.2	4.2	5,072	4,097	975	975	975	975		197	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Contribution	5.2	4.2	(12,063)	(9,743)		(2,320)	(2,320				0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	5.2	3.2	33,421	20,567	6,427	6,427	6,427	6,427	1,286	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Contribution	5.2	3.2	(3,523)	(2,167)		(678)	(678			0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	5.3	2.3	(7,280)	(3,158)		(1,374)				0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Contribution	5.3 5.3	2.3	(4,138)	(1,795)		(781)	(781) (233) 0	0	0
2724 2724	Nehalem Bay Wastewater Agency Nehalem Bay Wastewater Agency	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	21,897 (5,008)	5,369 (1,228)		4,132 (945)	1,237 (283	٥ (0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2013	Proportion	5.4	0.4	1,639	(1,220)		(945)	(203	, ,	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	0.4	11,513	853		853	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2013	Contribution	5.6	0.0	12,997	0.00	1,392	000	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Proportion	5.2	4.2	1,895	1,531	364	364	364	364	364	75	0
2725	West Valley Fire District	6/30/2018	Contribution	5.2	4.2	(42,950)	(34,690)		(8,260)					0
2725	West Valley Fire District	6/30/2017	Proportion	5.2	3.2	(82,474)	(50,754)		(15,860)					0
2725	West Valley Fire District	6/30/2017	Contribution	5.2	3.2	(13,108)	(8,066)		(2,521)	(2,521			0	0
2725	West Valley Fire District	6/30/2016	Proportion	5.3	2.3	(30,918)	(13,416)	(5,834)	(5,834)	(5,834	(1,748) 0	0	0
2725	West Valley Fire District	6/30/2016	Contribution	5.3	2.3	10,060	4,366		1,898	1,898	570	0	0	0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	1.3	66,963	16,423		12,635	3,788	0	0	0	0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	1.3	10,192	2,500		1,923	577	0	0	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	0.4	19,185	1,420		1,420	0	0	0	0	0
2725	West Valley Fire District	6/30/2014	Contribution	5.4	0.4	(30,787)	(2,282)		(2,282)		0	0	0	0
2725	West Valley Fire District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	711	0	76 277	0 277	0 277	0	0 277	0 57	0
2726 2726	Yamhill Communications Agency Yamhill Communications Agency	6/30/2018 6/30/2018	Proportion		4.2	1,442 (38,016)	1,165 (30,705)		(7,311)		277) (7,311		0.	0
2726	Yamhill Communications Agency Yamhill Communications Agency	6/30/2018	Contribution Proportion	5.2 5.2	4.2 3.2	(38,016)	74.859	23.394	23.394	23.394	23.394	4.677	(1,461)	0
2726	Yamhill Communications Agency	6/30/2017	Contribution	5.2	3.2	10.326	6.354	1,986	1.986	1.986	1.986	396	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	5.3	2.3	(172,550)	(74,879)		(32,557)	(32,557			n	n
2726	Yamhill Communications Agency	6/30/2016	Contribution	5.3	2.3	32,501	14,105		6,132	6,132	1,841	. 0	0	0
2726	Yamhill Communications Agency	6/30/2015	Proportion	5.3	1.3	(212,877)	(52,217)		(40,165)			0	0	0
2726	Yamhill Communications Agency	6/30/2015	Contribution	5.3	1.3	5,495	1,347	1,037	1,037	310	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Proportion	5.4	0.4	(47,079)	(3,489)		(3,489)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	0.4	(59,522)	(4,407)		(4,407)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2013	Contribution	5.6	0.0	(45,478)	0	(4,873)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2018	Proportion	5.2	4.2	78,009	63,007	15,002	15,002	15,002	15,002		2,999	0
2728	Baker County Library District	6/30/2018	Contribution	5.2	4.2	(15,031)	(12,140)		(2,891)	(2,891	(2,891		(576)	0
2728	Baker County Library District	6/30/2017	Proportion	5.2	3.2	(112,322)	(69,122)		(21,600)	(21,600			0	0
2728	Baker County Library District	6/30/2017	Contribution	5.2	3.2	10,302	6,340		1,981	1,981	1,981	397	0	0
2728	Baker County Library District	6/30/2016	Proportion	5.3	2.3	109,847	47,669		20,726	20,726	6,217	0	0	0
2728	Baker County Library District	6/30/2016	Contribution	5.3	2.3	995	431	188	188	188	55	0	0	0
2728	Baker County Library District Baker County Library District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(57,132) 19,500	(14,012) 4,784	(10,780) 3,679	(10,780) 3,679	(3,232 1,105) 0	0	0	0
2728 2728	Baker County Library District Baker County Library District	6/30/2015	Proportion	5.3 5.4	0.4	5,710	4,784 425	1,057	3,679	1,105	0	0	0	0
2728	Baker County Library District Baker County Library District	6/30/2014	Contribution	5.4 5.4	0.4	(19,814)	(1,469)		(1,469)	-	0	0	0	0
2728	Baker County Library District Baker County Library District	6/30/2014	Contribution	5.4 5.6	0.4	(19,814)	(1,469)	(589)	(1,469)	0	0	0	0	0
	Douglas County Fire District 2	6/30/2018	Proportion	5.2	4.2	2,042,372	1,649,608		392,764	392,764	392,764	392,764	78,552	0
2729														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.0 00.0
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in	Recognized in Measurement Period +3	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2729	Douglas County Fire District 2	6/30/2017	Proportion	5.2	3.2	(1,199,108)	(737,912)		(230,598)	(230,598)	(230,598)	(46,118)	0	
2729	Douglas County Fire District 2	6/30/2017	Contribution	5.2	3.2	(100,270)	(61,704)	(19,283)	(19,283)	(19,283)	(19,283)	(3,855)	0	
2729	Douglas County Fire District 2	6/30/2016	Proportion	5.3	2.3	(924,767)	(401,315)	(174,484)	(174,484)	(174,484)	(52,347)	0	0	
2729	Douglas County Fire District 2	6/30/2016	Contribution	5.3	2.3	(178,750)	(77,572)		(33,726)	(33,726)	(10,120)	0	0	
2729	Douglas County Fire District 2	6/30/2015	Proportion	5.3	1.3	(795,431)	(195,107)	(150,081)	(150,081)	(45,026)	0	0	0	
2729	Douglas County Fire District 2	6/30/2015	Contribution	5.3	1.3	(87,764)	(21,528)		(16,559)	(4,969)	0	0	0	
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	0.4	(94,291)	(6,986)		(6,986)	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2014	Contribution	5.4	0.4	(676,605)	(50,120)		(50,120)	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2013	Contribution	5.6	0.0	(500,727)	0	(53,647)	0	0	0	0	0	
2731	Canby Utility Board	6/30/2018	Proportion	5.2	4.2	105,996	85,612	20,384	20,384	20,384	20,384	20,384	4,076	
2731	Canby Utility Board	6/30/2018	Contribution	5.2	4.2	(32,587)	(26,320)	(6,267)	(6,267)	(6,267)	(6,267)	(6,267)	(1,252)	
2731	Canby Utility Board	6/30/2017	Proportion	5.2	3.2	(140,914)	(86,716)		(27,099)	(27,099)	(27,099)	(5,419)	0	
2731	Canby Utility Board	6/30/2017	Contribution	5.2	3.2	38,348	23,598	7,375	7,375	7,375	7,375	1,473	0	
2731	Canby Utility Board	6/30/2016	Proportion	5.3	2.3	(164,283)	(71,292)		(30,997)	(30,997)	(9,298)	0	0	
2731	Canby Utility Board	6/30/2016	Contribution	5.3	2.3	23,438	10,172	4,422	4,422	4,422	1,328	0	0	
2731	Canby Utility Board	6/30/2015	Proportion	5.3	1.3	(235,946)	(57,874)		(44,518)	(13,356)	-	0	0	
2731 2731	Canby Utility Board	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	5,928	1,456 4,685	1,118 11.715	1,118 4,685	338	0	0	0	
	Canby Utility Board					63,260				•	-	-	0	
2731 2731	Canby Utility Board Canby Utility Board	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(86,281) (15,027)	(6,391) 0	(15,978) (1,612)	(6,391)	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2018	Proportion	5.2	4.2	(131,983)	(106,602)		(25,381)	(25,381)	(25,381)	(25,381)	(5,078)	
2732	Umatilla County Special Library District	6/30/2018	Contribution	5.2	4.2	7.453	6.020	1.433	1.433	1.433	1.433	1.433	(5,076)	
2732	Umatilla County Special Library District	6/30/2017	Proportion	5.2	3.2	(6,917)	(4,257)		(1,330)	(1,330)	(1.330)	(267)	200	
2732	Umatilla County Special Library District	6/30/2017	Contribution	5.2	3.2	(9.361)	(5.761)	(1,800)	(1,800)	(1,800)	(1,800)	(361)	0	
2732	Umatilla County Special Library District	6/30/2016	Proportion	5.3	2.3	51,096	22,173	9.641	9.641	9,641	2,891	(301)	0	
2732	Umatilla County Special Library District	6/30/2016	Contribution	5.3	2.3	(5,539)	(2,404)	(1,045)	(1,045)	(1,045)	(314)	0	0	
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	1.3	2,609	(2,404)	492	492	149	(314)	0	0	
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	1.3	2,476	608	467	467	141	0	0	0	
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	0.4	(2,346)	(176)		(176)	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	0.4	(6,641)	(491)	(1,230)	(491)	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2013	Contribution	5.6	0.0	(5.474)	0	(584)	0	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2018	Proportion	5.2	4.2	88,084	71.145	16,939	16,939	16,939	16,939	16,939	3,389	
2733	Wiard Memorial Park District	6/30/2018	Contribution	5.2	4.2	(30,855)	(24,921)	(5,934)	(5,934)	(5,934)	(5,934)	(5,934)	(1,185)	
2733	Wiard Memorial Park District	6/30/2017	Proportion	5.2	3.2	(54,735)	(33,683)		(10,526)	(10,526)	(10,526)	(2,105)	0	
2733	Wiard Memorial Park District	6/30/2017	Contribution	5.2	3.2	(14,541)	(8,949)	(2,796)	(2,796)	(2,796)	(2,796)	(561)	0	
2733	Wiard Memorial Park District	6/30/2016	Proportion	5.3	2.3	(22,006)	(9,550)	(4,152)	(4,152)	(4,152)	(1,246)	o o	0	
2733	Wiard Memorial Park District	6/30/2016	Contribution	5.3	2.3	(16,171)	(7,018)	(3,051)	(3,051)	(3,051)	(916)	0	0	
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	1.3	(32,833)	(8,053)	(6,195)	(6,195)	(1,858)	0	0	0	
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	1.3	(14,506)	(3,558)	(2,737)	(2,737)	(821)	0	0	0	
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	0.4	2,764	204	512	204	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	0.4	(26,289)	(1,949)	(4,868)	(1,949)	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2013	Contribution	5.6	0.0	(20,396)	0	(2,186)	0	0	0	0	0	
2734	Seal Rock Water District	6/30/2018	Proportion	5.2	4.2	24,939	20,143	4,796	4,796	4,796	4,796	4,796	959	
2734	Seal Rock Water District	6/30/2018	Contribution	5.2	4.2	(21,110)	(17,050)	(4,060)	(4,060)	(4,060)	(4,060)	(4,060)	(810)	
2734	Seal Rock Water District	6/30/2017	Proportion	5.2	3.2	7,722	4,752	1,485	1,485	1,485	1,485	297	0	
2734	Seal Rock Water District	6/30/2017	Contribution	5.2	3.2	(4,908)	(3,020)		(944)	(944)	(944)	(188)	0	
2734	Seal Rock Water District	6/30/2016	Proportion	5.3	2.3	22,528	9,775	4,251	4,251	4,251	1,273	0	0	
2734	Seal Rock Water District	6/30/2016	Contribution	5.3	2.3	(7,101)	(3,081)	(1,340)	(1,340)	(1,340)	(401)	0	0	
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	1.3	7,221	1,773	1,362	1,362	411	0	0	0	
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	1.3	(4,564)	(1,120)		(861)	(259)	0	0	0	
2734	Seal Rock Water District	6/30/2014	Proportion	5.4 5.4	0.4	12,867	952	2,383	952	0	0	0	0	
2734	Seal Rock Water District	6/30/2014	Contribution		0.4	(28,635)	(2,120)		(2,120)	0	0	-	0	
2734 2736	Seal Rock Water District	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(14,648)	0	(1,568)	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	
2736				5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2017	Proportion	5.2	2.3	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2015	Proportion	5.3	2.3 1.3	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2013	Contribution	5.4 5.6	0.4	0	0	0	0	0	0	0	0	
2100		6/30/2018	Proportion	5.2	4.2	4,502	3,636	866	866	866	866	866	172	
2737	Portland Energy Conservation Inc													



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2737	Portland Energy Conservation Inc	6/30/2017	Proportion	5.2	3.2	(5,128)	(3,156)		Expense (986)			Expense (198)		Subsequent Expense
2737	Portland Energy Conservation Inc	6/30/2017	Contribution	5.2	3.2	(8,420)	(5,182)		(1,619)					Ö
2737	Portland Energy Conservation Inc	6/30/2016	Proportion	5.3	2.3	(5,852)	(2,540)		(1,104)					0
2737	Portland Energy Conservation Inc	6/30/2016	Contribution	5.3	2.3	(6,704)	(2,909)		(1,265)		(379)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	1.3	9,396	2,304		1,773	531	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	1.3	(7,095)	(1,739)		(1,339)	(400)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	0.4	2,133	158	395	158	0	0	0	0	0
2737 2737	Portland Energy Conservation Inc Portland Energy Conservation Inc	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(6,564) (4,460)	(484)	(1,216) (480)	(484)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	498,452	402,596		95,856	95,856	95,856	95,856	19,172	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(17,341)	(14,006)		(3,335)	(3,335)				0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	355,270	218,628	68,321	68,321	68,321	68,321	13,665	0	Ö
2739	Scappoose Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	89,290	54,948	17,171	17,171	17,171	17,171	3,435	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(278,199)	(120,729)		(52,490)	(52,490)		0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	106,934	46,406	20,176	20,176	20,176	6,054	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(186,583)	(45,767)		(35,204)	(10,563)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	43,960	10,784	8,294	8,294	2,490	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	73,082	5,412		5,412	0	0	0	0	0
2739 2739	Scappoose Rural Fire Protection District Scappoose Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(27,320) 53,055	(2,025)	(5,059) 5,685	(2,025)	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	5.2	4.2	5,699	4,603		1,096	1,096	1,096	1,096	-	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Contribution	5.2	4.2	10.423	8.419		2.004	2.004	2.004	2.004	403	n
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	5.2	3.2	(17,674)	(10,876)		(3,399)	(3.399)				Ö
2740	Neskowin Regional Sanitary Authority	6/30/2017	Contribution	5.2	3.2	11,813	7,269	2,272	2,272	2,272	2,272	453	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	5.3	2.3	(5,489)	(2,381)	(1,036)	(1,036)	(1,036)	(309)	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Contribution	5.3	2.3	5,720	2,483		1,079	1,079	325	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Proportion	5.3	1.3	(8,904)	(2,184)		(1,680)	(504)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	1.3	6,783	1,663		1,280	383	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(994) (1,589)	(74)		(74)		0	0	0	0
2740 2740	Neskowin Regional Sanitary Authority Neskowin Regional Sanitary Authority	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(1,589)	(119)	(294) (105)	(119) 0	0	0	0	0	0
2740	Port of Garibaldi	6/30/2018	Proportion	5.2	4.2	70,781	57.169		13,612	13,612	13.612	13.612		0
2741	Port of Garibaldi	6/30/2018	Contribution	5.2	4.2	(54,126)	(43,717)		(10,409)					0
2741	Port of Garibaldi	6/30/2017	Proportion	5.2	3.2	88,132	54,236		16,948	16,948	16,948	3,392		Ö
2741	Port of Garibaldi	6/30/2017	Contribution	5.2	3.2	(11,739)	(7,223)	(2,258)	(2,258)	(2,258)	(2,258)	(449)	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	5.3	2.3	109,640	47,579		20,687	20,687	6,205	0	0	0
2741	Port of Garibaldi	6/30/2016	Contribution	5.3	2.3	5,975	2,594		1,127	1,127	340	0	0	0
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	1.3	(90,240)	(22,136)		(17,026)	(5,110)		0	0	0
2741 2741	Port of Garibaldi	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	12,770 13.428	3,134 993	2,409 2,487	2,409 993	725 0	0	0	0	0
2741	Port of Garibaldi Port of Garibaldi	6/30/2014	Proportion Contribution	5.4 5.4	0.4	(18,647)	(1,382)		(1,382)		0	0	0	0
2741	Port of Garibaldi	6/30/2013	Contribution	5.6	0.4	(4,659)	(1,362,	(499)	(1,362)	0	0	0	0	0
2742	Amity Fire District	6/30/2018	Proportion	5.2	4.2	(504)	(407)		(97)	(97)	(97)	(97)	(19)	Ö
2742	Amity Fire District	6/30/2018	Contribution	5.2	4.2	2,435	1,967	468	468	468	468	468	95	0
2742	Amity Fire District	6/30/2017	Proportion	5.2	3.2	26,901	16,555	5,173	5,173	5,173	5,173	1,036	0	0
2742	Amity Fire District	6/30/2017	Contribution	5.2	3.2	2,742	1,688	527	527	527	527	107	0	0
2742	Amity Fire District	6/30/2016	Proportion	5.3	2.3	(33,367)	(14,479)		(6,296)			0	0	0
2742	Amity Fire District	6/30/2016	Contribution	5.3 5.3	2.3 1.3	5,664	2,457	1,069	1,069	1,069	319	0	0	0
2742 2742	Amity Fire District Amity Fire District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(5,456) 1,717	(1,340) 421	(1,029) 324	(1,029) 324	(311) 97	0	0	0	0
2742	Amity Fire District	6/30/2014	Proportion	5.4	0.4	1,320	100		100	0	0	0	0	0
2742	Amity Fire District	6/30/2014	Contribution	5.4	0.4	(1,438)	(108)		(108)		0	0	0	0
2742	Amity Fire District	6/30/2013	Contribution	5.6	0.0	2,693	0	288	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	d
2743	Douglas Soil & Water Conservation District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	C
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	C
2743	Douglas Soil & Water Conservation District	6/30/2017	Contribution	5.2	3.2	3,168	1,950		609	609	609	123	0	(
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	(
2743 2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	1,334	578 0	252 0	252 0	252 0	74	0	0	(
2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3 5.3	1.3 1.3	4,726	1,158		892	266	0	0	0	(
2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	0.4	(149)	1,136	(28)	(9)		0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	0.4	8,780	650		650	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2013	Contribution	5.6	0.0	12,572	0	1,347	0	0	0	0	0	Č
2745	Clackamas County Fire District	6/30/2018	Proportion	5.2	4.2	4,959,434	4,005,697	953,737	953,737	953,737	953,737	953,737	190,749	
2745	Clackamas County Fire District	6/30/2018	Contribution	5.2	4.2	(354,532)	(286,353)	(68,179)	(68,179)	(68,179)	(68,179)	(68,179)	(13,637)	



Exhibit I

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

June 30, 2019 Measurement Date

		Me					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//India
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in Measurement Period +1	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2745	Clackamas County Fire District	6/30/2017	Proportion	5.2	3.2	(343,343)	(211,287)	(66,028)		(66,028)	(66,028)	(13,203)	0	
2745	Clackamas County Fire District	6/30/2017	Contribution	5.2	3.2	1,063,325	654,353	204,486	204,486	204,486	204,486	40,895	0	
2745	Clackamas County Fire District	6/30/2016	Proportion	5.3	2.3	(371,114)	(161,048)			(70,022)	(21,004)	0	0	
2745	Clackamas County Fire District	6/30/2016	Contribution	5.3	2.3	572,794	248,572	108,074	108,074	108,074	32,424	0	0	
2745	Clackamas County Fire District	6/30/2015	Proportion	5.3	1.3	(301,040)	(73,840)	(56,800)		(17,040)	0	0	0	
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	1.3	678,303	166,375	127,982	127,982	38,393	0	0	0	
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	0.4	182,361	13,506	33,771	13,506	0	0	0	0	
2745 2745	Clackamas County Fire District Clackamas County Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(402,472) 255,574	(29,812)	(74,532) 27,384	(29,812)	0	0	0	0	
2745 2746	Marion-Salem Data Center	6/30/2018	Proportion	5.2	4.2	255,574	0	27,384	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	0.4	4,668	348	864	348	0	0	0	0	
2746	Marion-Salem Data Center	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2018	Proportion	5.2	4.2	563,175	454,872	108,303	108,303	108,303	108,303	108,303	21,660	
2747	Salem Housing Authority	6/30/2018	Contribution	5.2	4.2	(135,007)	(109,044)			(25,963)	(25,963)	(25,963)	(5,192)	
2747	Salem Housing Authority	6/30/2017	Proportion	5.2	3.2	(45,160)	(27,790)			(8,685)	(8,685)	(1,735)	0	
2747	Salem Housing Authority	6/30/2017	Contribution	5.2	3.2	11,653	7,171	2,241	2,241	2,241	2,241	448	0	
2747 2747	Salem Housing Authority	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(76,313)	(33,116)			(14,399)	(4,318)	0	0	
2747	Salem Housing Authority Salem Housing Authority	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	50,224 (82,173)	21,796 (20,157)	9,476 (15,504)	9,476 (15,504)	9,476 (4,653)	2,844	0	0	
2747	Salem Housing Authority	6/30/2015	Contribution	5.3	1.3	32,346	7,934	6,103	6,103	1,831	0	0	0	
2747	Salem Housing Authority	6/30/2014	Proportion	5.4	0.4	(71,440)	(5,290)			0	0	0	0	
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	0.4	(11,188)	(828)			0	0	Ö	0	
2747	Salem Housing Authority	6/30/2013	Contribution	5.6	0.0	5.888	0	633	(020)	0	Ö	0	0	
2749	Black Butte Ranch Police	6/30/2018	Proportion	5.2	4.2	47.148	38.081	9.067	9,067	9,067	9.067	9,067	1,813	
2749	Black Butte Ranch Police	6/30/2018	Contribution	5.2	4.2	(21,124)	(17,062)	(4,062)		(4,062)	(4,062)	(4,062)	(814)	
2749	Black Butte Ranch Police	6/30/2017	Proportion	5.2	3.2	(10,684)	(6,574)			(2,055)	(2,055)	(409)	, o	
2749	Black Butte Ranch Police	6/30/2017	Contribution	5.2	3.2	3,427	2,109	659	659	659	659	132	0	
2749	Black Butte Ranch Police	6/30/2016	Proportion	5.3	2.3	(59,928)	(26,007)			(11,307)	(3,393)	0	0	
2749	Black Butte Ranch Police	6/30/2016	Contribution	5.3	2.3	3,480	1,509	657	657	657	195	0	0	
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	1.3	(54,023)	(13,251)	(10,193)		(3,058)	0	0	0	
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	1.3	(3,657)	(897)	(690)		(207)	0	0	0	
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	0.4	30,360	2,250	5,622	2,250	0	0	0	0	
2749 2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	0.4	(18,993)	(1,408)	(3,517)	(1,408)	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2013	Contribution	5.6 5.2	0.0 4.2	10,020 0	0	1,075	0	0	0	0	0	
2750 2750	Eastern Oregon Human Services Consortium Eastern Oregon Human Services Consortium	6/30/2018 6/30/2018	Proportion Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2016	Contribution	5.3	2.3	0	0	0	0	Ö	Ö	Ö	0	
2750	Eastern Oregon Human Services Consortium	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4	0.4	Ö	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	11,848	9,570	2,278	2,278	2,278	2,278	2,278	458	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(17,809)	(14,384)	(3,425)		(3,425)	(3,425)	(3,425)	(684)	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	73,445	45,197	14,124	14,124	14,124	14,124	2,825	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(2,260)	(1,390)	(435)		(435)	(435)	(85)	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	3,879	1,683	732	732	732	219	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(6,081)	(2,640)	(1,147)		(1,147)	(346)	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	51,610	12,658	9,738	9,738	2,920	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District Mist-Birkenfeld Rural Fire Protection District	6/30/2015 6/30/2014	Contribution	5.3	1.3 0.4	(7,602) (47,742)	(1,866)	(1,434) (8,841)		(432)	0	0	0	
2752 2752			Proportion	5.4	0.4	(47,742) 11,284	(3,537) 834			0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District Mist-Birkenfeld Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	11,284 (12,001)	834	2,090 (1,286)	834	0	0	0	0	
2752	Linn-Benton Housing Authority	6/30/2018	Proportion	5.2	4.2	(68,541)	(55,360)			(13,181)	(13,181)	(13,181)	(2,636)	
			i iopulliuli	J.Z	4.4	(00,041)	(33,360)	(13,101)	(13,101)	(13,101)	(13,101)	(13,101)	(2,030)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
Number 2753	Employer Name Linn-Benton Housing Authority	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow) (129,935)	Outflow/(Inflow) (79,959)	Expense (24,988)	Expense (24,988)	Expense (24,988)	Expense (24,988)	Expense (4.005)	Expense	Subsequent Expense
2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2017	Contribution	5.2 5.2	3.2	(129,935)	(12,352)		(24,988)					Ü
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	5.3	2.3	6,184	2,683		1,167	1,167	349	(112)	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Contribution	5.3	2.3	(29,833)	(12,946)		(5,629)			0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	1.3	46,241	11,341	8,725	8,725	2,616	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	1.3	(23,201)	(5,689)	(4,378)	(4,378)	(1,311)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	0.4	67,241	4,981	12,452	4,981	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	0.4	(46,582)	(3,452)		(3,452)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2013	Contribution	5.6	0.0	(7,266)	0	(776)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2018	Proportion	5.2	4.2	264,819	213,892		50,927	50,927	50,927	50,927	10,184	0
2754	Western Lane Ambulance District	6/30/2018	Contribution	5.2	4.2	(8,205)	(6,627)		(1,578)	(1,578)			(315)	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	5.2	3.2	(19,001)	(11,693)		(3,654)	(3,654)				0
2754 2754	Western Lane Ambulance District Western Lane Ambulance District	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	43,474 139,177	26,754 60,397	8,360 26,260	8,360 26,260	8,360 26,260	8,360 7.877	1,674	0	U
2754 2754	Western Lane Ambulance District Western Lane Ambulance District	6/30/2016	Proportion Contribution	5.3 5.3	2.3	49,570	21,511	9,353	9,353	9,353	2,805	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Proportion	5.3	1.3	(126,192)	(30,952)		(23,810)	(7,142)		0	0	0
2754	Western Lane Ambulance District	6/30/2015	Contribution	5.3	1.3	(17,937)	(4,401)		(3,384)	(1,017)		0	0	0
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	0.4	(34.101)	(2,526)		(2,526)	(1,017	0	0	0	0
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	0.4	(29,248)	(2,168)		(2,168)	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2013	Contribution	5.6	0.0	(25,755)	(2,100)	(2,760)	(2,100)	0	0	ő	0	ď
2756	Sandy Area Sch Trans Agency	6/30/2018	Proportion	5.2	4.2	, o	0	0	0	0	0	0	0	Ċ
2756	Sandy Area Sch Trans Agency	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	Ö
2756	Sandy Area Sch Trans Agency	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	1.3	654	162		123	39	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2756 2756	Sandy Area Sch Trans Agency Sandy Area Sch Trans Agency	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	0	0	0	0	0	0	0	0	
2757	City of Stayton	6/30/2013	Proportion	5.2	4.2	126.620	102.270		24.350	24,350	24.350	24.350	4,870	0
2757	City of Stayton	6/30/2018	Contribution	5.2	4.2	(40,339)	(32,581)		(7,758)					0
2757	City of Stayton	6/30/2017	Proportion	5.2	3.2	(32,663)	(20,101)		(6,281)	(6,281)		(1,258)		0
2757	City of Stayton	6/30/2017	Contribution	5.2	3.2	8,991	5,533		1,729	1,729	1,729	346	0	0
2757	City of Stayton	6/30/2016	Proportion	5.3	2.3	(48.878)	(21,212)		(9,222)	(9,222)			0	Ö
2757	City of Stayton	6/30/2016	Contribution	5.3	2.3	26,657	11,567	5,030	5,030	5,030	1,507	0	0	0
2757	City of Stayton	6/30/2015	Proportion	5.3	1.3	(26,105)	(6,405)	(4,925)	(4,925)	(1,480	0	0	0	0
2757	City of Stayton	6/30/2015	Contribution	5.3	1.3	20,350	4,990	3,840	3,840	1,150	0	0	0	0
2757	City of Stayton	6/30/2014	Proportion	5.4	0.4	3,946	291	731	291	0	0	0	0	0
2757	City of Stayton	6/30/2014	Contribution	5.4	0.4	(8,402)	(622)		(622)	0	0	0	0	0
2757	City of Stayton	6/30/2013	Contribution	5.6	0.0	(2,394)	0	(254)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	5.2	4.2	29,314	23,677	5,637	5,637	5,637	5,637	5,637	1,129	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Contribution	5.2	4.2	(4,790)	(3,869)		(921)	(921)			(185)	C
2758 2758	Mohawk Valley Rural Fire District Mohawk Valley Rural Fire District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	7,317 (2,320)	4,503		1,407 (446)	1,407 (446	1,407 (446)	282	0	0
2758	Mohawk Valley Rural Fire District Mohawk Valley Rural Fire District			5.2	2.3	(2,320)	(1,428)		(1,546)				0	· ·
2758	Mohawk Valley Rural Fire District Mohawk Valley Rural Fire District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(4,651)	(3,558)		(1,546)				0	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Proportion	5.3	1.3	13,554	3,326		2,557	769	(201)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	1.3	(6,258)	(1,534)		(1,181)	(353)		0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	0.4	12,193	903	2,258	903	(000)	0	0	0	Ö
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	0.4	(3,787)	(282)		(282)	0	0	ō	0	ā
2758	Mohawk Valley Rural Fire District	6/30/2013	Contribution	5.6	0.0	2,297	0	247	, o	0	0	0	0	d
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	62,665	50,614	12,051	12,051	12,051	12,051	12,051	2,410	Ċ
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(14,313)	(11,561)	(2,752)	(2,752)	(2,752)	(2,752)	(2,752)	(553)	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(19,000)	(11,692)	(3,654)	(3,654)	(3,654	(3,654)	(730)	0	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	2,762	1,700		531	531	531	107	0	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	37,454	16,253	7,067	7,067	7,067	2,119	0	0	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	105	45		20	20	5	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	10,141	2,489		1,913	576	0	0	0	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	3,947	967	745	745	222	0	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	2,215	165	410	165	0	0	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(1,261)	(91)		(91)	0	0	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District Clackamas River Water	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(420) 70,305	0 56,785	(45) 13,520	0 13,520	0 13,520	0 13,520	0 13,520	0 2,705	
2761														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Employee Name	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2761	Employer Name Clackamas River Water	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	280.326	Outflow/(Inflow) 172,508	Expense 53,909	Expense 53.909	Expense 53,909	Expense 53,909	Expense 10,781	Expense	Subsequent Expense
2761	Clackamas River Water	6/30/2017	Contribution	5.2	3.2	200,326 88.835	54.667	17,084	17.084	17,084	17.084	3.415	0	0
2761	Clackamas River Water	6/30/2016	Proportion	5.3	2.3	(478,329)	(207,576)		(90,251)				0	0
2761	Clackamas River Water	6/30/2016	Contribution	5.3	2.3	162,792	70,647	30.715	30.715	30,715	9,217	0	0	0
	Clackamas River Water	6/30/2015	Proportion	5.3	1.3	(223,199)	(54,747)	(42,113)	(42,113)			0	0	0
2761	Clackamas River Water	6/30/2015	Contribution	5.3	1.3	87,168	21,380	16,447	16,447	4,933	0	0	0	0
2761	Clackamas River Water	6/30/2014	Proportion	5.4	0.4	(15,782)	(1,167)		(1,167)	0	0	0	0	0
2761	Clackamas River Water	6/30/2014	Contribution	5.4	0.4	(52,283)	(3,873)		(3,873)	0	0	0	0	0
2761	Clackamas River Water	6/30/2013	Contribution	5.6	0.0	26,205	0	2,810	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	5.2	4.2	173,935	140,486		33,449	33,449	33,449	33,449		0
2763 2763	Junction City Fire Department Junction City Fire Department	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(26,506) 61,927	(21,409)		(5,097) 11,909	(5,097) 11,909	(5,097) 11,909	(5,097) 2,382		0
2763	Junction City Fire Department	6/30/2017	Proportion Contribution	5.2	3.2	12,851	7.909		2.471	2,471	2.471	2,362 496	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	5.3	2.3	(12,516)	(5,430)		(2,362)	(2,362)			0	0
2763	Junction City Fire Department	6/30/2016	Contribution	5.3	2.3	10,615	4,606		2,003	2,003	600		0	0
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	1.3	(75,715)	(18,571)		(14,286)	(4,285)		0	0	0
2763	Junction City Fire Department	6/30/2015	Contribution	5.3	1.3	15,558	3,818		2,935	883	ō	ō	0	Ö
2763	Junction City Fire Department	6/30/2014	Proportion	5.4	0.4	29,109	2,154		2,154	0	0	0	0	Ö
2763	Junction City Fire Department	6/30/2014	Contribution	5.4	0.4	(3,437)	(257)		(257)	0	0	0	0	Ċ
2763	Junction City Fire Department	6/30/2013	Contribution	5.6	0.0	15,476	0	1,656	0	0	0	0	0	C
2765	Green Sanitary	6/30/2018	Proportion	5.2	4.2	(15,973)	(12,901)		(3,072)					0
2765	Green Sanitary	6/30/2018	Contribution	5.2	4.2	5,399	4,361	1,038	1,038	1,038	1,038	1,038	209	0
2765	Green Sanitary	6/30/2017	Proportion	5.2	3.2	(26,615)	(16,379)		(5,118)	(5,118)				0
2765	Green Sanitary	6/30/2017	Contribution	5.2	3.2	9,280	5,710		1,785 2.154	1,785	1,785	355	0	0
2765	Green Sanitary	6/30/2016	Proportion	5.3	2.3 2.3	11,417	4,955	2,154 1.374	2,154 1,374	2,154	647 413	0	0	U
2765 2765	Green Sanitary Green Sanitary	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	7,283 (19,631)	3,161 (4,815)		(3,704)	1,374 (1,111)		0	0	0
2765	Green Sanitary	6/30/2015	Contribution	5.3	1.3	8,912	2,184	1,682	1,682	502	0	0	0	0
2765	Green Sanitary	6/30/2014	Proportion	5.4	0.4	3.851	286	713	286	0	0	0	0	0
2765	Green Sanitary	6/30/2014	Contribution	5.4	0.4	(11,626)	(861)		(861)	0	0	0	0	0
2765	Green Sanitary	6/30/2013	Contribution	5.6	0.0	(4,073)	0	(438)	0	0	ō	ō	0	Ö
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	5.2	4.2	27,447	22,169	5,278	5,278	5,278	5,278	5,278	1,057	0
2766	Southwest Lincoln County Water District	6/30/2018	Contribution	5.2	4.2	(8,473)	(6,844)		(1,629)					0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	5.2	3.2	(85,226)	(52,446)	(16,390)	(16,390)	(16,390)	(16,390)	(3,276)	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Contribution	5.2	3.2	4,423	2,721	851	851	851	851	168	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	5.3	2.3	48,362	20,987	9,125	9,125	9,125	2,737	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Contribution	5.3	2.3	251	110		47	47	16	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(567) 12.073	(139)	(107) 2,278	(107) 2.278	(32)	0	0	0	0
2766 2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	12,073 (13,373)	2,961 (993)		2,278	683 0	0	0	0	0
2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	0.4	(4,989)	(369)		(369)		0	0	-	0
	Southwest Lincoln County Water District	6/30/2013	Contribution	5.6	0.0	(974)	(309)	(104)	(309)	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	5.2	4.2	(24,028)	(19,407)		(4,621)		(4,621)	(4,621)		0
2767	Springfield Utility Board	6/30/2018	Contribution	5.2	4.2	(6,285)	(5,076)		(1,209)					
2767	Springfield Utility Board	6/30/2017	Proportion	5.2	3.2	(7,312)	(4,500)		(1,406)					0
2767	Springfield Utility Board	6/30/2017	Contribution	5.2	3.2	(7,914)	(4,870)	(1,522)	(1,522)	(1,522)	(1,522)	(304)	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	5.3	2.3	4,392	1,905		829	829	247	0	0	0
2767	Springfield Utility Board	6/30/2016	Contribution	5.3	2.3	377	164		71	71	22	0	0	0
2767	Springfield Utility Board	6/30/2015	Proportion	5.3	1.3	5,090	1,250		960	290	0	0	0	0
2767	Springfield Utility Board	6/30/2015	Contribution	5.3	1.3	3,039	747		573	174	0	0	0	0
2767 2767	Springfield Utility Board Springfield Utility Board	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	3,013 (509)	223		223 (39)	0	0	0	0	U
2767	Springfield Utility Board	6/30/2013	Contribution	5.6	0.4	1,262	(39)	137	(39)	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Proportion	5.2	4.2	(6,955)	(5,617)		(1.338)	•	(1,338)	(1,338)		
2768	Lake County Library District	6/30/2018	Contribution	5.2	4.2	(1,745)	(1,409)		(336)					n
	Lake County Library District	6/30/2017	Proportion	5.2	3.2	(5,469)	(3,365)		(1,052)					Ö
	Lake County Library District	6/30/2017	Contribution	5.2	3.2	5,255	3,233		1,011	1,011	1,011	200		ď
	Lake County Library District	6/30/2016	Proportion	5.3	2.3	11,126	4,829		2,099	2,099	631	0	0	0
	Lake County Library District	6/30/2016	Contribution	5.3	2.3	4,727	2,051	892	892	892	267	0	0	Ċ
	Lake County Library District	6/30/2015	Proportion	5.3	1.3	(32,009)	(7,853)		(6,039)		0	0	0	(
2768	Lake County Library District	6/30/2015	Contribution	5.3	1.3	5,738	1,406		1,083	323	0	0	0	(
2768	Lake County Library District	6/30/2014	Proportion	5.4	0.4	6,877	507	1,274	507	0	0	0	0	(
2768	Lake County Library District	6/30/2014	Contribution	5.4	0.4	(4,672)	(347)		(347)		0	0	0	(
2768	Lake County Library District	6/30/2013	Contribution	5.6	0.0	5,037	(24,004)	542	0 (5.045)	(5.045)	0	0	0 (4.044)	(
2771 2771	Harbor Water PUD	6/30/2018	Proportion	5.2	4.2	(27,119)	(21,904)		(5,215)					(
	Harbor Water PUD	6/30/2018	Contribution	5.2	4.2	13,014	10,511	2,503	2,503	2,503	2,503	2,503	499	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2771	Harbor Water PUD	6/30/2017	Proportion	5.2	3.2	(14,342)	(8,826)		(2,758)					Oubsequent Expense
2771	Harbor Water PUD	6/30/2017	Contribution	5.2	3.2	19,413	11,947	3,733	3,733	3,733	3,733			0
2771	Harbor Water PUD	6/30/2016	Proportion	5.3	2.3	5,726	2,486		1,080	1,080	326	0	0	0
2771	Harbor Water PUD	6/30/2016	Contribution	5.3	2.3	7,876	3,418		1,486	1,486	446	0	0	0
2771	Harbor Water PUD	6/30/2015	Proportion	5.3	1.3	18,825	4,617	3,552	3,552	1,065	0	0	0	0
2771	Harbor Water PUD	6/30/2015	Contribution	5.3	1.3	13,045	3,201	2,461	2,461	740	0	0	0	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	0.4	(6,356)	(471)		(471)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	0.4	4,206	311		311	0	0	0	0	0
2771	Harbor Water PUD	6/30/2013	Contribution	5.6	0.0	482	0	52	0	0	0	0	0	0
2772 2772	Umatilla County Soil & Water District	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	19,923 1,794	16,092 1,449		3,831 345	3,831 345	3,831 345	3,831 345	768 69	0
2772	Umatilla County Soil & Water District Umatilla County Soil & Water District	6/30/2018 6/30/2017	Proportion	5.2 5.2	4.2 3.2	(27,735)	(17,067)		(5,334)					0
2772	Umatilla County Soil & Water District	6/30/2017	Contribution	5.2	3.2	(188)	(116)		(36)				0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	5.3	2.3	(46,678)	(20,257)		(8,807)				0	0
2772	Umatilla County Soil & Water District	6/30/2016	Contribution	5.3	2.3	(3,761)	(1,631)		(710)				0	0
2772	Umatilla County Soil & Water District	6/30/2015	Proportion	5.3	1.3	12,794	3,138		2.414	724	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Contribution	5.3	1.3	(7,203)	(1,767)		(1,359)		0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	0.4	(10,575)	(785)		(785)		0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	0.4	(4,370)	(325)		(325)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2013	Contribution	5.6	0.0	(7,478)	0	(803)) O	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	5.2	4.2	(37,979)	(30,675)		(7,304)					0
2773	Housing Authority of Jackson County	6/30/2018	Contribution	5.2	4.2	9,641	7,787	1,854	1,854	1,854	1,854	1,854	371	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	5.2	3.2	93,382	57,466	17,958	17,958	17,958	17,958	3,592	0	0
2773	Housing Authority of Jackson County	6/30/2017	Contribution	5.2	3.2	99,869	61,457	19,206	19,206	19,206	19,206	3,839	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	5.3	2.3	(155,693)	(67,565)		(29,376)	(29,376)		0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Contribution	5.3 5.3	2.3	120,033	52,089	22,648	22,648	22,648	6,793	0	0	0
2773 2773	Housing Authority of Jackson County Housing Authority of Jackson County	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(200,721) 53,429	(49,233) 13,105		(37,872) 10,081	(11,361) 3,024	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	0.4	59,226	4,386	10,968	4,386	3,024	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	0.4	(52,004)	(3,854)		(3,854)		0	0	0	0
2773	Housing Authority of Jackson County	6/30/2013	Contribution	5.6	0.0	63.802	(0,004)	6.837	(0,004)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Proportion	5.2	4.2	37.113	29,976		7.137	7.137	7.137	7.137	1,428	0
2774	Oregon Trail Library District	6/30/2018	Contribution	5.2	4.2	(6,088)	(4,917)		(1,171)					0
2774	Oregon Trail Library District	6/30/2017	Proportion	5.2	3.2	40,326	24,816		7,755	7,755	7,755		0	0
2774	Oregon Trail Library District	6/30/2017	Contribution	5.2	3.2	2,071	1,275	398	398	398	398	81	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	5.3	2.3	(17,801)	(7,724)	(3,359)	(3,359)	(3,359)	(1,006)	0	0	0
2774	Oregon Trail Library District	6/30/2016	Contribution	5.3	2.3	1,666	724		314	314	96	0	0	0
2774	Oregon Trail Library District	6/30/2015	Proportion	5.3	1.3	(6,807)	(1,671)		(1,284)			0	0	0
2774	Oregon Trail Library District	6/30/2015	Contribution	5.3	1.3	(2,891)	(711)		(545)		0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Proportion	5.4	0.4	979	74		74	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	0.4	(4,513)	(333)		(333)		0	0	0	0
2774	Oregon Trail Library District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(1,862) 3,179	2,568	(202) 611	0 611	0 611	0 611	0 611	0 124	0
2776 2776	Rainier Cemetery District Rainier Cemetery District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(4,036)	(3,260)		(776)					0
2776	Rainier Cemetery District	6/30/2018	Proportion	5.2	3.2	4,995	3.073		961	961	961	190	(156)	0
2776	Rainier Cemetery District	6/30/2017	Contribution	5.2	3.2	(2,887)	(1,777)		(555)					0
2776	Rainier Cemetery District	6/30/2016	Proportion	5.3	2.3	5,406	2,346		1,020	1,020	306	(112,	n	n
2776	Rainier Cemetery District	6/30/2016	Contribution	5.3	2.3	(1,269)	(552)		(239)			0	0	0
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	1.3	(20,912)	(5,128)		(3,946)			0	0	0
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	1.3	1,091	267	206	206	61	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	0.4	4,372	322		322	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	0.4	(3,434)	(254)		(254)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2013	Contribution	5.6	0.0	(1,863)	0	(198)	0	0	0	0	0	0
2777	City of Newberg	6/30/2018	Proportion	5.2	4.2	588,505	475,331	113,174	113,174	113,174	113,174	113,174	22,635	0
2777	City of Newberg	6/30/2018	Contribution	5.2	4.2	37,271	30,103	7,168	7,168	7,168	7,168	7,168	1,431	0
2777	City of Newberg	6/30/2017	Proportion	5.2	3.2	(3,350,968)	(2,062,134)		(644,417)	(644,417)				0
2777	City of Newberg	6/30/2017	Contribution	5.2	3.2	177,688	109,346	34,171	34,171	34,171	34,171	6,833	0	0
2777	City of Newberg	6/30/2016	Proportion	5.3	2.3	(364,432)	(158,149)		(68,761)	(68,761)			0	0
2777	City of Newberg	6/30/2016	Contribution	5.3	2.3	(190,214)	(82,547)		(35,889)	(35,889)		0	0	0
2777 2777	City of Newberg City of Newberg	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(431,833) 39,572	(105,921) 9,708		(81,478) 7,466	(24,443) 2,242	0	0	0	0
2777	City of Newberg	6/30/2015	Proportion	5.3 5.4	0.4	127,941	9,708		7,466 9,476	2,242	0	0	0	0
2777	City of Newberg	6/30/2014	Contribution	5.4 5.4	0.4	(198,816)	(14,726)		(14,726)	-	0	0	0	0
2777	City of Newberg City of Newberg	6/30/2013	Contribution	5.4 5.6	0.4	7,964	(14,726)	(36,818)	(14,726)	0	0	0	0	0
	Mulino Water District 23	6/30/2018	Proportion	5.2	4.2	7,964 5,646	4,560		1,086	1,086	1,086	1,086	216	0
2778														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2778	Mulino Water District 23	6/30/2017	Proportion	5.2	3.2	(4,111)	(2,529)		(791)					Subsequent Expense
2778	Mulino Water District 23	6/30/2017	Contribution	5.2	3.2	4,037	2,485		776	776	776			Ö
2778	Mulino Water District 23	6/30/2016	Proportion	5.3	2.3	(2,786)	(1,208)	(526)	(526)	(526)	(156)	0	0	0
2778	Mulino Water District 23	6/30/2016	Contribution	5.3	2.3	(605)	(263)		(114)			0	0	0
2778	Mulino Water District 23	6/30/2015	Proportion	5.3	1.3	(5,478)	(1,342)		(1,034)	(308)	0	0	0	0
2778	Mulino Water District 23	6/30/2015	Contribution	5.3	1.3	1,438	354		271	83	0	0	0	0
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	0.4	2,929	219		219	0	0	0	0	0
2778 2778	Mulino Water District 23 Mulino Water District 23	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(370) 2,213	(25)	(69) 238	(25)	0	0	0	0	0
2778	Brownsville Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	2,213 34,679	28,010		6.669	6,669	6.669	6.669	1,334	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(10,027)	(8,099)		(1,928)	(1,928)				
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(8,028)	(4,940)		(1,544)	(1,544)				0
2779	Brownsville Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(684)	(420)		(132)			()		0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(7,030)	(3,052)		(1,326)	(1,326)			0	Ö
2779	Brownsville Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(666)	(288)		(126)			0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	48,951	12,007	9,236	9,236	2,771	0	0	0	Ö
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(2,960)	(728)		(558)	(170)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(5,213)	(388)		(388)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	5,851	431		431	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	2,450	0	260	. 0	. 0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	5.2	4.2	(10,484)	(8,468)		(2,016)					0
2780	Nehalem Bay Health District	6/30/2018	Contribution	5.2	4.2	4,509	3,642		867	867	867	867	174	0
2780 2780	Nehalem Bay Health District Nehalem Bay Health District	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(46,708)	(28,744)		(8,982)	(8,982)	(8,982)			0
2780	Nehalem Bay Health District	6/30/2017 6/30/2016	Proportion	5.2	2.3	(1,237) 5.479	(761) 2.377	(238) 1,034	(238)	1,034	(238)	(47)) 0	0
2780	Nehalem Bay Health District	6/30/2016	Contribution	5.3	2.3	(1,760)	(764)		(332)	(332)		0	0	0
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	1.3	6.503	1,595		1,227	368	(100)	0	0	0
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	1.3	(893)	(221)		(168)	(53)	0	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	0.4	(2,517)	(187)		(187)		0	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	0.4	867	62		62	Ö	ő	0	0	Ö
2780	Nehalem Bay Health District	6/30/2013	Contribution	5.6	0.0	(1,291)	0	(136)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	5.2	4.2	(112,581)	(90,931)	(21,650)	(21,650)	(21,650)	(21,650)	(21,650)	(4,331)	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Contribution	5.2	4.2	88,981	71,869	17,112	17,112	17,112	17,112	17,112	3,421	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	5.2	3.2	166,799	102,645	32,077	32,077	32,077	32,077	6,414	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Contribution	5.2	3.2	84,478	51,986	16,246	16,246	16,246	16,246	3,248	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	5.3	2.3	(210,600)	(91,392)		(39,736)	(39,736)		0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Contribution	5.3	2.3	68,781	29,847		12,978	12,978	3,891	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	1.3	4,808	1,180		907	273	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Contribution	5.3	1.3	36,000	8,832		6,792	2,040	0	0	0	0
2781 2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(39,419) 25,722	(2,919) 1,907	(7,300) 4,763	(2,919) 1,907	0	0	0	•	U
2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	25,722 43,859	1,907	4,763	1,907	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	27,018	21,822		5,196	5,196	5,196	5,196	U	0
2782	Millington Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(3,944)	(3,186)		(758)	(758)				
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(9,711)	(5,975)		(1.868)	(1.868)				0
2782	Millington Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	5,810	3,576	1,117	1,117	1,117	1,117	225	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	5,407	2,347	1,020	1,020	1,020	307	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	2,658	1,152		502	502	148	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	2,000	492		377	115	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	3,196	784		603	181	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	3,111	231	576	231	0	0	0	0	0
2782 2783	Millington Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0 4.2	2,910 (14.400)	0 (44 004)	310	0 (2.769)	0 700)	(2.769)	(0.700)	0	0
2783	Tillamook Fire District Tillamook Fire District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	13,985	(11,631) 11,296	(2,769) 2,689	(2,769)	(2,769) 2,689	(2,769)	(2,769)) (555) 540	0
2783	Tillamook Fire District	6/30/2017	Proportion	5.2	3.2	(16,021)	(9,859)		(3,081)	(3,081)	(3,081)			0
2783	Tillamook Fire District Tillamook Fire District	6/30/2017	Contribution	5.2 5.2	3.2	17,784	10,944		3,420	3,420	3,420	684		0
2783	Tillamook Fire District	6/30/2016	Proportion	5.3	2.3	(15,025)	(6,520)		(2,835)	(2,835)			0	0
2783	Tillamook Fire District	6/30/2016	Contribution	5.3	2.3	14.151	6.141	2,670	2.670	2.670	801	0	0	n
2783	Tillamook Fire District	6/30/2015	Proportion	5.3	1.3	(5,827)	(1,431)		(1,099)	(332)		0	0	ñ
2783	Tillamook Fire District	6/30/2015	Contribution	5.3	1.3	12,084	2,964		2,280	684	ō	0	0	d
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	0.4	(3,157)	(232)		(232)	0	0	0	0	ď
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	0.4	(4,024)	(299)		(299)	0	0	0	0	(
2783	Tillamook Fire District	6/30/2013	Contribution	5.6	0.0	181	0	21	0	0	0	0	0	C
2784	Eisenschmidt Pool	6/30/2018	Proportion	5.2	4.2	43,357	35,019		8,338	8,338	8,338	8,338	1,667	(
2784	Eisenschmidt Pool	6/30/2018	Contribution	5.2	4.2	(4,603)	(3,718)	(885)	(885)	(885)	(885)	(885)	(178)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2784	Eisenschmidt Pool	6/30/2017	Proportion	5.2	3.2	(32,824)	(20,200)		(6,312)					Oubsequent Expense
2784	Eisenschmidt Pool	6/30/2017	Contribution	5.2	3.2	5,425	3,339	1.043	1.043	1.043	1.043			0
2784	Eisenschmidt Pool	6/30/2016	Proportion	5.3	2.3	12,846	5,574	2,424	2,424	2,424	726	0	0	ō
2784	Eisenschmidt Pool	6/30/2016	Contribution	5.3	2.3	(1,192)	(517)		(225)	(225)		0	0	0
2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3	1.3	(37,594)	(9,222)	(7,093)	(7,093)	(2,129)	O O	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Contribution	5.3	1.3	942	230	178	178	52	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Proportion	5.4	0.4	12,166	901	2,253	901	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	0.4	(10,418)	(773)		(773)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2013	Contribution	5.6	0.0	1,965	0	210	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	5.2	4.2	9,200	7,431	1,769	1,769	1,769	1,769	1,769		0
2785	Fern Ridge Community Library	6/30/2018	Contribution	5.2	4.2	(2,893)	(2,337)		(556)	(556)				0
2785	Fern Ridge Community Library	6/30/2017	Proportion	5.2	3.2	58,964	36,286	11,339	11,339	11,339	11,339	2,269		0
2785	Fern Ridge Community Library	6/30/2017	Contribution	5.2	3.2	(1,158)	(712)		(223)	(223)			0	0
2785 2785	Fern Ridge Community Library Fern Ridge Community Library	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(30,604) 7,455	(13,282) 3,234		(5,774) 1,407	(5,774) 1,407	(1,734) 420	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Proportion	5.3	1.3	12,458	3,054		2,351	703	420	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Contribution	5.3	1.3	5,079	1,247	958	958	289	0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Proportion	5.4	0.4	(28,575)	(2,115)		(2,115)		0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Contribution	5.4	0.4	5,093	378		378	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2013	Contribution	5.6	0.4	(6,201)	0	(666)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	8,498	6,864	1,634	1,634	1,634	1,634	1,634		0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(849)	(686)		(163)	(163)				0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	62.997	38.767	12.115	12.115	12.115	12,115	2,422		0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(1,302)	(802)	(250)	(250)	(250)	(250)			0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(50,983)	(22,126)	(9,619)	(9,619)	(9,619)	(2,888)	ı o	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	3,442	1,495	649	649	649	197	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	915	223	173	173	50	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(4,662)	(1,142)	(880)	(880)	(262)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	2,425	180	449	180	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(4,317)	(322)		(322)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(345)	0	(35)	0	0	0	0	0	0
	Port of Hood River	6/30/2018	Proportion	5.2	4.2	81,512	65,837	15,675	15,675	15,675	15,675	15,675		0
	Port of Hood River	6/30/2018	Contribution	5.2	4.2	67,822	54,779		13,043	13,043	13,043	13,043	2,607	0
	Port of Hood River	6/30/2017	Proportion	5.2	3.2	24,724	15,214	4,755	4,755	4,755	4,755	949	0	0
	Port of Hood River	6/30/2017	Contribution	5.2	3.2	60,617	37,303		11,657	11,657	11,657	2,332	0	0
	Port of Hood River	6/30/2016	Proportion	5.3	2.3	(27,043)	(11,737)		(5,102)	(5,102)		0	0	0
2788	Port of Hood River	6/30/2016	Contribution	5.3	2.3	56,955	24,717	10,746	10,746	10,746	3,225	0	0	0
2788 2788	Port of Hood River	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(22,367)	(5,487) 12.529		(4,220) 9,639	(1,267)	0	0	0	0
	Port of Hood River Port of Hood River	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	51,085 (13,546)	(1,001)		(1,001)	2,890	0	0	0	0
	Port of Hood River	6/30/2014	Contribution	5.4 5.4	0.4	(13,546)	(1,001)		(1,001)	0	0	0	0	0
	Port of Hood River	6/30/2013	Contribution	5.6	0.4	(9,321)	(180)	(1,726)	(691)	0	0	0	0	0
	Farmers Irrigation District	6/30/2018	Proportion	5.2	4.2	19,181	15,492		3,689	3,689	3,689	3,689	736	0
2789	Farmers Irrigation District	6/30/2018	Contribution	5.2	4.2	(52,738)	(42,596)		(10,142)	(10,142)				0
2789	Farmers Irrigation District	6/30/2017	Proportion	5.2	3.2	126,756	78.004	24.376	24.376	24.376	24.376	4.876	(2,020)	0
2789	Farmers Irrigation District	6/30/2017	Contribution	5.2	3.2	(37,829)	(23,279)		(7,275)	(7,275)			0	Ö
2789	Farmers Irrigation District	6/30/2016	Proportion	5.3	2.3	(206,875)	(89,776)		(39,033)	(39,033)			0	0
2789	Farmers Irrigation District	6/30/2016	Contribution	5.3	2.3	1,112	482		210	210	62	0	0	0
2789	Farmers Irrigation District	6/30/2015	Proportion	5.3	1.3	(393)	(97)	(74)	(74)	(23)	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Contribution	5.3	1.3	(16,597)	(4,069)		(3,132)	(937)	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	0.4	(20,064)	(1,484)		(1,484)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	0.4	(31,078)	(2,303)		(2,303)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2013	Contribution	5.6	0.0	(30,025)	0	(3,215)	0	0	. 0	. 0	0	0
2790	Silver Falls Library District	6/30/2018	Proportion	5.2	4.2	(126,531)	(102,198)		(24,333)	(24,333)				0
2790	Silver Falls Library District	6/30/2018	Contribution	5.2	4.2	12,345	9,971	2,374	2,374	2,374	2,374	2,374	475	0
2790	Silver Falls Library District	6/30/2017	Proportion	5.2	3.2	(3,791)	(2,333)		(729)	(729)	(729)			0
2790	Silver Falls Library District	6/30/2017	Contribution	5.2	3.2	8,954	5,510	1,722	1,722	1,722	1,722	344	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	5.3	2.3	127,929	55,515	24,138	24,138	24,138	7,239	0	0	0
2790	Silver Falls Library District	6/30/2016	Contribution	5.3	2.3	10,974	4,761	2,071	2,071	2,071	619	0	0	0
2790	Silver Falls Library District	6/30/2015	Proportion	5.3	1.3	(117,119)	(28,727)		(22,098)	(6,629)	0	0	0	0
2790	Silver Falls Library District	6/30/2015	Contribution	5.3	1.3	17,706	4,342		3,341	1,001	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	0.4	4,968	368	920	368	0	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	0.4	(18,882)	(1,397)		(1,397)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(2,880)	(FO 000)	(310)	(14.100)	(4.4.400)	(4.4.400)	(4.4.400)	(0.040)	0
2792	North Wasco County Parks And Recreation District North Wasco County Parks And Recreation District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(73,837) (10,196)	(59,638) (8,235)		(14,199) (1,961)	(14,199) (1,961)				
2792														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion Proportion	5.2	3.2	(41,583)	(25,589)		(7,997)					0
2792	North Wasco County Parks And Recreation District	6/30/2017	Contribution	5.2	3.2	(3,700)	(2,276)		(712)					Ö
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	5.3	2.3	(18,544)	(8,047)		(3,499)			, o	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Contribution	5.3	2.3	5,109	2,217	964	964	964	289	0	0	Ō
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	1.3	(68,465)	(16,793)		(12,918)	(3,875)) 0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Contribution	5.3	1.3	7,404	1,816		1,397	419	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	0.4	4,316	321	799	321	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	0.4	(27,772)	(2,057)		(2,057)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2013	Contribution	5.6	0.0	(10,956)	0	(1,176)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	5.2	4.2 4.2	549,830	444,093 101,442		105,737 24.153	105,737	105,737	105,737 24,153	21,145	0
2793 2793	North Lincoln Fire & Rescue District 1 North Lincoln Fire & Rescue District 1	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	125,595 (206,001)	(126,769)		(39,616)	24,153 (39,616)	24,153 (39,616)		4,830	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion Contribution	5.2	3.2	98.061	60.345	18.858	18.858	18.858	18.858	3,771	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	5.3	2.3	(32,095)	(13,927)		(6,056)	(6,056)			0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Contribution	5.3	2.3	(5,760)	(2,499)		(1,087)	(1,087)			0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	1.3	1,972	484		372	112		0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	1.3	9,333	2,289		1,761	528	Ö	0	0	o o
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	0.4	51,578	3,823		3,823	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	0.4	(12,016)	(891)	(2,225)	(891)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2013	Contribution	5.6	0.0	28,871	O O	3,091	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Proportion	5.2	4.2	468,119	378,096		90,023	90,023	90,023	90,023	18,004	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Contribution	5.2	4.2	(60,191)	(48,616)		(11,575)	(11,575)			(2,316)	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	5.2	3.2	(63,711)	(39,207)		(12,252)	(12,252)			0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Contribution	5.2	3.2	42,476	26,140	8,168	8,168	8,168	8,168	1,636	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	5.3	2.3	48,303	20,961	9,114	9,114	9,114	2,733	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Contribution	5.3	2.3	6,168	2,676	1,164	1,164	1,164	348	0	0	0
2794 2794	Siuslaw Rural Fire Protection District 1 Siuslaw Rural Fire Protection District 1	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	106,382 7,266	26,094 1,782	20,072 1,371	20,072 1,371	6,022 411	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.4	(19,551)	(1,446)		(1,446)		0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	0.4	(4,675)	(1,446)		(345)		0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2013	Contribution	5.6	0.0	(17.003)	(343)	(1.823)	(343)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(18,417)	(14,875)		(3.542)		(3.542)	(3,542)		0
2796	West Side Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	20,604	16,642		3,962	3,962	3,962	3,962	794	o o
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	1,261	777		242	242	242	51	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	13,768	8,472	2,648	2,648	2,648	2,648	528	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(60,371)	(26,198)	(11,391)	(11,391)	(11,391)	(3,416)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	14,889	6,462		2,809	2,809	844	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	21,862	5,362	4,125	4,125	1,237	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	7,280	1,784	1,374	1,374	410	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(1,715)	(125)		(125)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	6,832	507	1,265	507	0	0	0	0	0
2796 2797	West Side Rural Fire Protection District Vernonia Fire	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	5,869 32,571	26,307	629 6,264	6,264	0 6,264	6,264	6,264	1,251	0
2797	Vernonia Fire	6/30/2018	Contribution	5.2	4.2	566	26,307 457	109	109	109	109	109	1,251	0
2797	Vernonia Fire	6/30/2017	Proportion	5.2	3.2	12.688	7.808		2.440	2.440	2.440	488	0	0
2797	Vernonia Fire	6/30/2017	Contribution	5.2	3.2	7.055	4.341	1,357	1.357	1,357	1,357	270	0	0
2797	Vernonia Fire	6/30/2016	Proportion	5.3	2.3	(2.746)	(1,192)		(518)	(518)			0	0
2797	Vernonia Fire	6/30/2016	Contribution	5.3	2.3	3,663	1,590		691	691	208		0	ő
2797	Vernonia Fire	6/30/2015	Proportion	5.3	1.3	808	200		152	48		0	0	0
2797	Vernonia Fire	6/30/2015	Contribution	5.3	1.3	707	175		133	42		0	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	0.4	499	39		39	0	0	0	0	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	0.4	416	31	77	31	0	0	0	0	0
2797	Vernonia Fire	6/30/2013	Contribution	5.6	0.0	1,125	0	120	0	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Proportion	5.2	4.2	3,774	3,048	726	726	726	726	726	144	0
2798	Fairview Water District	6/30/2018	Contribution	5.2	4.2	378	305	73	73	73	73		13	0
2798	Fairview Water District	6/30/2017	Proportion	5.2	3.2	(1,114)	(686)		(214)					0
2798	Fairview Water District	6/30/2017	Contribution	5.2	3.2	(686)	(422)		(132)				0	0
2798	Fairview Water District	6/30/2016	Proportion	5.3	2.3	(42,224) 441	(18,323)		(7,967)			0	0	0
2798 2798	Fairview Water District Fairview Water District	6/30/2016	Contribution Proportion	5.3	2.3		192		(14 972)	83	26	0	0	0
2798 2798	Fairview Water District Fairview Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(62,923) (3,465)	(15,435) (849)		(11,872) (654)			0	0	0
2798	Fairview Water District Fairview Water District	6/30/2015	Proportion	5.4	0.4	(3,465)	(849)		(654)	(195)	, 0	0	0	0
2798 2798	Fairview Water District	6/30/2014	Contribution	5.4 5.4	0.4	(15,724)	(1,164)	,	(1,164)	-	0	0	0	0
2798	Fairview Water District Fairview Water District	6/30/2014	Contribution	5.4 5.6	0.4	(3,645)	(1,164)	(2,912)	(1,164)	0	0	0	0	0
	Sublimity Fire District	6/30/2018	Proportion	5.2	4.2	10,153	8,201	1,952	1,952	1,952	1,952	1,952	393	0
2799														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2799	Sublimity Fire District	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	985 (4,347)	607	189	189	189	189			0
2799 2799	Sublimity Fire District Sublimity Fire District	6/30/2017 6/30/2016	Proportion	5.2	2.3	(4,347) 2,668	(2,675) 1,159		(836) 503	(836) 503) (836 153			0
2799	Sublimity Fire District	6/30/2016	Contribution	5.3	2.3	2,107	913		398	398	117		0	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	1.3	(97,802)	(23,990)		(18,453)			0	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	1.3	2,279	559		430	129	, 0	0	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	0.4	6,876	511	1,273	511		0	0	0	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	0.4	(17,989)	(1,334)		(1,334)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2013	Contribution	5.6	0.0	(1,584)	0	(169)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	20,937	16,911	4,026	4,026	4,026	4,026	4,026	807	0
2801	Coburg Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	11,530	9,313	2,217	2,217	2,217	2,217	2,217		0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(7,708)	(4,744)	(1,482)	(1,482)	(1,482)) (1,482	(298) 0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	19,312	11,884	3,714	3,714	3,714	3,714	742	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	3,832	1,663	723	723	723	217	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(316)	(136)		(60)	(60)		0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(727)	(179)		(137)) 0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	2,376	584	448	448	136	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	1,568	118		118	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(4,160)	(310)		(310)		0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	374		39	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Proportion	5.2	4.2	14,170	11,445		2,725	2,725	2,725	2,725		0
2802	Rural Road Assessment District 3	6/30/2018	Contribution	5.2	4.2	(15,151)	(12,237)		(2,914)					0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	5.2	3.2 3.2	45,548	28,030	8,759	8,759	8,759	8,759	1,753		0
2802 2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(1,161)	(715)		(223) (10,095)) 0	0
2802		6/30/2016	Proportion	5.3 5.3	2.3	(53,502) 5,104	(23,217) 2,215		(10,095)	(10,095) 963) (3,027 289		0	0
2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(50,297)	(12,337)		(9,490)			0	0	0
2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2015	Contribution	5.3	1.3	(2,424)	(12,337)		(9,490)			0	0	0
2802	Rural Road Assessment District 3	6/30/2014	Proportion	5.4	0.4	12,624	934		934	(139)	, 0	0	0	0
2802	Rural Road Assessment District 3	6/30/2014	Contribution	5.4	0.4	(11,641)	(861)		(861)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2013	Contribution	5.6	0.0	2.072	(001)	222	(001)	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(14,539)	(11,743)		(2,796)) (2,796	(2,796		0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(1.,000)	(1.,0,	(2,700)	(2,700)	(2,700)	, (2,780	(2,780	, , ,	Ö
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	412	254	79	79	79	79	17	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(1,459)	(897)		(281)) 0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(55)	(25)		(10)				0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	562	244	106	106	106	32	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	970	238	183	183	55	0	0	0	Ō
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	564	140	106	106	34	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(214)	(14)		(14)		0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(530)	(40)		(40)	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(413)	0	(43)	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(172,677)	(139,470)		(33,207)					0
2804	Aurora Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	13,682	11,051	2,631	2,631	2,631	2,631	2,631		0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(14,743)	(9,073)		(2,835)					0
2804	Aurora Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(19,087)	(11,745)		(3,671)				,	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(20,261)	(8,792)		(3,823)				0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	(10,151)	(4,406)		(1,915)			0	0	0
2804	Aurora Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(115)	(27)		(22)			0	0	0
2804 2804	Aurora Rural Fire Protection District Aurora Rural Fire Protection District	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	(11,259) 13,570	(2,763) 1,005		(2,124) 1,005	(639)	, 0	0	0	0
2804 2804	Aurora Rural Fire Protection District Aurora Rural Fire Protection District	6/30/2014	Proportion Contribution	5.4 5.4	0.4	13,570 (22,106)	1,005		1,005		0	0	0	0
2804	Aurora Rural Fire Protection District Aurora Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	0.4	(8,236)	(1,636)	(4,094)	(1,030)	0	0	0	0	0
2804	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	5.6	0.0 4.2	(64,227)	(51,876)		(12,351)	•) (12,351	(12,351) (2,472)	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Contribution	5.2	4.2	3.050	2,463		(12,331)	(12,331)	587	587	115	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	5.2	3.2	(9,135)	(5,621)		(1,757)					0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Contribution	5.2	3.2	(5,225)	(3,215)		(1,005)					0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	5.3	2.3	8,149	3,535		1,538	1,538	459		, 0	Ö
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Contribution	5.3	2.3	550	238		104	104	30		0	Ö
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Proportion	5.3	1.3	(7,310)	(1,794)		(1,379)			0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Contribution	5.3	1.3	1,690	414		319	95	. 0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	0.4	435	30		30	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	0.4	(290)	(20)		(20)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2013	Contribution	5.6	0.0	337	0	37	0	0	0	0	0	0
	Lifeways	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2808														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2808	Lifeways	6/30/2017	Proportion	5.2	3.2	0	0		0	0		0		0
2808	Lifeways	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	Ö	0	0
2808	Lifeways	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
	Lifeways	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
	Lifeways	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
	Lifeways	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Contribution	5.4 5.6	0.4 0.0	0	0	0	0	0	0	0	0	0
2808 2809	Lifeways	6/30/2013	Contribution		0.0 4.2	45.454	12,240	0.044	0 2,914	0 2,914	0 2,914	2.914	584	0
2809	Juntura Road District 4 Juntura Road District 4	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	15,154 (4,901)	(3,959)		2,914					0
	Juntura Road District 4 Juntura Road District 4	6/30/2017	Proportion	5.2	3.2	(1,191)	(733)		(229)					0
	Juntura Road District 4	6/30/2017	Contribution	5.2	3.2	(2,021)	(1,243)		(389)				,	0
2809	Juntura Road District 4	6/30/2016	Proportion	5.3	2.3	(1,891)	(820)		(357)				, 0	0
2809	Juntura Road District 4	6/30/2016	Contribution	5.3	2.3	(1,683)	(729)						0	0
2809	Juntura Road District 4	6/30/2015	Proportion	5.3	1.3	(2,731)	(671)						0	0
2809	Juntura Road District 4	6/30/2015	Contribution	5.3	1.3	(1,863)	(455)					ō	0	0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	0.4	(12)	(2)				0	Ö	0	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	0.4	(2,603)	(193)				0	Ö	0	0
2809	Juntura Road District 4	6/30/2013	Contribution	5.6	0.0	(2,145)	0	(230)		0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	5.2	4.2	17,250	13,933		3,317	3,317	3,317			0
2810	Sutherlin Water Control District	6/30/2018	Contribution	5.2	4.2	(2,531)	(2,044)		(487)					0
2810	Sutherlin Water Control District	6/30/2017	Proportion	5.2	3.2	296	182		57	57	57			0
2810	Sutherlin Water Control District	6/30/2017	Contribution	5.2	3.2	686	422		132	132	132		-	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	5.3	2.3	(418)	(181)		(79)				· ·	0
	Sutherlin Water Control District	6/30/2016	Contribution	5.3	2.3	(884)	(383)) 0	0	0
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(1,349)	(329)		(255) (160)			U	0	0
2810 2810	Sutherlin Water Control District Sutherlin Water Control District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	(848) 904	(208)		(160)	(48) 0	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	0.4	(2,300)	(170)				0	0	0	0
2810	Sutherlin Water Control District	6/30/2013	Contribution	5.6	0.0	(881)	(170)		(170)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	5.2	4.2	(618,851)	(499,841)				(119,010	(119,010) (23,801)	0
2811	Mid-Columbia Center For Living	6/30/2018	Contribution	5.2	4.2	(215,795)	(174,296)		(41,499)					Ö
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	5.2	3.2	750,633	461,929		144,352	144,352	144,352			0
2811	Mid-Columbia Center For Living	6/30/2017	Contribution	5.2	3.2	(66,902)	(41,170)		(12,866)					0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	5.3	2.3	459,806	199,538		86,756	86,756	26,026		0	Ō
2811	Mid-Columbia Center For Living	6/30/2016	Contribution	5.3	2.3	114,335	49,616	21,573	21,573	21,573	6,470	Ö	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	1.3	452,212	110,920		85,323	25,597	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	1.3	92,353	22,653		17,425	5,228	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	0.4	(15,823)	(1,173)		(1,173)		0	0	0	0
	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	0.4	(57,704)	(4,274)		(4,274)		0	0	0	0
	Mid-Columbia Center For Living	6/30/2013	Contribution	5.6	0.0	(49,427)	0	(5,297)	0	0	0	0	0	0
	Workforce Development Board	6/30/2018	Proportion	5.2	4.2	0	0	-	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2812 2812	Workforce Development Board Workforce Development Board	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Proportion	5.2 5.3	2.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board Workforce Development Board	6/30/2016	Contribution	5.3 5.3	2.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	Ö	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	O	0	0
2812	Workforce Development Board	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	O	0	0
2814	The Job Council	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	O	0	0
2814	The Job Council	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
	The Job Council	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
	The Job Council	6/30/2016	Proportion	5.3	2.3	(2,093,254)	(908,392)				(118,484) 0	0	0
2814	The Job Council	6/30/2016	Contribution	5.3	2.3	. 0	0	•	0	0	0	0	0	0
2814	The Job Council	6/30/2015	Proportion	5.3	1.3	(169,382)	(41,546)					0	0	0
2814	The Job Council	6/30/2015	Contribution	5.3	1.3	(180,085)	(44,173)		(33,978)	_) 0	0	0	0
2814	The Job Council	6/30/2014	Proportion	5.4	0.4	41,167	3,047		3,047	0	0	0	0	0
2814	The Job Council	6/30/2014	Contribution	5.4	0.4	169,643	12,568		12,568	0	0	0	0	0
2814	The Job Council	6/30/2013	Contribution	5.6	0.0	391,964	0	11,001	0	0	0	0	0	0
2816	Odell Sanitary District Odell Sanitary District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	30,141 (13,445)	24,345 (10,859)		5,796 (2,586)	5,796 (2,586	5,796 (2,586)			0
2816														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2816 2816	Odell Sanitary District Odell Sanitary District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(6,577) 705	(4,047 433		(1,265) 136	(1,265)		(252)		0
2816	Odell Sanitary District	6/30/2016	Proportion	5.3	2.3	54,347	23,585		10,254	10,254		25	0	0
2816	Odell Sanitary District	6/30/2016	Contribution	5.3	2.3	3,991	1,732		753	753		0	0	0
2816	Odell Sanitary District	6/30/2015	Proportion	5.3	1.3	(84,735)	(20,783		(15,988)	(4,795)		0	0	0
2816	Odell Sanitary District	6/30/2015	Contribution	5.3	1.3	5,952	1,460		1,123	337		0	Ö	0
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	0.4	11,934	884		884	0	0	0	0	0
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	0.4	(17,178)	(1,273		(1,273)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2013	Contribution	5.6	0.0	(642)	0		, o	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Proportion	5.2	4.2	9,788	7,906	1,882	1,882	1,882		1,882		0
2817	Wickiup Water District	6/30/2018	Contribution	5.2	4.2	(7,388)	(5,967		(1,421)	(1,421)				0
2817	Wickiup Water District	6/30/2017	Proportion	5.2	3.2	(4,575)	(2,815		(880)	(880)				0
2817	Wickiup Water District	6/30/2017	Contribution	5.2	3.2	(3,650)	(2,246		(702)) 0	0
2817	Wickiup Water District	6/30/2016	Proportion	5.3	2.3	(12,212)	(5,300		(2,304)	(2,304)			0	0
2817	Wickiup Water District	6/30/2016	Contribution	5.3	2.3	(852)	(369		(161)			0	0	0
2817	Wickiup Water District	6/30/2015	Proportion	5.3	1.3	(2,205)	(541		(416)			0	0	0
2817	Wickiup Water District	6/30/2015	Contribution	5.3	1.3	(1,728)	(424		(326)	(98)) 0	0	0	0
2817	Wickiup Water District	6/30/2014	Proportion	5.4	0.4	2,483	183		183	0	0	0	0	0
2817	Wickiup Water District	6/30/2014	Contribution	5.4	0.4 0.0	(4,743) (1,985)	(353		(353)		0	0	0	0
2817 2818	Wickiup Water District Netarts Water District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	4.2	(43,628)	(35,238		(8,390)	0 (8,390)) (8,390)	(8,390)	•	0
2818	Netarts Water District	6/30/2018	Contribution	5.2	4.2	4.119	3.327		(0,390)	(6,390)		(6,390)	159	0
2818	Netarts Water District	6/30/2017	Proportion	5.2	3.2	5.846	3,598		1.124	1.124		226	139	0
2818	Netarts Water District	6/30/2017	Contribution	5.2	3.2	757	465		1,124	1,124		27	0	0
2818	Netarts Water District	6/30/2016	Proportion	5.3	2.3	20.146	8.743		3,801	3,801	1.141	0	0	0
2818	Netarts Water District	6/30/2016	Contribution	5.3	2.3	2,214	960		418	418		0	0	0
2818	Netarts Water District	6/30/2015	Proportion	5.3	1.3	(35,678)	(8,750		(6,732)			0	Ö	0
2818	Netarts Water District	6/30/2015	Contribution	5.3	1.3	3,732	916		704	212		0	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	0.4	6,858	508	1,270	508	0	0	0	0	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	0.4	(6,845)	(505) (1,268)	(505)	0	0	0	0	0
2818	Netarts Water District	6/30/2013	Contribution	5.6	0.0	811	0		0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	5.2	4.2	35,281	28,496		6,785	6,785		6,785		0
2819	Harrisburg Fire and Rescue	6/30/2018	Contribution	5.2	4.2	(6,183)	(4,994		(1,189)					0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	5.2	3.2	(8,144)	(5,012		(1,566)	(1,566)				0
2819	Harrisburg Fire and Rescue	6/30/2017	Contribution	5.2	3.2	1,386	852		267	267		51	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	5.3	2.3	58,687	25,468 124		11,073 55	11,073		0	0	0
2819 2819	Harrisburg Fire and Rescue Harrisburg Fire and Rescue	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	289 (84.624)	(20.756		(15,967)	55		0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3 5.3	1.3	(84,624)	1,631		1,253	(4,789)		0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	0.4	941	71		71	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	0.4	(10,893)	(808)		(808)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2013	Contribution	5.6	0.0	(5,058)	000)	(543)	(000)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	5.2	4.2	20,770	16,776		3,994	3,994	3,994	3,994	800	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Contribution	5.2	4.2	28,419	22,954		5,465	5,465		5,465	1,094	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	5.2	3.2	(482,562)	(296,962) (92,800)	(92,800)	(92,800)) (92,800)	(18,562)) 0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Contribution	5.2	3.2	19,351	11,909	3,721	3,721	3,721	3,721	746	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	5.3	2.3	126,464	54,881		23,861	23,861	7,159	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Contribution	5.3	2.3	(43,269)	(18,777		(8,164)	(8,164)		0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion	5.3	1.3	(45,505)	(11,161		(8,586)	(2,575)		0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Contribution	5.3	1.3	(13,976)	(3,428		(2,637)	(791)) 0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Proportion	5.4	0.4	12,082	897		897	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	0.4	(23,593)	(1,748		(1,748)		0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2013	Contribution	5.6	0.0	(11,129)	0	(1,194)	0 (0.700)	0	0	0	0 (750)	0
2821 2821	Tillamook County Soil And Water Conservation District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(19,563) 5.419	(15,801 4.377		(3,762) 1,042	(3,762)		(3,762)) (753) 209	0
2821 2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	5,419 5,216	4,377 3,210		1,042	1,042		1,042	209	0
2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2017	Contribution	5.2 5.2	3.2	5,216	3,210		1,003	1,003		201	0	0
2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	5.2 5.3	2.3	(2,367)	(1,026		(447)	(447)			0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Contribution	5.3	2.3	13.199	5.729		2.490	2,490			0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Proportion	5.3	1.3	45.590	11,182		8,602	2,580		0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	1.3	10,071	2.471		1,900	571	0	0	Ö	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Proportion	5.4	0.4	3,357	247		247	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Contribution	5.4	0.4	14,482	1,072		1,072	0	0	0	Ö	0
2821	Tillamook County Soil And Water Conservation District	6/30/2013	Contribution	5.6	0.0	10,495	0		0	0	0	0	0	0
	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	5.2	4.2	(154,962)	(125,162		(29,800)	(29,800)	(29,800)	(29,800)	(5,962)	Ō
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Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	5.2	3.2	(6,907)	(4,251		(1,328)					Oubsequent Expense
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Contribution	5.2	3.2	3,973	2,445		764	764		153		0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	5.3	2.3	1,306	568	246	246	246	76	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Contribution	5.3	2.3	2,488	1,081	469	469	469		0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	1.3	(8,292)	(2,032		(1,565)			0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	1.3	3,745	917	707	707	210	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	0.4	918	68		68	0	0	0	0	0
2822 2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(788) 2.023	(58	(146) 218	(58)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2 Lyons Fire District	6/30/2013	Contribution	5.6	0.0 4.2	2,023 18,322	14,799		3,523	3,523	3,523	3,523	707	0
2823	Lyons Fire District Lyons Fire District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	9,474	7,652		3,523 1,822	3,523 1,822		3,523 1,822		0
2823	Lyons Fire District	6/30/2017	Proportion	5.2	3.2	0,474	7,002	1,022	1,022	1,022	1,022	1,022		0
2823	Lyons Fire District	6/30/2017	Contribution	5.2	3.2	4.061	2,499	781	781	781	781	156	0	0
2823	Lyons Fire District	6/30/2016	Proportion	5.3	2.3	(44,644)	(19,375		(8,423)				0	0
2823	Lyons Fire District	6/30/2016	Contribution	5.3	2.3	0	0	0	0,1-0,	0	, (=,==)	0	0	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	1.3	(4,279)	(1,051	(807)	(807)	(244) 0	0	0	0
2823	Lyons Fire District	6/30/2015	Contribution	5.3	1.3	(3,221)	(789		(608)			0	0	0
2823	Lyons Fire District	6/30/2014	Proportion	5.4	0.4	(57)	(2		(2)		0	0	0	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	0.4	(1,537)	(112	(285)	(112)	0	0	0	0	0
2823	Lyons Fire District	6/30/2013	Contribution	5.6	0.0	(393)	0	(43)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Proportion	5.2	4.2	54,062	43,665		10,397	10,397		10,397		0
2824	Glide Fire Department	6/30/2018	Contribution	5.2	4.2	(4,014)	(3,242		(772)					0
2824	Glide Fire Department	6/30/2017	Proportion	5.2	3.2	(646)	(398		(124)					0
2824	Glide Fire Department	6/30/2017	Contribution	5.2 5.3	3.2	4,340	2,670		835	835		165		0
2824 2824	Glide Fire Department	6/30/2016	Proportion	5.3	2.3 2.3	(3,231)	(1,401 (490		(610)				0	0
2824 2824	Glide Fire Department Glide Fire Department	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(1,126) 9,058	2,222		(212) 1,709	(212 513		0	0	0
2824	Glide Fire Department	6/30/2015	Contribution	5.3	1.3	(677)	(165		(128)			0	0	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	0.4	472	37		37	(5)	, ,	0	0	0
2824	Glide Fire Department	6/30/2014	Contribution	5.4	0.4	(467)	(37		(37)		0	0	0	0
2824	Glide Fire Department	6/30/2013	Contribution	5.6	0.0	(1.596)	0	(171)	0.7)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	5.2	4.2	188.229	152,031	36.198	36.198	36,198	36,198	36.198	7,239	0
2825	Northern Oregon Corrections	6/30/2018	Contribution	5.2	4.2	(163,892)	(132,374	(31,518)	(31,518)			(31,518		0
2825	Northern Oregon Corrections	6/30/2017	Proportion	5.2	3.2	(300,038)	(184,638	(57,700)	(57,700)			(11,538		0
2825	Northern Oregon Corrections	6/30/2017	Contribution	5.2	3.2	(85,364)	(52,532	(16,416)	(16,416)	(16,416) (16,416)	(3,284) 0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	5.3	2.3	(403,382)	(175,052		(76,110)				0	0
2825	Northern Oregon Corrections	6/30/2016	Contribution	5.3	2.3	(82,573)	(35,833		(15,580)	(15,580		0	0	0
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	1.3	84,871	20,819		16,013	4,806		0	0	0
2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3	1.3	(88,564)	(21,724		(16,710)	(5,014) 0	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Proportion	5.4	0.4	214,942	15,922		15,922	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Contribution	5.4	0.4	(194,315)	(14,395		(14,395)		0	0	0	0
2825	Northern Oregon Corrections	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(53,119) (22,863)	(19.466	(5,689) (4,397)	(4.307)	0) (4,397)	(4,397	•	0
2826 2826	Wasco County Soil-Water Conservation District Wasco County Soil-Water Conservation District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(22,863)	(18,466 (6,835		(4,397) (1,628)					
2826	Wasco County Soil-Water Conservation District Wasco County Soil-Water Conservation District	6/30/2017	Proportion	5.2	3.2	11.862	7.300		2.281	2.281	2.281	457		0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Contribution	5.2	3.2	(5,865)	(3,609		(1,128)					0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	5.3	2.3	(8,547)	(3,708		(1,613)					0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Contribution	5.3	2.3	213	93	40	40	40	13		0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	1.3	(56,477)	(13,853	(10,656)	(10,656)	(3,197		0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	1.3	(593)	(145	(112)	(112)	(33) 0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	0.4	(2,265)	(170	(419)	(170)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	0.4	(12,894)	(954		(954)		0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2013	Contribution	5.6	0.0	(681)	0	(71)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	5.2	4.2	244,746	197,679		47,067	47,067	47,067	47,067	9,411	0
2828	Deschutes Public Library District	6/30/2018	Contribution	5.2	4.2	100,668	81,309	19,359	19,359	19,359	19,359	19,359	3,873	0
2828	Deschutes Public Library District	6/30/2017	Proportion	5.2	3.2	(7,286)	(4,484		(1,401)	(1,401				0
2828	Deschutes Public Library District	6/30/2017	Contribution	5.2	3.2	194,337	119,593		37,372	37,372		7,477	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	5.3	2.3	(71,680)	(31,105		(13,525)	(13,525		0	0	0
2828	Deschutes Public Library District	6/30/2016	Contribution	5.3	2.3	193,008	83,757 (87,420	36,417 (67,248)	36,417	36,417		0	0	0
2828	Deschutes Public Library District Deschutes Public Library District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(356,412) 171,783	(87,420 42,135		(67,248) 32,412	(20,172 9,723		0	0	0
2828 2828	Deschutes Public Library District Deschutes Public Library District	6/30/2015	Proportion	5.4	0.4	(74,661)	42,135 (5,531		(5,531)	9,723	0	0	0	i i
2828	Deschutes Public Library District Deschutes Public Library District	6/30/2014	Contribution	5.4 5.4	0.4	(74,661)	(5,531		(5,531)		0	0	0	
2828	Deschutes Public Library District Deschutes Public Library District	6/30/2014	Contribution	5.4 5.6	0.4	(87,290)	(4,985	(12,461)	(4,985)	0	0	0	0	0
	Hubbard Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	(67,552)	(54,561		(12,991)	(12,991) (12,991)	(12,991	•	r
2829														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of		Measurement Period +1	Measurement Period +2	Measurement Period +3		Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	58,655	36,095	11,280	11,280	11,280	11,280	2,255	0	
2829 2829	Hubbard Rural Fire Protection District Hubbard Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(7,969)	(4,905)	(1,532)	(1,532)	(1,532)	(1,532)	(309)	0	
2829	Hubbard Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	6,016	2,611	1,135	1,135	1,135	341	0	0	
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(39,360)	(9,656)		(7,426)	(2,230)	0	0	0	
2829	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	2,223	547	419	419	128	0	0	0	
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	(1,332)	(97)	(247)	(97)	0	0	0	0	
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(6,000)	(445)		(445)	0	0	0	0	
2829	Hubbard Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(5,021)	0	(536)	0	0	0	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2 4.2	91,022	73,518	17,504	17,504	17,504	17,504 2,255	17,504	3,502 452	
2830 2830	Netarts-Oceanside Rural Fire Protection District Netarts-Oceanside Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	3.2	11,727 (56,561)	9,472 (34,807)	2,255 (10,877)	2,255 (10,877)	2,255 (10,877)	(10,877)	2,255 (2,176)	452	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	5,771	3,551	1.110	1,110	1.110	1.110	221	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(9,383)	(4,073)		(1,770)	(1,770)	(533)	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	6,646	2,884	1,254	1,254	1,254	376	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(9,869)	(2,421)	(1,862)	(1,862)	(559)	0	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	2,479	607	468	468	139	0	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	562	42	104	42	0	0	0	0	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	570	40	106	40	0	0	0	0	
2830 2831	Netarts-Oceanside Rural Fire Protection District Oregon Advanced Technology Consortium, Inc	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	1,084 0	0	114 0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Proportion Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Contribution	5.2	3.2	0	0	Ö	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2831 2831	Oregon Advanced Technology Consortium, Inc	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	0	0	0	0	0	0	0	0	
2831	Oregon Advanced Technology Consortium, Inc Oregon Advanced Technology Consortium, Inc	6/30/2013	Contribution	5.6	0.4	0	0	0	0	0	0	0	0	
2832	Careoregon	6/30/2018	Proportion	5.2	4.2	(1,581)	(1,277)		(304)	(304)	(304)	(304)	(61)	
2832	Careoregon	6/30/2018	Contribution	5.2	4.2	0	(, ,)	0	0	0	0	0	0	
2832	Careoregon	6/30/2017	Proportion	5.2	3.2	250	154	48	48	48	48	10	0	
2832	Careoregon	6/30/2017	Contribution	5.2	3.2	(187)	(115)		(36)	(36)	(36)	(7)	0	
2832	Careoregon	6/30/2016	Proportion	5.3	2.3	916	397	173	173	173	51	0	0	
2832	Careoregon	6/30/2016	Contribution	5.3	2.3	(112)	(49)	(21)	(21)	(21)	(7)	0	0	
2832 2832	Careoregon Careoregon	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0	0	0	0	0	0	0	0	
2832	Careoregon	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
2832	Careoregon	6/30/2014	Contribution	5.4	0.4	0	Ö	0	0	0	0	0	0	
2832	Careoregon	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	96,224	77,719	18,505	18,505	18,505	18,505	18,505	3,699	
2833	Boardman Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	32,228	26,030	6,198	6,198	6,198	6,198	6,198	1,238	
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(12,694)	(7,812)	(2,441) 7.987	(2,441) 7.987	(2,441)	(2,441) 7.987	(489) 1.598	0	
2833 2833	Boardman Rural Fire Protection District Boardman Rural Fire Protection District	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	41,533 (20,064)	25,559 (8,706)		(3,786)	7,987 (3,786)	(1,134)	1,598	0	
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3	2.3	25,021	10,858	4,721	4,721	4,721	1,416	0	0	
2833	Boardman Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(37,056)	(9,088)		(6,992)	(2,096)	0,410	0	0	
2833	Boardman Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	22,725	5,573	4,288	4,288	1,285	0	0	0	
2833	Boardman Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	3,779	279	700	279	0	0	0	0	
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(10,633)	(788)		(788)	0	0	0	0	
2833	Boardman Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	(3,155)	0	(340)	0	0	0	0	0	
2834 2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	5.2 5.2	4.2 4.2	(97,597) 17.498	(78,828)	(18,769) 3,365	(18,769) 3,365	(18,769) 3,365	(18,769) 3,365	(18,769) 3,365	(3,752) 673	
2834 2834	Crescent Rural Fire Protection District Crescent Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	17,498 70,725	14,133 43,523	13,601	13,601	3,365 13,601	3,365 13,601	3,365 2,720	6/3	
2834	Crescent Rural Fire Protection District Crescent Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	(2,863)	43,523		(551)	(551)	(551)	(108)	0	
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	59,357	25,760	11,199	11,199	11,199	3,362	0	0	
2834	Crescent Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	12,382	5,374	2,336	2,336	2,336	702	0	0	
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(213,614)	(52,394)		(40,305)	(12,089)	0	0	0	
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	9,771	2,395	1,844	1,844	551	0	0	0	
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	6,062	447	1,123	447	0	0	0	0	
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(37,427)	(2,772)		(2,772)	0	0	0	0	
2834	Crescent Rural Fire Protection District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(1,987) 19,164	0 15,479	(212) 3,685	0 3,685	0 3,685	0 3,685	0 3,685	0 739	
2835 2835	North Clackamas County Water Commission North Clackamas County Water Commission	6/30/2018 6/30/2018	Proportion Contribution	5.2	4.2	(1,599)	(1,291)		(308)	(308)	(308)	(308)	(59)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			Recognized in Subsequent Expense
2835	North Clackamas County Water Commission	6/30/2017	Proportion	5.2	3.2	3,446	2.120	663	663	663	663			Oubsequent Expense
2835	North Clackamas County Water Commission	6/30/2017	Contribution	5.2	3.2	5,681	3,497	1,092	1,092	1,092	1,092			Ö
2835	North Clackamas County Water Commission	6/30/2016	Proportion	5.3	2.3	(39,118)	(16,975)		(7,381)		(2,213)		0	0
2835	North Clackamas County Water Commission	6/30/2016	Contribution	5.3	2.3	(3,547)	(1,540)		(669)	(669)		0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Proportion	5.3	1.3	(37,732)	(9,256)		(7,119)			0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Contribution	5.3	1.3	(4,485)	(1,101)		(846)		0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	0.4	(2,411)	(181)		(181)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	0.4	(22,909)	(1,699)		(1,699)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2013	Contribution	5.6	0.0	(14,468)	0	(1,548)	0	0	0	0	0	0
2837 2837	NORCOM NORCOM	6/30/2018	Proportion	5.2 5.2	4.2 4.2	105,573 (61,413)	85,271 (49,603)		20,302 (11,810)	20,302 (11,810)	20,302 (11,810)	20,302 (11,810)		U
2837	NORCOM	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	3.2	56,574	34,814		10,880	10,880	10,880	2,174		0
2837	NORCOM	6/30/2017	Contribution	5.2	3.2	(22,919)	(14.103)		(4,408)	(4,408)				0
2837	NORCOM	6/30/2016	Proportion	5.3	2.3	29,524	12.811		5,571	5,571	1.669		0	0
2837	NORCOM	6/30/2016	Contribution	5.3	2.3	(16,613)	(7,208)		(3,135)				0	Ö
2837	NORCOM	6/30/2015	Proportion	5.3	1.3	(12,872)	(3,156)		(2,429)			0	0	0
2837	NORCOM	6/30/2015	Contribution	5.3	1.3	(9,466)	(2,322)		(1,786)			0	0	0
2837	NORCOM	6/30/2014	Proportion	5.4	0.4	76,731	5,686		5,686	` o´	0	0	0	Ö
2837	NORCOM	6/30/2014	Contribution	5.4	0.4	(60,108)	(4,453)	(11,131)	(4,453)	0	0	0	0	Ö
2837	NORCOM	6/30/2013	Contribution	5.6	0.0	(19,055)	0	(2,040)	0	0	0	0	0	C
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	5.2	4.2	2,282	1,843		439	439	439			0
2838	High Desert Parks & Recreation District	6/30/2018	Contribution	5.2	4.2	(2,005)	(1,619)		(386)	(386)				0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	5.2	3.2	1,747	1,075		336	336	336	67		0
2838	High Desert Parks & Recreation District	6/30/2017	Contribution	5.2	3.2	(523)	(321)		(101)	(101)		(18)		0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	5.3	2.3	16,907	7,337	3,190	3,190	3,190	957	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Contribution	5.3	2.3	(166)	(73)		(31)			0	0	U
2838 2838	High Desert Parks & Recreation District High Desert Parks & Recreation District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(17,793) 1,916	(4,365) 468		(3,357) 362	(1,008) 106	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	0.4	303	23		23	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	0.4	(814)	(59)		(59)	-	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2013	Contribution	5.6	0.0	428	(00)	48	(00)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	5.2	4.2	13,669	11,040		2,629	2,629	2.629	2,629		0
2839	North Morrow Vector Control District	6/30/2018	Contribution	5.2	4.2	432	349		83	83	83	83		Ö
2839	North Morrow Vector Control District	6/30/2017	Proportion	5.2	3.2	(2,821)	(1,737)		(542)		(542)	(111)	0	0
2839	North Morrow Vector Control District	6/30/2017	Contribution	5.2	3.2	4,515	2,779	868	868	868	868	175	0	Ö
2839	North Morrow Vector Control District	6/30/2016	Proportion	5.3	2.3	(5,283)	(2,292)	(997)	(997)	(997)	(298)	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Contribution	5.3	2.3	3,922	1,702		740	740	222	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	1.3	(7,818)	(1,918)		(1,475)		0	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	1.3	2,761	677	521	521	156	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	0.4	2,071	151	384	151	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	0.4	517	37	96	37	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2013	Contribution	5.6	0.0	2,948	0	318	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	48,567	39,227	9,340	9,340	9,340	9,340	9,340		U
2840 2840	Cannon Beach Rural Fire Protection District Cannon Beach Rural Fire Protection District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	6,950 (52,407)	5,613 (32,251)	1,337 (10.078)	1,337 (10,078)	1,337 (10.078)	1,337 (10.078)	1,337 (2.017)	265	0
2840	Cannon Beach Rural Fire Protection District Cannon Beach Rural Fire Protection District	6/30/2017	Contribution	5.2 5.2	3.2	(52,407)	(32,251)		3.379	3,379	3.379	(2,017)		0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(34,878)	(15,135)		(6,581)	(6,581)			0	n
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	1,622	704		306	306	92	0	0	ñ
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	8,935	2,191	1,686	1,686	505	0	0	0	Ö
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(6,152)	(1,508)		(1,161)	(347)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	5,499	409		409	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(1,306)	(96)		(96)	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	3,428	0	368	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	5.2	4.2	(14,291)	(11,543)		(2,748)					0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Contribution	5.2	4.2	1,156	934	222	222	222	222	222	46	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	5.2	3.2	20,744	12,766		3,989	3,989	3,989	799		0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Contribution	5.2	3.2	8,776	5,400	1,688	1,688	1,688	1,688	336	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	5.3	2.3	(6,167)	(2,675)		(1,164)			0	0	Q
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Contribution	5.3	2.3	8,336	3,617	1,573	1,573	1,573	471	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	1.3	16,749	4,109		3,160	949	0	0	0	(
2841	Jefferson County Soil & Water Conservation District	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	5,992	1,468	1,131	1,131	337	0	0	0	(
2841	Jefferson County Soil & Water Conservation District		Proportion	5.4 5.4	0.4	(10,336) 914	(766)		(766) 69	0	0	0	0	(
2841 2841	Jefferson County Soil & Water Conservation District Jefferson County Soil & Water Conservation District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(4,667)	69	(502)	69	0	0	0	0	(
	Tualatin Valley Water District	6/30/2013	Proportion	5.2	4.2	(4,667) 288,892	233,336		55,556	55,556	55,556	55,556	11,112	
2842														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2842	Employer Name Tualatin Valley Water District	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow) 115,909	Outflow/(Inflow) 71,329	22,290	Expense 22,290	Expense 22,290	Expense 22,290	Expense 4.459	Expense	Subsequent Expense
2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2017	Contribution	5.2 5.2	3.2	29,688	18,270		22,290 5.709	5,709	22,290 5,709			0
2842	Tualatin Valley Water District	6/30/2016	Proportion	5.3	2.3	21,830	9,473		4,119	4,119	1,235		0	0
2842	Tualatin Valley Water District	6/30/2016	Contribution	5.3	2.3	81,962	35,567	15,465	15,465	15,465	4.637	0	0	ď
2842	Tualatin Valley Water District	6/30/2015	Proportion	5.3	1.3	(560,473)	(137,473)		(105,750)			0	0	d
2842	Tualatin Valley Water District	6/30/2015	Contribution	5.3	1.3	38,326	9,402		7,231	2,171	0	0	0	Ċ
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	0.4	242,268	17,948	44,864	17,948	0	0	0	0	Ö
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	0.4	(412,628)	(30,563)		(30,563)	0	0	0	0	C
2842	Tualatin Valley Water District	6/30/2013	Contribution	5.6	0.0	(133,904)	0	(14,349)	0	0	0	0	0	C
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	137,592	111,132		26,460	26,460	26,460			C
2843	Yachats Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	2,918	2,357	561	561	561	561	561	113	C
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(230,005)	(141,541)		(44,232)					С
2843	Yachats Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	14,091	8,671	2,710	2,710	2,710	2,710		0	C
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	302,823	131,415		57,136	57,136	17,143		0	C
2843 2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3 1.3	(19,598)	(8,504)		(3,698)	(3,698) 0	0	U
2843 2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(10,135) 17,441	(2,487) 4,277	(1,912) 3,291	(1,912) 3,291		0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	16,658	1,233		1,233	986	0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(8,078)	(598)		(598)	0	0	0	0	(
2843	Yachats Rural Fire Protection District	6/30/2013	Contribution	5.6	0.4	(0,076)	(396)	(1,490)	(396)	0	0	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	4.2	537,650	434,256		103,394	103,394	103,394	103,394	20,680	Ċ
2844	Crook County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	4.2	(60,837)	(49,138)		(11,699)	(11,699				Č
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	3.2	(168,524)	(103,708)	(32,408)	(32,408)	(32,408	(32,408)	(6,484) oʻ	Ċ
2844	Crook County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	3.2	32,619	20,073	6,273	6,273	6,273	6,273	1,254	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	2.3	29,861	12,959	5,634	5,634	5,634	1,691	0	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	2.3	19,880	8,627	3,751	3,751	3,751	1,125	0	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	1.3	124,798	30,610	23,547	23,547	7,063	0	0	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	1.3	19,641	4,817	3,706	3,706	1,111	0	0	0	C
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.4	83,635	6,195	15,488	6,195	0	0	0	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	0.4	(30,363)	(2,248)		(2,248)		0	0	0	(
2844	Crook County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	0.0 4.2	20,664 156.618	0	2,214 30,119	0 30.119	0	0 30.119	30.119	0 6.023	U
2845 2845	Sunrise Water Authority	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	156,618	126,499 108,891	30,119 25,927	30,119 25,927	30,119 25,927	30,119 25,927	30,119 25,927	6,023 5,183	(
2845 2845	Sunrise Water Authority Sunrise Water Authority	6/30/2017	Proportion	5.2 5.2	4.2 3.2	134,818	6.449	25,927	25,927	25,927	25,927		5,183	(
2845	Surrise Water Authority	6/30/2017	Contribution	5.2	3.2	121,535	74,791	23,372	23,372	23,372	23,372		-	
2845	Sunrise Water Authority	6/30/2017	Proportion	5.3	2.3	(91.345)	(39.640)		(17.235)				0	(
2845	Sunrise Water Authority	6/30/2016	Contribution	5.3	2.3	95,045	41,246		17,933	17,933	5.380		0	(
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	1.3	(125,828)	(30.864)		(23,741)	(7,123		0	0	Č
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	1.3	42,835	10,507	8,082	8,082	2,425	ō	0	0	Ċ
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	0.4	(37,449)	(2,774)	(6,935)	(2,774)		0	0	0	Ċ
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	0.4	(34,732)	(2,572)	(6,432)	(2,572)	0	0	0	0	Ċ
2845	Sunrise Water Authority	6/30/2013	Contribution	5.6	0.0	(9,138)	0	(978)	0	0	0	0	0	C
2846	Jefferson County Library District	6/30/2018	Proportion	5.2	4.2	27,772	22,431	5,341	5,341	5,341	5,341	5,341		(
2846	Jefferson County Library District	6/30/2018	Contribution	5.2	4.2	(14,511)	(11,720)		(2,791)	(2,791				(
2846	Jefferson County Library District	6/30/2017	Proportion	5.2	3.2	9,799	6,031	1,884	1,884	1,884	1,884	379		(
2846	Jefferson County Library District	6/30/2017	Contribution	5.2	3.2	2,064	1,270		397	397	397	79	0	(
2846	Jefferson County Library District	6/30/2016	Proportion	5.3	2.3	9,437	4,094	1,781	1,781	1,781	532	0	0	(
2846	Jefferson County Library District	6/30/2016	Contribution	5.3 5.3	2.3 1.3	5,666	2,459		1,069	1,069	321	0	0	(
2846	Jefferson County Library District	6/30/2015	Proportion			(44,739)	(10,975)		(8,441)	(2,534	0	0	0	(
2846 2846	Jefferson County Library District Jefferson County Library District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	5,034 1,364	1,234 99	950 253	950 99	284 0	0	0	0	(
2846	Jefferson County Library District Jefferson County Library District	6/30/2014	Contribution	5.4 5.4	0.4	(6,632)	(492)		(492)		0	0	0	,
2846	Jefferson County Library District	6/30/2013	Contribution	5.6	0.0	(197)	(432,	(22)	(492)	0	0	0	0	(
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	5.2	4.2	457.693	369,675		88.018	88.018	88.018	88.018	17,603	
2847	Sweet Home Fire and Ambulance District	6/30/2018	Contribution	5.2	4.2	(43,504)	(35,138)		(8,366)	(8,366				
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	5.2	3.2	(139,942)	(86,118)		(26,912)					
2847	Sweet Home Fire and Ambulance District	6/30/2017	Contribution	5.2	3.2	24,602	15,140		4,731	4,731	4,731	947		
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	5.3	2.3	67,904	29,468	12,812	12,812	12,812	3,844	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2016	Contribution	5.3	2.3	11,591	5,030	2,187	2,187	2,187	656	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2015	Proportion	5.3	1.3	(28,172)	(6,912)		(5,315)		0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	1.3	26,909	6,601	5,077	5,077	1,524	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4	0.4	(50,750)	(3,760)		(3,760)	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2014	Contribution	5.4	0.4	(5,671)	(421)		(421)	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2013	Contribution	5.6	0.0	(20,222)	0	(2,167)	0	0	0	0	0	
2848	Lane Transit District	6/30/2018	Proportion	5.2	4.2	(156)	(126)		(30)					
2848	Lane Transit District	6/30/2018	Contribution	5.2	4.2	(322)	(260)	(62)	(62)	(62	(62)) (62) (12)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2848 2848	Lane Transit District Lane Transit District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	2,050 (279)	1,262 (171)		394 (54)	394	394			0
2848 2848	Lane Transit District Lane Transit District	6/30/2017	Proportion	5.2	2.3	(279)	(171)	(54)	(54)	(54)) (5 4) (9) 0	0
2848	Lane Transit District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0		0
2848	Lane Transit District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	Ö	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	1.3	0	0	0	Ö	0	0	Ö	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	Ö	0	0
2848	Lane Transit District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	Ö	0	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	5.2	4.2	26,703	21,568	5,135	5,135	5,135	5,135			0
2849	Lebanon Aquatic District	6/30/2018	Contribution	5.2	4.2	(14,335)	(11,578)		(2,757)					0
2849	Lebanon Aquatic District	6/30/2017	Proportion	5.2	3.2	29,823	18,353		5,735	5,735	5,735			0
2849	Lebanon Aquatic District	6/30/2017	Contribution	5.2	3.2	(2,619)	(1,611)		(504)) 0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	5.3	2.3	841	364		159	159	46		0	0
2849	Lebanon Aquatic District	6/30/2016	Contribution	5.3	2.3	1,424	617		269	269	79		0	0
2849	Lebanon Aquatic District	6/30/2015	Proportion	5.3	1.3	(19,714)	(4,834)		(3,720)			0	0	0
2849	Lebanon Aquatic District	6/30/2015	Contribution	5.3	1.3	(2,290)	(562)		(432)) 0	0	0	0
2849 2849	Lebanon Aquatic District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(12,661) (11,469)	(936) (849)		(936) (849)		0	0	0	0
2849 2849	Lebanon Aquatic District Lebanon Aquatic District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(11,469) (21,432)	(849)		(849)	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	5.2	4.2	(z1,432)	0		0	0	0	0		0
2850	Lake County 4-H & Extension Service	6/30/2018	Contribution	5.2	4.2	0	0	-	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	5.2	3.2	0	0	•	0	0	0	Ö	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Contribution	5.2	3.2	0	0	0	Ö	0	0	Ö	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	5.3	2.3	(48,267)	(20,946)	(9,107)	(9,107)	(9,107)	(2,732) 0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	O	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	1.3	1,834	450	346	346	104	0	O	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	1.3	(4,503)	(1,103)		(850)	(253)) 0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	0.4	4,404	324		324	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	0.4	(5,257)	(387)		(387)		0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2013	Contribution	5.6	0.0	(2,088)	0		0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	23,040	18,609		4,431	4,431	4,431	4,431		0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(432)	(349)		(83)					0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(49,241)	(30,303)		(9,469)					0
2851 2851	East Umatilla County Rural Fire Protection District East Umatilla County Rural Fire Protection District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	8,437 6.132	5,193 2,661		1,622 1,157	1,622 1,157	1,622 347	327		0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	2,592	1,125		489	489	147			0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	(10.487)	(2.571)		(1,979)			0		0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	3,501	857	661	661	196	, ,	0		0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	6.435	475		475		0	o o	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(516)	(36)		(36)		0	ō	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	3,896	0	416	o o	0	0	O	0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	5.2	4.2	(11,201)	(9,047)	(2,154)	(2,154)	(2,154)	(2,154	(2,154	(431)	0
2852	Ochoco Irrigation District	6/30/2018	Contribution	5.2	4.2	(25,173)	(20,332)	(4,841)	(4,841)	(4,841	(4,841	(4,841) (968)	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	5.2	3.2	(3,299)	(2,031)		(634)					0
2852	Ochoco Irrigation District	6/30/2017	Contribution	5.2	3.2	(14,360)	(8,836)		(2,762)			(550) 0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	5.3	2.3	70,856	30,749		13,369	13,369	4,011	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Contribution	5.3	2.3	(16,824)	(7,302)		(3,174)) 0	0	0
2852	Ochoco Irrigation District	6/30/2015	Proportion	5.3	1.3	13,077	3,209		2,467	742		0	0	0
2852	Ochoco Irrigation District	6/30/2015	Contribution	5.3	1.3	(6,843)	(1,679)	(1,291)	(1,291)) 0	O.	0	0
2852 2852	Ochoco Irrigation District	6/30/2014 6/30/2014	Proportion	5.4 5.4	0.4 0.4	19 1,883	138	349	138	0	0	U	0	0
2852	Ochoco Irrigation District Ochoco Irrigation District	6/30/2014	Contribution Contribution	5.4 5.6	0.4	2,375	138		138	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	7,567	6.112		1.455	1,455	1,455	1.455	292	0
2853	Mill City Rural Fire Protection District Mill City Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(593)	(479)		(114)					0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(5,340)	(3,286)		(1,027)					0
2853	Mill City Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	1,693	1,041		326	326	326			0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(2,428)	(1,054)		(458)				0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	314	137		59		19		0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	384	96		72		0	ď	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	67	15		13		0	Ö	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	2,118	158	392	158	0	0	Ö	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	(61)	(6)		(6)	0	0	Ö	0	0
2853	Mill City Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	1,466	0		0	0	0	0	0	0
0054	Sunset Empire Transportation District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2854 2854	Sunset Empire Transportation District	6/30/2018	Contribution	5.2	4.2									



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	! Measurement Period +3 Expense	Measurement Period +4 Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
2854	Sunset Empire Transportation District	6/30/2017	Proportion	5.2	3.2	Outriow/(innow)	Outriow/(Initiow)			Expense		Expense		Oubsequent Expense
2854	Sunset Empire Transportation District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	Ö	-	Č) 0	0
2854	Sunset Empire Transportation District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	(0	0
2854	Sunset Empire Transportation District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0		0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0		0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	() 0	0
2854 2854	Sunset Empire Transportation District Sunset Empire Transportation District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	0	0) 0	0	0		() 0	0
2854	Sunset Empire Transportation District	6/30/2013	Contribution	5.6	0.0	0	0) 0	0	0	, ,	() 0	0
2855	Harney Hospital	6/30/2018	Proportion	5.2	4.2	966,028	780,253	185,775	185,775	185,775	185,775	185,775	37,153	0
2855	Harney Hospital	6/30/2018	Contribution	5.2	4.2	(503,852)	(406,957							0
2855	Harney Hospital	6/30/2017	Proportion	5.2	3.2	44,197	27,199	8,499	8,499	8,499	8,499	1,702	2 0	0
2855	Harney Hospital	6/30/2017	Contribution	5.2	3.2	(135,807)	(83,573						2) 0	0
2855	Harney Hospital	6/30/2016	Proportion	5.3	2.3	312,794	135,740			59,018			0	0
2855	Harney Hospital	6/30/2016	Contribution	5.3	2.3	(144,202)	(62,578) () 0	0
2855	Harney Hospital	6/30/2015	Proportion Contribution	5.3	1.3 1.3	316,962	77,746			17,942		() 0	0
2855 2855	Harney Hospital Harney Hospital	6/30/2015 6/30/2014	Proportion	5.3 5.4	0.4	(86,577) 415,470	(21,237 30,775			(4,902) 0	0
2855	Harney Hospital	6/30/2014	Contribution	5.4	0.4	(469,941)	(34,811) 0	0
2855	Harney Hospital	6/30/2013	Contribution	5.6	0.0	(172,696)	(34,611			, 0		() 0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Proportion	5.2	4.2	2,887	2,332			555	555	555	5 112	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Contribution	5.2	4.2	(2,776)	(2,242	2) (534)	(534)					0
2856	Mid-Columbia Council Of Governments	6/30/2017	Proportion	5.2	3.2	(1,228)	(756							0
2856	Mid-Columbia Council Of Governments	6/30/2017	Contribution	5.2	3.2	(1,903)	(1,171						,	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Proportion	5.3	2.3	(1,794)	(780					,	,	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Contribution	5.3 5.3	2.3 1.3	(1,522)	(661) (0	0
2856 2856	Mid-Columbia Council Of Governments Mid-Columbia Council Of Governments	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	(4,966) (1,665)	(1,218 (409) 0	0
	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	0.4	76	(405) (314) 3 14		(33) 0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	0.4	(2,754)	(204				-) 0	Ö
2856	Mid-Columbia Council Of Governments	6/30/2013	Contribution	5.6	0.0	(2,231)	0			0	0	C	0	0
2857	Sunriver Service District	6/30/2018	Proportion	5.2	4.2	138,815	112,120	26,695						0
	Sunriver Service District	6/30/2018	Contribution	5.2	4.2	(76,713)	(61,961							0
	Sunriver Service District	6/30/2017	Proportion	5.2	3.2	5,937	3,653			1,142				0
	Sunriver Service District	6/30/2017	Contribution	5.2	3.2 2.3	(8,021)	(4,937						0	0
2857 2857	Sunriver Service District Sunriver Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(258,829) (4,414)	(112,321 (1,915) 0	0
2857	Surriver Service District	6/30/2015	Proportion	5.3	1.3	(127,817)	(31,353					,) 0	0
2857	Sunriver Service District	6/30/2015	Contribution	5.3	1.3	(3.418)	(838					() 0	0
2857	Sunriver Service District	6/30/2014	Proportion	5.4	0.4	(17,954)	(1,329	(3,325)	(1,329			C	0	0
2857	Sunriver Service District	6/30/2014	Contribution	5.4	0.4	(39,211)	(2,906	(7,261)	(2,906)	0	0	C	0	0
	Sunriver Service District	6/30/2013	Contribution	5.6	0.0	18,256	0	1,956		0	0	0	0	0
	Nesika Beach-Ophir Water District	6/30/2018	Proportion	5.2	4.2	42,971	34,707			8,264				0
	Nesika Beach-Ophir Water District	6/30/2018	Contribution	5.2	4.2	(2,411)	(1,947							0
2858 2858	Nesika Beach-Ophir Water District Nesika Beach-Ophir Water District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(53,947) 3.280	(33,199 2.018			(10,374 631				0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	5.3	2.3	(3,294)	(1,428							0
2858	Nesika Beach-Ophir Water District	6/30/2016	Contribution	5.3	2.3	(1,733)	(752) 0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Proportion	5.3	1.3	7,891	1,935			446			0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	1.3	(167)	(39	9) (32)	(32)	(7	") 0	(0	Ö
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	0.4	(4,902)	(362				-	0	0	C
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	0.4	(2,337)	(172			0	0	(0	C
2858	Nesika Beach-Ophir Water District	6/30/2013	Contribution	5.6	0.0	(3,993)	0	(428)		0	0	(0	C
2859 2859	South Lane County Fire and Rescue South Lane County Fire and Rescue	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	503,815 157,490	406,927 127,203			96,888 30,287		96,888 30,287		(
	South Lane County Fire and Rescue	6/30/2017	Proportion	5.2	3.2	(296,318)	(182,350							(
2859	South Lane County Fire and Rescue	6/30/2017	Contribution	5.2	3.2	300,887	185,161			57,863				(
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	5.3	2.3	(289,209)	(125,505) 0	(
2859	South Lane County Fire and Rescue	6/30/2016	Contribution	5.3	2.3	106,463	46,202			20,087			0	d
2859	South Lane County Fire and Rescue	6/30/2015	Proportion	5.3	1.3	(215,435)	(52,843					C	0	Ċ
2859	South Lane County Fire and Rescue	6/30/2015	Contribution	5.3	1.3	58,783	14,419			3,328		C	0	(
2859	South Lane County Fire and Rescue	6/30/2014	Proportion	5.4	0.4	(11,363)	(843				-	C	0	(
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	0.4	(155,975)	(11,555			0	0	0	0	(
2859 2860	South Lane County Fire and Rescue	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(107,268) 112,671	0 91,003	(,)		21,668	21,668	21,668	0 3 4,331	
	Coos County Airport District													,
2860	Coos County Airport District	6/30/2018	Contribution	5.2	4.2	(49,918)	(40,318	(9,600)	(9,600)	(9,600	9,600) (9,600	0) (1,918)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralaura Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2860	Employer Name Coos County Airport District	Recognition 6/30/2017	Proportion	Amortization Period	Period 3.2	Outflow/(Inflow) (77,587)	Outflow/(Inflow) (47,745	Expense (14,921)	Expense (14 021)	Expense (14 021)	Expense	Expense (2.092)	Expense	Subsequent Expense
2860	Coos County Airport District Coos County Airport District	6/30/2017	Contribution	5.2 5.2	3.2	(77,587)	(5,308		(14,921) (1,658)					0
2860	Coos County Airport District	6/30/2016	Proportion	5.3	2.3	9,352	4,057		1,765		527	(334)	0	0
2860	Coos County Airport District	6/30/2016	Contribution	5.3	2.3	(17,909)	(7,772		(3,379)			0	0	0
2860	Coos County Airport District	6/30/2015	Proportion	5.3	1.3	8,785	2,153		1.658	495	, (1,011	Ö	0	0
2860	Coos County Airport District	6/30/2015	Contribution	5.3	1.3	(17,712)	(4,344		(3,342)) 0	ō	0	0
2860	Coos County Airport District	6/30/2014	Proportion	5.4	0.4	16,359	1,214	3,029	1,214	0	0	0	0	0
2860	Coos County Airport District	6/30/2014	Contribution	5.4	0.4	(30,094)	(2,229	(5,573)	(2,229)	0	0	0	0	0
2860	Coos County Airport District	6/30/2013	Contribution	5.6	0.0	(13,650)	0	(1,100)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Proportion	5.2	4.2	2,620	2,116		504	504	504	504	100	0
2861	Mt Angel Fire District	6/30/2018	Contribution	5.2	4.2	1,803	1,456		347	347	347	347	68	0
2861	Mt Angel Fire District	6/30/2017	Proportion	5.2	3.2	3,999	2,461		769	769	769		0	0
2861	Mt Angel Fire District	6/30/2017	Contribution	5.2	3.2	2,477	1,525		476	476	476	97	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	5.3	2.3	(2,565)	(1,113		(484)				0	0
2861	Mt Angel Fire District	6/30/2016	Contribution	5.3	2.3	2,930	1,271		553	553	165		0	0
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	1.3	12,266	3,010		2,314	696	0	0	0	0
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	1.3	2,055	503		388	115	0	0	0	0
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	0.4	1,230	90		90	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4	0.4	526	41		41	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2013	Contribution	5.6	0.0	1,127	07.070	122	0	0 500	0.500	0 500	4 200	U
2864 2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	5.2 5.2	4.2 4.2	34,265 (22,903)	27,676 (18.499		6,589 (4,404)	6,589	6,589 (4.404	6,589	1,320 (883)	U
2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(22,903)	(18,499		(4,404)				(883)	0
2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2017	Contribution	5.2 5.2	3.2	(3,096)	(1,906)		(595) (1,510)				0	0
2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2016	Proportion	5.3	2.3	(2,749)	(1,192		(1,510)				0	
2864	Tri-City Water and Sanitary Authority	6/30/2016	Contribution	5.3	2.3	(5,122)	(2,224		(966)				0	
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	1.3	(7,667)	(1,879		(1,447)			0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	1.3	(4,800)	(1,176		(906)			0	0	ď
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	0.4	18,342	1,357		1,357	(2.0)	, ,	0	0	ď
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	0.4	(14,520)	(1,075		(1,075)		0	0	0	Ö
2864	Tri-City Water and Sanitary Authority	6/30/2013	Contribution	5.6	0.0	132	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(1,515)	0	0	ō	0	ā
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	5.2	4.2	(5,431)	(4,387		(1,044)	(1,044)	(1,044	(1,044)	(211)	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Contribution	5.2	4.2	767	619		148	148	148	148	27	Ö
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	5.2	3.2	21,984	13,528	4,228	4,228	4,228	4,228	844	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Contribution	5.2	3.2	3,054	1,880		587	587	587	119	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	5.3	2.3	(6,317)	(2,741		(1,192)		(357		0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Contribution	5.3	2.3	1,832	794	346	346	346	102	0	0	Ö
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	1.3	(11,394)	(2,794	(2,150)	(2,150)	(644)) 0	0	0	Ö
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	1.3	524	128	99	99	29	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	0.4	(1,724)	(129	(319)	(129)		0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	0.4	(3,901)	(291		(291)	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2013	Contribution	5.6	0.0	(3,134)	0		0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Proportion	5.2	4.2	242	195		47		47		7	0
2866	Jefferson Behavioral Health	6/30/2018	Contribution	5.2	4.2	(777)	(628		(149)					0
2866	Jefferson Behavioral Health	6/30/2017	Proportion	5.2	3.2	(206)	(126		(40)				0	0
2866	Jefferson Behavioral Health	6/30/2017	Contribution	5.2	3.2	(600)	(370		(115)				0	0
2866	Jefferson Behavioral Health	6/30/2016	Proportion	5.3	2.3	(250)	(109		(47)				0	0
2866	Jefferson Behavioral Health	6/30/2016	Contribution	5.3	2.3	(462)	(201		(87)			0	0	0
2866	Jefferson Behavioral Health	6/30/2015	Proportion	5.3	1.3	(446)	(110		(84)			0	0	0
2866 2866	Jefferson Behavioral Health	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	(471) 1,156	(115 86) (89) 214	(89) 86	(26)	, 0	0	0	0
2866	Jefferson Behavioral Health Jefferson Behavioral Health	6/30/2014	Proportion Contribution	5.4 5.4	0.4	1,156 (616)	(46		(46)		0	0	0	0
2866	Jefferson Behavioral Health	6/30/2013	Contribution	5.6	0.4	(616)	(46	(114)	(40)	, 0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Proportion	5.6	0.0 4.2	52,129	42.104		10.025	10,025	10.025	10,025	2,004	(
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Contribution	5.2	4.2	(14,387)	(11,620		(2,767)				(552)	(
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	5.2	3.2	203,928	125,494		39,217	39,217	39,217	7,843	(332)	(
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Contribution	5.2	3.2	8,333	5,129		1,602	1,602	1,602	323	0	,
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	5.3	2.3	(50,354)	(21,851		(9,501)				0	(
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Contribution	5.3	2.3	33.455	14.519		6.312	6.312	1.895		0	í
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Proportion	5.3	1.3	(76,922)	(18,866		(14,514)			0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Contribution	5.3	1.3	19,449	4,769		3.670	1,099	, 0	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	0.4	36,655	2,715		2,715	0	0	o o	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	0.4	(18,783)	(1,393		(1,393)		0	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Contribution	5.6	0.0	5,796	(1,555	621	(1,555)		0	0	0	
	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	5.2	4.2	58,564	47,302		11,262	11,262	11,262	11,262	2,254	
2869														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer	Frankrica Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2869	Employer Name Nehalem Bay Fire & Rescue	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	Outflow/(Inflow) (22,811)	Outflow/(Inflow) (14,037)	Expense (4,387)	Expense (4,387)	Expense (4,387)	Expense (4.387)	Expense (876)	Expense	Subsequent Expense
2869	Nehalem Bay Fire & Rescue Nehalem Bay Fire & Rescue	6/30/2017	Contribution	5.2 5.2	3.2	(22,811)	6.846		(4,387)	(4,387)	2,139	(876)		0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	5.3	2.3	108,620	47,138		20,494	20,494	6,150		0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Contribution	5.3	2.3	3,634	1,576	686	686	686	204	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	1.3	17.006	4,170		3,209	961	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Contribution	5.3	1.3	14,854	3,642		2,803	839	ō	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Proportion	5.4	0.4	(20,579)	(1,524)	(3,811)	(1,524)	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	0.4	5,197	387	962	387	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2013	Contribution	5.6	0.0	(2,646)	0	(281)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	5.2	4.2	11,085	8,953		2,132	2,132	2,132	2,132		0
2870	Clackamas River Water Providers	6/30/2018	Contribution	5.2	4.2	6,754	5,455	1,299	1,299	1,299	1,299	1,299	259	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	5.2	3.2	4,190	2,578		806	806	806	160		0
2870	Clackamas River Water Providers	6/30/2017	Contribution	5.2	3.2	9,805	6,033	1,886	1,886	1,886	1,886	375	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	5.3	2.3	(5,518)	(2,395)		(1,041)	(1,041)			0	0
2870	Clackamas River Water Providers	6/30/2016	Contribution	5.3	2.3	6,344	2,753		1,197	1,197	359	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	1.3	(10,022)	(2,458)		(1,891)	(567)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Contribution	5.3	1.3	6,497	1,593		1,226	367	0	0	0	0
2870	Clackamas River Water Providers	6/30/2014	Proportion	5.4	0.4	(566)	(41)		(41)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(2,656)	(196)		(196)		0	0	0	0
2870	Clackamas River Water Providers	6/30/2013	Contribution		0.0 4.2	(1,144)	443	(124)	0	0	•	106		0
2872 2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	549 (617)	(498)		106 (119)	106 (119)	106			0
2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(249)	(498)		(48)					0
2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2017	Contribution	5.2 5.2	3.2	(249)	(153)		(48)					0
2872	Emergency Communications of Southern Oregon	6/30/2017	Proportion	5.3	2.3	(366)	(159)		(69)				0	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Contribution	5.3	2.3	(344)	(149)		(65)				0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	1.3	(518)	(126)		(98)			0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	1.3	(372)	(92)		(70)			0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Proportion	5.4	0.4	(5)	(02)	(1)	(. 0)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Contribution	5.4	0.4	(515)	(40)		(40)		0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2013	Contribution	5.6	0.0	(425)	0.0	(45)	(1.0)	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Proportion	5.2	4.2	2,964	2.394		570	570	570	570	114	0
2873	Mosier Fire District	6/30/2018	Contribution	5.2	4.2	(2,929)	(2,366)		(563)					0
2873	Mosier Fire District	6/30/2017	Proportion	5.2	3.2	16,041	9,871	3,085	3,085	3,085	3,085	616		0
2873	Mosier Fire District	6/30/2017	Contribution	5.2	3.2	(3,048)	(1,876)		(586)	(586)	(586)	(118)	0	0
2873	Mosier Fire District	6/30/2016	Proportion	5.3	2.3	(4,189)	(1,819)	(790)	(790)			0	0	0
2873	Mosier Fire District	6/30/2016	Contribution	5.3	2.3	1,146	498	216	216	216	66	0	0	0
2873	Mosier Fire District	6/30/2015	Proportion	5.3	1.3	(5,037)	(1,237)	(950)	(950)	(287)	0	0	0	0
2873	Mosier Fire District	6/30/2015	Contribution	5.3	1.3	627	155		118	37	0	0	0	0
2873	Mosier Fire District	6/30/2014	Proportion	5.4	0.4	(1,049)	(79)		(79)		0	0	0	0
2873	Mosier Fire District	6/30/2014	Contribution	5.4	0.4	(2,363)	(173)		(173)	0	0	0	0	0
2873	Mosier Fire District	6/30/2013	Contribution	5.6	0.0	(1,982)	0	(212)	0	0	0	0	0	0
	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	5.2	4.2	11,172	9,024		2,148	2,148				0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Contribution	5.2	4.2	15,170	12,253		2,917	2,917	2,917	2,917	585	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	5.2	3.2	(1,141)	(703)		(219)	(219)				0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Contribution	5.2	3.2	11,469	7,057		2,206	2,206	2,206	439	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	5.3	2.3	(7,012)	(3,043)		(1,323)	(1,323)		0	0	0
2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2016	Contribution	5.3 5.3	2.3 1.3	7,964 17,185	3,455 4,217	1,503 3,242	1,503 3,242	1,503 975	449	0	0	0
2874 2874	Umatilia-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	17,185 9.354	4,217 2,294		3,242 1,765	975 529	0	0	0	0
2874 2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2015	Proportion	5.3 5.4	1.3 0.4	9,354 (1,397)	2,294		1,765	529	0	0	0	0
2874 2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4 5.4	0.4	(1,397) 4,545	335		335	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2013	Contribution	5.6	0.0	2.044	333	219	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	5.2	4.2	(41,921)	(33,859)		(8,062)	(8,062)	(8,062)	(8.062)	(1,611)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Contribution	5.2	4.2	11,495	9,284	2,211	2,211	2,211	2,211	2.211	(1,011)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	5.2	3.2	3,322	2,044	639	639	639	639	127	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Contribution	5.2	3.2	(943)	(581)		(181)	(181)			-	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	5.3	2.3	(5,378)	(2,333)		(1,015)					0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Contribution	5.3	2.3	3.786	1,644	714	714	714		n	0	n
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3	1.3	(9.846)	(2,414)		(1,858)	(556)		0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Contribution	5.3	1.3	6,831	1,675		1,289	386	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	0.4	(479)	(34)		(34)	0	o o	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	0.4	8,588	638		638	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2013	Contribution	5.6	0.0	8,968	0	963	000	0	0	0	0	0
			Proportion	5.2	4.2	196,255	158,514		37,741	37,741	37,741	37,741	7,550	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018												



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	5.2	3.2	(336,171)	(206,875)		(64.648)				CAPETISE	Oubsequent Expense
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Contribution	5.2	3.2	113,886	70,084	21,901	21,901	21,901	21.901	4.381	0	o o
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	5.3	2.3	(35,234)	(15,290)		(6,648)		(1,994	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Contribution	5.3	2.3	81,503	35,369	15,378	15,378	15,378	4,613	0	0	Ō
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Proportion	5.3	1.3	(231,184)	(56,704)		(43,620)			0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	1.3	93,117	22,841	17,569	17,569	5,272	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	0.4	392,129	29,049		29,049	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	0.4	(52,532)	(3,892)		(3,892)	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2013	Contribution	5.6	0.0	148,941	0	15,956	0	0	0		0	0
2878 2878	Yamhill Fire Protection District	6/30/2018	Proportion	5.2	4.2 4.2	7,288 1.415	5,886	1,402	1,402	1,402	1,402	1,402 272	278 55	0
2878	Yamhill Fire Protection District Yamhill Fire Protection District	6/30/2018 6/30/2017	Contribution	5.2 5.2	3.2	(22,561)	1,143 (13,883)		272 (4,339)	272 (4,339	272) (4,339			0
2878	Yamhill Fire Protection District	6/30/2017	Proportion Contribution	5.2	3.2	3.529	2.171	(4,339)	(4,339)	(4,339)	679	134	0	0
2878	Yamhill Fire Protection District	6/30/2016	Proportion	5.3	2.3	(27,061)	(11,743)		(5,106)				0	0
2878	Yamhill Fire Protection District	6/30/2016	Contribution	5.3	2.3	1,690	733		319	319	95	0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Proportion	5.3	1.3	13,170	3,230		2,485	745		0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	1.3	(1,028)	(252)		(194)			ő	0	o o
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	0.4	9,027	667	1,672	667	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	0.4	266	21		21	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2013	Contribution	5.6	0.0	3,887	0	417	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	31,293	25,275		6,018	6,018	6,018	6,018	1,203	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(13,492)	(10,897)		(2,595)					0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	(11,639)	(7,163)		(2,238)	(2,238)				0
2879	LaGrande Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	2,963	1,823		570	570	570	113	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(789)	(342)		(149)			0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	3,293	1,430		621	621	188	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2015	Proportion	5.3 5.3	1.3 1.3	44,883 3,213	11,011	8,468	8,468 606	2,543	0	0	0	0
2879 2879	LaGrande Rural Fire Protection District LaGrande Rural Fire Protection District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	3,213	789	606	000	183	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	0.4	7,729	574		574	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2013	Contribution	5.6	0.0	2.215	0	235	0.0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	5.2	4.2	(11,562,497)	(9,338,940)		(2,223,557)	(2,223,557)	(2,223,557	(2.223.557)	(444,712)	0
2880	Oregon Health & Science University	6/30/2018	Contribution	5.2	4.2	(1,629,060)	(1,315,779)		(313,281)	(313,281)		(313,281)	(62,655)	
2880	Oregon Health & Science University	6/30/2017	Proportion	5.2	3.2	(13,832,620)	(8,512,382)		(2,660,119)					0
2880	Oregon Health & Science University	6/30/2017	Contribution	5.2	3.2	5,029,701	3,095,201	967,250	967,250	967,250	967,250	193,451	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	5.3	2.3	(30,030,292)	(13,032,013)	(5,666,093)	(5,666,093)	(5,666,093)	(1,699,827	0	0	0
2880	Oregon Health & Science University	6/30/2016	Contribution	5.3	2.3	(781,178)	(339,002)		(147,392)			0	0	0
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	1.3	(31,310,440)	(7,679,920)		(5,907,630)	(1,772,290)		0	0	0
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	1.3	(2,477,376)	(607,660)		(467,429)	(140,231)) 0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	0.4	(6,047,585)	(447,970)		(447,970)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	0.4	(6,263,382)	(463,952)		(463,952)		0	0	0	0
2880	Oregon Health & Science University	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(1,997,561)	2,078	(214,026)	0 495	0 495	495	495	98	0
2881 2881	Lake Chinook Fire and Rescue District Lake Chinook Fire and Rescue District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	2,573 2,044	2,078 1,651	495 393	495 393	393	393	393	98 79	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	5.2	3.2	(171)	(105)		(33)				79	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Contribution	5.2	3.2	710	436		137	137	137	(6)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	5.3	2.3	(3,821)	(1,658)		(721)				0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Contribution	5.3	2.3	2,405	1,043		454	454	135	Ö	0	ő
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	1.3	21,214	5,202		4,003	1,199	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	1.3	1,277	313		241	72	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	0.4	3,657	272		272	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2013	Contribution	5.6	0.0	251	0	26	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Proportion	5.2	4.2	1,076,133	869,184	206,949	206,949	206,949	206,949	206,949	41,388	0
2883	Lane Fire Authority	6/30/2018	Contribution	5.2	4.2	(17,184)	(13,879)		(3,305)	(3,305)			(659)	0
2883	Lane Fire Authority	6/30/2017	Proportion	5.2	3.2	43,234	26,604	8,315	8,315	8,315	8,315	1,659	0	0
2883	Lane Fire Authority	6/30/2017	Contribution	5.2	3.2	230,042	141,564	44,239	44,239	44,239	44,239	8,847	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	5.3	2.3	(261,808)	(113,614)		(49,398)	(49,398)		0	0	0
2883	Lane Fire Authority	6/30/2016	Contribution Proportion	5.3	2.3 1.3	142,621	61,891	26,910 (21,441)	26,910 (21,441)	26,910	8,071	0	0	0
2883 2883	Lane Fire Authority Lane Fire Authority	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(113,640) 74,220	(27,876) 18,204	14,004	(21,441) 14.004	(6,435) 4,200	, 0	0	0	0
2883	Lane Fire Authority Lane Fire Authority	6/30/2015	Proportion	5.3 5.4	1.3 0.4	74,220 142,745	18,204 10,570		14,004 10,570	4,200	0	0	0	0
2883	Lane Fire Authority Lane Fire Authority	6/30/2014	Contribution	5.4 5.4	0.4	(67,522)	(5,002)		(5,002)		0	0	0	0
2883	Lane Fire Authority Lane Fire Authority	6/30/2013	Contribution	5.4 5.6	0.4	(67,522) 49,349	(5,002)	5,284	(5,002)	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Proportion	5.2	4.2	104,950	84,767		20,183	20,183	20,183	20,183	4,035	0
				5.2	4.2	14,220	11,485	20,100	2,735	2,735	2,735	2,735	4,000	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral Am	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2884	North Central Public Health District	6/30/2017	Proportion All	5.2	3.2	225,653	138,863	43,395	43,395	43,395	43,395		Cxpense	O O
2884	North Central Public Health District	6/30/2017	Contribution	5.2	3.2	25,485	15,683	4,901	4.901	4.901	4.901	980	0	0
2884	North Central Public Health District	6/30/2016	Proportion	5.3	2.3	(359,597)	(156,053)	(67.848)	(67,848)				0	Ö
2884	North Central Public Health District	6/30/2016	Contribution	5.3	2.3	47,077	20,431	8,882	8,882	8,882	2,667	0	0	0
2884	North Central Public Health District	6/30/2015	Proportion	5.3	1.3	999,906	245,258	188,662	188,662	56,596	0	0	0	0
2884	North Central Public Health District	6/30/2015	Contribution	5.3	1.3	(6,248)	(1,532)	(1,179)	(1,179)	(353) 0	0	0	0
2884	North Central Public Health District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	0.4	144,233	10,683	26,710	10,683	0	0	0	0	0
2884	North Central Public Health District	6/30/2013	Contribution	5.6	0.0	63,469	0	6,799	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	5.2	4.2	6,621	5,348	1,273	1,273	1,273	1,273		256	0
2885	Siletz Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	2,193	1,771	422	422	422	422		83	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	2,031	1,249	391	391	391	391	76	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	1,382	850	266	266	266	266		0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	(49,610)	(21,530)	(9,360)	(9,360)) 0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	5,277	2,289	996	996	996	297	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	80,572	19,764	15,202	15,202	4,562	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	(412)	(100)	(78)	(78)			0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
2885 2885	Siletz Rural Fire Protection District Siletz Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	9,246 1,798	686	1,712 193	686	0	0	0	0	0
2885 2886	Idanha-Detroit Rural Fire Protection District	6/30/2013	Proportion	5.6	0.0 4.2	1,798 358.903	289,883	69,020	69,020	69,020	69,020	69,020	13,803	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Contribution	5.2	4.2	(56,666)	(45,769)	(10,897)	(10,897)	(10,897			(2,181)	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	5.2	3.2	212,946	131,044	40,951	40.951	40,951	40,951	8.191	(2,101)	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Contribution	5.2	3.2	40.521	24,937	7.792	7.792	7.792	7.792		0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	5.3	2.3	40,321	24,337	7,732	7,732	7,732	7,732	1,501	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Contribution	5.3	2.3	31,835	13,814	6,007	6,007	6,007	1,800	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	1.3	01,000	10,014	0,007	0,007	0,007	1,000	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	1.3	571	139	108	108	31	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	5.2	4.2	1,395,950	1,127,498	268,452	268,452	268,452	268,452	268,452	53,690	0
2887	Umatilla County Fire District #1	6/30/2018	Contribution	5.2	4.2	(116,221)	(93,871)	(22,350)	(22,350)	(22,350			(4,471)	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	5.2	3.2	(148,530)	(91,404)	(28,563)	(28,563)	(28,563			\ o	0
2887	Umatilla County Fire District #1	6/30/2017	Contribution	5.2	3.2	101,342	62,364	19.489	19,489	19.489	19.489	3,897	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	5.3	2.3	132,019	57,292	24,909	24,909	24,909	7,474		0	0
2887	Umatilla County Fire District #1	6/30/2016	Contribution	5.3	2.3	120,867	52,452	22,805	22,805	22,805	6,842	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Proportion	5.3	1.3	115,040	28,216	21,706	21,706	6,510	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Contribution	5.3	1.3	134,477	32,985	25,373	25,373	7,612	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Proportion	5.4	0.4	(46,190)	(3,425)	(8,553)	(3,425)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Contribution	5.4	0.4	(26,749)	(1,984)	(4,953)	(1,984)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2013	Contribution	5.6	0.0	(3,409)	0	(364)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	5.2	4.2	(192,082)	(155,143)		(36,939)				(7,387)	0
2888	Oak Lodge Water Services District	6/30/2018	Contribution	5.2	4.2	(50,108)	(40,472)	(9,636)	(9,636)	(9,636			(1,928)	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	5.2	3.2	(243,700)	(149,970)	(46,865)	(46,865)	(46,865			0	0
2888	Oak Lodge Water Services District	6/30/2017	Contribution	5.2	3.2	68,518	42,164	13,177	13,177	13,177	13,177	2,633	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	5.3	2.3	(296,396)	(128,624)	(55,924)	(55,924)	(55,924			0	0
2888 2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	23,753 (244,361)	10,310 (59,937)	4,481 (46,106)	4,481 (46,106)	4,481 (13,831	1,348	0	0	0
2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2015	Proportion Contribution	5.3	1.3	(244,361)	(59,937)	(46,106)	11.712	3.513		0	0	0
2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2015	Proportion	5.3 5.4	0.4	(23,482)	(1,742)	(4.348)	(1,742)		0	•	0	0
2888	Oak Lodge Water Services District Oak Lodge Water Services District	6/30/2014	Contribution	5.4	0.4	(23,482)	(8,721)		(8,721)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2013	Contribution	5.6	0.0	(64,501)	(0,721)	(6,906)		0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Proportion	5.2	4.2	(0 -1 ,301)	0	(0,300)	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Contribution	5.2	4.2	124,652	100,680	23,972	23,972	23,972	23,972	23,972	4,792	ñ
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	5.2	3.2	.2.,552	0	0	25,572	20,372	20,572	0	0	n
2889	Mid-Valley Behavioral Care Network	6/30/2017	Contribution	5.2	3.2	32.807	20,189	6.309	6.309	6,309	6,309	1,262	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Proportion	5.2	4.2	0	0	0	0,000	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Contribution	5.2	4.2	2,335	1,886	449	449	449	449	449	90	0
2891	Grant County Emergency Communications Agency	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Contribution	5.2	4.2	6,627	5,353	1,274	1,274	1,274	1,274	1,274	257	0
2892	Lake Health District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2018	Contribution	5.2	4.2	3,287	2,655	632	632	632	632	632	127	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2018	Contribution	5.2	4.2	20,749	16,759	3,990	3,990	3,990	3,990	3,990	799	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Contribution	5.2	4.2	561	453	108	108	108	108		21	0
2900	Clatsop Community College	6/30/2018	Proportion	5.2	4.2	328,007	264,929	63,078	63,078	63,078	63,078	63,078	12,617	0
2900	Clatsop Community College	6/30/2018	Contribution	5.2	4.2	(320,291)	(258,697)	(61,594)	(61,594)	(61,594	(61,594	(61,594)	(12,321)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		
2900	Clatsop Community College	6/30/2017	Proportion Proportion	5.2	3.2	(93,729)	(57,679)	(18,025)	(18,025)					0
2900	Clatsop Community College	6/30/2017	Contribution	5.2	3.2	(165,683)	(101,959)	(31,862)	(31,862)					0
2900	Clatsop Community College	6/30/2016	Proportion	5.3	2.3	290,338	125,995	54,781	54,781	54,781	16,433	, o	0	0
2900	Clatsop Community College	6/30/2016	Contribution	5.3	2.3	(210,412)	(91,312)	(39,700)	(39,700)	(39,700)	(11,912)	0	0	0
2900	Clatsop Community College	6/30/2015	Proportion	5.3	1.3	(52,549)	(12,889)	(9,915)	(9,915)	(2,974)		0	0	0
2900	Clatsop Community College	6/30/2015	Contribution	5.3	1.3	(66,594)	(16,334)	(12,565)	(12,565)	(3,769)	0	0	0	0
2900	Clatsop Community College	6/30/2014	Proportion	5.4	0.4	90,455	6,700	16,751	6,700	0	0	0	0	0
2900	Clatsop Community College	6/30/2014	Contribution	5.4	0.4	(90,629)	(6,714)		(6,714)	0	0	0	0	0
2900	Clatsop Community College	6/30/2013	Contribution	5.6	0.0	23,078	0	2,473	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Proportion	5.2	4.2	468,332	378,268	90,064	90,064	90,064	90,064	90,064	18,012	0
2901 2901	Blue Mountain Community College	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(520,670)	(420,541)	(100,129) 48,888	(100,129) 48,888	(100,129)	(100,129) 48,888	(100,129) 9,780	(20,025)	0
2901	Blue Mountain Community College	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	254,220	156,444			48,888	48,888 (26.699)		0	0
2901	Blue Mountain Community College Blue Mountain Community College	6/30/2017	Proportion	5.2	2.3	(138,837) 519,491	(85,439) 225,440	(26,699) 98.017	(26,699) 98,017	(26,699) 98.017	(26,699)	(5,342)	0	0
2901	Blue Mountain Community College	6/30/2016	Contribution	5.3	2.3	(156,804)	(68,046)	(29,586)	(29,586)	(29,586)	(8,874)		0	0
2901	Blue Mountain Community College	6/30/2015	Proportion	5.3	1.3	(188,008)	(46,116)		(35,473)	(10,643)			0	0
2901	Blue Mountain Community College	6/30/2015	Contribution	5.3	1.3	(21,140)	(5,184)		(3,989)	(1,195)		0	0	0
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	0.4	(59,609)	(4,414)		(4,414)	(1,195)	0	0	0	0
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	0.4	(206,955)	(15,330)		(15,330)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2013	Contribution	5.6	0.0	(45,956)	(10,330)	(4,926)	(13,330)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Proportion	5.2	4.2	(1,399,331)	(1,130,229)	(269,102)	(269,102)	(269,102)	(269,102)	(269,102)	(53,821)	0
2902	Treasure Valley Community College	6/30/2018	Contribution	5.2	4.2	(454.335)	(366,963)	(87,372)	(87.372)	(87,372)				0
2902	Treasure Valley Community College	6/30/2017	Proportion	5.2	3.2	(552,100)	(339,754)	(106,173)	(106,173)	(106,173)		(21,235)	0	0
2902	Treasure Valley Community College	6/30/2017	Contribution	5.2	3.2	(438,210)	(269,668)	(84,271)	(84,271)	(84,271)	(84,271)	(16,855)	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	5.3	2.3	242,944	105,430	45,838	45,838	45,838	13,754	0	0	0
2902	Treasure Valley Community College	6/30/2016	Contribution	5.3	2.3	(406,753)	(176,515)	(76,746)	(76,746)	(76,746)	(23,023)	0	0	0
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	1.3	639,528	156,864	120,666	120,666	36,198	0	0	0	0
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	1.3	(337,005)	(82,661)	(63,586)	(63,586)	(19,075)	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	0.4	79,403	5,883	14,704	5,883	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	0.4	(227,881)	(16,881)	(42,200)	(16,881)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2013	Contribution	5.6	0.0	(83,804)	0	(8,979)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Proportion	5.2	4.2	(1,156,898)	(934,418)		(222,480)	(222,480)				
2903	Umpqua Community College	6/30/2018	Contribution	5.2	4.2	(708,772)	(572,470)	(136,302)	(136,302)	(136,302)				0
2903	Umpqua Community College	6/30/2017	Proportion	5.2	3.2	(670,921)	(412,875)	(129,023)	(129,023)	(129,023)				0
2903	Umpqua Community College	6/30/2017	Contribution	5.2	3.2	(297,248)	(182,922)	(57,163)	(57,163)	(57,163)			0	0
2903 2903	Umpqua Community College	6/30/2016	Proportion	5.3	2.3	(414,391)	(179,830)	(78,187)	(78,187)	(78,187)			0	0
2903	Umpqua Community College	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(153,045) 213,314	(66,417) 52,322	(28,876) 40,248	(28,876) 40,248	(28,876) 12.074	(8,665)	0	0	0
2903	Umpqua Community College	6/30/2015	Contribution	5.3	1.3	(216,241)	(53,041)	(40,800)	40,248 (40,800)		0	0	0	0
2903	Umpqua Community College Umpqua Community College	6/30/2014	Proportion	5.4	0.4	14.570	1.080	2.698	1.080	(12,241)	0	0	0	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	0.4	(264,966)	(19,626)	(49,068)	(19,626)	0	0	0	0	0
2903	Umpqua Community College	6/30/2013	Contribution	5.6	0.0	(28,643)	(19,020)	(3,068)	(19,020)	0	0	0	0	0
2904	Lane Community College	6/30/2018	Proportion	5.2	4.2	(3,207,878)	(2,590,978)	(616,900)	(616,900)	(616,900)	(616,900)	(616,900)	(123,378)	
2904	Lane Community College	6/30/2018	Contribution	5.2	4.2	(2,051,556)	(1,657,026)	(394,530)	(394,530)	(394,530)	(394,530)			
2904	Lane Community College	6/30/2017	Proportion	5.2	3.2	(2.338.110)	(1,438,836)	(449,637)	(449.637)	(449.637)	(449.637)			0
2904	Lane Community College	6/30/2017	Contribution	5.2	3.2	(1,424,044)	(876,334)	(273,855)	(273,855)	(273,855)	(273,855)	(54,769)	0	0
2904	Lane Community College	6/30/2016	Proportion	5.3	2.3	(3,330,655)	(1,445,380)	(628,425)	(628,425)	(628,425)	(188,530)	0	0	0
2904	Lane Community College	6/30/2016	Contribution	5.3	2.3	(952,401)	(413,307)	(179,698)	(179,698)	(179,698)	(53,911)	0	0	0
2904	Lane Community College	6/30/2015	Proportion	5.3	1.3	(54,252)	(13,308)	(10,236)	(10,236)	(3,072)	0	0	0	0
2904	Lane Community College	6/30/2015	Contribution	5.3	1.3	(992,842)	(243,526)	(187,329)	(187,329)	(56,197)	0	0	0	0
2904	Lane Community College	6/30/2014	Proportion	5.4	0.4	92,848	6,878	17,194	6,878	0	0	0	0	0
2904	Lane Community College	6/30/2014	Contribution	5.4	0.4	(1,263,206)	(93,571)	(233,927)	(93,571)	0	0	0	0	0
2904	Lane Community College	6/30/2013	Contribution	5.6	0.0	(201,806)	0	(21,621)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Proportion	5.2	4.2	580,666	468,999	111,667	111,667	111,667	111,667	111,667	22,331	0
2905	Mt Hood Community College	6/30/2018	Contribution	5.2	4.2	(4,483,849)	(3,621,570)	(862,279)	(862,279)	(862,279)	(862,279)		(172,454)	0
2905	Mt Hood Community College	6/30/2017	Proportion	5.2	3.2	3,751,959	2,308,897	721,531	721,531	721,531	721,531	144,304	0	0
2905	Mt Hood Community College	6/30/2017	Contribution	5.2	3.2	(2,505,222)	(1,541,676)	(481,773)	(481,773)	(481,773)		(96,357)	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	5.3	2.3	3,454,568	1,499,153	651,805	651,805	651,805	195,543	0	0	0
2905	Mt Hood Community College	6/30/2016	Contribution	5.3	2.3	(1,677,959) 1.861,171	(728,171) 456,515	(316,596)	(316,596) 351,164	(316,596)	(94,979)	0	0	0
2905 2905	Mt Hood Community College	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3 1.3	1,861,171 (1,288,790)	456,515 (316,118)	351,164 (243,168)	351,164 (243,168)	105,351		0	0	0
2905 2905	Mt Hood Community College	6/30/2015	Proportion	5.3 5.4	1.3 0.4	(1,288,790) (336,472)			(243,168)	(72,950)	0	0	0	0
	Mt Hood Community College			5.4 5.4	0.4		(24,922)			0	0	0	0	0
2905 2905	Mt Hood Community College Mt Hood Community College	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(641,768) (197,207)	(47,538)	(118,846) (21,127)	(47,538)	0	0	0	0	0
2905 2906	Klamath Community College	6/30/2013	Proportion	5.6 5.2	0.0 4.2	(197,207) 751,012	606,587	(21,127) 144,425	144,425	0 144,425	0 144,425	144,425	28,887	0
	Klamath Community College Klamath Community College	6/30/2018	Contribution	5.2 5.2	4.2 4.2	(57,090)	(46,111)		(10,979)	(10,979)			(2,195)	0
2906							(40,111)	(10.9/9)	(10.979)	(10.979)	(10.9/9)			



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4 Expense		Recognized in Subsequent Expense
2906	Klamath Community College	6/30/2017	Proportion	5.2	3.2	1,080,159	664,713	207,723	207,723	207,723	207.723		0	0
2906	Klamath Community College	6/30/2017	Contribution	5.2	3.2	61,190	37,656	11,767	11,767	11,767	11,767	2,355	0	0
2906	Klamath Community College	6/30/2016	Proportion	5.3	2.3	1,479,247	641,938	279,103	279,103	279,103	83,732	0	0	0
2906	Klamath Community College	6/30/2016	Contribution	5.3	2.3	285,896	124,067	53,943	53,943	53,943	16,181	0	0	0
2906	Klamath Community College	6/30/2015	Proportion	5.3	1.3	(1,368,754)	(335,734)		(258,255)		0	0	0	0
2906 2906	Klamath Community College Klamath Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	527,344 67,023	129,348 4,963	99,499 12,412	99,499 4,963	29,849	0	0	0	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	0.4	(400,872)	(29,692)		(29,692)	0	0	0	0	0
2906	Klamath Community College	6/30/2013	Contribution	5.6	0.0	30.115	(23,032)	3,225	(23,032)	0	0	Ö	0	0
2908	Clackamas Community College	6/30/2018	Proportion	5.2	4.2	2,260,665	1,825,922	434,743	434,743	434,743	434.743	434,743	86,950	0
2908	Clackamas Community College	6/30/2018	Contribution	5.2	4.2	(1,520,480)	(1,228,080)	(292,400)	(292,400)	(292,400)	(292,400)	(292,400)		0
2908	Clackamas Community College	6/30/2017	Proportion	5.2	3.2	428,481	263,681	82,400	82,400	82,400	82,400	16,481	0	0
2908	Clackamas Community College	6/30/2017	Contribution	5.2	3.2	(654,763)	(402,931)	(125,916)	(125,916)	(125,916)		(25,183)	0	0
2908	Clackamas Community College	6/30/2016	Proportion	5.3	2.3	922,560	400,356	174,068	174,068	174,068	52,220	0	0	0
2908	Clackamas Community College	6/30/2016	Contribution	5.3	2.3	(828,695)	(359,621)		(156,358)	(156,358)	(46,905)) 0	0	0
2908	Clackamas Community College	6/30/2015	Proportion	5.3	1.3	1,679,381	411,925		316,864	95,061	0	0	0	0
2908 2908	Clackamas Community College Clackamas Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(476,852) (510,444)	(116,964) (37,809)		(89,972) (37,809)	(26,992)	0	0	0	0
2908	Clackamas Community College	6/30/2014	Contribution	5.4	0.4	(292,500)	(21,665)		(21,665)	•	0	0	0	0
2908	Clackamas Community College	6/30/2014	Contribution	5.6	0.4	(351,763)	(21,003) N	(37,688)	(21,003)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Proportion	5.2	4.2	1,103,382	891,193		212,189	212,189	212,189	212,189	42,437	0
2910	Linn-Benton Community College	6/30/2018	Contribution	5.2	4.2	(1,487,293)	(1,201,275)		(286,018)	(286,018)				0
2910	Linn-Benton Community College	6/30/2017	Proportion	5.2	3.2	856,141	526,857	164,642	164,642	164,642	164,642	32,931	, o	0
2910	Linn-Benton Community College	6/30/2017	Contribution	5.2	3.2	(716,814)	(441,116)		(137,849)	(137,849)		(27,569)	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	5.3	2.3	228,438	99,132	43,102	43,102	43,102	12,928	0	0	0
2910	Linn-Benton Community College	6/30/2016	Contribution	5.3	2.3	(482,670)	(209,460)		(91,070)	(91,070)	(27,320)) 0	0	0
2910	Linn-Benton Community College	6/30/2015	Proportion	5.3 5.3	1.3	175,325	43,005	33,080	33,080	9,925	0	0	0	0
2910 2910	Linn-Benton Community College Linn-Benton Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(318,412) (314,246)	(78,100) (23,276)		(60,078) (23,276)	(18,022)	0	0	0	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	0.4	(797,915)	(59,105)		(59,105)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2013	Contribution	5.6	0.0	(371.553)	(53,103)	(39.808)	(39,103)	0	0	0	0	0
2918	Portland Community College	6/30/2018	Proportion	5.2	4.2	(83.038.501)	(67,069,559)		(15,968,942)	(15,968,942)	(15.968.942)	(15.968.942)	(3,193,791)	0
2918	Portland Community College	6/30/2018	Contribution	5.2	4.2	169,803,210	137,148,747	32,654,463	32,654,463	32,654,463	32,654,463		6,530,895	0
2918	Portland Community College	6/30/2017	Proportion	5.2	3.2	(173,805)	(106,957)	(33,424)	(33,424)	(33,424)	(33,424)	(6,685)	0	0
2918	Portland Community College	6/30/2017	Contribution	5.2	3.2	(2,457,135)	(1,512,083)	(472,526)	(472,526)	(472,526)	(472,526)	(94,505)	0	0
2918	Portland Community College	6/30/2016	Proportion	5.3	2.3	(1,559,193)	(676,632)		(294,187)	(294,187)			0	0
2918	Portland Community College	6/30/2016	Contribution	5.3	2.3	(2,214,614)	(961,058)		(417,852)	(417,852)	(125,354)) 0	0	0
2918 2918	Portland Community College	6/30/2015	Proportion	5.3 5.3	1.3	2,705,446	663,598	510,462	510,462	153,136	0	0	0	0
2918	Portland Community College Portland Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(1,865,755) 771,871	(457,639) 57,176		(352,029) 57,176	(105,610)	0	0	0	0
2918	Portland Community College	6/30/2014	Contribution	5.4	0.4	(3,984,670)	(295,160)		(295,160)	0	0	0	0	0
2918	Portland Community College	6/30/2013	Contribution	5.6	0.0	(979,995)	(233,100)	(105,000)	(230,100)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Proportion	5.2	4.2	(1,283,168)	(1,036,405)		(246,763)	(246,763)	(246,763)	(246,763)	(49,353)	0
2919	Chemeketa Community College	6/30/2018	Contribution	5.2	4.2	(2,288,562)	(1,848,454)	(440,108)	(440,108)	(440,108)	(440,108)	(440,108)	(88,022)	0
2919	Chemeketa Community College	6/30/2017	Proportion	5.2	3.2	1,826,683	1,124,113		351,285	351,285	351,285	70,258	0	0
2919	Chemeketa Community College	6/30/2017	Contribution	5.2	3.2	(1,365,860)	(840,530)		(262,665)	(262,665)		(52,535)	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	5.3	2.3	1,889,146	819,817	356,443	356,443	356,443	106,931	. 0	0	0
2919 2919	Chemeketa Community College	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(1,353,992) 2,148,385	(587,582) 526,961	(255,470) 405,356	(255,470) 405,356	(255,470) 121,605	(76,642)	0	0	0
2919	Chemeketa Community College Chemeketa Community College	6/30/2015	Proportion Contribution	5.3 5.3	1.3	(939,169)	(230,361)		(177,202)	(53,159)	. 0	0	0	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	0.4	43.103	3.193	7.982	3.193	(33,139)	, 0 0	0	0	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	0.4	(1,142,111)	(84,601)		(84,601)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2013	Contribution	5.6	0.0	(460,053)	0	(49,293)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Proportion	5.2	4.2	(1,288,111)	(1,040,397)	(247,714)	(247,714)					0
2922	Rogue Community College	6/30/2018	Contribution	5.2	4.2	(792,686)	(640,246)		(152,440)	(152,440)			(30,486)	0
2922	Rogue Community College	6/30/2017	Proportion	5.2	3.2	431,576	265,586	82,995	82,995	82,995	82,995	16,601	0	0
2922	Rogue Community College	6/30/2017	Contribution	5.2	3.2	(406,280)	(250,018)		(78,131)	(78,131)		(15,625)	0	0
2922	Rogue Community College	6/30/2016	Proportion	5.3	2.3	501,257	217,526	94,577	94,577	94,577	28,372	0	0	0
2922	Rogue Community College	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(296,188) 194,776	(128,533) 47,776		(55,885) 36,750	(55,885) 11,026	(16,763)	0	0	0
2922 2922	Rogue Community College Rogue Community College	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	194,776 (170,582)	47,776 (41,842)		(32,185)		0	0	0	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	0.4	(49,962)	(3,702)		(3,702)		, 0 0	0	0	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	0.4	(427,480)	(31,665)		(31,665)		0	0	n	0
2922	Rogue Community College	6/30/2013	Contribution	5.6	0.0	(34,946)	(31,000)	(3,746)	(01,000)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	5.2	4.2	301,532	243,545	57,987	57,987	57,987	57,987	57,987	11,597	0
2995	Oregon Coast Community College	6/30/2018	Contribution	5.2	4.2	(258,084)	(208,452)		(49,632)					0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2995	Oregon Coast Community College	6/30/2017	Proportion	5.2	3.2	420,664	258,870	80.897	80.897	80.897	80.897	16.179	CAPETISE	Subsequent Expense
2995	Oregon Coast Community College	6/30/2017	Contribution	5.2	3.2	(67,669)	(41,643)		(13,013)				0	Č
2995	Oregon Coast Community College	6/30/2016	Proportion	5.3	2.3	(315,811)	(137,050)		(59,587)				0	Ċ
2995	Oregon Coast Community College	6/30/2016	Contribution	5.3	2.3	(42,470)	(18,431)	(8,013)	(8,013)	(8,013)) (2,405)) 0	0	(
2995	Oregon Coast Community College	6/30/2015	Proportion	5.3	1.3	(126,736)	(31,088)	(23,912)	(23,912)			0	0	(
2995	Oregon Coast Community College	6/30/2015	Contribution	5.3	1.3	(43,159)	(10,587)		(8,143)	(2,444)) 0	0	0	(
2995	Oregon Coast Community College	6/30/2014	Proportion	5.4	0.4	105,060	7,780		7,780	0	0	0	0	(
2995	Oregon Coast Community College	6/30/2014	Contribution	5.4	0.4	(66,260)	(4,910)		(4,910)	0	0	0	0	(
2995	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.0	46,804	0	5,014	0	0		0	0	(
2996	Columbia Gorge Community College	6/30/2018	Proportion	5.2	4.2 4.2	(134,215)	(108,404)		(25,811)					
2996 2996	Columbia Gorge Community College	6/30/2018 6/30/2017	Contribution	5.2 5.2	3.2	(207,054) (28,017)	(167,236) (17,241)		(39,818) (5,388)	(39,818) (5,388)			(7,964)	
	Columbia Gorge Community College Columbia Gorge Community College	6/30/2017	Proportion Contribution	5.2	3.2	(89,389)	(55,009)		(17,190)	(17,190)				(
2996	Columbia Gorge Community College	6/30/2017	Proportion	5.3	2.3	(908,504)	(394,256)		(171,416)	(171,416)			0	
2996	Columbia Gorge Community College	6/30/2016	Contribution	5.3	2.3	(4,750)	(2,062)		(896)	(896)			0	
2996	Columbia Gorge Community College	6/30/2015	Proportion	5.3	1.3	(84,987)	(20,847)		(16,035)			,	0	Č
2996	Columbia Gorge Community College	6/30/2015	Contribution	5.3	1.3	(116,291)	(28,523)		(21,942)			0	0	Ċ
2996	Columbia Gorge Community College	6/30/2014	Proportion	5.4	0.4	130,871	9,696		9,696	0	. 0	0	0	č
	Columbia Gorge Community College	6/30/2014	Contribution	5.4	0.4	(149,046)	(11,041)		(11,041)	0	0	0	0	Ċ
2996	Columbia Gorge Community College	6/30/2013	Contribution	5.6	0.0	55,329	0	5,929	0	0	0	0	0	Ċ
2997	Tillamook Bay Community College	6/30/2018	Proportion	5.2	4.2	220,026	177,713		42,313	42,313			8,461	(
2997	Tillamook Bay Community College	6/30/2018	Contribution	5.2	4.2	(113,202)	(91,432)		(21,770)	(21,770)				(
2997	Tillamook Bay Community College	6/30/2017	Proportion	5.2	3.2	225,227	138,601	43,313	43,313	43,313		8,662	0	(
2997	Tillamook Bay Community College	6/30/2017	Contribution	5.2	3.2	(37,033)	(22,789)		(7,122)	(7,122)		(1,423)	0	(
2997	Tillamook Bay Community College	6/30/2016	Proportion	5.3	2.3	82,488	35,796	15,564	15,564	15,564		0	0	(
2997	Tillamook Bay Community College	6/30/2016	Contribution	5.3	2.3	(58,797)	(25,515)		(11,094)	(11,094)) 0	0	(
2997	Tillamook Bay Community College	6/30/2015	Proportion	5.3 5.3	1.3 1.3	225,159 (47,074)	55,227	42,483	42,483 (8,882)	12,744		0	0	(
2997 2997	Tillamook Bay Community College Tillamook Bay Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	(47,074)	(11,546) (5,718)		(5,718)	(2,664)) 0	0	0	(
2997	Tillamook Bay Community College	6/30/2014	Contribution	5.4	0.4	5,887	437		(3,716)	0	0	0	0	(
2997	Tillamook Bay Community College	6/30/2013	Contribution	5.6	0.0	(5,607)	437	(602)	457	0	0	0	0	(
2998	Southwestern Community College	6/30/2018	Proportion	5.2	4.2	62.481	50,465		12.016	12,016	12.016	12.016	2,401	Č
2998	Southwestern Community College	6/30/2018	Contribution	5.2	4.2	(685,763)	(553,885)		(131,878)					·
2998	Southwestern Community College	6/30/2017	Proportion	5.2	3.2	325,744	200,458		62,643	62,643			0	Ċ
2998	Southwestern Community College	6/30/2017	Contribution	5.2	3.2	(484,563)	(298,193)	(93,185)	(93,185)	(93,185)) (93,185)	(18,638)	0	(
2998	Southwestern Community College	6/30/2016	Proportion	5.3	2.3	261,435	113,454	49,327	49,327	49,327	14,800	0	0	(
2998	Southwestern Community College	6/30/2016	Contribution	5.3	2.3	(323,999)	(140,603)		(61,132)	(61,132)) 0	0	(
2998	Southwestern Community College	6/30/2015	Proportion	5.3	1.3	267,844	65,696	50,537	50,537	15,159		0	0	(
2998	Southwestern Community College	6/30/2015	Contribution	5.3	1.3	(245,441)	(60,201)		(46,310)	(13,891)) 0	0	0	(
2998	Southwestern Community College	6/30/2014	Proportion	5.4	0.4	49,164	3,644	9,104	3,644	0	0	0	0	(
2998	Southwestern Community College	6/30/2014	Contribution	5.4	0.4	(286,950)	(21,255)		(21,255)	0	0	0	0	(
	Southwestern Community College	6/30/2013	Contribution	5.6	0.0 4.2	(63,575)	0	(6,810)	0	0	0	0	0	(
	Central Oregon Community College	6/30/2018	Proportion	5.2		203,491	164,358		39,133	39,133			7,826	(
2999 2999	Central Oregon Community College Central Oregon Community College	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(910,362) 14,056	(735,292) 8,650	(175,070) 2,703	(175,070) 2,703	(175,070) 2.703			(35,012)	
2999	Central Oregon Community College	6/30/2017	Contribution	5.2	3.2	(83,797)	(51,567)		(16.115)				0	(
2999	Central Oregon Community College	6/30/2016	Proportion	5.3	2.3	(1,010,570)	(438,548)		(190,674)				0	
2999	Central Oregon Community College	6/30/2016	Contribution	5.3	2.3	72,045	31,266	13,593	13,593	13,593			0	Č
2999	Central Oregon Community College	6/30/2015	Proportion	5.3	1.3	(135,836)	(33,320)		(25,629)			0	0	Ċ
2999	Central Oregon Community College	6/30/2015	Contribution	5.3	1.3	4,994	1,226	942	942	284		0	0	Ċ
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	0.4	316,446	23,441	58,601	23,441	0	0	0	0	Ċ
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	0.4	(664,729)	(49,239)		(49,239)	0	0	0	0	(
2999	Central Oregon Community College	6/30/2013	Contribution	5.6	0.0	(164,783)	0	(17,653)	0	0	0	0	0	(
3003	Baker School District 5J	6/30/2018	Proportion	5.2	4.2	(891,571)	(720,115)		(171,456)	(171,456)				
3003	Baker School District 5J	6/30/2018	Contribution	5.2	4.2	(260,772)	(210,624)		(50,148)	(50,148)			(-, ,	
	Baker School District 5J	6/30/2017	Proportion	5.2	3.2	545,876	335,924	104,976	104,976	104,976		20,996	0	
3003	Baker School District 5J	6/30/2017	Contribution	5.2	3.2	(246,601)	(151,755)		(47,423)	(47,423)			0	
3003	Baker School District 5J	6/30/2016	Proportion	5.3	2.3	(178,882)	(77,629)		(33,751)	(33,751)			0	,
3003	Baker School District 5J	6/30/2016	Contribution	5.3	2.3	(221,126)	(95,960)		(41,722)			0	0	
3003	Baker School District 5J	6/30/2015	Proportion	5.3	1.3	329,941	80,929		62,253	18,676		0	0	
3003 3003	Baker School District 5J	6/30/2015 6/30/2014	Contribution	5.3	1.3 0.4	(155,701) 84,158	(38,189)		(29,378)	(8,811)) 0	0	0	
	Baker School District 5J		Proportion	5.4 5.4	0.4		6,233		6,233	0	0	0	0	
3003 3003	Baker School District 5J Baker School District 5J	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(9,335) (69,063)	(690) 0	(1,729) (7,398)	(690)	0	0	0	0	
3003	Huntington School District 16J	6/30/2018	Proportion	5.2	4.2	(51,628)	(41,700)		(9,928)	-) (9,928)	(9,928)	•	
	Frankrigton John District 100	0/30/2010	i iopoition	J.Z	4.2	(31,020)	(41,700)	(3,920)	(9,920)	(9,920)	, (9,920)	, (9,920)	(1,900)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3008	Huntington School District 16J	6/30/2017	Proportion	5.2	3.2	120,838	74.362	23,238	23,238	23,238	23,238	4,648	CAPETISE 0	Oubsequent Expense
3008	Huntington School District 16J	6/30/2017	Contribution	5.2	3.2	38,249	23,537	7,356	7,356	7,356	7,356	1,469	0	ő
3008	Huntington School District 16J	6/30/2016	Proportion	5.3	2.3	(15,333)	(6,654)		(2,893)			0	0	0
3008	Huntington School District 16J	6/30/2016	Contribution	5.3	2.3	11,366	4,931	2,145	2,145	2,145	641	0	0	0
3008	Huntington School District 16J	6/30/2015	Proportion	5.3	1.3	(166,755)	(40,903)		(31,463)) 0	0	0	0
3008	Huntington School District 16J	6/30/2015	Contribution	5.3	1.3	47,266	11,594		8,918	2,676	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Proportion	5.4	0.4	(6,884)	(509)		(509)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Contribution	5.4	0.4	(12,734)	(944)		(944)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2013	Contribution	5.6	0.0	6,458	0	693	0	0		0	0	0
	Burnt River High School	6/30/2018	Proportion	5.2	4.2	(34,418)	(27,799)		(6,619)) (6,619) 7.637			0
	Burnt River High School	6/30/2018	Contribution	5.2 5.2	4.2 3.2	39,712	32,075 (152,894)	7,637 (47,780)	7,637 (47,780)	7,637 (47,780		7,637 (9,554)	1,527	0
	Burnt River High School	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(248,454) 788	(152,894)	152	(47,780)	(47,780)	152	(9,554)		0
	Burnt River High School Burnt River High School	6/30/2017 6/30/2016	Proportion	5.2	2.3	122,907	53,337	23,190	23,190	23,190	6,957	28	0	0
	Burnt River High School	6/30/2016	Contribution	5.3	2.3	16,715	7,253	3,154	3,154	3,154	945	0	0	0
	Burnt River High School	6/30/2015	Proportion	5.3	1.3	(97,726)	(23,970)		(18,439)	(5,531)		0	0	0
	Burnt River High School	6/30/2015	Contribution	5.3	1.3	36,199	8,879		6,830	2,049	, ,	0	0	0
3016	Burnt River High School	6/30/2014	Proportion	5.4	0.4	22,665	1,680		1,680	0	0	0	0	0
	Burnt River High School	6/30/2014	Contribution	5.4	0.4	(3,995)	(295)		(295)	0	0	0	0	0
3016	Burnt River High School	6/30/2013	Contribution	5.6	0.0	16,457	0	1,762	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	5.2	4.2	(107,005)	(86,427)		(20,578)	(20,578)	(20,578)	(20,578)	(4,115)	0
3027	Pine-Eagle School District 61	6/30/2018	Contribution	5.2	4.2	75,600	61,062	14,538	14,538	14,538	14,538	14,538	2,910	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	5.2	3.2	131,142	80,702		25,220	25,220	25,220	5,042	0	0
3027	Pine-Eagle School District 61	6/30/2017	Contribution	5.2	3.2	4,167	2,565	801	801	801	801	162	0	0
3027	Pine-Eagle School District 61	6/30/2016	Proportion	5.3	2.3	(101,563)	(44,074)		(19,163)	(19,163)		0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Contribution	5.3	2.3	28,825	12,508	5,439	5,439	5,439	1,630	0	0	0
3027	Pine-Eagle School District 61	6/30/2015	Proportion	5.3	1.3	(15,387)	(3,775)		(2,903)	(872)		0	0	0
3027	Pine-Eagle School District 61	6/30/2015	Contribution	5.3	1.3	80,730	19,802	15,232	15,232	4,570	0	0	0	0
3027 3027	Pine-Eagle School District 61 Pine-Eagle School District 61	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(22,050) 15,080	(1,635) 1,115		(1,635) 1,115	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.6	0.4	15,000	1,115	1.657	1,115	0	0	0	0	0
3037	Alsea School	6/30/2018	Proportion	5.2	4.2	32.196	26,004		6.192	6,192	6.192	6,192		0
3037	Alsea School	6/30/2018	Contribution	5.2	4.2	(3,400)	(2,746)		(654)					0
3037	Alsea School	6/30/2017	Proportion	5.2	3.2	230,861	142,069		44,396	44,396	44,396	8,881	(188)	0
3037	Alsea School	6/30/2017	Contribution	5.2	3.2	16,395	10,089		3,153	3,153	3,153	630	0	0
3037	Alsea School	6/30/2016	Proportion	5.3	2.3	(18,790)	(8.155)		(3,545)				0	o o
3037	Alsea School	6/30/2016	Contribution	5.3	2.3	63,317	27,476	11,947	11,947	11,947	3,582	0	0	0
3037	Alsea School	6/30/2015	Proportion	5.3	1.3	(219,886)	(53,934)	(41,488)	(41,488)	(12,446)) 0	0	0	0
3037	Alsea School	6/30/2015	Contribution	5.3	1.3	56,259	13,799		10,615	3,184	0	0	0	0
3037	Alsea School	6/30/2014	Proportion	5.4	0.4	(3,398)	(253)		(253)		0	0	0	0
3037	Alsea School	6/30/2014	Contribution	5.4	0.4	(13,230)	(980)		(980)	0	0	0	0	0
	Alsea School	6/30/2013	Contribution	5.6	0.0	(22,045)	0	(2,360)	. 0	0	0	0	0	0
	Corvallis School District 509J	6/30/2018	Proportion	5.2	4.2	(3,580,304)	(2,891,784)		(688,520)	(688,520)				0
	Corvallis School District 509J	6/30/2018	Contribution	5.2	4.2	(1,089,739)	(880,174)		(209,565)	(209,565)				0
	Corvallis School District 509J Corvallis School District 509J	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	3,457,274 1,896,962	2,127,554 1,167,362	664,860 364.800	664,860 364,800	664,860 364.800	664,860 364.800	132,974 72,962		0
	Corvallis School District 509J	6/30/2016	Proportion	5.3	2.3	(676,544)	(293,594)		(127,650)	(127,650)			0	0
	Corvallis School District 509J	6/30/2016	Contribution	5.3	2.3	(802,430)	(348,224)		(151,402)	(151,402)			0	0
	Corvallis School District 509J	6/30/2015	Proportion	5.3	1.3	1,243,730	305,066	234,666	234,666	70,400	, (+0,+20)	0	0	0
	Corvallis School District 509J	6/30/2015	Contribution	5.3	1.3	(889,953)	(218,289)		(167,916)	(50,373)) 0	0	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	0.4	(594,909)	(44,069)		(44,069)	(55,515)	, o	ō	0	o o
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	0.4	133,169	9,864	24,661	9,864	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2013	Contribution	5.6	0.0	(67,830)	0	(7,270)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	5.2	4.2	609,580	492,353	117,227	117,227	117,227	117,227	117,227	23,445	0
3043	Philomath School District 17J	6/30/2018	Contribution	5.2	4.2	(239,546)	(193,479)		(46,067)	(46,067)			(9,211)	0
	Philomath School District 17J	6/30/2017	Proportion	5.2	3.2	492,369	302,997	94,686	94,686	94,686	94,686	18,939	0	0
3043	Philomath School District 17J	6/30/2017	Contribution	5.2	3.2	(80,733)	(49,681)	(15,526)	(15,526)	(15,526)			0	0
	Philomath School District 17J	6/30/2016	Proportion	5.3	2.3	(288,860)	(125,354)		(54,502)	(54,502)			0	0
3043	Philomath School District 17J	6/30/2016	Contribution	5.3	2.3	(65,613)	(28,473)		(12,380)	(12,380)		0	0	0
3043	Philomath School District 17J	6/30/2015	Proportion	5.3	1.3	(151,939)	(37,267)		(28,668)	(8,599)		0	0	0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	1.3	(49,099)	(12,043)		(9,264)	(2,779)) 0	0	0	0
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	0.4	(157,122)	(11,637)		(11,637)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2014	Contribution	5.4	0.4	(3,869)	(289)		(289)		0	0	0	0
3043	Philomath School District 17J	6/30/2013	Contribution	5.6	0.0	(23,982)	0	(2,572)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Proportion	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Contribution					0						



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralassa Nama	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of						Measurement Period +5	
Number 3049	Employer Name Monroe Elementary School	Recognition 6/30/2017	Proportion	5.2	Period 3.2	Outriow/(inflow)	Outflow/(Inflow)	Expense 0	Expense 0	Expense 0	Expense	Expense	Expense 0	Subsequent Expense
3049	Monroe Elementary School	6/30/2017	Contribution	5.2	3.2	0	0	-	0	0	0	() 0	0
3049	Monroe Elementary School	6/30/2016	Proportion	5.3	2.3	0	ō	0	0	0	0	d	0	0
3049	Monroe Elementary School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	C	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	C	0	0
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	() 0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	0.4	578	43	107	43	0	0	004.04	0	0
3075	West Linn School District	6/30/2018	Proportion	5.2	4.2	1,585,703	1,280,760		304,943	304,943				0
3075 3075	West Linn School District	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(2,547,013) 4,222,714	(2,057,203) 2,598,594		(489,810) 812,060	(489,810 812,060				0
3075	West Linn School District West Linn School District	6/30/2017	Proportion Contribution	5.2	3.2	(230,898)	(142,092)		(44,403)	(44,403				0
3075	West Linn School District	6/30/2016	Proportion	5.3	2.3	(2,037,543)	(884,217)		(384,442)) 0	0
3075	West Linn School District	6/30/2016	Contribution	5.3	2.3	(180,417)	(78,294)		(34,041)	(34,041) 0	0
3075	West Linn School District	6/30/2015	Proportion	5.3	1.3	2,127,644	521,876		401,442	120,434		,) 0	Ö
3075	West Linn School District	6/30/2015	Contribution	5.3	1.3	(677,281)	(166,125)		(127,789)	(38,336		Ċ	0	0
3075	West Linn School District	6/30/2014	Proportion	5.4	0.4	(369,345)	(27,360)		(27,360)	0	Ó	Ċ	0	0
3075	West Linn School District	6/30/2014	Contribution	5.4	0.4	(155,894)	(11,549)		(11,549)	0	0	C	0	0
3075	West Linn School District	6/30/2013	Contribution	5.6	0.0	159,367	0		0	0	0	C	0	Ö
3083	Welches Elementary School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	C	0	0
3083	Welches Elementary School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	(0	0
3083	Welches Elementary School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	() 0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	L	0	0
3083 3083	Welches Elementary School Welches Elementary School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	0	0	•	0	0	0	() 0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	0.4	851	61	158	61	0	0	() 0	0
3094	Damascus-Union School District 26	6/30/2018	Proportion	5.2	4.2	0	0		0	0	0) 0	0
3094	Damascus-Union School District 26	6/30/2018	Contribution	5.2	4.2	0	0		0	0	0	() 0	0
3094	Damascus-Union School District 26	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	() 0	0
3094	Damascus-Union School District 26	6/30/2017	Contribution	5.2	3.2	0	ō	ō	0	0	0	Č) 0	Ö
3094	Damascus-Union School District 26	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	Ċ	0	0
3094	Damascus-Union School District 26	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	C	0	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	C	0	0
3094	Damascus-Union School District 26	6/30/2014	Proportion	5.4	0.4	0	0	•	0	0	0	C	0	0
3094	Damascus-Union School District 26	6/30/2014	Contribution	5.4	0.4	780	60		60	0	0	C	0	0
3102	Molalla Elementary School 35	6/30/2018	Proportion	5.2	4.2	0	0	•	0	0	0	(0	0
3102	Molalla Elementary School 35	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	C	0	0
3102	Molalla Elementary School 35	6/30/2017	Proportion	5.2 5.2	3.2 3.2	0	0	0	0	0	0	() 0	0
3102 3102	Molalla Elementary School 35 Molalla Elementary School 35	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	2.3	0	0	0	0	0	0	() 0	0
3102	Molalla Elementary School 35	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	() 0	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	1.3	0	0	•	0	0	0	() 0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3	1.3	1,455	355	275	275	80	0	() 0	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	0.4	0	0		0	0	0	Č	0	Ö
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	0.4	1,186	86	220	86	0	0	Ċ	0	0
3109	Boring School District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	C	0	Ö
3109	Boring School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	C	0	0
3109	Boring School District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	C	0	0
3109	Boring School District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	(0	0
3109	Boring School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	C	0	0
3109	Boring School District	6/30/2015	Proportion	5.3	1.3	0	0			0	0	(0	0
3109	Boring School District	6/30/2015	Contribution	5.3	1.3	1,914	470		361	109	0	(0	0
3109	Boring School District	6/30/2014	Proportion	5.4	0.4	0	0		0	0	0	(0	0
3109	Boring School District	6/30/2014	Contribution	5.4	0.4 4.2	1,219	89		89 0	0	0	(0	0
3111 3111	Sandy Elementary School District 46 Sandy Elementary School District 46	6/30/2018 6/30/2018	Proportion Contribution	5.2	4.2 4.2	0	0	0	0	0	0	(0	0
3111	Sandy Elementary School District 46 Sandy Elementary School District 46	6/30/2018	Proportion	5.2 5.2	4.2 3.2	0	0	0	0	0	0	() 0	0
3111	Sandy Elementary School District 46	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0		, 0	0
3111	Sandy Elementary School District 46	6/30/2017	Proportion	5.3	2.3	0	0	0	0	0	0	() 0	0
	Sandy Elementary School District 46	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0		() 0	0
3111														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	1.3	2,585	633		488	145		(0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	0.4	4,792	357		357	0	0	(0	0
3111	Sandy Elementary School District 46	6/30/2013	Contribution	5.6	0.0	277	0	27	0	0	0	(0	0
3116 3116	Colton School District 53 Colton School District 53	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	163,412 48,854	131,987 39,459		31,425 9,395	31,425 9,395				0
3116	Colton School District 53	6/30/2017	Proportion	5.2	3.2	(191,717)	(117,979)		(36,869)	(36,869				0
3116	Colton School District 53	6/30/2017	Contribution	5.2	3.2	162,618	100,072		31,273	31,273				0
3116	Colton School District 53	6/30/2016	Proportion	5.3	2.3	(367,378)	(159,427)		(69,317)	(69,317			0	0
3116	Colton School District 53	6/30/2016	Contribution	5.3	2.3	153,190	66,478		28,904	28,904			0	0
3116	Colton School District 53	6/30/2015	Proportion	5.3	1.3	(949,107)	(232,799)		(179,077)	(53,722		C	0	0
3116	Colton School District 53	6/30/2015	Contribution	5.3	1.3	116,689	28,621	22,017	22,017	6,604	. 0	(0	0
3116 3116	Colton School District 53	6/30/2014	Proportion	5.4	0.4 0.4	41,848	3,098		3,098	0	0	(0	0
3116 3116	Colton School District 53 Colton School District 53	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(79,721) 40,416	(5,906)) (14,763) 4,331	(5,906)	0	0	() 0	0
3122	Oregon City School District 62	6/30/2018	Proportion	5.2	4.2	(3,839,559)	(3,101,182)		(738,377)	(738,377) (738,377) (738,377	7) (147,674)	0
3122	Oregon City School District 62	6/30/2018	Contribution	5.2	4.2	(1,168,982)	(944,178)		(224,804)	(224,804				
3122	Oregon City School District 62	6/30/2017	Proportion	5.2	3.2	620,554	381,880		119,337	119,337	119,337	23,869		0
3122	Oregon City School District 62	6/30/2017	Contribution	5.2	3.2	(729,173)	(448,721)		(140,226)	(140,226			3) 0	0
3122	Oregon City School District 62	6/30/2016	Proportion	5.3	2.3	(610,693)	(265,018)		(115,225)	(115,225			0	0
3122	Oregon City School District 62	6/30/2016	Contribution	5.3	2.3	(892,207)	(387,184)		(168,341)	(168,341) (50,502) (0	0
3122 3122	Oregon City School District 62	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	945,857 (716,771)	232,001 (175,811)	178,464) (135,240)	178,464 (135,240)	53,537	, 0	() 0	0
3122	Oregon City School District 62 Oregon City School District 62	6/30/2015	Proportion	5.3 5.4	0.4	(716,771) 839,158	62,158		(135,240) 62,158	(40,571) 0	() 0	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	0.4	(302,289)	(22,394)		(22,394)	0	0	() 0	0
3122	Oregon City School District 62	6/30/2013	Contribution	5.6	0.0	69,969	0		0	0	0	Ċ	0	0
3138	Canby Elementary School District 86	6/30/2018	Proportion	5.2	4.2	0	0		0	0	0	(0	0
3138	Canby Elementary School District 86	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	C	0	0
3138	Canby Elementary School District 86	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	C	0	0
3138 3138	Canby Elementary School District 86	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	0	0	-	0	0	0	() 0	0
3138	Canby Elementary School District 86 Canby Elementary School District 86	6/30/2016	Contribution	5.3	2.3	0	0	-	0	0	0	() 0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	() 0	0
3138	Canby Elementary School District 86	6/30/2015	Contribution	5.3	1.3	4,779	1,171	902	902	269	0	Ċ	0	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	0.4	0	0		0	0	0	(0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	0.4	3,014	224		224	0	0	C	0	0
3138	Canby Elementary School District 86	6/30/2013	Contribution	5.6	0.0	51	0	-	0	0	0) 0	0
3160 3160	Gladstone School District 115 Gladstone School District 115	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(1,044,464) (950,215)	(843,606) (767,481)		(200,858) (182,734)	(200,858 (182,734				0
3160	Gladstone School District 115	6/30/2017	Proportion	5.2	3.2	1,740,888	1,071,316		334.786	334,786				0
3160	Gladstone School District 115	6/30/2017	Contribution	5.2	3.2	(891,097)	(548,367)		(171,365)	(171,365				0
3160	Gladstone School District 115	6/30/2016	Proportion	5.3	2.3	1,221,225	529,965		230,420	230,420			0	0
3160	Gladstone School District 115	6/30/2016	Contribution	5.3	2.3	(478,873)	(207,814)	(90,353)	(90,353)	(90,353) (27,108) (0	0
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	1.3	2,153,832	528,300		406,383	121,917		C	0	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3 5.4	1.3 0.4	(317,240)	(77,812)) (59,857)	(59,857)	(17,955) 0	(0	0
3160 3160	Gladstone School District 115 Gladstone School District 115	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	23,714	1,759	4,391	0 1,759	0	0	() 0	0
3160	Gladstone School District 115	6/30/2013	Contribution	5.6	0.4	29,774	1,759	3,189	1,759	0	0	() 0	0
3174	Canby Union High School	6/30/2018	Proportion	5.2	4.2	25,774	0	0,100	0	0	0	Č) 0	0
3174	Canby Union High School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	Ċ	0	0
3174	Canby Union High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	C	0	0
3174	Canby Union High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	() 0	0
3174	Canby Union High School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	(0	0
3174 3174	Canby Union High School	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	0	0	0	0	0	0	() 0	0
3174	Canby Union High School Canby Union High School	6/30/2015	Proportion Contribution	5.3 5.3	1.3	348	84	66	66	18	0	(, 0	0
3174	Canby Union High School	6/30/2013	Proportion	5.4	0.4	0	04		0	0	. 0	() 0	0
3174	Canby Union High School	6/30/2014	Contribution	5.4	0.4	909	69		69	0	0	Č	0	0
3175	Sandy Union High School	6/30/2018	Proportion	5.2	4.2	0	0		0	0	0	C) 0	0
3175	Sandy Union High School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	C	0	0
3175	Sandy Union High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	(0	0
3175	Sandy Union High School	6/30/2016	Proportion	5.3 5.3	2.3 2.3	0	0	0	0	0	0	(0	0
3175	Sandy Union High School Sandy Union High School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	0	0	0	0	0		() 0	0
3175					1.0	U	U	U	U	U	U	· · · · · · · · · · · · · · · · · · ·		U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Employer Name	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of						Measurement Period +5	
Number 3175	Employer Name Sandy Union High School	Recognition 6/30/2014	Proportion	Amortization Period 5.4	Period 0.4	Outflow/(Inflow)	Outflow/(Inflow)	Expense 0	Expense 0	Expense	Expense	Expense	Expense	Subsequent Expense
3175	Sandy Union High School	6/30/2014	Contribution	5.4	0.4	972	72				•	() 0	0
3175	Sandy Union High School	6/30/2013	Contribution	5.6	0.0	214	0	24		ď	0	Ċ	0	0
3176	Molalla Union High School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	C) 0	(0	0
3176	Molalla Union High School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	C	0	(0	0
3176	Molalla Union High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	C) 0	(0	0
3176	Molalla Union High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	C	0	(0	0
3176 3176	Molalla Union High School Molalla Union High School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	U.) 0	() 0	0
3176	Molalla Union High School	6/30/2015	Proportion	5.3	1.3	0	0	0	0) 0	() 0	0
3176	Molalla Union High School	6/30/2015	Contribution	5.3	1.3	Ö	0	0	0	ď) 0	Č) 0	o o
3176	Molalla Union High School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	Ċ	0	Ċ	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	0.4	1,849	139			0) 0	(0	0
3179	Clatsop County School District 1C	6/30/2018	Proportion	5.2	4.2	(1,351,799)	(1,091,838)							0
3179	Clatsop County School District 1C	6/30/2018	Contribution	5.2	4.2	(847,853)	(684,804)							0
3179	Clatsop County School District 1C	6/30/2017	Proportion	5.2	3.2	959,144	590,242			184,451		36,889		0
3179 3179	Clatsop County School District 1C Clatsop County School District 1C	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(844,631) 497,160	(519,773) 215,748			(162,429 93,804			5) 0	0
3179	Clatsop County School District 1C	6/30/2016	Contribution	5.3	2.3	(525,269)	(227,948)) 0	0
3179	Clatsop County School District 1C	6/30/2015	Proportion	5.3	1.3	2,702,890	662,974	509,979		152,995		,) 0	0
3179	Clatsop County School District 1C	6/30/2015	Contribution	5.3	1.3	(433,015)	(106,211)					Ċ	0	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	0.4	92,592	6,857	17,147	6,857	· o	0	(0	0
3179	Clatsop County School District 1C	6/30/2014	Contribution	5.4	0.4	9,989	739			C	0	(0	0
3179	Clatsop County School District 1C	6/30/2013	Contribution	5.6	0.0	36,084	0	3,864		0) 0	(0	0
3186	Jewell School District 8	6/30/2018	Proportion	5.2	4.2	478,347	386,357	91,990		91,990				0
3186 3186	Jewell School District 8 Jewell School District 8	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	57,603 (233,554)	46,525 (143,726)	11,078 (44,914)		11,078 (44,914		11,078		0
3186	Jewell School District 8	6/30/2017	Contribution	5.2	3.2	115,825	71,277	22,274		22,274		4,455		0
3186	Jewell School District 8	6/30/2016	Proportion	5.3	2.3	(425,327)	(184,577)) 0	0
3186	Jewell School District 8	6/30/2016	Contribution	5.3	2.3	62,174	26,981	11,731		11,731		,) 0	0
3186	Jewell School District 8	6/30/2015	Proportion	5.3	1.3	(341,155)	(83,679)	(64,369)	(64,369)	(19,310)) 0	(0	0
3186	Jewell School District 8	6/30/2015	Contribution	5.3	1.3	32,901	8,069			1,861	0	(0	0
3186	Jewell School District 8	6/30/2014	Proportion	5.4	0.4	115,640	8,565			C	•	(0	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	0.4	(30,232)	(2,237)			0	0	(0	0
3186 3187	Jewell School District 8 Seaside Schools	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	38,579 (666,728)	0 (538,511)	4,134 (128,217)		(128,217) (128,217	(128.217	7) (25.643)	0
3187	Seaside Schools	6/30/2018	Contribution	5.2	4.2	(204.006)	(164,774)							0
3187	Seaside Schools	6/30/2017	Proportion	5.2	3.2	383.382	235.928			73.727		14.747		0
3187	Seaside Schools	6/30/2017	Contribution	5.2	3.2	(99,789)	(61,409)							0
3187	Seaside Schools	6/30/2016	Proportion	5.3	2.3	(511,823)	(222,113)						0	0
3187	Seaside Schools	6/30/2016	Contribution	5.3	2.3	(72,185)	(31,325))	0	0
3187	Seaside Schools	6/30/2015	Proportion	5.3	1.3	(162,606)	(39,886)					(0	0
3187	Seaside Schools	6/30/2015	Contribution	5.3	1.3	(52,187)	(12,799)					(0	0
3187 3187	Seaside Schools Seaside Schools	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(278,577) (8.379)	(20,637)				•	() 0	0
3187	Seaside Schools	6/30/2013	Contribution	5.6	0.4	(26,470)	(619)	(2,835)		,	, ,	(, 0	0
3195	Warrenton-Hammond School District	6/30/2018	Proportion	5.2	4.2	385,941	311,722			74,219	74,219	74,219	14,846	0
3195	Warrenton-Hammond School District	6/30/2018	Contribution	5.2	4.2	(405,728)	(327,703)	(78,025)	(78,025	(78,025	5) (78,025	(78,025	5) (15,603)	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	5.2	3.2	351,906	216,558			67,674		13,536		0
3195	Warrenton-Hammond School District	6/30/2017	Contribution	5.2	3.2	(14,723)	(9,061)					(568	3) 0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	5.3	2.3	96,976	42,085	18,297		18,297		(0	0
3195 3195	Warrenton-Hammond School District Warrenton-Hammond School District	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(47,064) (470,983)	(20,424)					(0	0
3195	Warrenton-Hammond School District	6/30/2015	Proportion Contribution	5.3 5.3	1.3	(470,983)	(115,523) 2.571	1.977		(26,658 594		() 0	0
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	0.4	7,640	565	1,415		0		() 0	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution	5.4	0.4	(53,035)	(3,930)			Ò) 0	(0	0
3195	Warrenton-Hammond School District	6/30/2013	Contribution	5.6	0.0	(46,882)	0	(5,022)	0	C		Ċ	0	0
3230	Vernonia School District	6/30/2018	Proportion	5.2	4.2	(46,384)	(37,464)							0
3230	Vernonia School District	6/30/2018	Contribution	5.2	4.2	24,624	19,889	4,735		4,735				0
3230	Vernonia School District	6/30/2017	Proportion	5.2	3.2	(370,230)	(227,834)							0
3230 3230	Vernonia School District Vernonia School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	139,102 (342,549)	85,602 (148,653)	26,750 (64,632)		26,750 (64,632			2 0	0
3230	Vernonia School District Vernonia School District	6/30/2016	Contribution	5.3 5.3	2.3	(342,549)	59,096			25,694) 0	0
3230	Vernonia School District	6/30/2015	Proportion	5.3	1.3	(338,233)	(82,961)					() 0	0
3230	Vernonia School District	6/30/2015	Contribution	5.3	1.3	145,784	35,760	27,506		8,254		Č	0	0
3230				5.4	0.4	(249,229)	(18,459)							



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of						Measurement Period +5	
Number 3230	Vernonia School District	Recognition 6/30/2014	Contribution	Amortization Period 5.4	Period 0.4	Outflow/(Inflow) (11,022)	Outflow/(Inflow) (817)	Expense (2,041)	Expense (817)	Expense 0	Expense	Expense	Expense 0	Subsequent Expense
3230	Vernonia School District	6/30/2013	Contribution	5.6	0.0	(195,629)	(017)	(20,959)	(617)	0	0	() 0	0
3241	Coquille School District 8	6/30/2018	Proportion	5.2	4.2	323,650	261,410		62,240	62,240	62,240	62,240	12,450	0
3241	Coquille School District 8	6/30/2018	Contribution	5.2	4.2	252,349	203,820	48,529	48,529	48,529	48,529			0
3241	Coquille School District 8	6/30/2017	Proportion	5.2	3.2	112,991	69,533	21,729	21,729	21,729	21,729			0
3241	Coquille School District 8	6/30/2017	Contribution	5.2	3.2	310,536	191,100		59,718	59,718	59,718		3 0	0
3241 3241	Coquille School District 8	6/30/2016	Proportion	5.3	2.3	(282,116)	(122,429)		(53,229)	(53,229) (0	0
3241 3241	Coquille School District 8 Coquille School District 8	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	301,322 (1,023,094)	130,763 (250,946)		56,853 (193,037)	56,853 (57,909	17,057	() 0	0
3241	Coquille School District 8	6/30/2015	Contribution	5.3	1.3	214,419	52,595	40,456	40.456	12,139	, 0	() 0	0
3241	Coquille School District 8	6/30/2014	Proportion	5.4	0.4	(86,720)	(6,425)		(6,425)	0	0	Č) 0	Ö
3241	Coquille School District 8	6/30/2014	Contribution	5.4	0.4	(82,486)	(6,111)		(6,111)	0	0	Ċ	0	0
3241	Coquille School District 8	6/30/2013	Contribution	5.6	0.0	173,721	0	18,611	0	0	0	(0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	5.2	4.2	385,743	311,562		74,181	74,181	74,181	74,181		0
3242	Coos Bay School District 9	6/30/2018	Contribution	5.2	4.2	(121,515)	(98,147)		(23,368)	(23,368				0
3242	Coos Bay School District 9	6/30/2017	Proportion	5.2	3.2	(480,407)	(295,635)		(92,386)	(92,386				0
3242 3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	221,329 (839,895)	136,203 (364,482)		42,563 (158,471)	42,563 (158,471	42,563 (47.540	8,514	1 0	0
3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2016	Contribution	5.3	2.3	103,638	(364,482) 44,976	(158,471)	(158,471)	19,554	5,868) 0	0
3242	Coos Bay School District 9	6/30/2015	Proportion	5.3	1.3	(898,215)	(220,315)		(169,475)	(50,840		() 0	0
3242	Coos Bay School District 9	6/30/2015	Contribution	5.3	1.3	88,193	21,633	16,640	16,640	4,993	0	Ċ	0	Ö
3242	Coos Bay School District 9	6/30/2014	Proportion	5.4	0.4	(35,235)	(2,610)	(6,525)	(2,610)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	0.4	11,897	882		882	0	0	C	0	0
3242	Coos Bay School District 9	6/30/2013	Contribution	5.6	0.0	201,313	. 0	21,568	0	0	0		0	0
3245	North Bend Public Schools	6/30/2018	Proportion	5.2	4.2	(733,364)	(592,332)		(141,032)	(141,032				
3245	North Bend Public Schools	6/30/2018	Contribution	5.2	4.2	(236,231)	(190,802)		(45,429)	(45,429				0
3245 3245	North Bend Public Schools North Bend Public Schools	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	114,501 (120,858)	70,463 (74,374)	22,019 (23,242)	22,019 (23,242)	22,019 (23,242	22,019) (23,242	4,406) (4,648		0
3245	North Bend Public Schools	6/30/2016	Proportion	5.3	2.3	(76,925)	(33,383)		(14,514)	(14,514) 0	0
3245	North Bend Public Schools	6/30/2016	Contribution	5.3	2.3	(225,685)	(97,939)		(42,582)	(42,582) 0	0
3245	North Bend Public Schools	6/30/2015	Proportion	5.3	1.3	491,381	120,529	92,713	92,713	27,816	0	,	0	0
3245	North Bend Public Schools	6/30/2015	Contribution	5.3	1.3	(116,359)	(28,539)	(21,955)	(21,955)	(6,584) 0	C	0	0
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	0.4	124,245	9,205		9,205	0	0	C	0	0
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	0.4	(178,979)	(13,259)				0	(0	0
3245 3252	North Bend Public Schools Powers School District	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	73,363 39.182	0 31.647	7,858 7.535	0 7.535	7.535	7.535	7.535	0 5 1.507	0
3252	Powers School District Powers School District	6/30/2018	Proportion Contribution	5.2	4.2 4.2	23,554	19,024	4.530	7,535 4.530	4,530	4.530			0
3252	Powers School District	6/30/2017	Proportion	5.2	3.2	176.742	108.764	33.989	33.989	33,989	33,989	6.797		0
3252	Powers School District	6/30/2017	Contribution	5.2	3.2	35.282	21,712		6.785	6,785	6.785			Ö
3252	Powers School District	6/30/2016	Proportion	5.3	2.3	(248,478)	(107,829)	(46,883)	(46,883)	(46,883	(14,063) (0	0
3252	Powers School District	6/30/2016	Contribution	5.3	2.3	64,449	27,969		12,160	12,160	3,649		0	0
3252	Powers School District	6/30/2015	Proportion	5.3	1.3	(188,058)	(46,126)		(35,483)	(10,643) 0	C	0	0
3252	Powers School District	6/30/2015	Contribution	5.3	1.3	26,536	6,508		5,007	1,501	0	(0	0
3252 3252	Powers School District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(24,744) (11,316)	(1,834)		(1,834)	0	0	(0	0
3252	Powers School District Powers School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(11,316)	(836)	(2,096)	(836)	0	0	() 0	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	5.2	4.2	(647,225)	(522,759)		(124,466)	•) (124,466) (124,466	s) (24,895)	
3257	Myrtle Point School District 41	6/30/2018	Contribution	5.2	4.2	(10,347)	(8,357)		(1,990)	(1,990				0
3257	Myrtle Point School District 41	6/30/2017	Proportion	5.2	3.2	(1,025,221)	(630,905)		(197,158)					0
3257	Myrtle Point School District 41	6/30/2017	Contribution	5.2	3.2	49,003	30,155	9,424	9,424	9,424	9,424	1,883	3 0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	5.3	2.3	133,023	57,726	25,099	25,099	25,099	7,528	C	0	0
3257	Myrtle Point School District 41	6/30/2016	Contribution	5.3	2.3	(29,325)	(12,726)		(5,533)	(5,533) (0	0
3257 3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(479,519) 179,350	(117,619)	(90,475) 33.840	(90,475) 33.840	(27,144) 0	(0	0
3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	68.839	43,990 5,099	12.748	5,099	10,150	0	() 0	0
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	0.4	(14,992)	(1,112)		(1,112)	•	0	() 0	0
3257	Myrtle Point School District 41	6/30/2013	Contribution	5.6	0.0	69,804	(1,112)	7,479	(1,112)	0	0	0) 0	0
3264	Bandon School District	6/30/2018	Proportion	5.2	4.2	315,655	254,952		60,703	60,703	60,703	60,703	12,140	Ō
3264	Bandon School District	6/30/2018	Contribution	5.2	4.2	(3,080)	(2,488)	(592)	(592)	(592				Ö
3264	Bandon School District	6/30/2017	Proportion	5.2	3.2	290,263	178,623	55,820	55,820	55,820	55,820			0
3264	Bandon School District	6/30/2017	Contribution	5.2	3.2	138,711	85,361	26,675	26,675	26,675	26,675	5,336	0	0
3264	Bandon School District	6/30/2016	Proportion	5.3	2.3	(677,623)	(294,064)		(127,853)) (0	0
3264	Bandon School District	6/30/2016	Contribution	5.3	2.3	222,467	96,542		41,975	41,975	12,592	(0	0
3264 3264	Bandon School District Bandon School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(917,330) 124,994	(225,006) 30,658	(173,081) 23,584	(173,081) 23,584	(51,925 7,074) 0	() 0	0
	Bandon School District	6/30/2014	Proportion	5.4	0.4	(177,337)	(13,137)		(13,137)		U		, 0	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankria Nama	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of						Measurement Period +5	
Number 3264	Employer Name Bandon School District	Recognition 6/30/2014	Contribution	5.4	Period 0.4	(60,792)	Outflow/(Inflow) (4,502)	Expense (11,258)	Expense (4,502)	Expense 0	Expense 0	Expense 0	Expense 0	Subsequent Expense
3264	Bandon School District	6/30/2013	Contribution	5.6	0.0	(121,568)	(4,302)	(13,023)	(4,302)	Ö	0	0	0	0
3274	Crook County School District	6/30/2018	Proportion	5.2	4.2	(1,911,360)	(1,543,791)		(367,569)	(367,569)	(367,569)	(367,569	(73,515)	0
	Crook County School District	6/30/2018	Contribution	5.2	4.2	(1,104,350)	(891,975)		(212,375)	(212,375)				0
	Crook County School District	6/30/2017	Proportion	5.2	3.2	1,159,460	713,514	222,973	222,973	222,973	222,973	44,595		0
	Crook County School District	6/30/2017	Contribution	5.2	3.2	(1,217,412)	(749,176)		(234,118)	(234,118)		(46,822) 0	0
3274 3274	Crook County School District Crook County School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	484,467 (925,842)	210,240 (401,781)		91,409 (174,687)	91,409 (174,687)	27,422 (52,407)	. 0	0	0
3274	Crook County School District	6/30/2015	Proportion	5.3	2.3 1.3	1,793,667	439.955		338,428	101.527	(52,407)	0	0	0
3274	Crook County School District	6/30/2015	Contribution	5.3	1.3	(752,157)	(184,493)		(141,916)	(42,577)	0	0	0	0
3274	Crook County School District	6/30/2014	Proportion	5.4	0.4	463,934	34,364	85,914	34,364	(12,017)	ő	0	0	ő
3274	Crook County School District	6/30/2014	Contribution	5.4	0.4	(463,354)	(34,324)		(34,324)	0	0	0	0	0
	Crook County School District	6/30/2013	Contribution	5.6	0.0	19,134	0	2,049	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Proportion	5.2	4.2	(477,307)	(385,517)		(91,790)	(91,790)				0
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Contribution	5.2	4.2	112,627	90,968	21,659	21,659	21,659	21,659	21,659		0
	Port Orford-Langlois School District 2Cj	6/30/2017	Proportion	5.2	3.2	(266,111)	(163,761)		(51,175)	(51,175)				0
3275 3275	Port Orford-Langlois School District 2Cj Port Orford-Langlois School District 2Cj	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(36,033) (97,781)	(22,175) (42,434)		(6,929) (18,449)	(6,929) (18,449)) 0	0
	Port Orford-Langlois School District 2Cj	6/30/2016	Contribution	5.3	2.3	55,076	23,900		10,392	10,392	3,116		0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Proportion	5.3	1.3	54,098	13,270		10,392	3,063	3,110	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Contribution	5.3	1.3	51,131	12,543		9,647	2,896	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Proportion	5.4	0.4	(179,584)	(13,304)	(33,256)	(13,304)	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Contribution	5.4	0.4	28,674	2,124	5,310	2,124	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2013	Contribution	5.6	0.0	(36,828)	0	(3,948)	0	0	0	0	0	0
	Curry County School District 3C	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
	Curry County School District 3C Curry County School District 3C	6/30/2018	Contribution	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
	Curry County School District 3C Curry County School District 3C	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	0	0	0	0	0	0	0	0	0
	Curry County School District 3C	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
	Curry County School District 3C	6/30/2016	Contribution	5.3	2.3	0	Ö	0	0	Ö	0	0	0	0
	Curry County School District 3C	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2015	Contribution	5.3	1.3	946	234	178	178	56	0	0	0	0
	Curry County School District 3C	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
	Curry County School District 3C	6/30/2014	Contribution	5.4	0.4	1,440	105		105	0	0	0	0	0
	Ophir School	6/30/2018	Proportion	5.2	4.2 4.2	0	0	0	0	0	0	0	0	0
3281 3281	Ophir School Ophir School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	Ö	ő	0	0	ő
3281	Ophir School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
	Ophir School	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
	Ophir School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3281 3282	Ophir School Pistol River School District 16	6/30/2014	Contribution	5.4	0.4 4.2	1,044	79	193 0	79	0	0	0	0	0
3282	Pistol River School District 16 Pistol River School District 16	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Contribution	5.2	3.2	0	0	0	0	Ö	ő	0	0	ő
3282	Pistol River School District 16	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3282 3282	Pistol River School District 16	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0 1.050	0	0 194	0 80	0	0	0	0	0
3282	Pistol River School District 16 Brookings-Harbor School District 17C	6/30/2014 6/30/2018	Contribution Proportion	5.4 5.2	4.2	(777,159)	(627,705)		(149,454)	(149,454)	(149,454)	(149,454) (29,889)	0
3283	Brookings-Harbor School District 17C	6/30/2018	Contribution	5.2	4.2	(455,055)	(367,544)		(87,511)	(87,511)	(87,511)			0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	5.2	3.2	493,425	303,647	94,889	94,889	94,889	94,889	18,980		ő
3283	Brookings-Harbor School District 17C	6/30/2017	Contribution	5.2	3.2	(441,344)	(271,596)		(84,874)	(84,874)				0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	5.3	2.3	567,894	246,444	107,150	107,150	107,150	32,144	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Contribution	5.3	2.3	(507,921)	(220,419)		(95,834)	(95,834)	(28,751)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	1.3	669,589	164,237	126,338	126,338	37,899	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	1.3	(353,373)	(86,677)		(66,674)	(20,003)	0	0	0	0
3283 3283	Brookings-Harbor School District 17C Brookings-Harbor School District 17C	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	54,863 (118,354)	4,063 (8,769)		4,063 (8,769)	0	0	0	0	0
3283	Brookings-Harbor School District 17C Brookings-Harbor School District 17C	6/30/2013	Contribution	5.4 5.6	0.4	(58,952)	(8,769)	(6,317)	(8,769)	0	0	0	0	0
		6/30/2018		5.2	4.2	94,733	76,515		18,218	18,218	18,218	18,218	3,643	· ·



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense					Recognized in Subsequent Expense
3288	Central Curry School District 1	6/30/2018	Contribution	5.2	4.2	61,287	49,501	11,786	11,786	11,786	11,786	11,786	2,357	0
3288	Central Curry School District 1	6/30/2017	Proportion	5.2	3.2	(98,501)	(60,617)	(18,942)	(18,942)	(18,942)	(18,942)	(3,791)	0	0
3288	Central Curry School District 1	6/30/2017	Contribution	5.2	3.2	160,545	98,797	30,874	30,874	30,874	30,874	6,175	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	5.3	2.3	(658,635)	(285,822)		(124,271)			0	0	0
3288	Central Curry School District 1	6/30/2016	Contribution	5.3	2.3	151,161	65,598	28,521	28,521	28,521	8,556	0	0	0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	1.3	(219,362)	(53,806)		(41,389)) 0	0	0	0
3288	Central Curry School District 1	6/30/2015	Contribution	5.3	1.3	54,990	13,490	10,375	10,375	3,115	0	0	0	0
3288 3288	Central Curry School District 1 Central Curry School District 1	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(142,038) 9.719	(10,523) 719		(10,523) 719	0	0	0	0	0
3288	Central Curry School District 1	6/30/2013	Contribution	5.4 5.6	0.4	(18,056)	/19	(1,936)	719	0	0	0	0	0
3200	Bend-La Pine Public Schools	6/30/2013	Proportion	5.2	4.2	(1,337,098)	(1,079,964)		(257,134)	(257,134)) (257,134)	(257,134)	(51,428)	0
3291	Bend-La Pine Public Schools	6/30/2018	Contribution	5.2	4.2	(2,149,246)	(1,735,929)		(413,317)	(413,317)			(82,661)	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	5.2	3.2	1,235,220	760,136	237,542	237,542	237,542	237.542	47.510	(02,001)	0
3291	Bend-La Pine Public Schools	6/30/2017	Contribution	5.2	3.2	(836,957)	(515,051)		(160,953)	(160,953)			0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	5.3	2.3	(898,552)	(389,938)		(169,538)	(169,538)			0	0
3291	Bend-La Pine Public Schools	6/30/2016	Contribution	5.3	2.3	(1,190,093)	(516,455)		(224,546)	(224,546)			0	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	1.3	407,128	99,860		76,817	23,043	o o	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	1.3	(777,479)	(190,703)		(146,694)) 0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	0.4	1,347,130	99,785		99,785	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	0.4	(873,496)	(64,701)		(64,701)		0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2013	Contribution	5.6	0.0	721,728	0	77,328	0	0	0	0	0	0
3296	Sisters School District	6/30/2018	Proportion	5.2	4.2	(242,232)	(195,649)		(46,583)					0
3296	Sisters School District	6/30/2018	Contribution	5.2	4.2	(441,180)	(356,338)		(84,842)	(84,842)			(-//	0
3296	Sisters School District	6/30/2017	Proportion	5.2	3.2	311,229	191,525	59,852	59,852	59,852	59,852	11,969	0	0
3296	Sisters School District	6/30/2017	Contribution	5.2	3.2 2.3	(361,224)	(222,292)		(69,466)	(69,466)		(13,894)	0	0
3296 3296	Sisters School District Sisters School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	298,770 (347,808)	129,654 (150,936)	56,372 (65,624)	56,372 (65,624)	56,372 (65,624)	16,910 (19,688)		0	0
3296	Sisters School District	6/30/2015	Proportion	5.3	1.3	328,358	80,542	61,954	61,954	18,588) (19,000)	0	0	0
3296	Sisters School District	6/30/2015	Contribution	5.3	1.3	(319,536)	(78,376)		(60,290)	(18,086)	١	0	0	0
3296	Sisters School District	6/30/2014	Proportion	5.4	0.4	(17,348)	(1,283)		(1,283)	(10,000)	, ,	0	0	0
3296	Sisters School District	6/30/2014	Contribution	5.4	0.4	54.027	4.002		4.002	Ö	Ö	ő	0	0
3296	Sisters School District	6/30/2013	Contribution	5.6	0.0	30.382	0	3,257	0	0	0	0	0	0
3307	Oakland School District	6/30/2018	Proportion	5.2	4.2	142,889	115,410		27,479	27,479	27,479	27,479	5,494	0
3307	Oakland School District	6/30/2018	Contribution	5.2	4.2	89,742	72,484	17,258	17,258	17,258	17,258	17,258	3,452	0
3307	Oakland School District	6/30/2017	Proportion	5.2	3.2	3,029	1,865	582	582	582	582	119	0	0
	Oakland School District	6/30/2017	Contribution	5.2	3.2	40,178	24,724	7,727	7,727	7,727	7,727	1,543	0	0
	Oakland School District	6/30/2016	Proportion	5.3	2.3	(493,184)	(214,022)		(93,054)	(93,054)		0	0	0
3307	Oakland School District	6/30/2016	Contribution	5.3	2.3	126,298	54,808		23,830	23,830	7,148	0	0	0
3307	Oakland School District	6/30/2015	Proportion	5.3	1.3	(365,934)	(89,758)		(69,044)	(20,714)) 0	0	0	0
	Oakland School District	6/30/2015	Contribution	5.3	1.3	50,545	12,397	9,537	9,537	2,860	0	0	0	0
	Oakland School District	6/30/2014	Proportion	5.4	0.4 0.4	(6,342)	(472)		(472)	0	0	0	0	0
	Oakland School District	6/30/2014	Contribution	5.4 5.6	0.4	(29,192) 28,626	(2,162)		(2,162)	0	0	0	0	0
3307 3310	Oakland School District Roseburg Public Schools	6/30/2013 6/30/2018	Contribution Proportion	5.2	4.2	(6,036,462)	(4,875,604)	3,066 (1,160,858)	(1,160,858)	(1,160,858)	(1,160,858)	(1,160,858)	•	0
3310	Roseburg Public Schools	6/30/2018	Contribution	5.2	4.2	4.821.705	3.894.454	927.251	927.251	927.251	927.251	927.251	185,450	0
3310	Roseburg Public Schools	6/30/2017	Proportion	5.2	3.2	2,382,329	1,466,049	458.140	458.140	458.140	458.140	91,629	105,450	0
3310	Roseburg Public Schools	6/30/2017	Contribution	5.2	3.2	(1,234,926)	(759,954)		(237,486)	(237,486)			•	n
3310	Roseburg Public Schools	6/30/2016	Proportion	5.3	2.3	830,597	360,449	156,716	156,716	156,716	47,017	. (+1,+30)	0	0
3310	Roseburg Public Schools	6/30/2016	Contribution	5.3	2.3	(1,098,248)	(476,597)		(207,217)	(207,217)		Ō	0	0
3310	Roseburg Public Schools	6/30/2015	Proportion	5.3	1.3	255,933	62,777	48,289	48,289	14,488	0	0	0	0
3310	Roseburg Public Schools	6/30/2015	Contribution	5.3	1.3	(716,554)	(175,758)	(135,199)	(135,199)	(40,559)) 0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	0.4	9,022	667	1,671	667	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	0.4	(122,338)	(9,063)		(9,063)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2013	Contribution	5.6	0.0	267,359	0	28,644	0	. 0	0	. 0	0	0
3316	Glide School District 12	6/30/2018	Proportion	5.2	4.2	(407,700)	(329,296)		(78,404)					0
	Glide School District 12	6/30/2018	Contribution	5.2	4.2	(72,129)	(58,258)		(13,871)	(13,871)		(13,871)	(2,774)	0
3316	Glide School District 12	6/30/2017	Proportion	5.2	3.2	438,654	269,940	84,357	84,357	84,357	84,357	16,869	0	0
3316	Glide School District 12	6/30/2017	Contribution	5.2	3.2	(84,081)	(51,743)		(16,169)	(16,169)			0	0
3316	Glide School District 12	6/30/2016	Proportion	5.3	2.3	(63,488)	(27,551)		(11,979)				0	0
3316 3316	Glide School District 12 Glide School District 12	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	(50,575) (41,510)	(21,949) (10,182)		(9,542) (7,832)	(9,542) (2,350)		0	0	0
3316	Glide School District 12 Glide School District 12	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(41,510)	(10,182)		(7,832) (7,511)	(2,350)		0	0	0
				5.3 5.4	1.3 0.4				(7,511)		, 0	0	0	0
3316 3316	Glide School District 12 Glide School District 12	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(40,927) 13,391	(3,032) 991	(7,579) 2,480	(3,032)	0	0	0	0	0
3316	Glide School District 12 Glide School District 12	6/30/2014	Contribution	5.4 5.6	0.4	55,483	991	2,480 5,943	991	0	0	0	0	0
			- CONTINUITOR	0.0	0.0	55,465	U	3,343	U	U	0	0	U	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3318	Days Creek School District 15	6/30/2018	Contribution	5.2	4.2	6.785	5.480	1,305	1,305	1,305	1,305		260	Oubsequent Expense
3318	Days Creek School District 15	6/30/2017	Proportion	5.2	3.2	3,576	2,200		688	688	688	136	0	0
3318	Days Creek School District 15	6/30/2017	Contribution	5.2	3.2	51,483	31,681	9,901	9,901	9,901	9,901	1,978	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	5.3	2.3	(134,375)	(58,313)	(25,354)	(25,354)	(25,354)	(7,605)	0	0	0
3318	Days Creek School District 15	6/30/2016	Contribution	5.3	2.3	64,171	27,847	12,108	12,108	12,108	3,631	0	0	0
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	1.3	(328,558)	(80,590)		(61,992)	(18,598)	0	0	0	0
3318	Days Creek School District 15	6/30/2015	Contribution	5.3	1.3	38,699	9,491	7,302	7,302	2,189	0	0	0	0
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	0.4	(147,738)	(10,943)		(10,943)	0	0	0	0	0
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	0.4	(39,050)	(2,895)		(2,895)	0	0	0	0	0
3318 3319	Days Creek School District 15	6/30/2013	Contribution	5.6	0.0 4.2	(6,308)	(4.454.000)	(678)	0	(0.45.74.4)	0	0	(69.143)	0
3319	South Umpqua School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(1,797,713) (233,022)	(1,451,999) (188,210)		(345,714) (44,812)	(345,714) (44,812)				0
3319	South Umpqua School District South Umpqua School District	6/30/2017	Proportion	5.2	3.2	1,105,095	680,059	212,518	212,518	212,518	212,518	42,505	(0,902)	0
3319	South Umpqua School District	6/30/2017	Contribution	5.2	3.2	(400,378)	(246,386)		(76,996)	(76,996)		(15,398)	0	0
3319	South Umpqua School District	6/30/2016	Proportion	5.3	2.3	887,672	385,217	167,485	167,485	167,485	50,247	(10,550)	0	0
3319	South Umpqua School District	6/30/2016	Contribution	5.3	2.3	(184,012)	(79,855)		(34,719)	(34,719)		0	0	0
3319	South Umpqua School District	6/30/2015	Proportion	5.3	1.3	488.917	119,925		92,248	27,677	(10,111)	Ö	0	0
3319	South Umpqua School District	6/30/2015	Contribution	5.3	1.3	(72,013)	(17,665)		(13,587)	(4,078)	, o	ō	0	0
3319	South Umpqua School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Contribution	5.4	0.4	5,593	413	1,036	413	0	0	0	0	0
3319	South Umpqua School District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Proportion	5.2	4.2	227,240	183,540	43,700	43,700	43,700	43,700		8,740	0
3320	Camas Valley School District 21	6/30/2018	Contribution	5.2	4.2	20,272	16,374	3,898	3,898	3,898	3,898	3,898	782	0
3320	Camas Valley School District 21	6/30/2017	Proportion	5.2	3.2	(62,665)	(38,563)		(12,051)	(12,051)				0
3320	Camas Valley School District 21	6/30/2017	Contribution	5.2	3.2	80,033	49,251	15,391	15,391	15,391	15,391	3,078	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	5.3	2.3	(67,007)	(29,078)		(12,643)	(12,643)		0	0	0
3320	Camas Valley School District 21	6/30/2016	Contribution	5.3 5.3	2.3 1.3	70,578	30,627 (14,199)	13,317	13,317 (10,923)	13,317	3,993	0	0	0
3320 3320	Camas Valley School District 21 Camas Valley School District 21	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	(57,891) 62.698	15,378		11,830	(3,276) 3,548		0	0	0
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	0.4	(1,930)	(145)		(145)	3,346	0	0	0	0
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	0.4	22.651	1,676		1.676	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2013	Contribution	5.6	0.0	41,650	0,070	4,460	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	5.2	4.2	(67,917)	(54,856)		(13,061)	(13,061)	(13,061)	(13,061)	(2,612)	0
3321	North Douglas School District 22	6/30/2018	Contribution	5.2	4.2	50,244	40,582		9,662	9,662	9,662	9,662	1,934	0
3321	North Douglas School District 22	6/30/2017	Proportion	5.2	3.2	(245,687)	(151,191)		(47,248)	(47,248)	(47,248)		0	0
3321	North Douglas School District 22	6/30/2017	Contribution	5.2	3.2	62,625	38,539	12,043	12,043	12,043	12,043	2,410	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	5.3	2.3	(254,017)	(110,233)		(47,928)	(47,928)		0	0	0
3321	North Douglas School District 22	6/30/2016	Contribution	5.3	2.3	67,375	29,239		12,712	12,712		0	0	0
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	1.3	(284,990)	(69,902)		(53,772)	(16,130)	0	0	0	0
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	1.3	59,100	14,496	11,151	11,151	3,345	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	0.4	(93,302)	(6,912)		(6,912)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(13,725) (78,704)	(1,015)		(1,015)		0	0	0	0
3321 3324	North Douglas School District 22 Yoncalla School District 32	6/30/2013 6/30/2018	Contribution		4.2	(78,704) 123,691	99,904	(8,434) 23,787	0 23,787	0 23,787	23,787	23,787	4,756	0
3324	Yoncalla School District 32	6/30/2018	Proportion Contribution	5.2 5.2	4.2	67.548	54.558	12.990	12.990	12,990	12.990	12.990	2,598	0
3324	Yoncalla School District 32	6/30/2017	Proportion	5.2	3.2	(450,116)	(276,994)		(86.561)	(86,561)			2,390	0
3324	Yoncalla School District 32	6/30/2017	Contribution	5.2	3.2	78,499	48,307	15,096	15,096	15,096	15,096	3,019	0	n
3324	Yoncalla School District 32	6/30/2016	Proportion	5.3	2.3	(393,543)	(170,784)		(74,253)	(74,253)			0	0
3324	Yoncalla School District 32	6/30/2016	Contribution	5.3	2.3	35,957	15,605		6,784	6,784	2,037	0	0	0
3324	Yoncalla School District 32	6/30/2015	Proportion	5.3	1.3	53,369	13,089		10,070	3,019	0	0	0	0
3324	Yoncalla School District 32	6/30/2015	Contribution	5.3	1.3	26,322	6,458	4,966	4,966	1,492	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	0.4	(30,877)	(2,287)		(2,287)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	0.4	21,217	1,572		1,572	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2013	Contribution	5.6	0.0	26,718	0	2,863	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Proportion	5.2	4.2	170,243	137,504	32,739	32,739	32,739	32,739	32,739	6,548	0
3325	Elkton School District 34	6/30/2018	Contribution	5.2	4.2	17,163	13,862	3,301	3,301	3,301	3,301	3,301	658	0
3325	Elkton School District 34	6/30/2017	Proportion	5.2	3.2	(30,724)	(18,908)		(5,908)	(5,908)				0
3325	Elkton School District 34	6/30/2017	Contribution	5.2	3.2	61,924	38,108	11,908	11,908	11,908	11,908	2,384	0	0
3325 3325	Elkton School District 34 Elkton School District 34	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(133,569) 60,507	(57,963) 26,259	(25,202) 11,416	(25,202) 11,416	(25,202) 11.416	(7,559) 3.427	0	0	0
3325	Elkton School District 34 Elkton School District 34	6/30/2015		5.3 5.3	2.3 1.3	(65,420)	(16,048)		(12,343)	(3,705)		0	0	0
3325 3325	Elkton School District 34 Elkton School District 34	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(65,420)	(16,048) 9,696	7,460	(12,343) 7,460	2,236	, 0	0	0	0
3325	Elkton School District 34 Elkton School District 34	6/30/2014	Proportion	5.3 5.4	0.4	(35,538)	(2,633)		(2,633)	2,236	0	0	0	0
3325	Elkton School District 34 Elkton School District 34	6/30/2014	Contribution	5.4 5.4	0.4	(35,538)	(2,633)	486	(2,633)	0	0	0	0	0
	Elkton School District 34	6/30/2014	Contribution	5.6	0.4	2,383	0	253	197	0	0	0	0	0
3325														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
3331	Umpqua School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
3331	Umpqua School District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
3331 3331	Umpqua School District Umpqua School District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	0 932	0 67	173	0 67	0	0	0	0	
3335	Riddle School District	6/30/2018	Proportion	5.4	4.2	(137,885)	(111,369)		0.	(26,516)	(26,516)	(26,516)	(5,305)	
3335	Riddle School District	6/30/2018	Contribution	5.2	4.2	19,557	15,796	3,761	3,761		3,761	3,761	752	
3335	Riddle School District	6/30/2017	Proportion	5.2	3.2	(146,225)	(89,985)		(28,120)		(28,120)	(5,625)	7.52	
3335	Riddle School District	6/30/2017	Contribution	5.2	3.2	72,858	44.836	14,011	14,011	14,011	14.011	2,803	0	
3335	Riddle School District	6/30/2016	Proportion	5.3	2.3	13,068	5,670	2,466	2,466	2,466	738	2,000	0	
3335	Riddle School District	6/30/2016	Contribution	5.3	2.3	94,059	40,818	17,747	17,747		5,324	0	0	
3335	Riddle School District	6/30/2015	Proportion	5.3	1.3	(290,398)	(71,230)				0	0	0	
3335	Riddle School District	6/30/2015	Contribution	5.3	1.3	102,302	25,094	19,302	19,302		0	0	0	
3335	Riddle School District	6/30/2014	Proportion	5.4	0.4	(33,236)	(2,461)				0	0	0	
3335	Riddle School District	6/30/2014	Contribution	5.4	0.4	1,296	96	240	96	0	0	0	0	
3335	Riddle School District	6/30/2013	Contribution	5.6	0.0	16,598	0	1,778	0	0	0	0	0	
3338	Glendale 77	6/30/2018	Proportion	5.2	4.2	38,247	30,892	7,355	7,355	7,355	7,355	7,355	1,472	
3338	Glendale 77	6/30/2018	Contribution	5.2	4.2	38,442	31,049	7,393	7,393		7,393	7,393	1,477	
3338	Glendale 77	6/30/2017	Proportion	5.2	3.2	(216,600)	(133,292)		(41,654)		(41,654)	(8,330)	0	
3338	Glendale 77	6/30/2017	Contribution	5.2	3.2	79,954	49,202	15,376	15,376		15,376	3,074	0	
3338	Glendale 77	6/30/2016	Proportion	5.3	2.3	(93,941)	(40,766)				(5,316)	0	0	
3338	Glendale 77	6/30/2016	Contribution	5.3	2.3	66,982	29,068	12,638	12,638	12,638	3,792	0	0	
3338	Glendale 77	6/30/2015	Proportion	5.3	1.3	(494,371)	(121,259)				0	0	0	
3338	Glendale 77	6/30/2015	Contribution	5.3	1.3	58,833	14,429	11,101	11,101	3,328	0	0	0	
3338	Glendale 77	6/30/2014	Proportion	5.4	0.4	(124,857)	(9,247)				0	0	0	
3338	Glendale 77	6/30/2014	Contribution	5.4	0.4	(46,803)	(3,468)			0	0	0	0	
3338	Glendale 77	6/30/2013	Contribution	5.6	0.0	(34,489)	0	(3,694)	0	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2018	Proportion	5.2	4.2	(1,757,430)	(1,419,463)				(337,967)	(337,967)	(67,595)	
3349	Winston-Dillard Schools	6/30/2018	Contribution	5.2	4.2	414	334	80	80	80	80	80	14	
3349	Winston-Dillard Schools	6/30/2017	Proportion	5.2 5.2	3.2 3.2	479,312	294,962	92,175	92,175		92,175	18,437	0	
3349 3349	Winston-Dillard Schools Winston-Dillard Schools	6/30/2017 6/30/2016	Contribution Proportion	5.2	2.3	(207,317) 763.557	(127,579) 331,356	(39,869) 144.067	(39,869) 144.067		(39,869) 43,222	(7,972)	0	
3349	Winston-Dillard Schools	6/30/2016	Contribution	5.3	2.3	(104,564)	(45,377)				(5,919)	0	0	
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	1.3	71.848	17.624	13.556	13,556		(3,919)	0	0	
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	1.3	(10,582)	(2,594)		(1,997)		0	0	0	
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	0.4	(10,302)	(2,004)	(1,557)	(1,557)	(537)	0	0	0	
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	
3353	Sutherlin School District 130	6/30/2018	Proportion	5.2	4.2	(423,072)	(341,712)	(81,360)	(81,360)	(81,360)	(81,360)	(81,360)	(16,272)	
3353	Sutherlin School District 130	6/30/2018	Contribution	5.2	4.2	(522,316)	(421,871)				(100,445)	(100,445)	(20,091)	
3353	Sutherlin School District 130	6/30/2017	Proportion	5.2	3.2	386,742	237,996	74,373	74,373		74,373	14,877	0	
3353	Sutherlin School District 130	6/30/2017	Contribution	5.2	3.2	(439,220)	(270,290)	(84,465)	(84,465)		(84,465)	(16,895)	0	
3353	Sutherlin School District 130	6/30/2016	Proportion	5.3	2.3	723,236	313,856	136,460	136,460	136,460	40,936	0	0	
3353	Sutherlin School District 130	6/30/2016	Contribution	5.3	2.3	(472,300)	(204,961)				(26,735)	0	0	
3353	Sutherlin School District 130	6/30/2015	Proportion	5.3	1.3	375,726	92,158	70,892	70,892		0	0	0	
3353	Sutherlin School District 130	6/30/2015	Contribution	5.3	1.3	(294,780)	(72,304)				0	0	0	
3353	Sutherlin School District 130	6/30/2014	Proportion	5.4	0.4	39,837	2,952	7,377	2,952		0	0	0	
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	0.4	(113,448)	(8,403)		(8,403)	0	0	0	0	
3353	Sutherlin School District 130	6/30/2013	Contribution	5.6	0.0	21,719	. 0	2,329	0	0	0	0	0	
3361	Arlington Public Schools	6/30/2018	Proportion	5.2	4.2	(102,462)	(82,758)		(19,704)		(19,704)	(19,704)	(3,942)	
3361	Arlington Public Schools	6/30/2018	Contribution	5.2	4.2	1,226	990	236	236		236	236	46	
3361	Arlington Public Schools	6/30/2017	Proportion	5.2	3.2	76,167	46,871	14,648	14,648		14,648	2,927	0	
3361	Arlington Public Schools	6/30/2017	Contribution	5.2	3.2	37,061	22,807	7,127	7,127	7,127	7,127	1,426	0	
3361 3361	Arlington Public Schools	6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(193,667) 60.492	(84,044) 26,250	(36,541) 11.414	(36,541) 11.414		(10,962) 3,422	0	0	
	Arlington Public Schools	6/30/2016										-	0	
3361 3361	Arlington Public Schools Arlington Public Schools	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(291,886) 31,970	(71,594) 7,842	(55,073) 6,032			0	0	0	
		6/30/2015 6/30/2014		5.3 5.4	1.3 0.4	(3,895)			6,032		0	0	0	
3361	Arlington Public Schools		Proportion		0.4		(290)		(290)		0	0	0	
3361 3361	Arlington Public Schools Arlington Public Schools	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(39,456) 10,101	(2,921)	(7,307) 1,081	(2,921)	0	0	0	0	
3361	Arington Public Schools Condon Admin School District 25J	6/30/2013 6/30/2018	Proportion	5.6	0.0 4.2	10,101 65,058	52,547	1,081 12,511	12,511	12,511	12,511	12,511	2,503	
	Condon Admin School District 255	0/30/2018			4.2				12,511	12,311			∠,503	
3364	Condon Admin School District 25J	6/30/2018	Contribution	5.2	4.2	183	148	35	35	35	35	35	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			Recognized in Subsequent Expense
3364	Condon Admin School District 25J	6/30/2017	Proportion	5.2	3.2	26,500	16,308	5,096	5.096	5,096	5,096	1,020	Cxpense	Subsequent Expense
3364	Condon Admin School District 25J	6/30/2017	Contribution	5.2	3.2	35,617	21,919		6,849	6,849	6,849	1,372	0	ď
3364	Condon Admin School District 25J	6/30/2016	Proportion	5.3	2.3	(304,795)	(132,271)	(57,508)	(57,508)	(57,508)	(17,255	0	0	Ö
3364	Condon Admin School District 25J	6/30/2016	Contribution	5.3	2.3	48,134	20,888	9,082	9,082	9,082	2,724	0	0	Ö
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	1.3	(212,946)	(52,234)		(40,178)) 0	0	0	C
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	1.3	16,817	4,125		3,173	952	0	0	0	C
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	0.4	1,331	101	246	101	0	0	0	0	C
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	0.4	(21,316)	(1,581)	(3,947)	(1,581)	0	0	0	0	C
3364	Condon Admin School District 25J	6/30/2013	Contribution	5.6	0.0	42,492	0	4,552	0	0	0	0	0	С
3370	Prairie City School District 4	6/30/2018	Proportion	5.2	4.2	(192,980)	(155,868)		(37,112)					C
3370 3370	Prairie City School District 4	6/30/2018	Contribution	5.2 5.2	4.2 3.2	1,057,883 (327,392)	854,444		203,439 (62,960)	203,439	203,439 (62,960	203,439 (12,592)	40,688	Ü
3370	Prairie City School District 4	6/30/2017	Proportion Contribution	5.2 5.2	3.2		(201,472)			(62,960)	15.391		0	· ·
3370	Prairie City School District 4 Prairie City School District 4	6/30/2017 6/30/2016	Proportion	5.2	2.3	80,035 (19,793)	49,253 (8,588)	15,391 (3,735)	15,391 (3,735)	15,391 (3,735)		3,080	0	
3370	Prairie City School District 4 Prairie City School District 4	6/30/2016	Contribution	5.3	2.3	9,556	4,147		1,803	1,803	, (1,110	0	0	
3370	Prairie City School District 4 Prairie City School District 4	6/30/2015	Proportion	5.3	1.3	(103,022)	(25,270)		(19,438)	(5,832)	- · · ·	0	0	
3370	Prairie City School District 4	6/30/2015	Contribution	5.3	1.3	49,659	12,179		9,370	2,809	, ,	0	0	ď
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	0.4	(16,821)	(1,246)		(1,246)		0	0	0	ď
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	0.4	(24,621)	(1,826)		(1,826)		0	0	0	·
3370	Prairie City School District 4	6/30/2013	Contribution	5.6	0.0	(30,160)	0,020,	(3,230)	(1,020)	0	0	0	0	ď
3372	Monument School District 8	6/30/2018	Proportion	5.2	4.2	(624,749)	(504,605)	(120,144)	(120,144)	(120,144)) (120,144	(120,144)	(24,029)	Ċ
3372	Monument School District 8	6/30/2018	Contribution	5.2	4.2	1,163,408	939,676	223,732	223,732	223,732	223,732	223,732	44,748	C
3372	Monument School District 8	6/30/2017	Proportion	5.2	3.2	(54,970)	(33,828)	(10,571)	(10,571)	(10,571)	(10,571)	(2,115)	0	0
3372	Monument School District 8	6/30/2017	Contribution	5.2	3.2	12,313	7,577	2,368	2,368	2,368	2,368	473	0	C
3372	Monument School District 8	6/30/2016	Proportion	5.3	2.3	(73,364)	(31,838)		(13,842)	(13,842)		0	0	0
3372	Monument School District 8	6/30/2016	Contribution	5.3	2.3	32,288	14,012		6,092	6,092	1,828	0	0	C
3372	Monument School District 8	6/30/2015	Proportion	5.3	1.3	(108,706)	(26,662)		(20,511)	(6,151)		0	0	C
3372	Monument School District 8	6/30/2015	Contribution	5.3	1.3	18,117	4,445		3,418	1,027	0	0	0	С
3372	Monument School District 8	6/30/2014	Proportion	5.4	0.4	13,741	1,016		1,016	0	0	0	0	C
3372	Monument School District 8	6/30/2014	Contribution	5.4	0.4	(13,142)	(972)		(972)		0	0	0	C
3372 3375	Monument School District 8	6/30/2013 6/30/2018	Contribution	5.6	0.0 4.2	28,967 (67,078)	0 (54,178)	3,102 (12,900)	0 (12,900)	(40,000)	(12.900	(12,900)	0 (2,578)	U
3375	Dayville School District 16J Dayville School District 16J	6/30/2018	Proportion Contribution	5.2 5.2	4.2	(67,078)	(34,178)		(12,900)					
3375	Dayville School District 16J	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(33,346)	(20,520)		(6,413)				(189)	0
3375	Dayville School District 16J	6/30/2017	Contribution	5.2	3.2	18,713	11,515		3,599	3,599	3,599	718	0	
3375	Dayville School District 16J	6/30/2016	Proportion	5.3	2.3	(118,834)	(51,568)		(22,422)				0	0
3375	Dayville School District 16J	6/30/2016	Contribution	5.3	2.3	26,984	11,711	5,091	5,091	5,091	1.529	0	0	ď
3375	Dayville School District 16J	6/30/2015	Proportion	5.3	1.3	29,691	7.283		5,602	1.681	0.,020	0	0	ď
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	1.3	18.455	4.527	3.482	3.482	1,045	0	0	0	ā
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	0.4	(13,193)	(978)	(2,443)	(978)	0	0	0	0	Ċ
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	0.4	(5,451)	(406)	(1,009)	(406)	0	0	0	0	C
3375	Dayville School District 16J	6/30/2013	Contribution	5.6	0.0	3,585	0	385	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Proportion	5.2	4.2	(17,475)	(14,114)	(3,361)	(3,361)	(3,361)	(3,361	(3,361)	(670)	0
3376	Long Creek Schools	6/30/2018	Contribution	5.2	4.2	16,384	13,233		3,151	3,151	3,151	3,151	629	C
3376	Long Creek Schools	6/30/2017	Proportion	5.2	3.2	41,133	25,313		7,910	7,910	7,910	1,583	0	C
3376	Long Creek Schools	6/30/2017	Contribution	5.2	3.2	3,896	2,398	749	749	749	749	151	0	С
3376	Long Creek Schools	6/30/2016	Proportion	5.3	2.3	(14,090)	(6,116)		(2,658)			0	0	C
3376	Long Creek Schools	6/30/2016	Contribution	5.3	2.3	42,062	18,254	7,936	7,936	7,936	2,382	0	0	C
3376	Long Creek Schools	6/30/2015	Proportion	5.3	1.3	(51,944)	(12,740)		(9,801)	(2,939)) 0	0	0	U
3376 3376	Long Creek Schools Long Creek Schools	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	19,357 38.151	4,749 2,826	3,652 7,065	3,652 2,826	1,097	0	0	0	U
3376	Long Creek Schools	6/30/2014	Contribution	5.4	0.4	(8,910)	(660)		(660)		0	0	0	
3376	Long Creek Schools	6/30/2013	Contribution	5.6	0.0	15,022	(000)	1,612	(000)	0	0	0	0	
3392	Burns-Slater School District	6/30/2018	Proportion	5.2	4.2	13,022	0	1,012	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	ď
3392	Burns-Slater School District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	ď
3392	Burns-Slater School District	6/30/2017	Contribution	5.2	3.2	Ö	0	0	0	o 0	0	0	0	Č
3392	Burns-Slater School District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	Ċ
3392	Burns-Slater School District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	0.4	886	66	164	66	0	0	0	0	
3392	Burns-Slater School District	6/30/2013	Contribution	5.6	0.0	116	0	11	0	0	0	0	0	1
0004	Crane Elementary School	6/30/2018	Proportion	5.2	4.2	235,962	190,585	45,377	45,377	45,377	45,377	45,377	9,077	
3394														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense					
3394	Crane Elementary School	6/30/2017	Proportion	5.2	3.2	(35,121)	(21,613		(6,754)					Oubsequent Expense
3394	Crane Elementary School	6/30/2017	Contribution	5.2	3.2	48,770	30,012		9.379	9,379	9.379			Ö
3394	Crane Elementary School	6/30/2016	Proportion	5.3	2.3	(7,085)	(3,074		(1,337)		(400)	0	0	0
	Crane Elementary School	6/30/2016	Contribution	5.3	2.3	7,409	3,215		1,398	1,398	419	0	0	0
	Crane Elementary School	6/30/2015	Proportion	5.3	1.3	41,941	10,289		7,913	2,376	0	0	0	0
	Crane Elementary School	6/30/2015	Contribution	5.3	1.3	8,447	2,071		1,594	477	0	0	0	0
3394	Crane Elementary School	6/30/2014	Proportion	5.4	0.4	(70,427)	(5,217		(5,217)		0	0	0	0
3394	Crane Elementary School	6/30/2014	Contribution	5.4	0.4	12,963	958		958	0	0	0	0	0
3394	Crane Elementary School	6/30/2013	Contribution	5.6	0.0	(8,844)		(0.0)	•	0	0	0	0	0
3395 3395	Pine Creek School	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	7,602 (276)	6,140		1,462 (53)	1,462	1,462			0
	Pine Creek School Pine Creek School	6/30/2018 6/30/2017	Proportion	5.2 5.2	4.2 3.2	1,459	(223 897		(53)	(53) 281	(53) 281	54		0
	Pine Creek School	6/30/2017	Contribution	5.2	3.2	2,060	1,268		396	396	396	80	-	0
	Pine Creek School	6/30/2016	Proportion	5.3	2.3	(3,789)	(1,644						0	0
	Pine Creek School	6/30/2016	Contribution	5.3	2.3	2,167	940		409	409	122		0	Ö
	Pine Creek School	6/30/2015	Proportion	5.3	1.3	(5,054)	(1,238					0	0	0
	Pine Creek School	6/30/2015	Contribution	5.3	1.3	464	112		88	24	0	0	0	0
3395	Pine Creek School	6/30/2014	Proportion	5.4	0.4	1,177	87		87	0	0	0	0	Ō
3395	Pine Creek School	6/30/2014	Contribution	5.4	0.4	865	65	160	65	0	0	0	0	0
3395	Pine Creek School	6/30/2013	Contribution	5.6	0.0	295	0	30	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Proportion	5.2	4.2	(17,595)	(14,211) (3,384)	(3,384)	(3,384)	(3,384)	(3,384) (675)	0
3396	Diamond School District 7	6/30/2018	Contribution	5.2	4.2	110	89		21	21	21	21		0
3396	Diamond School District 7	6/30/2017	Proportion	5.2	3.2	(99,567)	(61,271							0
3396	Diamond School District 7	6/30/2017	Contribution	5.2	3.2	892	548		172	172	172	32		0
3396	Diamond School District 7	6/30/2016	Proportion	5.3	2.3	(14,420)	(6,257		(2,721)				•	0
	Diamond School District 7	6/30/2016	Contribution	5.3 5.3	2.3 1.3	(15,783) (74,799)	(6,849 (18,347		(2,978)	(2,978)		0	0	0
	Diamond School District 7 Diamond School District 7	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(74,799) 6,828	1,676		(14,113) 1,288	(4,234)	0	0	0	0
	Diamond School District 7	6/30/2013	Proportion	5.4	0.4	12,388	918		918	300	0	0	0	0
	Diamond School District 7	6/30/2014	Contribution	5.4	0.4	(12,301)	(911		(911)		0	0	0	0
	Diamond School District 7	6/30/2013	Contribution	5.6	0.0	751	(311)		(311)	0	0	0	0	0
	Suntex School District	6/30/2018	Proportion	5.2	4.2	44,965	36.318		8.647	8,647	8.647	8.647		0
	Suntex School District	6/30/2018	Contribution	5.2	4.2	(10,223)	(8,257		(1,966)					0
	Suntex School District	6/30/2017	Proportion	5.2	3.2	(46,730)	(28,756		(8,987)	(8,987)				0
3397	Suntex School District	6/30/2017	Contribution	5.2	3.2	11,190	6,886		2,152	2,152		430		0
3397	Suntex School District	6/30/2016	Proportion	5.3	2.3	(26,137)	(11,341) (4,932)	(4,932)	(4,932)	(1,477)	0	0	0
3397	Suntex School District	6/30/2016	Contribution	5.3	2.3	4,157	1,805		784	784	237	0	0	0
3397	Suntex School District	6/30/2015	Proportion	5.3	1.3	5,463	1,339		1,031	308	0	0	0	0
3397	Suntex School District	6/30/2015	Contribution	5.3	1.3	1,888	464		356	108	0	0	0	0
	Suntex School District	6/30/2014	Proportion	5.4	0.4	(3,175)	(235		(235)		0	0	0	0
	Suntex School District	6/30/2014	Contribution	5.4	0.4	(155) 616	(10		(10)		0	0	· ·	0
	Suntex School District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(395)	(319		0 (76)	0	(76)	U		0
3398 3398	Drewsey School Drewsey School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	1,088	879		(76)	(76) 209	209	209		0
3398	Drewsey School	6/30/2017	Proportion	5.2	3.2	71.750	44.154		13.798	13.798	13.798	2.760		0
	Drewsey School	6/30/2017	Contribution	5.2	3.2	(538)	(332							0
	Drewsey School	6/30/2016	Proportion	5.3	2.3	(0.00)	0		(100)	(100)	. (100)	0	•	0
3398	Drewsey School	6/30/2016	Contribution	5.3	2.3	8,526	3,699	1,609	1,609	1,609	481	0	0	ő
	Drewsey School	6/30/2015	Proportion	5.3	1.3	0	0		0	0	0	0	0	0
3398	Drewsey School	6/30/2015	Contribution	5.3	1.3	4,854	1,190	916	916	274	0	0	0	0
3398	Drewsey School	6/30/2014	Proportion	5.4	0.4	(58,369)	(4,324				0	0	0	0
3398	Drewsey School	6/30/2014	Contribution	5.4	0.4	0	0	-	0	0	0	0	0	0
3398	Drewsey School	6/30/2013	Contribution	5.6	0.0	(25,574)	0	(2,700)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Proportion	5.2	4.2	(17,905)	(14,462		(3,443)					0
3399	Frenchglen School District	6/30/2018	Contribution	5.2	4.2	1,484	1,199		285	285	285	285	59	0
3399	Frenchglen School District	6/30/2017	Proportion	5.2	3.2	(11,414)	(7,024					(439		0
3399	Frenchglen School District	6/30/2017	Contribution	5.2	3.2	214	132		41	41	41	9	0	0
3399	Frenchglen School District	6/30/2016	Proportion	5.3	2.3	(31,563)	(13,698		(5,955)			0	0	0
3399	Frenchglen School District	6/30/2016	Contribution	5.3	2.3	5,268	2,286		994	994	298	0	0	0
3399 3399	Frenchglen School District Frenchglen School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(37,325) 1,508	(9,157 368		(7,042) 285	(2,115)	0	0	0	0
3399	Frenchglen School District Frenchglen School District	6/30/2015	Proportion	5.3 5.4	0.4	1,508 5,647	417		285 417	0	0	0	0	0
3399	Frenchglen School District Frenchglen School District	6/30/2014	Contribution	5.4 5.4	0.4	(6,722)	(497		(497)	-	0	0	0	0
3399	Frenchglen School District Frenchglen School District	6/30/2014	Contribution	5.4 5.6	0.4	3,368	(497)		(497)	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	5.2	4.2	(21,866)	(17,661				(4,205)	(4,205		0
		0,00,2010	Contribution	5.2	4.2	1,071	865		206	206		(4,200	, (0+1)	U



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			
3405	Fields-Trout Creek 33	6/30/2017	Proportion	5.2	3.2	4.866	2,994		Expense 936	Expense 936				Subsequent Expense
3405	Fields-Trout Creek 33	6/30/2017	Contribution	5.2	3.2	1,983	1,221		381	381	381			0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	5.3	2.3	26,359	11,440		4,973	4,973			0	0
3405	Fields-Trout Creek 33	6/30/2016	Contribution	5.3	2.3	1,976	857	373	373	373	111	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Proportion	5.3	1.3	(63,330)	(15,534	(11,949)	(11,949)	(3,585) 0	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Contribution	5.3	1.3	3,581	877		676	201	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Proportion	5.4	0.4	4,751	351		351	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Contribution	5.4	0.4	(7,786)	(576		(576)	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2013	Contribution	5.6	0.0	2,999	0	0.0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Proportion	5.2	4.2	(2,939)	(2,374		(565)					0
3407	Crane Union High School	6/30/2018	Contribution	5.2	4.2	4,902	3,959		943	943				0
3407	Crane Union High School	6/30/2017	Proportion	5.2	3.2	(132,289)	(81,409		(25,440)					0
3407 3407	Crane Union High School	6/30/2017	Contribution	5.2	3.2 2.3	41,182	25,342		7,920	7,920			0	0
3407	Crane Union High School Crane Union High School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(276,475) 4,771	(119,980 2,071		(52,165) 900	(52,165 900			0	0
3407	Crane Union High School	6/30/2015	Proportion	5.3	1.3	(163,374)	(40,074		(30,825)				0	0
3407	Crane Union High School	6/30/2015	Contribution	5.3	1.3	(18,974)	(4,654		(3,580)	(1,074		0	0	0
3407	Crane Union High School	6/30/2014	Proportion	5.4	0.4	(19,828)	(1,468		(1,468)	(1,074	0	0	0	0
3407	Crane Union High School	6/30/2014	Contribution	5.4	0.4	(29,016)	(2,151		(2,151)	Ö	0	0	0	0
3407	Crane Union High School	6/30/2013	Contribution	5.6	0.0	29,112	(2,131)		(2,131)	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Proportion	5.2	4.2	0	0		0	Ö	0	0	0	0
3408	Burns Union High School	6/30/2018	Contribution	5.2	4.2	0	0		0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	Ö	0	0	0	0
3408	Burns Union High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2016	Contribution	5.3	2.3	0	0	•	0	0	0	0	0	0
3408	Burns Union High School	6/30/2015	Proportion	5.3	1.3	0	0	U	0	0	0	0	0	0
3408	Burns Union High School	6/30/2015	Contribution	5.3	1.3	862	210		163	47	0	0	0	0
3408	Burns Union High School	6/30/2014	Proportion	5.4	0.4		0		0	0	0	0	0	0
3408	Burns Union High School	6/30/2014	Contribution	5.4	0.4 4.2	1,812	132		132	(200.757	(200.757	(200.757	(04.754)	0
3409 3409	Hood River County School District Hood River County School District	6/30/2018 6/30/2018	Proportion	5.2	4.2 4.2	(1,605,536) (731,180)	(1,296,779 (590,568		(308,757) (140,612)					0
3409	Hood River County School District Hood River County School District	6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	176,022	108,322		33,850	33,850				0
3409	Hood River County School District	6/30/2017	Contribution	5.2	3.2	(557,776)	(343,246		(107,265)					0
3409	Hood River County School District	6/30/2016	Proportion	5.3	2.3	228,652	99,226		43,142	43,142			, 0	0
3409	Hood River County School District	6/30/2016	Contribution	5.3	2.3	(587,840)	(255,101		(110,913)				0	0
3409	Hood River County School District	6/30/2015	Proportion	5.3	1.3	(1,199,044)	(294,104		(226,235)			, o	0	0
3409	Hood River County School District	6/30/2015	Contribution	5.3	1.3	(288,726)	(70.818		(54,477)			0	0	0
3409	Hood River County School District	6/30/2014	Proportion	5.4	0.4	(319,998)	(23,703	(59,259)	(23,703)	0	0	0	0	0
3409	Hood River County School District	6/30/2014	Contribution	5.4	0.4	(495,403)	(36,698	(91,741)	(36,698)	0	0	0	0	0
3409	Hood River County School District	6/30/2013	Contribution	5.6	0.0	46,799	0	5,014	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Proportion	5.2	4.2	(455,116)	(367,594		(87,522)					0
3414	Phoenix-Talent School District	6/30/2018	Contribution	5.2	4.2	(492,225)	(397,566		(94,659)	(94,659) (18,930)	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	5.2	3.2	120,976	74,446		23,265	23,265			0	0
3414	Phoenix-Talent School District	6/30/2017	Contribution	5.2	3.2	(315,855)	(194,373		(60,741)	(60,741) 0	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	5.3	2.3	419,667	182,121		79,182	79,182			0	0
3414 3414	Phoenix-Talent School District	6/30/2016	Contribution	5.3	2.3 1.3	(208,357)	(90,418		(39,313)) 0	0	0
3414 3414	Phoenix-Talent School District Phoenix-Talent School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(707,238) (168,725)	(173,474 (41,385		(133,441) (31,835)	(40,033 (9,550		0	0	0
3414	Phoenix-Talent School District	6/30/2014	Proportion	5.4	0.4	(302,992)	(22,442		(22,442)	(9,550		0	0	0
3414	Phoenix-Talent School District Phoenix-Talent School District	6/30/2014	Contribution	5.4	0.4	(302,992)	(22,511		(22,442)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2014	Contribution	5.6	0.0	107,671	(حد,511	11,536	(22,311)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Proportion	5.2	4.2	150,889	121,872		29,017	29,017	29,017	29,017	5,804	0
3415	Ashland Public Schools	6/30/2018	Contribution	5.2	4.2	394.527	318,656		75.871	75.871	75.871	75.871	15,172	0
3415	Ashland Public Schools	6/30/2017	Proportion	5.2	3.2	(1,380,515)	(849,547		(265,484)	(265,484				0
3415	Ashland Public Schools	6/30/2017	Contribution	5.2	3.2	733,388	451,316		141,036	141,036				0
3415	Ashland Public Schools	6/30/2016	Proportion	5.3	2.3	(1,163,367)	(504,858		(219,503)	(219,503			0	0
3415	Ashland Public Schools	6/30/2016	Contribution	5.3	2.3	677,700	294,096		127,868	127,868		0	0	0
3415	Ashland Public Schools	6/30/2015	Proportion	5.3	1.3	(2,353,384)	(577,244		(444,035)	(133,209		0	0	0
3415	Ashland Public Schools	6/30/2015	Contribution	5.3	1.3	577,175	141,571	108,901	108,901	32,670	0	0	0	0
3415	Ashland Public Schools	6/30/2014	Proportion	5.4	0.4	(5,857)	(432		(432)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2014	Contribution	5.4	0.4	881,299	65,279		65,279	0	0	0	0	0
3415	Ashland Public Schools	6/30/2013	Contribution	5.6	0.0	(193,646)	0	(20,110)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Proportion	5.2	4.2	2,590,293	2,092,160		498,133	498,133				0
3416	Central Point School District 6 Central Point School District 6	6/30/2018	Contribution	5.2	4.2	827,466	668,338		159,128	159,128				0
3416		6/30/2017	Proportion	5.2	3.2	(556,903)	(342,709	(107,097)	(107,097)	(107,097) (107,097) (21,418) 0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0 40 40 5 3
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
3416	Central Point School District 6	6/30/2017	Contribution	5.2	3.2	1,504,276	925,708	289,284	289,284	289,284	289,284	57,856	0	
3416	Central Point School District 6	6/30/2016	Proportion	5.3	2.3	(2,252,174)	(977,360)	(424,938)	(424,938)	(424,938)	(127,484)	0	0	
3416	Central Point School District 6	6/30/2016	Contribution	5.3	2.3	1,194,792	518,496	225,432	225,432	225,432	67,632	0	0	
3416	Central Point School District 6	6/30/2015	Proportion	5.3	1.3	(2,557,864)	(627,400)		(482,616)	(144,784)	0	0	0	
3416	Central Point School District 6	6/30/2015	Contribution	5.3	1.3	812,485	199,289	153,299	153,299	45,990	0	0	0	
3416	Central Point School District 6	6/30/2014	Proportion	5.4	0.4	111,734	8,279	20,691	8,279	0	0	0	0	
3416 3416	Central Point School District 6	6/30/2014 6/30/2013	Contribution	5.4	0.4	(57,951) 126,133	(4,291)	(10,732) 13,513	(4,291)	0	0	0	0	
3416	Central Point School District 6 Eagle Point School District 9	6/30/2013	Contribution Proportion	5.6 5.2	0.0 4.2	(2.003.580)	(1,618,276)		(385.304)	(385,304)	(385,304)	(385.304)	(77.060)	
3417	Eagle Point School District 9	6/30/2018	Contribution	5.2	4.2	585,607	472,990	112,617	112,617	112,617	112,617	112,617	22,522	
3417	Eagle Point School District 9	6/30/2017	Proportion	5.2	3.2	(182,693)	(112,427)	(35,133)	(35,133)	(35,133)	(35,133)	(7,028)	22,322	
3417	Eagle Point School District 9	6/30/2017	Contribution	5.2	3.2	724,670	445,950	139,360	139,360	139,360	139,360	27,870	0	
3417	Eagle Point School District 9	6/30/2016	Proportion	5.3	2.3	(2,052,865)	(890,866)	(387,333)	(387.333)	(387,333)	(116,200)	0	0	
3417	Eagle Point School District 9	6/30/2016	Contribution	5.3	2.3	1,045,453	453,688	197,255	197,255	197,255	59,178	0	o o	
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	1.3	(2,124,007)	(520,983)	(400,756)	(400,756)	(120,227)	0	ō	Ō	
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	1.3	803,218	197,014	151,551	151,551	45,463	0	0	0	
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	0.4	(375,980)	(27,850)	(69,626)	(27,850)	0	0	0	0	
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	0.4	77,722	5,757	14,393	5,757	0	0	0	0	
3417	Eagle Point School District 9	6/30/2013	Contribution	5.6	0.0	260,600	0	27,920	0	0	0	0	0	
3424	Rogue River School District	6/30/2018	Proportion	5.2	4.2	338,389	273,314	65,075	65,075	65,075	65,075	65,075	13,014	
3424	Rogue River School District	6/30/2018	Contribution	5.2	4.2	109,773	88,663	21,110	21,110	21,110	21,110	21,110	4,223	
3424	Rogue River School District	6/30/2017	Proportion	5.2	3.2	(1,837)	(1,131)	(353)	(353)	(353)	(353)	(72)	0	
3424	Rogue River School District	6/30/2017	Contribution	5.2	3.2	238,504	146,772	45,866	45,866	45,866	45,866	9,174	0	
3424	Rogue River School District	6/30/2016	Proportion	5.3	2.3	(423,636)	(183,843)	(79,931)	(79,931)	(79,931)	(23,981)	0	0	
3424	Rogue River School District	6/30/2016	Contribution	5.3	2.3	279,171	121,149	52,674	52,674	52,674	15,801	0	0	
3424	Rogue River School District	6/30/2015	Proportion	5.3	1.3	(717,503)	(175,991)	(135,378)	(135,378)	(40,613)	0	0	0	
3424	Rogue River School District	6/30/2015	Contribution	5.3	1.3	121,676	29,844	22,958	22,958	6,886	0	0	0	
3424	Rogue River School District	6/30/2014	Proportion	5.4	0.4	(191,463)	(14,183)		(14,183)	0	0	0	0	
3424	Rogue River School District	6/30/2014	Contribution	5.4	0.4	(22,044)	(1,634)		(1,634)	0	0	0	0	
3424 3432	Rogue River School District	6/30/2013 6/30/2018	Contribution	5.6 5.2	0.0 4.2	(98,573) (174,840)	(4.44.047)	(10,563) (33,623)	(22,022)	(33,623)	(33,623)	(33.623)	0 (0.705)	
3432	Prospect School District Prospect School District	6/30/2018	Proportion Contribution	5.2	4.2	38,709	(141,217) 31,265	7.444	(33,623)	7.444	7.444	7,444	(6,725) 1,489	
3432	Prospect School District Prospect School District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(32,839)	(20,209)		(6,315)	(6,315)	(6,315)	(1,264)	1,489	
3432	Prospect School District	6/30/2017	Contribution	5.2	3.2	46,101	28,369	8,866	8,866	8,866	8,866	1,771	0	
3432	Prospect School District	6/30/2016	Proportion	5.3	2.3	(65,939)	(28,616)	(12,441)	(12,441)	(12,441)	(3,734)	0	0	
3432	Prospect School District	6/30/2016	Contribution	5.3	2.3	60.316	26.176	11.380	11.380	11.380	3,416	0	0	
3432	Prospect School District	6/30/2015	Proportion	5.3	1.3	(334,246)	(81,986)	(63,065)	(63,065)	(18,921)	0,410	0	0	
3432	Prospect School District	6/30/2015	Contribution	5.3	1.3	41.444	10.164	7.820	7.820	2,344	0	0	0	
3432	Prospect School District	6/30/2014	Proportion	5.4	0.4	29,712	2,202	5.502	2,202	0	0	0	o o	
3432	Prospect School District	6/30/2014	Contribution	5.4	0.4	(1,351)	(101)	(250)	(101)	0	0	ō	Ō	
3432	Prospect School District	6/30/2013	Contribution	5.6	0.0	2,476	, o	266	o o	0	0	0	0	
3439	Butte Falls School District	6/30/2018	Proportion	5.2	4.2	(51,188)	(41,344)	(9,844)	(9,844)	(9,844)	(9,844)	(9,844)	(1,968)	
3439	Butte Falls School District	6/30/2018	Contribution	5.2	4.2	78,850	63,687	15,163	15,163	15,163	15,163	15,163	3,035	
3439	Butte Falls School District	6/30/2017	Proportion	5.2	3.2	(23,721)	(14,597)	(4,562)	(4,562)	(4,562)	(4,562)	(911)	0	
3439	Butte Falls School District	6/30/2017	Contribution	5.2	3.2	52,299	32,183	10,058	10,058	10,058	10,058	2,009	0	
3439	Butte Falls School District	6/30/2016	Proportion	5.3	2.3	(206,235)	(89,499)		(38,912)	(38,912)	(11,675)	0	0	
3439	Butte Falls School District	6/30/2016	Contribution	5.3	2.3	65,349	28,359	12,330	12,330	12,330	3,699	0	0	
3439	Butte Falls School District	6/30/2015	Proportion	5.3	1.3	(91,431)	(22,427)	(17,251)	(17,251)	(5,176)	0	0	0	
3439	Butte Falls School District	6/30/2015	Contribution	5.3	1.3	(6,187)	(1,519)		(1,167)	(352)	0	0	0	
3439	Butte Falls School District	6/30/2014	Proportion	5.4	0.4	16,646	1,231	3,083	1,231	0	0	0	0	
3439	Butte Falls School District	6/30/2014	Contribution	5.4	0.4	2,321	171	430	171	0	0	0	0	
3439	Butte Falls School District	6/30/2013	Contribution	5.6	0.0	24,917	0	2,672	0	0	0	0	0	
3440 3440	Pinehurst School	6/30/2018	Proportion	5.2	4.2	17,332	13,999	3,333 834	3,333 834	3,333 834	3,333 834	3,333 834	667	
3440 3440	Pinehurst School	6/30/2018	Contribution	5.2 5.2	4.2 3.2	4,339 (6,122)	3,505 (3,768)	834 (1,177)	834 (1,177)	834 (1,177)	834 (1,177)	834 (237)	169	
3440	Pinehurst School Pinehurst School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	7,360	(3,768)	1,415	1,415	1,415	1,415	(237)	0	
3440				5.2			(54,398)	(23,651)	(23,651)			285	0	
3440	Pinehurst School Pinehurst School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(125,351) 6,512	(54,398)	1,229	1,229	(23,651) 1,229	(7,096) 367	0	0	
3440	Pinehurst School	6/30/2015	Proportion	5.3	1.3	(24.877)	(6.101)	(4.694)	(4,694)	(1,407)	0	0	0	
3440	Pinehurst School Pinehurst School	6/30/2015	Contribution	5.3	1.3	(7,364)	(1,808)		(1,389)	(419)	0	0	0	
3440	Pinehurst School	6/30/2013	Proportion	5.4	0.4	15,726	1,166	2,912	1,166	(419)	0	0	0	
3440	Pinehurst School	6/30/2014	Contribution	5.4	0.4	(1,220)	(90)	(226)	(90)	0	0	0	0	
3440	Pinehurst School	6/30/2013	Contribution	5.6	0.0	11,654	(90)	1,249	(90)	0	0	0	0	
3445	Culver School District 4	6/30/2013	Proportion	5.2	4.2	(137,555)	(111,102)		(26,453)	(26,453)	(26,453)	(26,453)	(5,290)	
									8,715	8,715	8,715		1,745	
3445	Culver School District 4	6/30/2018	Contribution	5.2	4.2	45,320	36,605	8,715				8,715		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralassa Nassa	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of					Measurement Period +4		
Number 3445	Employer Name Culver School District 4	Recognition 6/30/2017	Contribution	Amortization Period 5.2	Period 3.2	123,123	Outflow/(Inflow) 75,767	Expense 23,678	Expense 23,678	Expense 23,678	Expense 23,678	Expense 4,733	Expense	Subsequent Expense
3445	Culver School District 4	6/30/2016	Proportion	5.3	2.3	(48,425)	(21,014)		(9,137)	(9,137)			0	0
3445	Culver School District 4	6/30/2016	Contribution	5.3	2.3	159,349	69,151	30,066	30,066	30,066	9,019		0	0
3445	Culver School District 4	6/30/2015	Proportion	5.3	1.3	(156,212)	(38,316)		(29,474)			0	0	0
3445	Culver School District 4	6/30/2015	Contribution	5.3	1.3	52,798	12,950	9,962	9,962	2,988	0	0	0	0
3445	Culver School District 4	6/30/2014	Proportion	5.4	0.4	72,417	5,362	13,411	5,362	0	0	0	0	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	0.4	60,423	4,478	11,189	4,478	0	0	0	0	0
3445	Culver School District 4	6/30/2013	Contribution	5.6	0.0	102,070	0	10,935	0	0	0	0	0	0
3446	Ashwood School	6/30/2018	Proportion	5.2	4.2	(405)	(327)	(78)	(78)	(78)				0
3446	Ashwood School	6/30/2018	Contribution	5.2	4.2	1,588	1,283	305	305	305	305	305		0
3446	Ashwood School	6/30/2017	Proportion	5.2	3.2	(3,802)	(2,340)	(731)	(731)	(731)				0
3446	Ashwood School	6/30/2017	Contribution	5.2	3.2	2,404	1,480	462	462	462	462	94	0	0
3446 3446	Ashwood School Ashwood School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(6,101) 1,047	(2,648) 453	(1,151) 198	(1,151) 198	(1,151) 198	(346)	0	0	0
3446 3446	Ashwood School	6/30/2015	Proportion	5.3	2.3 1.3	39,422	453 9,670	7,438	7,438	2,232	5/	0	0	0
3446	Ashwood School	6/30/2015	Contribution	5.3	1.3	17	5,070	7,430	7,430	2,232	0	0	0	0
3446	Ashwood School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2014	Contribution	5.4	0.4	6,633	493	1,228	493	0	0	0	0	0
3446	Ashwood School	6/30/2013	Contribution	5.6	0.0	3,292	0	352	0	Ö	0	Ö	0	o o
3447	Madras School District	6/30/2018	Proportion	5.2	4.2	(866,589)	(699,937)	(166,652)	(166,652)	(166,652)	(166,652)	(166,652)	(33,329)	0
3447	Madras School District	6/30/2018	Contribution	5.2	4.2	(583,482)	(471,274)	(112,208)	(112,208)	(112,208)	(112,208)	(112,208)	(22,442)	0
3447	Madras School District	6/30/2017	Proportion	5.2	3.2	673,912	414,716	129,598	129,598	129,598	129,598	25,922	o o	0
3447	Madras School District	6/30/2017	Contribution	5.2	3.2	(217,481)	(133,835)	(41,823)	(41,823)	(41,823)	(41,823)		0	0
3447	Madras School District	6/30/2016	Proportion	5.3	2.3	(1,341,284)	(582,068)	(253,072)	(253,072)	(253,072)			0	0
3447	Madras School District	6/30/2016	Contribution	5.3	2.3	(57,266)	(24,851)	(10,805)	(10,805)	(10,805)	(3,241)	0	0	0
3447	Madras School District	6/30/2015	Proportion	5.3	1.3	(871,295)	(213,715)	(164,395)	(164,395)	(49,320)	0	0	0	0
3447	Madras School District	6/30/2015	Contribution	5.3	1.3	(84,662)	(20,766)	(15,974)	(15,974)	(4,792)	0	0	0	0
3447	Madras School District	6/30/2014	Proportion	5.4	0.4	(374,147)	(27,717)	(69,286)	(27,717)	0	0	0	0	0
3447 3447	Madras School District	6/30/2014	Contribution	5.4	0.4	(359,152)	(26,602)	(66,510)	(26,602)	0	0	0	0	0
3447 3451	Madras School District Black Butte School District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(426,285) 46,654	0 37.682	(45,675) 8.972	0 8.972	8,972	8.972	8.972		0
3451	Black Butte School District	6/30/2018	Contribution	5.2	4.2	3.327	2,687	640	640	640	640	640	1,794	0
3451	Black Butte School District	6/30/2017	Proportion	5.2	3.2	(42,733)	(26,297)	(8,218)	(8,218)	(8,218)				0
3451	Black Butte School District	6/30/2017	Contribution	5.2	3.2	10,229	6,295	1,967	1,967	1,967	1,967	394	0	0
3451	Black Butte School District	6/30/2016	Proportion	5.3	2.3	(74,055)	(32,136)		(13,973)	(13,973)			0	0
3451	Black Butte School District	6/30/2016	Contribution	5.3	2.3	2.075	899	392	392	392	115		0	ő
3451	Black Butte School District	6/30/2015	Proportion	5.3	1.3	(2,548)	(624)	(481)	(481)	(143)		0	0	ō
3451	Black Butte School District	6/30/2015	Contribution	5.3	1.3	(1,873)	(461)	(353)	(353)	(108)	0	0	0	0
3451	Black Butte School District	6/30/2014	Proportion	5.4	0.4	(2,311)	(171)	(428)	(171)	o o	0	0	0	0
3451	Black Butte School District	6/30/2014	Contribution	5.4	0.4	(2,258)	(168)	(418)	(168)	0	0	0	0	0
3451	Black Butte School District	6/30/2013	Contribution	5.6	0.0	14,203	0	1,523	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Contribution	5.2 5.3	3.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2016	Proportion		2.3	0	•	0	0	0	0	0	0	0
3453 3453	Josephine County School District Cu Josephine County School District Cu	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	0	0	0	0	0	0	0	0	0
3453 3453	Josephine County School District Cu Josephine County School District Cu	6/30/2015	Proportion Contribution	5.3	1.3	9,166	2,250	1,729	1,729	521	0	0	0	0
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	0.4	0,100	2,230	1,729	1,729	0	0	n	n	n
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	0.4	4,659	344	863	344	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2013	Contribution	5.6	0.0	350	0	35	0	0	ő	0	0	0
3454	Grants Pass School District	6/30/2018	Proportion	5.2	4.2	643,966	520,126	123,840	123,840	123,840	123,840	123,840	24,766	0
3454	Grants Pass School District	6/30/2018	Contribution	5.2	4.2	798,543	644,977	153,566	153,566	153,566	153,566	153,566	30,713	0
3454	Grants Pass School District	6/30/2017	Proportion	5.2	3.2	(1,246,673)	(767,183)	(239,745)	(239,745)	(239,745)	(239,745)		0	0
3454	Grants Pass School District	6/30/2017	Contribution	5.2	3.2	1,629,513	1,002,777	313,368	313,368	313,368	313,368	62,673	0	0
3454	Grants Pass School District	6/30/2016	Proportion	5.3	2.3	(3,703,826)	(1,607,321)	(698,835)	(698,835)	(698,835)	(209,651)	0	0	0
3454	Grants Pass School District	6/30/2016	Contribution	5.3	2.3	1,916,601	831,732	361,623	361,623	361,623	108,486	0	0	0
3454	Grants Pass School District	6/30/2015	Proportion	5.3	1.3	(4,199,008)	(1,029,944)	(792,266)	(792,266)	(237,678)	0	0	0	0
3454	Grants Pass School District	6/30/2015	Contribution	5.3	1.3	1,324,675	324,919	249,939	249,939	74,980	0	0	0	0
3454	Grants Pass School District	6/30/2014	Proportion	5.4	0.4	(79,325)	(5,875)	(14,690)	(5,875)	0	0	0	0	C
3454	Grants Pass School District	6/30/2014	Contribution	5.4	0.4	(185,503)	(13,743)		(13,743)		0	0	0	(
3454	Grants Pass School District	6/30/2013	Contribution	5.6	0.0	397,853	0	42,628	0	0	0	0	0	(
3455	Klamath Falls School District 1	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	(
3455 3455	Klamath Falls School District 1	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
3/155	Klamath Falls School District 1	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Foundation Name	Period for Initial	Source of Employer- Specific Deferral Am	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)			Measurement Period +2 Expense	Measurement Period +3 Expense		Measurement Period +5	Recognized in Subsequent Expense
3455	Employer Name Klamath Falls School District 1	Recognition 6/30/2017	Contribution All	5.2	Period 3.2	Outriow/(initiow)	Outriow/(initiow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3455	Klamath Falls School District 1	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	() 0	0
3455	Klamath Falls School District 1	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	d	0	d
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	C	0	d
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	1.3	3,325	817	627	627	190	0	(0	Ö
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	C
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	0.4	1,888	138		138	0	0	C	0	C
	Klamath Falls School District 1	6/30/2013	Contribution	5.6	0.0	155	0	15	0	0	0	(0	C
	Klamath County School District	6/30/2018	Proportion	5.2	4.2	971,716	784,848		186,868	186,868				C
	Klamath County School District	6/30/2018	Contribution	5.2	4.2	688,954	556,463	132,491	132,491	132,491	132,491			C
3456 3456	Klamath County School District Klamath County School District	6/30/2017 6/30/2017	Proportion	5.2 5.2	3.2 3.2	(4,927,631) 1,731,316	(3,032,389) 1,065,426	(947,621) 332,945	(947,621) 332,945	(947,621 332,945				Ü
3456	Klamath County School District Klamath County School District	6/30/2017	Contribution Proportion	5.2	2.3	2.010.412	872.443	379,323	332,945	332,945) 0	
3456	Klamath County School District Klamath County School District	6/30/2016	Contribution	5.3	2.3	1,394,942	605,351	263,197	263.197	263,197	78,957		0	
3456	Klamath County School District	6/30/2015	Proportion	5.3	1.3	(5,849,406)	(1,434,758)		(1,103,662)	(331,096) 0	0
3456	Klamath County School District	6/30/2015	Contribution	5.3	1.3	1,893,180	464,364	357,204	357,204	107,160) 0	ď
3456	Klamath County School District	6/30/2014	Proportion	5.4	0.4	420,666	31,161	77,901	31,161	0	0	Ċ	0	ď
3456	Klamath County School District	6/30/2014	Contribution	5.4	0.4	(255,986)	(18,961)		(18,961)	0	0	C) 0	Ċ
3456	Klamath County School District	6/30/2013	Contribution	5.6	0.0	(848,580)	0	(90,920)	0	0	0	C	0	Ċ
3457	Klamath Falls City Schools	6/30/2018	Proportion	5.2	4.2	(1,696,536)	(1,370,279)	(326,257)	(326,257)	(326,257				Ċ
3457	Klamath Falls City Schools	6/30/2018	Contribution	5.2	4.2	582,223	470,257	111,966	111,966	111,966				C
3457	Klamath Falls City Schools	6/30/2017	Proportion	5.2	3.2	(1,338,209)	(823,513)		(257,348)	(257,348				C
3457	Klamath Falls City Schools	6/30/2017	Contribution	5.2	3.2	693,883	427,005	133,439	133,439	133,439			0	C
3457	Klamath Falls City Schools	6/30/2016	Proportion	5.3	2.3	(2,302,371)	(999,141)		(434,410)	(434,410			0	C
3457	Klamath Falls City Schools	6/30/2016	Contribution	5.3	2.3	985,429	427,639	185,930	185,930	185,930		C	0	0
3457 3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3 5.3	1.3 1.3	(3,133,076)	(768,492)		(591,146)	(177,346		(0	C
	Klamath Falls City Schools Klamath Falls City Schools	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	745,715 (280,211)	182,911 (20,756)	140,701 (51,891)	140,701 (20,756)	42,210 0		() 0	U
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	0.4	(75,178)	(5,568)		(5,568)) 0	
3457	Klamath Falls City Schools	6/30/2013	Contribution	5.6	0.0	242,046	(3,300)	25,936	(3,300)	0	0) 0	
3460	Union School District 5	6/30/2018	Proportion	5.2	4.2	242,040	0	25,550	0	0	0	() 0	Ö
3460	Union School District 5	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0		0	ď
3460	Union School District 5	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	. 0	Ċ) 0	ā
3460	Union School District 5	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	C	0	Ċ
3460	Union School District 5	6/30/2016	Proportion	5.3	2.3	0	Ō	0	0	0	0	C	0	Ċ
3460	Union School District 5	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	C	0	C
3460	Union School District 5	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	(0	C
3460	Union School District 5	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	C	0	C
3460	Union School District 5	6/30/2014	Contribution	5.4	0.4	503	38	93	38	0	0		0	С
	Lake County School District 7	6/30/2018	Proportion	5.2	4.2	(64,216)	(51,867)		(12,349)					C
	Lake County School District 7	6/30/2018	Contribution	5.2 5.2	4.2 3.2	111,823	90,319		21,504 (78,388)	21,504				Ü
	Lake County School District 7	6/30/2017	Proportion	5.2 5.2	3.2	(407,619)	(250,843)			(78,388				
	Lake County School District 7 Lake County School District 7	6/30/2017 6/30/2016	Contribution Proportion	5.2	3.2 2.3	203,737 (465,950)	125,377 (202,205)	39,180 (87,915)	39,180 (87,915)	39,180 (87,915) 0	0
	Lake County School District 7	6/30/2016	Contribution	5.3	2.3	203,408	88,271	38.379	38.379	38,379			, 0) 0	0
	Lake County School District 7	6/30/2015	Proportion	5.3	1.3	(548.145)	(134,449)		(103,424)	(31,025) 0	n
	Lake County School District 7	6/30/2015	Contribution	5.3	1.3	186,211	45,675		35,134	10,541	, 0	Ċ	0	ď
3461	Lake County School District 7	6/30/2014	Proportion	5.4	0.4	22,962	1,702	4,252	1,702	0	0	C	0	Ċ
	Lake County School District 7	6/30/2014	Contribution	5.4	0.4	(474)	(34)	(88)	(34)	0	0	C	0	Ċ
3461	Lake County School District 7	6/30/2013	Contribution	5.6	0.0	85,361	0	9,146	0	0	0	0	0	C
	Paisley School District	6/30/2018	Proportion	5.2	4.2	45,118	36,441	8,677	8,677	8,677				O
3462	Paisley School District	6/30/2018	Contribution	5.2	4.2	36,473	29,459		7,014	7,014				O
3462	Paisley School District	6/30/2017	Proportion	5.2	3.2	154,933	95,343		29,795	29,795				C
3462	Paisley School District	6/30/2017	Contribution	5.2	3.2	45,734	28,144		8,795	8,795				C
3462	Paisley School District	6/30/2016	Proportion	5.3	2.3	(158,741)	(68,888)		(29,951)	(29,951			0	0
3462 3462	Paisley School District	6/30/2016	Contribution	5.3 5.3	2.3 1.3	50,457	21,897	9,520	9,520	9,520			0	0
3462 3462	Paisley School District	6/30/2015	Proportion	5.3 5.3	1.3	(50,939)	(12,495)		(9,611) 3,640	(2,884		() 0	0
	Paisley School District Paisley School District	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	19,290 1,148	4,730 83		3,640	1,090 0		() 0	U
	Paisley School District Paisley School District	6/30/2014	Proportion Contribution	5.4 5.4	0.4	1,148 869	83 64		83 64	0	0	() 0	0
	Paisley School District Paisley School District	6/30/2014	Contribution	5.4	0.4	8,656	04	926	04	0	0) 0	(
3463	North Lake School District 14	6/30/2018	Proportion	5.2	4.2	144.558	116,758		27,800	27,800	27,800	27,800	,	(
3463	North Lake School District 14 North Lake School District 14	6/30/2018	Contribution	5.2	4.2	12,233	9,881	2,352	2,352	2,352				(
3463	North Lake School District 14	6/30/2017	Proportion	5.2	3.2	41,088	25,284	7,902	7,902	7,902				(
				5.2	3.2	. 1,000	20,204	11,207	11,207	11,207	11,207	1,070		,



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
3463	North Lake School District 14	6/30/2016	Proportion	5.3	2.3	(366,827)	(159,188)	(69,213)		(69,213)	(20,762)	0	0	
3463	North Lake School District 14	6/30/2016	Contribution	5.3	2.3	80,868	35,094	15,258	15,258	15,258	4,578	0	0	
3463	North Lake School District 14	6/30/2015	Proportion	5.3	1.3	(390,862)	(95,870)			(22,122)	0	0	0	
3463	North Lake School District 14	6/30/2015	Contribution	5.3	1.3	109,253	26,797	20,614	20,614	6,183	0	0	0	
3463	North Lake School District 14	6/30/2014	Proportion	5.4	0.4	(38,443)	(2,848)			0	0	0	0	
3463	North Lake School District 14	6/30/2014	Contribution	5.4	0.4	(104,260)	(7,725)			0	0	0	0	
3463 3464	North Lake School District 14	6/30/2013 6/30/2018	Contribution	5.6	0.0 4.2	(1,370) (45,137)	0 (36,457)	(145) (8,680)		(8,680)	0 (8,680)	0 (8,680)	(1,737)	
3464 3464	Plush School District Plush School District	6/30/2018	Proportion Contribution	5.2 5.2	4.2	(45,137)	(36,457)	(8,680)	(8,680)	(8,680)	(8,680)	(8,680)	(1,737)	
3464	Plush School District	6/30/2017	Proportion	5.2	3.2	26,584	16,360	5,112	5,112	5,112	5,112	1,024	121	
3464	Plush School District	6/30/2017	Contribution	5.2	3.2	182	112	35	35	35	35	7,024	0	
3464	Plush School District	6/30/2016	Proportion	5.3	2.3	(11,023)	(4,783)			(2,080)	(623)	0	0	
3464	Plush School District	6/30/2016	Contribution	5.3	2.3	4.840	2,101	913	913	913	275	0	0	
3464	Plush School District	6/30/2015	Proportion	5.3	1.3	(17,657)	(4,329)	(3,332)		(997)	0	Ö	0	
3464	Plush School District	6/30/2015	Contribution	5.3	1.3	3,873	949	731	731	218	0	Ö	0	
3464	Plush School District	6/30/2014	Proportion	5.4	0.4	3,479	259	644	259	0	0	0	0	
3464	Plush School District	6/30/2014	Contribution	5.4	0.4	(2,082)	(152)	(386)		0	0	0	0	
3464	Plush School District	6/30/2013	Contribution	5.6	0.0	2,861	, o	306	0	0	0	0	0	
3465	Adel School District 21	6/30/2018	Proportion	5.2	4.2	11,208	9,053	2,155	2,155	2,155	2,155	2,155	433	
3465	Adel School District 21	6/30/2018	Contribution	5.2	4.2	487	393	94	94	94	94	94	17	
3465	Adel School District 21	6/30/2017	Proportion	5.2	3.2	(14,195)	(8,735)			(2,730)	(2,730)	(545)	0	
3465	Adel School District 21	6/30/2017	Contribution	5.2	3.2	8,551	5,263	1,644	1,644	1,644	1,644	331	0	
3465	Adel School District 21	6/30/2016	Proportion	5.3	2.3	(13,132)	(5,698)	(2,478)		(2,478)	(742)	0	0	
3465	Adel School District 21	6/30/2016	Contribution	5.3	2.3	4,425	1,920	835	835	835	250	0	0	
3465	Adel School District 21	6/30/2015	Proportion	5.3	1.3	(15,779)	(3,871)	(2,977)		(894)	0	0	0	
3465	Adel School District 21	6/30/2015	Contribution	5.3	1.3	10,235	2,511	1,931	1,931	580	0	0	0	
3465	Adel School District 21	6/30/2014	Proportion	5.4	0.4	(2,126)	(156)	(394)		0	0	0	0	
3465	Adel School District 21	6/30/2014	Contribution	5.4	0.4	(6,232)	(462)			0	0	0	0	
3465	Adel School District 21	6/30/2013	Contribution	5.6	0.0	262	0	27	0	0	0	0	0	
3470 3470	Pleasant Hill School District Pleasant Hill School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	205,014 69.675	165,588	39,426 13.399	39,426 13.399	39,426 13,399	39,426 13.399	39,426 13.399	7,884	
3470	Pleasant Hill School District	6/30/2017	Proportion	5.2	3.2	(359,516)	56,276 (221,240)			(69,138)	(69,138)	(13,826)	2,680	
3470	Pleasant Hill School District Pleasant Hill School District	6/30/2017	Contribution	5.2	3.2	(359,516)	124,609	38,941	38,941	38,941	(69,138)	7,786	0	
3470	Pleasant Hill School District	6/30/2016	Proportion	5.3	2.3	(100,181)	(43,475)			(18,902)	(5,671)	7,700	0	
3470	Pleasant Hill School District	6/30/2016	Contribution	5.3	2.3	199,781	86,696	37,695	37,695	37,695	11,306	0	0	
3470	Pleasant Hill School District	6/30/2015	Proportion	5.3	1.3	(821,383)	(201.471)	(154,978)		(46,493)	0	0	0	
3470	Pleasant Hill School District	6/30/2015	Contribution	5.3	1.3	195,612	47,980	36,908	36,908	11,072	0	Ö	0	
3470	Pleasant Hill School District	6/30/2014	Proportion	5.4	0.4	56.915	4.215	10.540	4.215	11,672	0	0	0	
3470	Pleasant Hill School District	6/30/2014	Contribution	5.4	0.4	(28,460)	(2,110)			0	0	Ö	0	
3470	Pleasant Hill School District	6/30/2013	Contribution	5.6	0.0	(57,596)	0	(6,171)	0	0	0	Ö	0	
3473	Eugene School District 4J	6/30/2018	Proportion	5.2	4.2	(1,565,411)	(1,264,370)	(301,041)		(301,041)	(301,041)	(301,041)	(60,206)	
3473	Eugene School District 4J	6/30/2018	Contribution	5.2	4.2	(356,523)	(287,961)	(68,562)	(68,562)	(68,562)	(68,562)	(68,562)	(13,713)	
3473	Eugene School District 4J	6/30/2017	Proportion	5.2	3.2	(2,789,952)	(1,716,894)	(536,529)	(536,529)	(536,529)	(536,529)	(107,307)	0	
3473	Eugene School District 4J	6/30/2017	Contribution	5.2	3.2	1,931,232	1,188,450	371,391	371,391	371,391	371,391	74,277	0	
3473	Eugene School District 4J	6/30/2016	Proportion	5.3	2.3	(2,413,910)	(1,047,545)	(455,455)		(455,455)	(136,635)	0	0	
3473	Eugene School District 4J	6/30/2016	Contribution	5.3	2.3	1,190,460	516,615	224,615	224,615	224,615	67,385	0	0	
3473	Eugene School District 4J	6/30/2015	Proportion	5.3	1.3	(6,536,985)	(1,603,413)			(370,020)	0	0	0	
3473	Eugene School District 4J	6/30/2015	Contribution	5.3	1.3	1,165,437	285,861	219,894	219,894	65,967	0	0	0	
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	0.4	(1,187,044)	(87,929)	(219,823)		0	0	0	0	
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	0.4	(123,018)	(9,113)		(9,113)	0	0	0	0	
3473	Eugene School District 4J	6/30/2013	Contribution	5.6	0.0	860,087	0	92,152	0	0	0	0	0	
3487	Springfield School District 19	6/30/2018	Proportion	5.2	4.2	(5,060,026)	(4,086,944)			(973,082)	(973,082)	(973,082)	(194,616)	
3487	Springfield School District 19	6/30/2018	Contribution	5.2	4.2	(1,451,907)	(1,172,694)	(279,213)		(279,213)	(279,213)	(279,213)	(55,842)	
3487 3487	Springfield School District 19	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	872,326 (875,344)	536,816 (538,674)	167,755 (168,335)	167,755 (168,335)	167,755 (168,335)	167,755 (168,335)	33,551 (33,669)	0	
3487 3487	Springfield School District 19	6/30/2017		5.2	3.2 2.3						(168,335)		0	
3487 3487	Springfield School District 19 Springfield School District 19	6/30/2016	Proportion Contribution	5.3	2.3	(1,399,604) (897,031)	(607,376)	(264,076)		(264,076)	(79,224) (50,776)	0	0	
3487 3487	Springfield School District 19 Springfield School District 19	6/30/2016 6/30/2015		5.3	2.3 1.3	(897,031)	(389,278) (18,034)	(169,251) (13,873)		(169,251) (4,161)	(50,776)	0	0	
3487	Springfield School District 19	6/30/2015	Proportion Contribution	5.3	1.3	(800.845)	(18,034)			(4,161)	0	0	0	
3487 3487	Springfield School District 19 Springfield School District 19	6/30/2015 6/30/2014	Proportion	5.3 5.4	1.3 0.4	(800,845) (81,272)	(196,433)			(45,330)	0	0	0	
3487	Springfield School District 19 Springfield School District 19	6/30/2014	Contribution	5.4	0.4	56,725	(6,022) 4,200	10,505	4,200	0	0	0	0	
3487	Springfield School District 19	6/30/2013	Contribution	5.6	0.0	(414,211)	4,200	(44,381)		0	0	0	0	
3494	Fern Ridge School District	6/30/2018	Proportion	5.2	4.2	(333,676)	(269,508)			(64,168)	(64,168)	(64,168)	(12,836)	
3494	Fern Ridge School District	6/30/2018	Contribution	5.2	4.2	(387,928)	(313,326)	(74,602)		(74,602)	(74,602)	(74,602)	(14,918)	
	Fern Ridge School District	6/30/2017	Proportion	5.2	3.2	58,856	36,220	11,318	11,318	11,318	11,318	2,266	(14,510)	
3494														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3494	Fern Ridge School District	6/30/2016	Proportion	5.3	2.3	(100,097)	(43,439)	(18,886)	(18,886)	(18,886)	(5,667)	0	0	
3494	Fern Ridge School District	6/30/2016	Contribution	5.3	2.3	(283,729)	(123,127)		(53,534)	(53,534)	(16,059)	0	0	
3494	Fern Ridge School District	6/30/2015	Proportion	5.3	1.3	562,074	137,866	106,052	106,052	31,814	0	0	0	
3494	Fern Ridge School District	6/30/2015	Contribution	5.3	1.3	(209,334)	(51,346)	(39,497)	(39,497)	(11,849)	0	0	0	
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	0.4	(100,900)	(7,475)	(18,685)	(7,475)	0	0	0	0	
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	0.4	41,794	3,094	7,740	3,094	0	0	0	0	
3494 3498	Fern Ridge School District	6/30/2013 6/30/2018	Contribution	5.6	0.0	(44,448) 38,256	0 30,899	(4,763) 7,357	0 7,357	7,357	0 7,357	0 7,357	1,471	
3498 3498	Mapleton School District Mapleton School District	6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	38,256 75.810	30,899 61,231	14.579	7,357 14.579	14.579	14.579	7,357 14.579	2.915	
3498	Mapleton School District	6/30/2017	Proportion	5.2	3.2	(234,365)	(144,225)	(45,070)	(45,070)	(45,070)	(45,070)	(9,015)	2,915	
3498	Mapleton School District	6/30/2017	Contribution	5.2	3.2	41,344	25,442	7,951	7,951	7,951	7,951	1,589	0	
3498	Mapleton School District	6/30/2016	Proportion	5.3	2.3	(219,358)	(95,194)	(41,388)	(41,388)	(41,388)	(12,418)	0	0	
3498	Mapleton School District	6/30/2016	Contribution	5.3	2.3	52.916	22,964	9,984	9,984	9.984	2,996	0	0	
3498	Mapleton School District	6/30/2015	Proportion	5.3	1.3	(338,309)	(82,981)	(63,832)	(63,832)	(19,149)	2,000	0	0	
3498	Mapleton School District	6/30/2015	Contribution	5.3	1.3	49,393	12,117	9,319	9,319	2,798	0	0	Ō	
3498	Mapleton School District	6/30/2014	Proportion	5.4	0.4	(54,636)	(4,046)		(4,046)	0	0	0	0	
3498	Mapleton School District	6/30/2014	Contribution	5.4	0.4	(24,802)	(1,837)	(4,593)	(1,837)	0	0	0	0	
3498	Mapleton School District	6/30/2013	Contribution	5.6	0.0	(4,808)	0	(513)	0	0	0	0	0	
3502	Creswell School District 40	6/30/2018	Proportion	5.2	4.2	(491,312)	(396,829)		(94,483)	(94,483)	(94,483)	(94,483)	(18,897)	
3502	Creswell School District 40	6/30/2018	Contribution	5.2	4.2	29,926	24,171	5,755	5,755	5,755	5,755	5,755	1,151	
3502	Creswell School District 40	6/30/2017	Proportion	5.2	3.2	(305,997)	(188,305)	(58,846)	(58,846)	(58,846)	(58,846)	(11,767)	0	
3502	Creswell School District 40	6/30/2017	Contribution	5.2	3.2	82,431	50,727	15,852	15,852	15,852	15,852	3,171	0	
3502	Creswell School District 40	6/30/2016	Proportion	5.3	2.3	(389,879)	(169,193)	(73,562)	(73,562)	(73,562)	(22,069)	0	0	
3502	Creswell School District 40	6/30/2016	Contribution	5.3	2.3	105,584	45,818	19,922	19,922	19,922	5,974	0	0	
3502	Creswell School District 40	6/30/2015	Proportion	5.3	1.3	(475,691)	(116,679)		(89,753)	(26,926)	0	0	0	
3502	Creswell School District 40	6/30/2015	Contribution	5.3	1.3	117,646	28,858	22,197	22,197	6,661	0	0	0	
3502	Creswell School District 40	6/30/2014	Proportion	5.4	0.4	(19,676)	(1,456)	(3,644)	(1,456)	0	0	0	0	
3502	Creswell School District 40	6/30/2014	Contribution	5.4	0.4	(22,883)	(1,693)		(1,693)	0	0	0	0	
3502	Creswell School District 40	6/30/2013	Contribution	5.6	0.0	86,740	0	9,295	0	0	0	0	. 0	
3506	South Lane School District	6/30/2018	Proportion	5.2	4.2	(2,560,427)	(2,068,037)	(492,390)	(492,390)	(492,390)	(492,390)	(492,390)	(98,477)	
3506	South Lane School District	6/30/2018	Contribution	5.2	4.2	(807,963)	(652,585)	(155,378)	(155,378)	(155,378)	(155,378)	(155,378)	(31,073)	
3506	South Lane School District	6/30/2017	Proportion	5.2	3.2	641,808	394,958	123,425	123,425	123,425	123,425	24,683	0	
3506	South Lane School District	6/30/2017	Contribution	5.2 5.3	3.2	(907,150) 1,346,184	(558,246)	(174,452)	(174,452)	(174,452)	(174,452)	(34,890)	0	
3506	South Lane School District	6/30/2016	Proportion	5.3 5.3	2.3 2.3		584,193	253,997	253,997	253,997	76,199	0	0	
3506 3506	South Lane School District South Lane School District	6/30/2016 6/30/2015	Contribution Proportion	5.3	2.3 1.3	(1,018,293) 678,580	(441,900) 166,444	(192,131) 128.034	(192,131) 128.034	(192,131) 38.410	(57,638)	0	0	
3506	South Lane School District	6/30/2015	Contribution	5.3	1.3	(680,886)	(167,010)	(128,469)	(128,469)	(38,541)	0	0	0	
3506	South Lane School District	6/30/2014	Proportion	5.4	0.4	579.507	42,927	107.316	42.927	(30,341)	0	0	0	
3506	South Lane School District	6/30/2014	Contribution	5.4	0.4	(306,298)	(22,688)	(56,722)	(22,688)	0	0	0	0	
3506	South Lane School District	6/30/2013	Contribution	5.6	0.0	130.237	(22,000)	13,952	(22,000)	0	0	0	0	
3510	Bethel School District	6/30/2018	Proportion	5.2	4.2	(2,456,790)	(1,984,330)	(472,460)	(472,460)	(472,460)	(472,460)	(472,460)	(94,490)	
3510	Bethel School District	6/30/2018	Contribution	5.2	4.2	416,694	336,561	80,133	80,133	80,133	80,133	80,133	16,029	
3510	Bethel School District	6/30/2017	Proportion	5.2	3.2	(1,100,038)	(676,946)	(211,546)	(211,546)	(211,546)	(211,546)	(42,308)	0	
3510	Bethel School District	6/30/2017	Contribution	5.2	3.2	938,000	577,230	180,385	180,385	180,385	180,385	36,075	0	
3510	Bethel School District	6/30/2016	Proportion	5.3	2.3	(1,485,114)	(644,484)	(280,210)	(280,210)	(280,210)	(84,064)	0	0	
3510	Bethel School District	6/30/2016	Contribution	5.3	2.3	1,443,433	626,395	272,346	272,346	272,346	81,703	0	0	
3510	Bethel School District	6/30/2015	Proportion	5.3	1.3	(630,056)	(154,544)	(118,878)	(118,878)	(35,666)	0	0	0	
3510	Bethel School District	6/30/2015	Contribution	5.3	1.3	1,332,398	326,814	251,396	251,396	75,418	0	0	0	
3510	Bethel School District	6/30/2014	Proportion	5.4	0.4	(817,020)	(60,520)		(60,520)	0	0	0	0	
3510	Bethel School District	6/30/2014	Contribution	5.4	0.4	477,697	35,387	88,462	35,387	0	0	0	0	
3510	Bethel School District	6/30/2013	Contribution	5.6	0.0	(548,312)	0	(58,747)	0	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	5.2	4.2	272,603	220,179	52,424	52,424	52,424	52,424	52,424	10,483	
3517	Crow-Applegate-Lorane District 66	6/30/2018	Contribution	5.2	4.2	(25,341)	(20,468)	(4,873)	(4,873)	(4,873)	(4,873)	(4,873)	(976)	
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	5.2	3.2	(141,250)	(86,924)		(27,163)	(27,163)	(27,163)	(5,435)	0	
3517	Crow-Applegate-Lorane District 66	6/30/2017	Contribution	5.2	3.2	123,298	75,876	23,711	23,711	23,711	23,711	4,743	0	
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	5.3	2.3	(9,531)	(4,137)	(1,798)	(1,798)	(1,798)	(541)	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2016	Contribution	5.3	2.3	109,161	47,373	20,596	20,596	20,596	6,181	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	1.3	(308,761)	(75,733)	(58,257)	(58,257)	(17,476)	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	1.3	83,345	20,445	15,725	15,725	4,720	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4 5.4	0.4 0.4	(29,565)	(2,190)		(2,190)	0	0	0	0	
3517 3517	Crow-Applegate-Lorane District 66	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	(21,898) 19,515	(1,623)	(4,055) 2,090	(1,623)	0	0	0	0	
	Crow-Applegate-Lorane District 66				0.0 4.2		(247,193)		(58,855)	(58,855)	(58,855)	(58,855)	(11,773)	
3519 3519	McKenzie School District McKenzie School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(306,048) 70,092	(247,193) 56,613	(58,855) 13,479	(58,855)	(58,855)	(58,855)	(58,855)	(11,773)	
3519 3519	McKenzie School District McKenzie School District	6/30/2018 6/30/2017	Proportion	5.2 5.2	4.2 3.2	70,092 (128,347)	56,613 (78,983)	13,479 (24,682)	13,479 (24,682)	13,479 (24,682)	13,479 (24,682)	13,479 (4,937)	2,697	
3519	McKenzie School District	6/30/2017	Contribution	5.2 5.2	3.2	24,093	(78,983)	(24,682) 4,633	4,633	4,633	4,633	(4,937)	0	
				52./	3.2	24.093	14.827	4.633	4.633	4,633	4.033	928		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3519	McKenzie School District	6/30/2016	Proportion	5.3	2.3	(112,057)	(48.628)		(21,143)					0
3519	McKenzie School District	6/30/2016	Contribution	5.3	2.3	58,145	25,232	10,971	10,971	10,971	3,290	0	0	0
3519	McKenzie School District	6/30/2015	Proportion	5.3	1.3	(370,736)	(90,936)	(69,950)	(69,950)	(20,986)) 0	0	0	0
3519	McKenzie School District	6/30/2015	Contribution	5.3	1.3	64,470	15,814		12,164	3,650	0	0	0	0
3519	McKenzie School District	6/30/2014	Proportion	5.4	0.4	(13,708)	(1,013)		(1,013)	0	0	0	0	0
3519	McKenzie School District	6/30/2014	Contribution	5.4	0.4	(40,131)	(2,971)		(2,971)	0	0	0	0	0
3519	McKenzie School District	6/30/2013	Contribution	5.6	0.0	(55,105)	. 0	(5,905)	0	0	0	. 0	0	0
3520	Junction City School District 69	6/30/2018	Proportion	5.2	4.2	(5,327,400)	(4,302,900)		(1,024,500)					0
3520	Junction City School District 69	6/30/2018	Contribution	5.2	4.2	13,728,554	11,088,447	2,640,107	2,640,107	2,640,107	2,640,107	2,640,107		0
3520 3520	Junction City School District 69	6/30/2017	Proportion	5.2	3.2 3.2	(239,117)	(147,149)		(45,984)	(45,984)) (45,984 67,576	(9,197 13,513		0
3520 3520	Junction City School District 69 Junction City School District 69	6/30/2017 6/30/2016	Contribution	5.2 5.3	2.3	351,393 (1,851,524)	216,241 (803,492)	67,576 (349,344)	67,576 (349,344)	67,576 (349,344)			0	0
3520	Junction City School District 69 Junction City School District 69	6/30/2016	Proportion Contribution	5.3	2.3	416,649	180.810	78,613	78.613	78,613	23,584		0	0
3520	Junction City School District 69	6/30/2015	Proportion	5.3	1.3	(1,236,975)	(303,407)		(233,392)	(70,015)		0	0	0
3520	Junction City School District 69	6/30/2015	Contribution	5.3	1.3	210,352	51,596	39,689	39,689	11,907	, 0	0	0	0
3520	Junction City School District 69	6/30/2014	Proportion	5.4	0.4	50,595	3,750		3,750	0	0	0	0	0
3520	Junction City School District 69	6/30/2014	Contribution	5.4	0.4	(118,530)	(8,780)		(8,780)		0	0	0	0
3520	Junction City School District 69	6/30/2013	Contribution	5.6	0.0	108,870	(0,700)	11,665	(0,700)	0	0	0	0	0
3522	Lowell School District	6/30/2018	Proportion	5.2	4.2	282,680	228,318		54,362	54,362	54,362	54,362	10,870	0
3522	Lowell School District	6/30/2018	Contribution	5.2	4.2	134,966	109,011	25,955	25,955	25,955	25,955	25,955		0
3522	Lowell School District	6/30/2017	Proportion	5.2	3.2	28,191	17,349		5,421	5,421	5,421	1,086	0	0
3522	Lowell School District	6/30/2017	Contribution	5.2	3.2	124,763	76,777	23,993	23,993	23,993	23,993	4,798	0	0
3522	Lowell School District	6/30/2016	Proportion	5.3	2.3	(128,036)	(55,562)		(24,158)	(24,158)		0	0	0
3522	Lowell School District	6/30/2016	Contribution	5.3	2.3	103,941	45,105	19,612	19,612	19,612	5,881	0	0	0
3522	Lowell School District	6/30/2015	Proportion	5.3	1.3	(145,509)	(35,689)		(27,455)	(8,234)) 0	0	0	0
3522	Lowell School District	6/30/2015	Contribution	5.3	1.3	27,053	6,637	5,104	5,104	1,533	0	0	0	0
3522	Lowell School District	6/30/2014	Proportion	5.4	0.4	40,160	2,975	7,437	2,975	0	0	0	0	0
3522	Lowell School District	6/30/2014	Contribution	5.4	0.4	(31,794)	(2,354)		(2,354)	0	0	0	0	0
3522	Lowell School District	6/30/2013	Contribution	5.6	0.0	21,725	(00.540)	2,330	0	0	0	(45.400	0	0
3524 3524	Oakridge School District Oakridge School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(78,641) 39,362	(63,518) 31,792		(15,123) 7.570	(15,123) 7.570) (15,123 7.570	(15,123 7.570		0
3524 3524	Oakridge School District Oakridge School District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	39,362 251.666	154,872		7,570 48.397	7,570 48,397	7,570 48.397	7,570 9,681	1,512	0
3524	Oakridge School District	6/30/2017	Contribution	5.2	3.2	130,499	80,307	25,096	25,096	25,096	25,096	5,019	•	0
3524	Oakridge School District	6/30/2016	Proportion	5.3	2.3	(417,545)	(181,199)		(78,782)					0
3524	Oakridge School District	6/30/2016	Contribution	5.3	2.3	198,166	85,996		37,390	37,390	11,216		0	0
3524	Oakridge School District	6/30/2015	Proportion	5.3	1.3	(223,539)	(54.831)		(42,177)			0	0	0
3524	Oakridge School District	6/30/2015	Contribution	5.3	1.3	134,423	32.971	25,363	25,363	7,608	, o	0	0	0
3524	Oakridge School District	6/30/2014	Proportion	5.4	0.4	(69,013)	(5,113)		(5,113)		0	0	0	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	0.4	39,525	2,930	7,319	2,930	0	0	0	0	0
3524	Oakridge School District	6/30/2013	Contribution	5.6	0.0	21,649	0	2,319	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Proportion	5.2	4.2	87,796	70,912		16,884	16,884	16,884	16,884		0
3527	Marcola School District 79	6/30/2018	Contribution	5.2	4.2	164,670	133,003	31,667	31,667	31,667	31,667	31,667	6,335	0
3527	Marcola School District 79	6/30/2017	Proportion	5.2	3.2	(30,449)	(18,737)		(5,856)	(5,856)			,	0
3527	Marcola School District 79	6/30/2017	Contribution	5.2	3.2	87,886	54,084	16,901	16,901	16,901	16,901	3,381	0	0
3527	Marcola School District 79	6/30/2016	Proportion	5.3 5.3	2.3 2.3	115,515 47,704	50,130	21,795	21,795	21,795	6,540 2,699	0	0	0
3527	Marcola School District 79	6/30/2016	Contribution				20,701	9,001	9,001	9,001		0	0	0
3527 3527	Marcola School District 79 Marcola School District 79	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(30,801) 64,482	(7,553) 15,818		(5,812) 12,166	(1,741) 3,652	, 0	0	0	0
3527	Marcola School District 79 Marcola School District 79	6/30/2014	Proportion	5.4	0.4	(164,912)	(12,217)		(12,217)		0	0	0	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	0.4	(19,493)	(1,443)		(1,443)		0	0	0	0
3527	Marcola School District 79	6/30/2013	Contribution	5.6	0.0	(37,927)	(1,110)	(4,062)	(1,4-0)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	5.2	4.2	160,842	129,911	30,931	30,931	30,931	30,931	30,931	6.187	0
3533	Triangle Lake Schools	6/30/2018	Contribution	5.2	4.2	61,102	49,352	11,750	11,750	11,750	11,750	11.750		0
3533	Triangle Lake Schools	6/30/2017	Proportion	5.2	3.2	(256,073)	(157,583)		(49,245)	(49,245)				0
3533	Triangle Lake Schools	6/30/2017	Contribution	5.2	3.2	54,594	33,596	10,499	10,499	10,499	10,499	2,099		0
3533	Triangle Lake Schools	6/30/2016	Proportion	5.3	2.3	(141,726)	(61,503)	(26,741)	(26,741)	(26,741)	(8,021		0	0
3533	Triangle Lake Schools	6/30/2016	Contribution	5.3	2.3	61,862	26,846	11,672	11,672	11,672	3,502	0	0	0
3533	Triangle Lake Schools	6/30/2015	Proportion	5.3	1.3	(270,492)	(66,348)	(51,036)	(51,036)	(15,312)) 0	0	0	0
3533	Triangle Lake Schools	6/30/2015	Contribution	5.3	1.3	53,436	13,108	10,082	10,082	3,026	0	0	0	0
3533	Triangle Lake Schools	6/30/2014	Proportion	5.4	0.4	73,789	5,464	13,665	5,464	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2014	Contribution	5.4	0.4	(20,302)	(1,502)		(1,502)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2013	Contribution	5.6	0.0	27,831	0	2,981	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	5.2	4.2	(1,677,040)	(1,354,532)		(322,508)					0
3537	Siuslaw School District 97J	6/30/2018	Contribution	5.2	4.2	(211,525)	(170,847)		(40,678)	(40,678)				0
3537	Siuslaw School District 97J	6/30/2017	Proportion	5.2 5.2	3.2 3.2	312,842 (317,984)	192,518 (195,682)	60,162 (61,151)	60,162 (61,151)	60,162 (61,151)	60,162 (61,151	12,032 (12,229		0
3537	Siuslaw School District 97J	6/30/2017	Contribution) 0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)						Measurement Period +5	
Number 3537	Employer Name Siuslaw School District 97J	Recognition 6/30/2016	Specific Deferral Am Proportion	5.3	Period 2.3	445,604	193,376	Expense 84,076	Expense 84,076	Expense 84,076	Expense 25,224	Expense	Expense	Subsequent Expense
3537	Siuslaw School District 973 Siuslaw School District 973	6/30/2016	Contribution	5.3	2.3	(317,231)	(137,666)		(59,855)) 0	0
3537	Siuslaw School District 97J	6/30/2015	Proportion	5.3	1.3	223,049	54,709		42,085			,) 0	0
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	1.3	(173,908)	(42,656)		(32.813)			·	0	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	0.4	(59,265)	(4,390)	(10,975)	(4,390		, o	C	0	0
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	0.4	(42,647)	(3,157)	(7,898)	(3,157) C) 0	0	0	0
3537	Siuslaw School District 97J	6/30/2013	Contribution	5.6	0.0	18,504	0	1,984	0	C) 0	0	0	0
3579	Lincoln County School District	6/30/2018	Proportion	5.2	4.2	(5,552,310)	(4,484,558)	(1,067,752)	(1,067,752)) (1,067,752	2) (1,067,752) (1,067,752	2) (213,550)	0
3579	Lincoln County School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	C) 0	(0	C
3579	Lincoln County School District	6/30/2017	Proportion	5.2	3.2	4,349,263	2,676,469		836,397					C
3579	Lincoln County School District	6/30/2017	Contribution	5.2	3.2	(654,983)	(403,067)		(125,958)				3) 0	(
3579	Lincoln County School District	6/30/2016	Proportion	5.3	2.3	384,946	167,053	72,631	72,631				0	(
3579	Lincoln County School District	6/30/2016	Contribution	5.3	2.3 1.3	(47,136)	(20,454)		(8,894)) (0	(
3579 3579	Lincoln County School District Lincoln County School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	0	0	0	0	0			0	(
3579	Lincoln County School District Lincoln County School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	•) 0	
3579	Lincoln County School District	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0) 0	0
3579	Lincoln County School District	6/30/2013	Contribution	5.6	0.0	0	0	0	0	-		() 0	0
3582	Linn County School District 5	6/30/2018	Proportion	5.2	4.2	0	0	0	0	-	•	() 0	Č
3582	Linn County School District 5	6/30/2018	Contribution	5.2	4.2	0	0	ő	0	ď) 0	Ċ) 0	Ċ
3582	Linn County School District 5	6/30/2017	Proportion	5.2	3.2	0	0	0	0	Ċ) 0	C	0	Ċ
3582	Linn County School District 5	6/30/2017	Contribution	5.2	3.2	0	0	0	0	Ö) 0	(0	(
3582	Linn County School District 5	6/30/2016	Proportion	5.3	2.3	0	0	0	0	C	0	C	0	(
3582	Linn County School District 5	6/30/2016	Contribution	5.3	2.3	0	0	0	0	C	, ,	C	0	(
3582	Linn County School District 5	6/30/2015	Proportion	5.3	1.3	0	0	0	0	C) 0	(0	(
3582	Linn County School District 5	6/30/2015	Contribution	5.3	1.3	163	39		31	8	3 0	C	0	(
3582	Linn County School District 5	6/30/2014	Proportion	5.4	0.4	0	0	0	0	-	•	(0	C
3582	Linn County School District 5	6/30/2014	Contribution	5.4	0.4	515	40	95			•		0	U
3610 3610	Harrisburg Elementary School District 42J Harrisburg Elementary School District 42J	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	C	•	(0	(
3610	Harrisburg Elementary School District 423	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	•		0	(
3610	Harrisburg Elementary School District 423	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	•) 0	
3610	Harrisburg Elementary School District 42J	6/30/2016	Proportion	5.3	2.3	Ů	0	0	0	0	,) 0	Č
3610	Harrisburg Elementary School District 42J	6/30/2016	Contribution	5.3	2.3	0	0	Ö	0	o o) 0	Č	0	Č
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3	1.3	0	0	0	0	ď) 0	·	0	Ċ
3610	Harrisburg Elementary School District 42J	6/30/2015	Contribution	5.3	1.3	1,868	460	352	352	108	3 0	C	0	Ċ
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	0.4	0	0	0	0			(0	Ö
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	0.4	2,066	151	383	151	C) 0	C	0	0
3613	Harris School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	C	, ,	0	0	0
3613	Harris School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	C	0	C	0	0
3613	Harris School	6/30/2017	Proportion	5.2	3.2	0	0	0	0		,	(0	C
3613	Harris School	6/30/2017	Contribution	5.2	3.2	0	0	0	0		,	(0	(
3613	Harris School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	,	C	0	(
3613	Harris School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	-	•	(0	(
3613 3613	Harris School Harris School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0	0	0	0	0		(0	(
3613	Harris School	6/30/2015	Proportion	5.4	0.4	0	0	0	0			() 0	,
3613	Harris School	6/30/2014	Contribution	5.4	0.4	763	58	•	58	C C		•) 0	
3615	Central Linn School District 552C	6/30/2018	Proportion	5.2	4.2	(419,996)	(339,228)		(80,768)				, ,	(
3615	Central Linn School District 552C	6/30/2018	Contribution	5.2	4.2	135,927	109,787	26,140	26,140					Ċ
3615	Central Linn School District 552C	6/30/2017	Proportion	5.2	3.2	(328,724)	(202,292)		(63,216)					Ċ
3615	Central Linn School District 552C	6/30/2017	Contribution	5.2	3.2	44,258	27,236	8,511	8,511			1,703		
3615	Central Linn School District 552C	6/30/2016	Proportion	5.3	2.3	(265,060)	(115,027)	(50,011)	(50,011)) (50,011) (15,005) (0	
3615	Central Linn School District 552C	6/30/2016	Contribution	5.3	2.3	171,776	74,543		32,411	32,411		0	0	
3615	Central Linn School District 552C	6/30/2015	Proportion	5.3	1.3	(554,706)	(136,058)		(104,662)			C	0	
3615	Central Linn School District 552C	6/30/2015	Contribution	5.3	1.3	140,016	34,344	26,418	26,418			(0	
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	0.4	32,820	2,430		2,430			(0	
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	0.4	5,183	383		383	C	0	C	0	
3615	Central Linn School District 552C	6/30/2013	Contribution	5.6	0.0	(39,123)	0	(4,193)	0) ((0	
3618	Sweet Home School District 55	6/30/2018	Proportion	5.2	4.2 4.2	(1,665,167)	(1,344,943)		(320,224					
3618 3618	Sweet Home School District 55	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(708,972)	(572,631) 347,855	(136,341) 108,704	(136,341) 108,704					
	Sweet Home School District 55	6/30/2017	Proportion			565,263								
3618 3618	Sweet Home School District 55 Sweet Home School District 55	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	(862,050) 1,398,054	(530,492) 606,702	(165,779) 263,784	(165,779) 263,784				0	
3618 3618	Sweet Home School District 55 Sweet Home School District 55	6/30/2016	Proportion Contribution	5.3	2.3	1,398,054 (679,363)	(294,817)		(128,182) 0	
	Sweet Home School District 55 Sweet Home School District 55	6/30/2015		5.3	2.3 1.3	1,236,320	(294,817)		233,268			,) 0	,
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	1.3	1,236,320	303,248	233,268	233,268	69,980	0	C	0	



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral A		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	1.3	(421,304)	(103,340)	(79,491)		(23,849)	0	0	D. C.	Oubsequent Expens
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	0.4	72,499	5,369	13,426	5,369	(20,0.0)	0	Ö	0	
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	0.4	133,940	9,920	24,804	9,920	0	0	0	0	
3618	Sweet Home School District 55	6/30/2013	Contribution	5.6	0.0	202,375	0	21,685	0,020	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2018	Proportion	5.2	4.2	202,010	Ö	21,000	0	0	0	Ö	0	
3626	Wyatt School District 63Cj	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2017	Proportion	5.2	3.2	0	Ö	0	0	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2017	Contribution	5.2	3.2	0	Ö	0	0	0	0	Ö	0	
3626	Wyatt School District 63Cj	6/30/2016	Proportion	5.3	2.3	0	Ö	0	0	0	0	Ö	0	
3626	Wyatt School District 63Cj	6/30/2016	Contribution	5.3	2.3	0	Ö	0	0	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2015	Proportion	5.3	1.3	0	Ö	0	0	0	0	Ö	0	
3626	Wyatt School District 63Cj	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2014	Proportion	5.4	0.4	0	Ö	0	0	0	0	0	0	
3626	Wyatt School District 63Cj	6/30/2014	Contribution	5.4	0.4	174	14	32	14	0	0	Ö	0	
3626	Wyatt School District 63Cj	6/30/2013	Contribution	5.6	0.0	47	0	7	0	0	0	Ö	0	
3647	Scio School District 95C	6/30/2018	Proportion	5.2	4.2	(592,366)	(478,449)	(113,917)	-	(113,917)	(113,917)	(113,917)	-	
3647	Scio School District 95C	6/30/2018	Contribution	5.2	4.2	7,004	5,657	1,347	1.347	1,347	1.347	1.347	269	
3647	Scio School District 95C	6/30/2017	Proportion	5.2	3.2	26,262	16,162	5,050	5,050	5,050	5,050	1,012	0	
3647	Scio School District 95C	6/30/2017	Contribution	5.2	3.2	32,655	20,095	6,280	6.280	6,280	6,280	1,255	0	
3647	Scio School District 95C	6/30/2016	Proportion	5.3	2.3	(977,890)	(424,366)	(184,508)		(184,508)	(55,350)	1,200	0	
3647	Scio School District 95C	6/30/2016	Contribution	5.3	2.3	151,618	65,797	28,607	28,607	28,607	8,583	0	0	
3647	Scio School District 95C	6/30/2015	Proportion	5.3	1.3	(305,677)	(74,977)	(57,675)		(17,302)	0,000	0	0	
3647	Scio School District 95C	6/30/2015	Contribution	5.3	1.3	(74,992)	(18,396)	(14,149)		(4,247)	0	0	0	
3647	Scio School District 95C	6/30/2014	Proportion	5.4	0.4	(86,451)	(6,406)	(16,009)	(6,406)	(4,247)	0	0	0	
3647	Scio School District 95C	6/30/2014	Contribution	5.4	0.4	186,348	13,803	34,509	13,803	0	0	0	0	
3647	Scio School District 95C	6/30/2013	Contribution	5.6	0.0	69,874	0.000	7.484	0	0	0	0	0	
3665	Santiam Canyon School District	6/30/2018	Proportion	5.2	4.2	(451,368)	(364,566)	(86,802)	•	(86,802)	(86,802)	(86,802)	(17,358)	
3665	Santiam Canyon School District	6/30/2018	Contribution	5.2	4.2	(205,186)	(165,727)	(39,459)		(39,459)	(39,459)	(39,459)	(7,891)	
3665	Santiam Canyon School District	6/30/2017	Proportion	5.2	3.2	558,828	343,894	107,467	107,467	107,467	107,467	21,493	(100,1)	
3665	Santiam Canyon School District	6/30/2017	Contribution	5.2	3.2	(270,909)	(166,713)	(52,098)		(52,098)	(52,098)	(10,419)	0	
3665	Santiam Canyon School District	6/30/2016	Proportion	5.3	2.3	452.129	196.208	85.307	85.307	85.307	25.594	(10,110)	0	
3665	Santiam Canyon School District	6/30/2016	Contribution	5.3	2.3	(194,652)	(84,471)	(36,727)		(36,727)	(11,017)	0	0	
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	1.3	373,822	91,694	70,532	70,532	21.162	(11,017)	0	0	
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	1.3	(91,940)	(22,552)	(17,347)		(5,205)	0	0	0	
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	0.4	(282,619)	(20,934)	(52,337)	(20,934)	(0,200)	0	0	0	
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	0.4	109,246	8,091	20,231	8,091	0	0	Ö	0	
3665	Santiam Canyon School District	6/30/2013	Contribution	5.6	0.0	(46,205)	0,031	(4,950)		0	0	Ö	0	
3676	Harrisburg High School	6/30/2018	Proportion	5.2	4.2	(40,200)	0	(4,550)	0	0	0	0	0	
3676	Harrisburg High School	6/30/2018	Contribution	5.2	4.2	Ů	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2017	Proportion	5.2	3.2	Ů	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2016	Proportion	5.3	2.3	Ů	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2016	Contribution	5.3	2.3	Ů	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2015	Contribution	5.3	1.3	81	21	15	15	6	0	0	0	
3676	Harrisburg High School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
3676	Harrisburg High School	6/30/2014	Contribution	5.4	0.4	1.410	105	261	105	0	0	0	0	
3684	Ontario School District 8C	6/30/2018	Proportion	5.4	4.2	(356.884)	(288,252)	(68.632)		(68.632)	(68.632)	(68,632)	•	
3684	Ontario School District 8C	6/30/2018	Contribution	5.2	4.2	(230,940)	(186,528)	(44.412)		(44,412)	(44,412)	(44,412)		
3684	Ontario School District 8C	6/30/2017	Proportion	5.2	3.2	(993,892)	(611,626)	(191,133)		(191,133)	(191,133)	(38,227)	(0,000)	
3684	Ontario School District 8C Ontario School District 8C	6/30/2017	Contribution	5.2 5.2	3.2	(26,511)	(16,315)	(5,098)		(5,098)	(191,133)	(1,021)		
3684	Ontario School District 8C	6/30/2016	Proportion	5.3	2.3	(144,555)	(62,730)	(27,275)		(27,275)	(8,180)	(1,021)	0	
3684	Ontario School District 8C	6/30/2016	Contribution	5.3	2.3	(181.212)	(78.639)	(34.191)	(34.191)	(34.191)	(10,257)	0	0	
3684	Ontario School District 8C Ontario School District 8C	6/30/2015	Proportion	5.3 5.3	2.3 1.3	(802,879)	(196,931)	(34,191)		(34,191)	(10,257)	0	0	
3684	Ontario School District 8C Ontario School District 8C	6/30/2015	Contribution	5.3	1.3	(802,879)	(196,931)	(3,932)		(45,444)	0	0	0	
3684	Ontario School District 8C	6/30/2014	Proportion	5.4	0.4	25,305	1.875	4.686	1.875	(1,100)	0	0	0	
3684	Ontario School District 8C Ontario School District 8C	6/30/2014	Contribution	5.4 5.4	0.4	25,305 68.230	1,875 5,055	12.635	1,875 5,055	0	0	0	0	
3684	Ontario School District 8C Ontario School District 8C	6/30/2013	Contribution	5.4 5.6	0.4	181,738	5,055	12,635	0,000	0	0	0	0	
3684				5.6			-		•	(4.4.40)	-	-	-	
	Juntura Grade School	6/30/2018	Proportion		4.2	(21,540)	(17,398)	(4,142)		(4,142)	(4,142)	(4,142)		
3687 3687	Juntura Grade School	6/30/2018	Contribution	5.2 5.2	4.2	(8,965)	(7,241)	(1,724)		(1,724)	(1,724) 3.513	(1,724)	(345)	
	Juntura Grade School	6/30/2017	Proportion		3.2	18,270	11,244	3,513	3,513	3,513		705	0	
3687	Juntura Grade School	6/30/2017	Contribution	5.2	3.2	4,900	3,016	942	942	942	942	190	0	
3687	Juntura Grade School	6/30/2016	Proportion	5.3	2.3	2,040	885	385	385	385	115	0	0	
3687	Juntura Grade School	6/30/2016	Contribution	5.3	2.3	3,315	1,440	625	625	625	190	0	0	
3687	Juntura Grade School	6/30/2015	Proportion	5.3	1.3	(32,275)	(7,915)	(6,090)		(1,825)	0	0	0	
3687	Juntura Grade School	6/30/2015	Contribution	5.3	1.3	5,252	1,288	991	991	297	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralassa Nassa	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	4 Measurement Period +5	
Number 3687	Employer Name Juntura Grade School	Recognition 6/30/2014	Proportion	Amortization Period 5.4	Period 0.4	Outflow/(Inflow) 18,083	Outflow/(Inflow) 1,338	Expense 3,349	Expense 1,338	Expense	Expense	Expense	Expense	Subsequent Expense
3687	Juntura Grade School	6/30/2014	Contribution	5.4	0.4	(4,514)	(334)				•	() 0	0
3687	Juntura Grade School	6/30/2013	Contribution	5.6	0.0	6,336	0	681	0	Ċ	0	Ċ	0	0
3689	Vale School District 15	6/30/2018	Proportion	5.2	4.2	0	0	0	0	() 0	(0	0
3689	Vale School District 15	6/30/2018	Contribution	5.2	4.2	0	0	0	0	(•	(0	0
3689	Vale School District 15	6/30/2017	Proportion	5.2	3.2	0	0	0	0	(•	(0	0
3689	Vale School District 15	6/30/2017	Contribution	5.2	3.2	0	0	0	0	(0	(0	0
3689 3689	Vale School District 15 Vale School District 15	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	() 0	(0	0
3689	Vale School District 15	6/30/2015	Proportion	5.3	1.3	0	0	0	0	() 0	() 0	0
3689	Vale School District 15	6/30/2015	Contribution	5.3	1.3	0	ő	0	0	Č) 0	Č	0	o o
3689	Vale School District 15	6/30/2014	Proportion	5.4	0.4	0	0	0	0	Ċ	0	Ċ	0	0
3689	Vale School District 15	6/30/2014	Contribution	5.4	0.4	75	5	14	5	() 0	(0	0
3694	Nyssa School District 26	6/30/2018	Proportion	5.2	4.2	449,285	362,884	86,401	86,401	86,401		86,401		0
3694	Nyssa School District 26	6/30/2018	Contribution	5.2	4.2	165,911	134,005	31,906		31,906		31,906		0
3694	Nyssa School District 26	6/30/2017	Proportion	5.2	3.2	(464,697)	(285,967)							0
3694 3694	Nyssa School District 26 Nyssa School District 26	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	312,781 (823,597)	192,481 (357,409)	60,150 (155,396)		60,150 (155,396				0
3694	Nyssa School District 26 Nyssa School District 26	6/30/2016	Contribution	5.3 5.3	2.3	(823,597)	(357,409)	(155,396)	50,851	50,851)	0
3694	Nyssa School District 26	6/30/2015	Proportion	5.3	1.3	(1,410,164)	(345,888)					(0	0
3694	Nyssa School District 26	6/30/2015	Contribution	5.3	1.3	220,463	54,075	41,597	41,597	12,478		Ċ	0	Ō
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	0.4	(97,190)	(7,200)	(17,998)	(7,200)			(0	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	0.4	(124,576)	(9,226)					(0	0
3694	Nyssa School District 26	6/30/2013	Contribution	5.6	0.0	38,525	0	4,130		(,	(0	0
3696	Annex Elementary School	6/30/2018	Proportion	5.2	4.2	344,884	278,560		66,324	66,324		66,324		0
3696 3696	Annex Elementary School Annex Elementary School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	10,092 81,995	8,151 50,459	1,941 15,768	1,941 15,768	1,941 15,768		1,941 3,155		0
3696	Annex Elementary School	6/30/2017	Contribution	5.2	3.2	52,932	32,574	10,179		10,179				0
3696	Annex Elementary School	6/30/2016	Proportion	5.3	2.3	(49,810)	(21,616)						0	0
3696	Annex Elementary School	6/30/2016	Contribution	5.3	2.3	7,777	3,376	1,467		1,467			0	0
3696	Annex Elementary School	6/30/2015	Proportion	5.3	1.3	(124,592)	(30,560)	(23,508)	(23,508)	(7,052	2) 0	(0	0
3696	Annex Elementary School	6/30/2015	Contribution	5.3	1.3	19,987	4,903			1,132	2 0	(0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	0.4	(103)	(8)	(19)			•	(0	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	0.4	(9,740)	(720)					(0	0
3696 3707	Annex Elementary School Adrian School District 61	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	10,875 (257,922)	(208.322)	1,165 (49,600)		(49,600		(49,600	0 0) (9.922)	0
3707	Adrian School District 61	6/30/2018	Contribution	5.2	4.2	103,031	83,217	19,814		19,814		19,814		0
3707	Adrian School District 61	6/30/2017	Proportion	5.2	3.2	88.887	54,699	17.094	17.094	17.094		3.417		0
3707	Adrian School District 61	6/30/2017	Contribution	5.2	3.2	92,026	56,632		17,697	17,697		3,541		0
3707	Adrian School District 61	6/30/2016	Proportion	5.3	2.3	(242,021)	(105,029)			(45,664			0	0
3707	Adrian School District 61	6/30/2016	Contribution	5.3	2.3	116,685	50,637	22,016		22,016		(0	0
3707	Adrian School District 61	6/30/2015	Proportion	5.3	1.3	(188,319)	(46,191)					(0	0
3707	Adrian School District 61	6/30/2015	Contribution	5.3	1.3	87,113	21,369			4,933		(0	0
3707 3707	Adrian School District 61 Adrian School District 61	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	1,746 (18,566)	131 (1,376)	323 (3.438)		((0	0
3707	Adrian School District 61	6/30/2013	Contribution	5.6	0.0	16,296	(1,370)	1.746		, (, ,	() 0	0
3709	Harper School District 66	6/30/2018	Proportion	5.2	4.2	(53,260)	(43,018)) (10,242	2) (10,242	(10,242	2) (2,050)	0
3709	Harper School District 66	6/30/2018	Contribution	5.2	4.2	8,505	6,869	1,636	1,636	1,636	1,636	1,636	325	0
3709	Harper School District 66	6/30/2017	Proportion	5.2	3.2	73,793	45,411	14,191	14,191	14,191		2,838		0
3709	Harper School District 66	6/30/2017	Contribution	5.2	3.2	42,068	25,888	8,090		8,090			3 0	0
3709	Harper School District 66	6/30/2016	Proportion	5.3	2.3	(45,932)	(19,934))	0	0
3709 3709	Harper School District 66 Harper School District 66	6/30/2016	Contribution	5.3 5.3	2.3 1.3	77,546	33,653	14,631	14,631 (32,504)	14,631		(0	0
3709	Harper School District 66	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	(172,273) 13.640	(42,257) 3.344	(32,504) 2,574) (9,753 770		() 0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	0.4	33,570	2,485	6,217	2,485	(1/0		(0	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	0.4	(7,180)	(530))) 0	(0	0
3709	Harper School District 66	6/30/2013	Contribution	5.6	0.0	30,103	0	3,223	0	(Ċ	0	0
3712	W W Jones School	6/30/2018	Proportion	5.2	4.2	(6,324)	(5,108)							0
3712	W W Jones School	6/30/2018	Contribution	5.2	4.2	16	13		3					0
3712	W W Jones School	6/30/2017	Proportion	5.2	3.2	(35,347)	(21,751)							0
3712 3712	W W Jones School W W Jones School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	2,393 10,752	1,473 4,665			460 2,029		93	0	0
3712	W W Jones School	6/30/2016	Contribution	5.3 5.3	2.3	10,752	4,000	2,029	2,029	2,029		() 0	0
3712	W W Jones School	6/30/2015	Proportion	5.3	1.3	(16,938)	(4,154)					() 0	0
3712	W W Jones School	6/30/2015	Contribution	5.3	1.3	909	221	172				Č	0	0
	W W Jones School	6/30/2014	Proportion	5.4	0.4	246	16	46	16					



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of						+4 Measurement Period +5	
Number 3712	Employer Name W W Jones School	Recognition 6/30/2014	Specific Deferral Am Contribution	5.4	Period 0.4	Outflow/(Inflow) (2,608)	Outflow/(Inflow) (193)	Expense (483)	Expense (193	Expense	Expense	Expense	Expense	Subsequent Expense
3712	W W Jones School	6/30/2013	Contribution	5.6	0.0	(2,608)	(193)	(403)			0	n n	0 0	0
3715	Vale High School	6/30/2018	Proportion	5.2	4.2	0	0	0			-	0	0 0	0
3715	Vale High School	6/30/2018	Contribution	5.2	4.2	0	0	0	ď)	0	0	0 0	0
3715	Vale High School	6/30/2017	Proportion	5.2	3.2	0	0	0	Ö)	0	0	0 0	0
3715	Vale High School	6/30/2017	Contribution	5.2	3.2	0	0	0	C)	0	0	0 0	0
3715	Vale High School	6/30/2016	Proportion	5.3	2.3	0	0	0			•	0	0 0	0
3715	Vale High School	6/30/2016	Contribution	5.3	2.3	0	0	0			•	0	0 0	0
3715	Vale High School	6/30/2015	Proportion	5.3	1.3	0	0	0	-		-	0	0 0	0
3715 3715	Vale High School Vale High School	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	0	0	0			-)	0	0
3715	Vale High School	6/30/2014	Proportion Contribution	5.4	0.4	1,965	145	364			-	n .	0 0	0
3713	Silverton RFD	6/30/2014	Proportion	5.2	4.2	1,303	0	0			-	n .	0 0	0
3720	Silverton RFD	6/30/2018	Contribution	5.2	4.2	0	0	0	-		-	n .	0 0	0
3720	Silverton RFD	6/30/2017	Proportion	5.2	3.2	Ö	0	0	-		-	0	0 0	0
3720	Silverton RFD	6/30/2017	Contribution	5.2	3.2	0	0	0	C)	0	0	0 0	0
3720	Silverton RFD	6/30/2016	Proportion	5.3	2.3	0	0	0	Ċ)	0	0	0 0	0
3720	Silverton RFD	6/30/2016	Contribution	5.3	2.3	0	0	0	0)	0	0	0 0	0
3720	Silverton RFD	6/30/2015	Proportion	5.3	1.3	0	0	0				0	0 0	0
3720	Silverton RFD	6/30/2015	Contribution	5.3	1.3	625	153	118				0	0 0	0
3720	Silverton RFD	6/30/2014	Proportion	5.4	0.4	. 0	0	0			-	0	0 0	0
3720	Silverton RFD	6/30/2014	Contribution	5.4	0.4	1,013	73	188			-	0	0 0	0
3727 3727	Aumsville Elementary Aumsville Elementary	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	-		-)	0	0
3727	Aumsville Elementary Aumsville Elementary	6/30/2018	Proportion	5.2	4.2 3.2	0	0	0			•	n n	0 0	0
3727	Aumsville Elementary	6/30/2017	Contribution	5.2	3.2	0	0	0			•	n .	0 0	0
3727	Aumsville Elementary	6/30/2016	Proportion	5.3	2.3	0	0	0			•	n .	0 0	0
3727	Aumsville Elementary	6/30/2016	Contribution	5.3	2.3	0	0	0			-	0	0 0	0
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	1.3	0	0	0	ď)	0	0	0 0	0
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	1.3	0	0	0	Ċ)	0	0	0 0	0
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	0.4	0	0	0)	0	0	0 0	0
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	0.4	1,083	78	201			0	0	0 0	0
3729	Jefferson School District 14Cj	6/30/2018	Proportion	5.2	4.2	(693,618)	(560,230)							0
3729	Jefferson School District 14Cj	6/30/2018	Contribution	5.2	4.2	(378,611)	(305,801)	(72,810)						0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	5.2	3.2	917,861	564,837	176,512						0
3729	Jefferson School District 14Cj	6/30/2017	Contribution	5.2 5.3	3.2 2.3	(350,129) 9,157	(215,465)	(67,332)					9) 0	0
3729 3729	Jefferson School District 14Cj Jefferson School District 14Cj	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	(283,948)	3,973 (123,223)	1,728 (53,575					0 0	0
3729	Jefferson School District 14Ci	6/30/2015	Proportion	5.3	1.3	512.366	125,674	96.673				o)	0 0	0
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	1.3	(237,543)	(58,267)	(44,819				0	0 0	0
3729	Jefferson School District 14Cj	6/30/2014	Proportion	5.4	0.4	8,692	642	1,610			*	0	0 0	0
3729	Jefferson School District 14Cj	6/30/2014	Contribution	5.4	0.4	(33,466)	(2,481)	(6,197)) (2,481)	0	Ď	0 0	0
3729	Jefferson School District 14Cj	6/30/2013	Contribution	5.6	0.0	62,268	0	6,673	C)	0	0	0 0	0
3730	North Marion School District 15	6/30/2018	Proportion	5.2	4.2	(603,485)	(487,430)							
3730	North Marion School District 15	6/30/2018	Contribution	5.2	4.2	(395,575)	(319,503)	(76,072)						0
3730	North Marion School District 15	6/30/2017	Proportion	5.2	3.2	(103,902)	(63,940)	(19,981)						0
3730 3730	North Marion School District 15 North Marion School District 15	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(362,812) 297.692	(223,268) 129,188	(69,772) 56,168					52) 0	0
3730 3730	North Marion School District 15 North Marion School District 15	6/30/2016	Contribution	5.3 5.3	2.3	(472,315)	129,188 (204,967)	56,168					0 0	0
3730	North Marion School District 15	6/30/2015	Proportion	5.3	1.3	828,680	203,260	156,355				o,	0 0	0
3730	North Marion School District 15	6/30/2015	Contribution	5.3	1.3	(407,868)	(100,044)	(76,956)				- D	0 0	0
3730	North Marion School District 15	6/30/2014	Proportion	5.4	0.4	(50,406)	(3,736)	(9,334)				D	0 0	0
3730	North Marion School District 15	6/30/2014	Contribution	5.4	0.4	(237,292)	(17,577)				0	0	0 0	0
3730	North Marion School District 15	6/30/2013	Contribution	5.6	0.0	(106,299)	, o	(11,389)			-	0	0 0	0
3732	Marion Elementary School	6/30/2018	Proportion	5.2	4.2	0	0	0	-		-	0	0 0	0
3732	Marion Elementary School	6/30/2018	Contribution	5.2	4.2	0	0	0			•	0	0 0	0
3732	Marion Elementary School	6/30/2017	Proportion	5.2	3.2	0	0	0			•	D .	0 0	0
3732	Marion Elementary School	6/30/2017	Contribution	5.2	3.2	0	0	0			-)	0	0
3732	Marion Elementary School	6/30/2016	Proportion	5.3 5.3	2.3 2.3	0	0	0	0		•	n D	0	0
3732 3732	Marion Elementary School Marion Elementary School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	0	0	0			•	n n	0	0
3732	Marion Elementary School	6/30/2015	Contribution	5.3	1.3	0	0	0				n n	0 0	0
3732	Marion Elementary School	6/30/2014	Proportion	5.4	0.4	0	n	0			0	o n	0 0	n
3732	Marion Elementary School	6/30/2014	Contribution	5.4	0.4	416	31	77	31		0))	0 0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	5.2	4.2	(19,016,250)	(15,359,279)				1) (3,656,97	1) (3,656,97	71) (731,395)	0
3735	Salem-Keizer Public Schools	6/30/2018	Contribution	5.2	4.2	(6,888,114)	(5,563,477)							



Exhibit I

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

June 30, 2019 Measurement Date

Empley		Beginning of Measurement	Course of Employ	Original	Remaining Amortization	Original Palance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral Am	Original	Period	Original Balance of Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Measurement Period +4 Expense	Expense	Recognized in Subsequent Expense
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	5.2	3.2	11,991,070	7,379,120	2,305,975	2,305,975	2,305,975	2,305,975	461,195	0	(
3735	Salem-Keizer Public Schools	6/30/2017	Contribution	5.2	3.2	(5,993,817)	(3,688,503)	(1,152,657)	(1,152,657)	(1,152,657)			0	C
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	5.3	2.3	10,348,343	4,490,789	1,952,518	1,952,518	1,952,518	585,753		0	C
3735	Salem-Keizer Public Schools	6/30/2016	Contribution	5.3	2.3	(5,624,357)	(2,440,760)	(1,061,199)	(1,061,199)	(1,061,199)	(318,362) 0	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Proportion	5.3	1.3	4,544,576	1,114,708	857,467	857,467	257,241	0	0	0	C
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	1.3	(2,732,701)	(670,285)	(515,604)	(515,604)	(154,681)) 0	0	0	C
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	0.4	(7,459,613)	(552,563)	(1,381,410)	(552,563)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	0.4	52,647,147	3,899,787	9,749,472	3,899,787	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2013	Contribution	5.6	0.0 4.2	1,749,488	0	187,443	0	0	0	0	0	0
3750 3750	St Paul School District St Paul School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	175,749 (23,345)	141,951 (18,856)	33,798 (4,489)	33,798 (4,489)	33,798 (4,489	33,798 (4.489		6,759 (900)	
3750	St Paul School District St Paul School District	6/30/2017	Proportion	5.2	3.2	(218,549)	(134,491)	(42,029)	(42,029)					
3750	St Paul School District	6/30/2017	Contribution	5.2	3.2	75,861	46,683	14,589	14.589	14,589	14.589		0	
3750	St Paul School District	6/30/2016	Proportion	5.3	2.3	(276,711)	(120,081)	(52,210)	(52,210)				0	Č
3750	St Paul School District	6/30/2016	Contribution	5.3	2.3	78,622	34,120	14,834	14,834	14,834	4,452		0	Č
3750	St Paul School District	6/30/2015	Proportion	5.3	1.3	(393,828)	(96,600)		(74,307)	(22,293)		0	0	Č
3750	St Paul School District	6/30/2015	Contribution	5.3	1.3	(30,486)	(7,478)	(5,752)	(5,752)			0	0	Č
3750	St Paul School District	6/30/2014	Proportion	5.4	0.4	(62,037)	(4,597)	(11,488)	(4,597)	0	0	0	0	Ċ
3750	St Paul School District	6/30/2014	Contribution	5.4	0.4	22,228	1,648	4,116	1,648	0	0	0	0	Ċ
3750	St Paul School District	6/30/2013	Contribution	5.6	0.0	33,801	0	3,621	0	0	0	0	0	
3759	Eldriedge Elementary	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	C
3759	Eldriedge Elementary	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	C
3759	Eldriedge Elementary	6/30/2014	Contribution	5.4	0.4	749	54	139	54	0	0	0	0	O.
3760	West Stayton School District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	U	0	0	0
3760 3760	West Stayton School District West Stayton School District	6/30/2018	Contribution	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District West Stayton School District	6/30/2017 6/30/2017	Proportion Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	Č
3760	West Stayton School District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	Č
3760	West Stayton School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	Č
3760	West Stayton School District	6/30/2014	Contribution	5.4	0.4	786	56	146	56	0	0	0	0	Č
3761	Bethany Elementary	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	C
3761	Bethany Elementary	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	Ċ
3761	Bethany Elementary	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	C
3761	Bethany Elementary	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	C
3761	Bethany Elementary	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2014	Contribution	5.4	0.4	329	24	61	24	0	0	0	0	(
3769	Scotts Mills School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	(
3769	Scotts Mills School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	(
3769	Scotts Mills School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3769 3769	Scotts Mills School Scotts Mills School	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	0	0	0	0	0	0	0	0	(
3769 3769	Scotts Mills School Scotts Mills School	6/30/2016	Proportion Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
3769	Scotts Mills School	6/30/2015	Proportion	5.3	2.3 1.3	0	0	0	0	0	0	0	0	
3769	Scotts Mills School	6/30/2015	Contribution	5.3	1.3	708	172	134	134	38	0	0	0	(
3769	Scotts Mills School	6/30/2014	Proportion	5.4	0.4	700	1/2	134	134	0	0	Ü n	0	,
3769	Scotts Mills School	6/30/2014	Contribution	5.4	0.4	1,004	74	186	74	0	0	0	0	
3771	Gervais Elementary School	6/30/2014	Proportion	5.2	4.2	1,004	14	100	14	0	0	0	0	
3771	Gervais Elementary School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
3771	Gervais Elementary School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
3771	Gervais Elementary School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
	Gervais Elementary School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
3771														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
3771	Gervais Elementary School	6/30/2015	Proportion	5.3	1.3	Outriow/(initiow)	Outriow/(initiow)					Expense (O O
3771	Gervais Elementary School	6/30/2015	Contribution	5.3	1.3	0	0	-	0	ď		Č	0	0
3771	Gervais Elementary School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	(0	0
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	0.4	553	43					(0	0
3772	Stayton School District 77J	6/30/2018	Proportion	5.2	4.2	0	0	0	0	C		(0	0
3772	Stayton School District 77J	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	(0	0
3772	Stayton School District 77J	6/30/2017	Proportion	5.2	3.2	0	0	0	0	C	0	() 0	0
3772 3772	Stayton School District 77J Stayton School District 77J	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	0	0	0	0	C C	0	() 0	0
3772	Stayton School District 773 Stayton School District 773	6/30/2016	Contribution	5.3	2.3	0	0	0	0			(0
3772	Stayton School District 773	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	() 0	0
3772	Stayton School District 77J	6/30/2015	Contribution	5.3	1.3	1,706	418	322	322	96	. 0	Č	0	0
3772	Stayton School District 77J	6/30/2014	Proportion	5.4	0.4	0	0		0	C	0	Ċ	0	0
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	0.4	2,512	187	465	187	C	0	(0	0
3772	Stayton School District 77J	6/30/2013	Contribution	5.6	0.0	72	0		0	C		(0	0
3780	Mt Angel School District 91	6/30/2018	Proportion	5.2	4.2	(39,229)	(31,685)							0
3780	Mt Angel School District 91	6/30/2018	Contribution	5.2	4.2	105,172	84,947			20,225		20,225		0
3780	Mt Angel School District 91	6/30/2017	Proportion	5.2	3.2	(418,779)	(257,711)							0
3780	Mt Angel School District 91	6/30/2017	Contribution	5.2	3.2	420,485	258,761	80,862		80,862			5 0	0
3780 3780	Mt Angel School District 91	6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(171,516) 209,630	(74,430) 90,971) (32,362) 39,553	(32,362)) (32,362 39,553) 0	0
3780	Mt Angel School District 91 Mt Angel School District 91	6/30/2016 6/30/2015	Proportion	5.3	2.3 1.3	(233.015)	(57.155)							0
3780	Mt Angel School District 91	6/30/2015	Contribution	5.3	1.3	59.593	14.617			3,373		,)	0
3780	Mt Angel School District 91	6/30/2014	Proportion	5.4	0.4	1.326	96	246		0,070		() 0	0
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	0.4	176,715	13,090			d	0	Ċ	0	0
3780	Mt Angel School District 91	6/30/2013	Contribution	5.6	0.0	96,189	0		0	C	0	(0	0
3781	Silver Crest School District 93	6/30/2018	Proportion	5.2	4.2	0	0		0	C	0	(0	0
3781	Silver Crest School District 93	6/30/2018	Contribution	5.2	4.2	0	0	0	0	C	0	(0	0
3781	Silver Crest School District 93	6/30/2017	Proportion	5.2	3.2	0	0	0	0	C		(0	0
3781	Silver Crest School District 93	6/30/2017	Contribution	5.2	3.2	0	0	0	0	C		(0	0
3781	Silver Crest School District 93	6/30/2016	Proportion	5.3	2.3	0	0	-	0	C		() 0	0
3781 3781	Silver Crest School District 93 Silver Crest School District 93	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	0	0	•	0	0		() 0	0
3781	Silver Crest School District 93	6/30/2015	Proportion Contribution	5.3	1.3	0	0	•	0	0		()	0
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	0.4	0	0	0	0	O.		() 0	0
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	0.4	1.468	108	-	-		0	Č	0	0
3786	Woodburn School District	6/30/2018	Proportion	5.2	4.2	(517,680)	(418,126)				(99,554	(99,554	4) (19,910)	0
3786	Woodburn School District	6/30/2018	Contribution	5.2	4.2	994,324	803,108	191,216	191,216	191,216	191,216	191,216	38,244	0
3786	Woodburn School District	6/30/2017	Proportion	5.2	3.2	(3,481,419)	(2,142,411)							0
3786	Woodburn School District	6/30/2017	Contribution	5.2	3.2	1,625,111	1,000,069		312,521	312,521		62,506	3 0	0
3786	Woodburn School District	6/30/2016	Proportion	5.3	2.3	(4,212,801)	(1,828,197)						0	0
3786	Woodburn School District	6/30/2016	Contribution	5.3	2.3	1,549,339	672,355			292,328		(0	0
3786 3786	Woodburn School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(3,159,024) 1,161,741	(774,856) 284,957					(0	0
3786	Woodburn School District Woodburn School District	6/30/2015	Proportion	5.3 5.4	0.4	(456.695)	(33.830)			65,761		(0	0
3786	Woodburn School District	6/30/2014	Contribution	5.4	0.4	69.406	5.141			,		() 0	0
3786	Woodburn School District	6/30/2013	Contribution	5.6	0.0	(503,167)	0,	,		ď		Č	0	0
3794	Detroit School District 123J	6/30/2018	Proportion	5.2	4.2	0	0	0	0	ď	0	Ċ	0	0
3794	Detroit School District 123J	6/30/2018	Contribution	5.2	4.2	0	0	0	0	C	0	(0	0
3794	Detroit School District 123J	6/30/2017	Proportion	5.2	3.2	0	0	0	0	C	0	(0	0
3794	Detroit School District 123J	6/30/2017	Contribution	5.2	3.2	0	0	0	0	C	0	(0	0
3794	Detroit School District 123J	6/30/2016	Proportion	5.3	2.3	0	0	0	0	C		(0	0
3794	Detroit School District 123J	6/30/2016	Contribution	5.3	2.3	0	0	•	0	0	0	(0	0
3794 3794	Detroit School District 123J Detroit School District 123J	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0 1,090	0 266	0 206	0 206	60	0	(0	0
3794 3794	Detroit School District 123J Detroit School District 123J	6/30/2015 6/30/2014	Proportion	5.3 5.4	1.3 0.4	1,090	266		206	60		(0
3794	Detroit School District 123J Detroit School District 123J	6/30/2014	Contribution	5.4 5.4	0.4	889	64	165		C		() 0	0
3804	Monitor School District 142J	6/30/2018	Proportion	5.2	4.2	0	04	0	0	C		() 0	0
3804	Monitor School District 142J	6/30/2018	Contribution	5.2	4.2	0	0	-	0	ď		Č	0	0
3804	Monitor School District 142J	6/30/2017	Proportion	5.2	3.2	0	0	0	0	ď		Č	0	0
3804	Monitor School District 142J	6/30/2017	Contribution	5.2	3.2	0	0	0	0	Ċ	0	Ċ	0	0
3804	Monitor School District 142J	6/30/2016	Proportion	5.3	2.3	0	0	0	0	C	0	(0	0
3804	Monitor School District 142J	6/30/2016	Contribution	5.3	2.3	0	0	0	0	C		(0	0
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	1.3	0	0	•	0	0		(0	0
3804 3804	Monitor School District 142J	6/30/2015	Contribution	5.3	1.3	1,235	303	233				(0	0
	Monitor School District 142J	6/30/2014	Proportion	5.4	0.4	0	0	0	0	C) 0	() 0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralassa Nassa	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	
Number 3804	Employer Name Monitor School District 142J	Recognition 6/30/2014	Specific Deferral Contribution	Amortization Period 5.4	Period 0.4	Outflow/(Inflow) 74	Outflow/(Inflow)	Expense 14	Expense 4	Expense 0	Expense	Expense	Expense	Subsequent Expense
3804	Monitor School District 1423	6/30/2014	Contribution	5.6	0.4	48	0	3	0	0	0	(, 0	0
3806	Cloverdale School District 144	6/30/2018	Proportion	5.2	4.2	0	0	0	o 0	0	0	Č	0	ő
3806	Cloverdale School District 144	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	(0	0
3806	Cloverdale School District 144	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	(0	0
3806	Cloverdale School District 144	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	(0	0
3806 3806	Cloverdale School District 144 Cloverdale School District 144	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	0	0	0	0	0	0	(0	0
3806	Cloverdale School District 144 Cloverdale School District 144	6/30/2015	Contribution	5.3	1.3	234	58	44	44	•	0) 0	0
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	() 0	0
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	0.4	797	57	148	57	0	0	Ċ	0	ō
3809	Morrow County Schools	6/30/2018	Proportion	5.2	4.2	12,623	10,195	2,428	2,428	2,428	2,428	2,428	483	0
3809	Morrow County Schools	6/30/2018	Contribution	5.2	4.2	(251,911)	(203,467)							0
3809	Morrow County Schools	6/30/2017	Proportion	5.2	3.2	537,602	330,832			103,385		20,677		0
3809	Morrow County Schools	6/30/2017	Contribution	5.2	3.2	(45,721)	(28,137)) 0	0
3809	Morrow County Schools	6/30/2016	Proportion	5.3	2.3	(196,255)	(85,168)						0	0
3809 3809	Morrow County Schools	6/30/2016	Contribution	5.3 5.3	2.3 1.3	2,820 (376,757)	1,224 (92,413)			532		(0	0
3809	Morrow County Schools Morrow County Schools	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(376,757)	(92,413)) (21,327 2,109		() 0	0
3809	Morrow County Schools	6/30/2014	Proportion	5.4	0.4	(212,442)	(15,737)				0	() n	0
3809	Morrow County Schools	6/30/2014	Contribution	5.4	0.4	(18.782)	(1,392)				0	Ċ) 0	0
3809	Morrow County Schools	6/30/2013	Contribution	5.6	0.0	(188,384)	0	(20,184)		0	0	Ċ	0	0
3818	Portland Public Schools	6/30/2018	Proportion	5.2	4.2	(60,799,139)	(49,106,997)							0
3818	Portland Public Schools	6/30/2018	Contribution	5.2	4.2	(21,998,494)	(17,768,014)							0
3818	Portland Public Schools	6/30/2017	Proportion	5.2	3.2	18,839,236	11,593,376	3,622,930		3,622,930		724,586		0
3818	Portland Public Schools	6/30/2017	Contribution	5.2	3.2	(31,774,955)	(19,553,819)					(1,222,115	5) 0	0
3818 3818	Portland Public Schools Portland Public Schools	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	60,227,102 (21,483,250)	26,136,290 (9,322,921)	11,363,604 (4,053,443)	11,363,604 (4,053,443)	11,363,604 (4,053,443			0	0
3818	Portland Public Schools Portland Public Schools	6/30/2015	Proportion	5.3 5.3	2.3 1.3	71,721,564	17,592,080	13,532,371	13,532,371	(4,053,443 4,059,709) 0	0
3818	Portland Public Schools	6/30/2015	Contribution	5.3	1.3	(13,489,303)	(3.308.695)					() 0	0
3818	Portland Public Schools	6/30/2014	Proportion	5.4	0.4	958.521	71,001	177,504		, (,	0	Ċ) 0	0
3818	Portland Public Schools	6/30/2014	Contribution	5.4	0.4	(3,019,324)	(223,654)) 0	0	Ċ	0	0
3818	Portland Public Schools	6/30/2013	Contribution	5.6	0.0	2,320,710	0	248,650	0	0	0	(0	0
3820	Parkrose School District	6/30/2018	Proportion	5.2	4.2	(8,669,758)	(7,002,497)							0
3820	Parkrose School District	6/30/2018	Contribution	5.2	4.2	21,209,422	17,130,687	4,078,735		4,078,735		4,078,735		0
3820	Parkrose School District	6/30/2017	Proportion	5.2	3.2	(1,557,558)	(958,498)							0
3820 3820	Parkrose School District Parkrose School District	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	846,356 (3,109,429)	520,834 (1,349,374)	162,761 (586,685)	162,761 (586,685)	162,761 (586,685	162,761 (176,004)	32,551	0	0
3820	Parkrose School District	6/30/2016	Contribution	5.3	2.3	(3,109,429)	353,439			153,668) 0	0
3820	Parkrose School District	6/30/2015	Proportion	5.3	1.3	(2,996,190)	(734,914)					() 0	0
3820	Parkrose School District	6/30/2015	Contribution	5.3	1.3	724,539	177,719			41,014		Ċ	0	ō
3820	Parkrose School District	6/30/2014	Proportion	5.4	0.4	(764,034)	(56,594)	(141,488)	(56,594)		0	C	0	0
3820	Parkrose School District	6/30/2014	Contribution	5.4	0.4	(218,256)	(16,166)) 0	0	C	0	0
3820	Parkrose School District	6/30/2013	Contribution	5.6	0.0	(145,421)	0	(15,581)		0	0	(0	0
3821	Gresham Grade School District 4	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	(0	0
3821 3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2017	Proportion Contribution	5.2	3.2	0	0	0	0	0	0) 0	0
3821	Gresham Grade School District 4 Gresham Grade School District 4	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	() 0	0
3821	Gresham Grade School District 4	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	Č) 0	ő
3821	Gresham Grade School District 4	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	Ċ	0	0
3821	Gresham Grade School District 4	6/30/2015	Contribution	5.3	1.3	4,042	990		763		0	C	0	0
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	C	0	0
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	0.4	4,486	331	831	331	0	0	(0	0
3821	Gresham Grade School District 4	6/30/2013	Contribution	5.6	0.0 4.2	2,359	0	254 0	0	0	0	(0	0
3823 3823	Orient School Orient School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	(0	0
3823	Orient School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	(, 0	0
3823	Orient School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	() 0	0
3823	Orient School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	Č) 0	ő
3823	Orient School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	Ċ	0	0
3823	Orient School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Contribution	5.3	1.3	800	196			45		C	0	0
3823	Orient School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	(0	0
3823	Orient School	6/30/2014	Contribution	5.4	0.4	2,782	207	515	207	0	0	C	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of					Measurement Period +4		Recognized in
Number 3824	Employer Name Revnolds School District	Recognition 6/30/2018	Proportion	Amortization Period 5.2	Period 4.2	(11,844,967)	Outflow/(Inflow) (9,567,089)	(2,277,878)	Expense (2,277,878)	Expense (2,277,878)	Expense (2.277.878)	Expense (2,277,878)	Expense (455,577)	Subsequent Expense
3824	Reynolds School District	6/30/2018	Contribution	5.2	4.2	6,706,296	5,416,624	1,289,672	1.289.672	1,289,672	1,289,672	1.289.672	257,936	0
3824	Reynolds School District	6/30/2017	Proportion	5.2	3.2	(2,819,323)	(1,734,967)		(542,178)	(542,178)				Ō
3824	Reynolds School District	6/30/2017	Contribution	5.2	3.2	(3,048,922)	(1,876,260)	(586,331)	(586,331)	(586,331)	(586,331)	(117,267)	0	0
3824	Reynolds School District	6/30/2016	Proportion	5.3	2.3	6,948,363	3,015,327	1,311,012	1,311,012	1,311,012	393,303	0	0	0
3824	Reynolds School District	6/30/2016	Contribution	5.3	2.3	(4,080,868)	(1,770,943)		(769,975)	(769,975)	(230,993)	0	0	0
3824	Reynolds School District	6/30/2015	Proportion	5.3	1.3	5,540,447	1,358,979	1,045,367	1,045,367	313,612	0	0	0	0
3824 3824	Reynolds School District Reynolds School District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(2,368,167) (210,956)	(580,871) (15.626)	(446,824)	(446,824) (15.626)	(134,047)	0	0	0	0
3824	Reynolds School District	6/30/2014	Contribution	5.4	0.4	(248,642)	(18,417)		(18,417)	0	0	0	0	0
3824	Reynolds School District	6/30/2013	Contribution	5.6	0.0	60,288	0	6,458	0	0	ő	0	0	Ö
3842	Corbett School District 39	6/30/2018	Proportion	5.2	4.2	(330,749)	(267,143)		(63,606)	(63,606)	(63,606)	(63,606)	(12,719)	0
3842	Corbett School District 39	6/30/2018	Contribution	5.2	4.2	66,198	53,468	12,730	12,730	12,730	12,730	12,730	2,548	0
3842	Corbett School District 39	6/30/2017	Proportion	5.2	3.2	(423,059)	(260,343)		(81,358)	(81,358)	(81,358)		0	0
3842	Corbett School District 39	6/30/2017	Contribution	5.2	3.2	201,110	123,760		38,675	38,675	38,675	7,735	0	0
3842	Corbett School District 39	6/30/2016	Proportion	5.3	2.3	(58,050)	(25,191)		(10,953)	(10,953)		0	0	0
3842 3842	Corbett School District 39 Corbett School District 39	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	258,623 832,319	112,232 204,155	48,797 157.041	48,797 157,041	48,797 47,114	14,638	0	0	0
3842 3842	Corbett School District 39 Corbett School District 39	6/30/2015	Contribution	5.3 5.3	1.3	832,319 298,912	73,320		157,041 56,398	47,114 16,922	0	0	0	0
3842	Corbett School District 39	6/30/2014	Proportion	5.4	0.4	151,577	11,227	28,070	11,227	10,922	0	0	0	0
3842	Corbett School District 39	6/30/2014	Contribution	5.4	0.4	281,027	20,817	52,042	20,817	ő	0	0	0	Ö
3842	Corbett School District 39	6/30/2013	Contribution	5.6	0.0	187,561	0	20,096	0	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Proportion	5.2	4.2	(2,102,962)	(1,698,546)		(404,416)	(404,416)				0
3843	David Douglas School District	6/30/2018	Contribution	5.2	4.2	(580,720)	(469,043)		(111,677)	(111,677)	(111,677)	(111,677)	(22,335)	0
3843	David Douglas School District	6/30/2017	Proportion	5.2	3.2	(897,744)	(552,458)		(172,643)	(172,643)	(172,643)		0	0
3843	David Douglas School District	6/30/2017	Contribution	5.2	3.2	1,610,027	990,785	309,621	309,621	309,621	309,621	61,922	0	0
3843 3843	David Douglas School District David Douglas School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(4,296,373) 2,190,137	(1,864,465) 950,438	(810,636) 413,233	(810,636) 413,233	(810,636) 413,233	(243,193) 123,972	0	0	0
3843	David Douglas School District	6/30/2015	Proportion	5.3	1.3	(5,268,858)	(1,292,362)		(994,124)	(298,238)	123,972	0	0	0
3843	David Douglas School District	6/30/2015	Contribution	5.3	1.3	1,795,277	440,349	338,732	338,732	101,617	0	0	0	Ö
3843	David Douglas School District	6/30/2014	Proportion	5.4	0.4	1,861,146	137,861	344,657	137,861	0	ō	0	0	Ö
3843	David Douglas School District	6/30/2014	Contribution	5.4	0.4	42,477	3,147	7,866	3,147	0	0	0	0	0
3843	David Douglas School District	6/30/2013	Contribution	5.6	0.0	(191,832)	0	(20,552)	0	0	0	0	0	0
3847	Riverdale School	6/30/2018	Proportion	5.2	4.2	(123,790)	(99,984)		(23,806)	(23,806)				0
3847	Riverdale School	6/30/2018	Contribution	5.2	4.2	(279,522)	(225,768)		(53,754)	(53,754)	(53,754)		(10,752)	0
3847 3847	Riverdale School	6/30/2017	Proportion	5.2	3.2	228,526	140,632		43,947	43,947	43,947	8,791 (4,344)	0	0
3847 3847	Riverdale School Riverdale School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(112,939) 434,064	(69,501) 188,367	(21,719) 81.899	(21,719) 81,899	(21,719) 81.899	(21,719) 24.569	(4,344)	0	0
3847	Riverdale School	6/30/2016	Contribution	5.3	2.3	(193,896)	(84.144)		(36.584)	(36,584)	(10,976)	0	0	0
3847	Riverdale School	6/30/2015	Proportion	5.3	1.3	400.248	98.176		75.518	22,658	(10,570)	0	0	0
3847	Riverdale School	6/30/2015	Contribution	5.3	1.3	(112,754)	(27,658)	(21,274)	(21,274)	(6,384)	0	0	0	0
3847	Riverdale School	6/30/2014	Proportion	5.4	0.4	14,191	1,051	2,628	1,051	0	0	0	0	0
3847	Riverdale School	6/30/2014	Contribution	5.4	0.4	12,711	941	2,354	941	0	0	0	0	0
3847	Riverdale School	6/30/2013	Contribution	5.6	0.0	57,267	0	6,137	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Proportion	5.2	4.2 4.2	0	0	0	0	0	0	0	0	0
3848 3848	Barlow-Gresham Uhs District U2-20Jt Barlow-Gresham Uhs District U2-20Jt	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	0	0	0	0	0	0	0	0	U
3848	Barlow-Gresham Uns District U2-200t Barlow-Gresham Uhs District U2-200t	6/30/2017	Proportion Contribution	5.2 5.2	3.2	0	0	0	0	0	0	0	0	Ċ
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Proportion	5.3	2.3	0	0	0	0	Ö	0	0	0	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	d
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	d
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Contribution	5.3	1.3	3,451	847	651	651	196	0	0	0	C
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	0.4	. 0	0	0	0	0	0	0	0	C
3848 3850	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	0.4 4.2	1,723	128	319	128 77.053	77.050	0	0	0	0
3850 3850	Dallas School District	6/30/2018	Proportion	5.2 5.2	4.2 4.2	400,674 194,419	323,621 157,031	77,053	77,053 37,388	77,053 37,388	77,053 37,388	77,053 37,388	15,409 7,479	0
3850 3850	Dallas School District Dallas School District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	194,419 (549,105)	(337,911)	37,388 (105,597)	(105,597)	(105,597)	37,388 (105,597)			(
3850	Dallas School District	6/30/2017	Contribution	5.2	3.2	817,953	503,355	157,299	157,299	157,299	157,299	31,458	0	0
3850	Dallas School District	6/30/2016	Proportion	5.3	2.3	(1,089,247)	(472,693)		(205,518)	(205,518)	(61,657)		0	ď
3850	Dallas School District	6/30/2016	Contribution	5.3	2.3	908,204	394,127	171,359	171,359	171,359	51,409	0	0	Č
3850	Dallas School District	6/30/2015	Proportion	5.3	1.3	(1,505,696)	(369,320)		(284,094)	(85,226)	0	0	0	Ċ
3850	Dallas School District	6/30/2015	Contribution	5.3	1.3	697,370	171,054	131,579	131,579	39,475	0	0	0	C
3850	Dallas School District	6/30/2014	Proportion	5.4	0.4	58,242	4,312		4,312	0	0	0	0	C
3850	Dallas School District	6/30/2014 6/30/2013	Contribution	5.4	0.4	43,419	3,214	8,041	3,214	0	0	0	0	
		6/30/2013	Contribution	5.6	0.0	394,792	0	42,297	0	0	0	0	0	('
3850 3859	Dallas School District Central School District 13J	6/30/2018	Proportion	5.2	4.2	(1,410,656)	(1,139,376)	(271,280)	(271,280)	(271,280)	(271,280)	(271,280)	(54,256)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankria Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of	Measurement Period Expense				Measurement Period +4		
Number 3859	Employer Name Central School District 13J	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 4.2	(906,022)	Outflow/(Inflow) (731,787)		Expense (174,235)	Expense (174,235)	Expense (174,235)	Expense (174,235)	Expense (34,847)	Subsequent Expense
3859	Central School District 13J	6/30/2017	Proportion	5.2	3.2	1,455,656	895,788	279.934	279.934	279,934	279.934	55.986	(34,047)	0
3859	Central School District 13J	6/30/2017	Contribution	5.2	3.2	(756,752)	(465,694)		(145,529)	(145,529)			0	0
3859	Central School District 13J	6/30/2016	Proportion	5.3	2.3	2,212,749	960,249	417,500	417,500	417,500	125,249	0	0	0
3859	Central School District 13J	6/30/2016	Contribution	5.3	2.3	(1,061,417)	(460,616)	(200,267)	(200,267)	(200,267)	(60,082)	0	0	0
3859	Central School District 13J	6/30/2015	Proportion	5.3	1.3	1,211,511	297,163		228,587	68,576	0	0	0	0
3859	Central School District 13J	6/30/2015	Contribution	5.3	1.3	(674,825)	(165,525)		(127,325)	(38,200)	0	0	0	0
3859	Central School District 13J	6/30/2014	Proportion	5.4	0.4	229,173	16,978		16,978	0	0	0	0	0
3859	Central School District 13J	6/30/2014	Contribution	5.4	0.4	(157,729)	(11,684)		(11,684)	0	0	0	0	0
3859	Central School District 13J	6/30/2013	Contribution	5.6	0.0	89,716	0	9,611	0	0		0		0
3865 3865	Perrydale School District 21	6/30/2018	Proportion	5.2 5.2	4.2 4.2	285,889 (12,772)	230,910		54,979 (2,456)	54,979	54,979 (2,456)	54,979 (2,456)	10,994	0
3865	Perrydale School District 21	6/30/2018	Contribution	5.2 5.2	4.2 3.2		(10,316)			(2,456)			(492)	0
3865	Perrydale School District 21 Perrydale School District 21	6/30/2017 6/30/2017	Proportion Contribution	5.2	3.2	(175,617) 113,524	(108,073) 69,860	(33,772) 21,832	(33,772) 21,832	(33,772) 21,832	21,832	(6,757) 4,364	0	0
3865	Perrydale School District 21 Perrydale School District 21	6/30/2017	Proportion	5.3	2.3	(339,166)	(147,184)		(63,994)	(63,994)	(19,196)		0	0
3865	Perrydale School District 21	6/30/2016	Contribution	5.3	2.3	67,270	29,194		12,692	12,692	3,810		0	0
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	1.3	(105,160)	(25,792)		(19,842)	(5,950)		0	0	0
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	1.3	25,775	6,323		4,863	1,460	0	0	0	0
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	0.4	(122,435)	(9,070)		(9,070)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	0.4	9,812	727	1,817	727	0	0	0	0	0
3865	Perrydale School District 21	6/30/2013	Contribution	5.6	0.0	(20,417)	0	(2,187)	0	0	0	0	0	0
3887	Falls City School District	6/30/2018	Proportion	5.2	4.2	104,205	84,166		20,039	20,039	20,039	20,039	4,010	0
3887	Falls City School District	6/30/2018	Contribution	5.2	4.2	(99,761)	(80,576)		(19,185)	(19,185)			(3,836)	0
3887	Falls City School District	6/30/2017	Proportion	5.2	3.2	(151,372)	(93,152)		(29,110)	(29,110)			0	0
3887	Falls City School District	6/30/2017	Contribution	5.2	3.2	(68,002)	(41,848)		(13,077)	(13,077)		(2,617)	0	0
3887	Falls City School District	6/30/2016	Proportion	5.3	2.3	412,712	179,102		77,870	77,870	23,362	0	0	0
3887	Falls City School District	6/30/2016	Contribution	5.3	2.3	(75,096)	(32,589)		(14,169)	(14,169)	(4,251)	0	0	0
3887	Falls City School District	6/30/2015	Proportion	5.3	1.3	63,027	15,459		11,892	3,567	0	0	0	0
3887 3887	Falls City School District Falls City School District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(23,482) 9,092	(5,758) 672		(4,431) 672	(1,327)	0	0	0	0
3887	Falls City School District	6/30/2014	Contribution	5.4	0.4	(6.477)	(482)		(482)		0	0	0	0
3887	Falls City School District	6/30/2013	Contribution	5.6	0.0	(1,219)	(402)	(129)	(402)	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Proportion	5.2	4.2	(1,219)	0	(123)	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	0.4	336	26	62	26	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Proportion	5.2	4.2	(1,313,137)	(1,060,611)		(252,526)	(252,526)	(252,526)			0
3902	Tillamook Public Schools	6/30/2018	Contribution	5.2	4.2	(844,897)	(682,417)		(162,480)	(162,480)	(162,480)		(32,497)	0
3902 3902	Tillamook Public Schools Tillamook Public Schools	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	754,862 (842,481)	464,530 (518,449)	145,166 (162,016)	145,166 (162,016)	145,166 (162,016)	145,166 (162,016)	29,032 (32,401)	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	5.2	2.3	1,305,201	(518,449) 566,409		246,264	246,264	73,881	(32,401)	0	0
3902	Tillamook Public Schools	6/30/2016	Contribution	5.3	2.3	(623,888)	(270,743)		(117,715)	(117,715)		0	0	0
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	1.3	1,372,981	336,769		259,053	77,716	(33,313)	0	0	0
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	1.3	(387,351)	(95,011)		(73,085)	(21,926)	n	n	n	n
3902	Tillamook Public Schools	6/30/2014	Proportion	5.4	0.4	62,042	4,597	11,489	4,597	(21,320)	0	0	0	0
3902	Tillamook Public Schools	6/30/2014	Contribution	5.4	0.4	(55,184)	(4,089)		(4,089)	Ō	ō	0	0	0
3902	Tillamook Public Schools	6/30/2013	Contribution	5.6	0.0	106,849	0	11,449	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	5.2	4.2	508,016	410,321	97,695	97,695	97,695	97,695	97,695	19,541	0
3920	Neah-Kah-Nie School District	6/30/2018	Contribution	5.2	4.2	185,340	149,698	35,642	35,642	35,642	35,642	35,642	7,130	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	5.2	3.2	(724,547)	(445,875)		(139,336)	(139,336)	(139,336)		0	0
3920	Neah-Kah-Nie School District	6/30/2017	Contribution	5.2	3.2	355,994	219,074	68,460	68,460	68,460	68,460	13,694	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	5.3	2.3	(1,028,894)	(446,501)		(194,131)	(194,131)	(58,239)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Contribution	5.3	2.3	280,917	121,908	53,003	53,003	53,003	15,902	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	1.3	(964,623)	(236,607)		(182,004)	(54,603)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	1.3	177,344	43,500		33,461	10,039	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Proportion Contribution	5.4	0.4	(83,082)	(6,152)		(6,152)	0	0	0	0	
3920 3920	Neah-Kah-Nie School District Neah-Kah-Nie School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(43,230) 93,907	(3,200)	(8,006) 10,062	(3,200)	0	0	0	0	(
3920	Echo School District	6/30/2018	Proportion	5.6	4.2	307,733	248,554		59,179	59,179	59,179	59,179	11,838	,
										39,179	39,179	39,179		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Fundamental Manager	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3			
Number 3927	Employer Name Echo School District	Recognition 6/30/2017	Proportion	Amortization Period 5.2	Period 3.2	(23,734)	(14,606)	Expense (4,564)	Expense (4,564)	Expense (4,564)	Expense (4.564	Expense (914)	Expense	Subsequent Expense
3927	Echo School District	6/30/2017	Contribution	5.2	3.2	(5,806)	(3,572)		(1,117)					ď
3927	Echo School District	6/30/2016	Proportion	5.3	2.3	55,150	23,932		10,406	10,406			0	d
3927	Echo School District	6/30/2016	Contribution	5.3	2.3	(62,543)	(27,140)	(11,801)	(11,801)	(11,801)	(3,538	0	0	Ö
3927	Echo School District	6/30/2015	Proportion	5.3	1.3	96,746	23,730		18,254	5,476	0	0	0	C
3927	Echo School District	6/30/2015	Contribution	5.3	1.3	(55,217)	(13,545)		(10,418)) 0	0	0	C
3927	Echo School District	6/30/2014	Proportion	5.4	0.4	(35,616)	(2,636)		(2,636)		0	0	0	C
3927 3927	Echo School District Echo School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(4,304) 3,967	(319)	(797) 427	(319)	0	0	0	0	U.
3928	Umatilla School District 6R	6/30/2018	Proportion	5.2	4.2	(446,325)	(360,493)		(85,832)	(85,832)) (85,832	(85,832)	(17,165)	
3928	Umatilla School District 6R	6/30/2018	Contribution	5.2	4.2	225,237	181,922		43,315	43,315	43,315	43,315	8,662	ď
3928	Umatilla School District 6R	6/30/2017	Proportion	5.2	3.2	(473,600)	(291,446)		(91,077)					Ċ
3928	Umatilla School District 6R	6/30/2017	Contribution	5.2	3.2	(144,552)	(88,956)		(27,798)	(27,798)			0	0
3928	Umatilla School District 6R	6/30/2016	Proportion	5.3	2.3	(907,772)	(393,938)		(171,278)	(171,278)			0	C
3928	Umatilla School District 6R	6/30/2016	Contribution	5.3	2.3	20,648	8,960		3,896	3,896	1,168	0	0	C
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	1.3	(474,018)	(116,270)		(89,437)	(26,833)		0	0	C
3928 3928	Umatilla School District 6R Umatilla School District 6R	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(49,974) 33,820	(12,258) 2,505		(9,429) 2,505	(2,829)) 0	0	0	U
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	0.4	(66,408)	(4,918)		(4,918)	•	0	0	0	
3928	Umatilla School District 6R	6/30/2013	Contribution	5.6	0.0	142,784	(4,510)	15,299	(4,310)	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Proportion	5.2	4.2	0	ō	0	0	0	0	ō	0	d
3929	Ferndale School District 10	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3929 3929	Ferndale School District 10	6/30/2016	Contribution	5.3 5.3	2.3 1.3	0	0	0	0	0	0	0	0	C
3929	Ferndale School District 10 Ferndale School District 10	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3	1,137	277	215	215	62	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	0.4	1,137	0	0	0	02	0	0	0	
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	0.4	488	38		38	0	0	0	0	Ö
3931	Pendleton School District 16R	6/30/2018	Proportion	5.2	4.2	(3,542,424)	(2,861,189)		(681,235)	(681,235)	(681,235	(681,235)	(136,249)	Ċ
3931	Pendleton School District 16R	6/30/2018	Contribution	5.2	4.2	(1,031,431)	(833,079)	(198,352)	(198,352)	(198,352)			(39,671)	Ö
3931	Pendleton School District 16R	6/30/2017	Proportion	5.2	3.2	2,260,103	1,390,833	434,635	434,635	434,635	434,635	86,928	0	C
3931	Pendleton School District 16R	6/30/2017	Contribution	5.2	3.2	(1,334,234)	(821,068)		(256,583)			(51,319)	0	C
3931	Pendleton School District 16R	6/30/2016	Proportion	5.3	2.3 2.3	1,377,013	597,571	259,814	259,814	259,814	77,943	0	0	C
3931 3931	Pendleton School District 16R Pendleton School District 16R	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(983,392) 1,394,746	(426,754) 342,106		(185,546) 263,160	(185,546) 78,946) (55,662	0	0	0
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	1.3	(736.984)	(180,768)		(139.054)) 0	0	0	Ö
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	0.4	533.055	39,485		39.485	(,	, 0	ő	0	ď
3931	Pendleton School District 16R	6/30/2014	Contribution	5.4	0.4	(231,800)	(17,170)	(42,926)	(17,170)	0	0	0	0	Ċ
3931	Pendleton School District 16R	6/30/2013	Contribution	5.6	0.0	110,441	0	11,831	0	0	0	0	0	Ö
3935	Athena-Weston School District 29Rj	6/30/2018	Proportion	5.2	4.2	(94,242)	(76,119)		(18,123)					O
3935	Athena-Weston School District 29Rj	6/30/2018	Contribution	5.2	4.2	39,197	31,659		7,538	7,538	7,538	7,538	1,507	C
3935	Athena-Weston School District 29Rj	6/30/2017	Proportion	5.2 5.2	3.2 3.2	(703,387) 97,238	(432,853)		(135,267)	(135,267)) (135,267 18,700	(27,052) 3,738	0	0
3935 3935	Athena-Weston School District 29Rj Athena-Weston School District 29Ri	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(268.985)	59,838 (116,729)	18,700 (50,752)	18,700 (50,752)	18,700 (50,752)			0	0
3935	Athena-Weston School District 29Rj	6/30/2016	Contribution	5.3	2.3	92,120	39,977	17,381	17,381	17,381	5,215		0	0
3935	Athena-Weston School District 29Rj	6/30/2015	Proportion	5.3	1.3	(264,039)	(64,763)		(49,819)			o o	0	ď
3935	Athena-Weston School District 29Rj	6/30/2015	Contribution	5.3	1.3	122,114	29,954	23,040	23,040	6,914	0	0	0	Ċ
3935	Athena-Weston School District 29Rj	6/30/2014	Proportion	5.4	0.4	39,254	2,909	7,269	2,909	0	0	0	0	C
3935	Athena-Weston School District 29Rj	6/30/2014	Contribution	5.4	0.4	(2,614)	(194)		(194)	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2013	Contribution	5.6	0.0	54,522	0	5,842	0	0	0	0	0	0
3936 3936	Milton-Freewater Elementary School District 31 Milton-Freewater Elementary School District 31	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	Ü
3936	Milton-Freewater Elementary School District 31	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
3936	Milton-Freewater Elementary School District 31	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	ď
3936	Milton-Freewater Elementary School District 31	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	Č
3936	Milton-Freewater Elementary School District 31	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	Č
3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
3936	Milton-Freewater Elementary School District 31	6/30/2015	Contribution	5.3	1.3	2,529	621	477	477	144	0	0	0	(
3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	(
3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution	5.4	0.4	739	54	137	54	0	0	0	0	0
3936 3942	Milton-Freewater Elementary School District 31 Stanfield School District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	593 (268,651)	0 (216,987)	63 (51,664)	0 (51,664)	0 (51,664)	0 (51,664	(51,664)	0 (10,331)	(
3942 3942	Stanfield School District Stanfield School District	6/30/2018	Contribution	5.2 5.2	4.2	(245,003)	(216,987)		(51,004)				(9,423)	,
		0,00,2010		U.L		(= .0,000)	(.01,001)	(, 110)	(17,110)	(+1,110	, , ,,,,,,	(+1,110)	(3,723)	,



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faratava Nasa	Period for Initial	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)		Measurement Period +1 Expense		Measurement Period +3 Expense	Measurement Period +4		Recognized in Subsequent Expense
3942	Employer Name Stanfield School District	Recognition 6/30/2017	Contribution	5.2	3.2	(214,571)	(132,043)	Expense (41,264)	(41,264)	Expense (41,264)		Expense (8,251)	Expense	Subsequent Expense
3942	Stanfield School District	6/30/2016	Proportion	5.3	2.3	(294,541)	(127,819)		(55,574)				, 0	Ö
3942	Stanfield School District	6/30/2016	Contribution	5.3	2.3	(124,050)	(53,832)		(23,406)	(23,406)			0	0
3942	Stanfield School District	6/30/2015	Proportion	5.3	1.3	302,164	74,116		57,012	17,104	0	0	0	0
3942	Stanfield School District	6/30/2015	Contribution	5.3	1.3	(154,282)	(37,842)		(29,110)	(8,732)	0	0	0	0
3942	Stanfield School District	6/30/2014	Proportion	5.4	0.4	(75,501)	(5,591)		(5,591)	0	0	0	0	0
3942 3942	Stanfield School District Stanfield School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	27,301 (32,917)	2,021	5,056 (3,527)	2,021	0	0	0	0	0
3944	Ukiah School	6/30/2018	Proportion	5.2	4.2	8.205	6.627	1.578	1.578	1.578	1.578	1.578	315	0
3944	Ukiah School	6/30/2018	Contribution	5.2	4.2	19,243	15,542		3,701	3.701	3.701	3,701	738	0
3944	Ukiah School	6/30/2017	Proportion	5.2	3.2	(7,786)	(4,792)		(1,497)	(1,497)	(1,497)			0
3944	Ukiah School	6/30/2017	Contribution	5.2	3.2	36,008	22,158		6,925	6,925	6,925	1,383	0	0
3944	Ukiah School	6/30/2016	Proportion	5.3	2.3	(77,763)	(33,747)		(14,672)	(14,672)			0	0
3944	Ukiah School	6/30/2016	Contribution	5.3	2.3	41,115	17,841	7,758	7,758	7,758	2,325	0	0	0
3944	Ukiah School	6/30/2015	Proportion	5.3	1.3	(58,621)	(14,377)		(11,061)	(3,316)		0	0	0
3944 3944	Ukiah School	6/30/2015	Contribution	5.3	1.3 0.4	(1,407)	(347)		(265)	(82)	0	0	0	0
3944 3944	Ukiah School Ukiah School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(43,602) (3,649)	(3,232)		(3,232)	0	0	0	0	0
3944	Ukiah School	6/30/2013	Contribution	5.6	0.0	(5,393)	(209)	(578)	(209)	0	0	0	0	0
3957	Helix School District	6/30/2018	Proportion	5.2	4.2	59,538	48,088		11,450	11,450	11,450	11,450	•	0
3957	Helix School District	6/30/2018	Contribution	5.2	4.2	9,806	7,920		1,886	1,886	1,886	1,886		0
3957	Helix School District	6/30/2017	Proportion	5.2	3.2	(91,465)	(56,287)	(17,589)	(17,589)	(17,589)	(17,589)	(3,520)) 0	0
3957	Helix School District	6/30/2017	Contribution	5.2	3.2	40,003	24,617	7,693	7,693	7,693	7,693	1,538		0
3957	Helix School District	6/30/2016	Proportion	5.3	2.3	(61,269)	(26,589)		(11,560)	(11,560)) 0	0	0
3957	Helix School District	6/30/2016	Contribution	5.3	2.3	40,792	17,701	7,697	7,697	7,697	2,307	0	0	0
3957 3957	Helix School District Helix School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(30,184) 28,424	(7,404) 6,972		(5,695) 5,363	(1,709) 1,609	0	0	0	0
3957	Helix School District	6/30/2014	Proportion	5.4	0.4	(22,470)	(1,665)		(1,665)	0,009	0	0	0	0
3957	Helix School District	6/30/2014	Contribution	5.4	0.4	7,430	550		550	0	0	0	0	0
3957	Helix School District	6/30/2013	Contribution	5.6	0.0	10,402	0	1,112	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	5.2	4.2	(159,670)	(128,964)	(30,706)	(30,706)	(30,706)	(30,706)	(30,706)	(6,140)	0
3958	Pilot Rock School District 2R	6/30/2018	Contribution	5.2	4.2	(87,644)	(70,789)		(16,855)	(16,855)			(3,369)	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	5.2	3.2	124,621	76,689		23,966	23,966	23,966		0	0
3958	Pilot Rock School District 2R	6/30/2017	Contribution	5.2	3.2	(74,966)	(46,132)		(14,417)	(14,417)) 0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	5.3	2.3 2.3	(189,638)	(82,295)		(35,781)	(35,781)			0	0
3958 3958	Pilot Rock School District 2R Pilot Rock School District 2R	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	(41,954) 24,516	(18,206) 6,012		(7,916) 4,626	(7,916) 1,386	(2,374)) 0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	1.3	(42,901)	(10,521)		(8.095)	(2,426)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	0.4	78,500	5.815		5.815	(2, .20)	0	0	0	o o
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	0.4	(10,061)	(746)	(1,863)	(746)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2013	Contribution	5.6	0.0	55,021	0	5,896	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3959 3959	Mcloughlin Union High School District Mcloughlin Union High School District	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	Ö	0	0	0	Ö
3959	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	1.3	0	ō	0	0	Ö	0	0	0	Ö
3959	Mcloughlin Union High School District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	0.4	2,674	199		199				0	0
3965	La Grande Public Schools	6/30/2018	Proportion	5.2	4.2	223,487	180,509		42,978	42,978	42,978	42,978	8,597	0
3965 3965	La Grande Public Schools La Grande Public Schools	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(485,938) 789,630	(392,488) 485,926	(93,450) 151,852	(93,450) 151,852	(93,450) 151,852	(93,450) 151.852) (93,450) 30.370) (18,688)	0
3965	La Grande Public Schools	6/30/2017	Contribution	5.2	3.2	(388,000)	(238,770)		(74,615)	(74,615)) 0	0
3965	La Grande Public Schools	6/30/2016	Proportion	5.3	2.3	(145,939)	(63,331)		(27,536)	(27,536)	(8,259)		, 0	0
3965	La Grande Public Schools	6/30/2016	Contribution	5.3	2.3	(225,396)	(97,812)		(42,528)	(42,528)	(12,756)		0	0
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	1.3	164,712	40,400		31,078	9,322	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Contribution	5.3	1.3	(270,163)	(66,267)		(50,974)	(15,293)	0	0	0	0
3965	La Grande Public Schools	6/30/2014	Proportion	5.4	0.4	(141,405)	(10,475)		(10,475)	0	0	0	0	0
3965 3965	La Grande Public Schools	6/30/2014 6/30/2013	Contribution Contribution	5.4	0.4 0.0	(17,299) 39,160	(1,279)	(3,204) 4,195	(1,279)	0	0	0	0	0
3965 3966	La Grande Public Schools	6/30/2013		5.6 5.2	0.0 4.2	(72,537)	0 (58,588)		(13,949)	(13,949)	(13,949)	0 (13,949)) (2,792)	0
3966	Union County School District Union County School District	6/30/2018	Proportion Contribution	5.2 5.2	4.2	(72,537) (54,602)	(58,588)		(13,949)	(13,949)				
3966	Union County School District	6/30/2017	Proportion	5.2	3.2	38,429	23,649		7,390	7,390	7,390			0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)						Measurement Period +5 Expense	
3966	Union County School District	6/30/2016	Proportion Proportion	5.3	2.3	(23,149)	(10,045)		(4,368)					0
3966	Union County School District	6/30/2016	Contribution	5.3	2.3	(46,288)	(20,086)		(8,734)				0	0
3966	Union County School District	6/30/2015	Proportion	5.3	1.3	122,375	30,015	23,090	23,090	6,925	0	0	0	0
3966	Union County School District	6/30/2015	Contribution	5.3	1.3	(48,904)	(11,996)		(9,227)	(2,769)) 0	C	0	0
3966	Union County School District	6/30/2014	Proportion	5.4	0.4	(151,531)	(11,226)		(11,226)	0	0	(0	0
3966	Union County School District	6/30/2014	Contribution	5.4	0.4	67,152	4,972		4,972	0	0	(0	0
3966	Union County School District	6/30/2013	Contribution	5.6	0.0	(18,624)	0	(1,994)	00.040	00.040	00.040	00.040	0	0
3967 3967	North Powder School District North Powder School District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	136,460 39.651	110,218 32.026	26,242 7.625	26,242 7.625	26,242 7.625	26,242 7.625	26,242 7.625		0
3967	North Powder School District	6/30/2017	Proportion	5.2	3.2	387.486	238,452	7,625	7,625	74,517	7,625	14.901		0
3967	North Powder School District	6/30/2017	Contribution	5.2	3.2	85,162	52,408	16,377	16,377	16,377	16.377	3,277		0
3967	North Powder School District	6/30/2016	Proportion	5.3	2.3	(478,828)	(207,793)		(90,345)					0
3967	North Powder School District	6/30/2016	Contribution	5.3	2.3	111,412	48.349		21,021	21,021	6,307	(0	0
3967	North Powder School District	6/30/2015	Proportion	5.3	1.3	(185,911)	(45,599)		(35,078)	(10,521)		Ċ	0	0
3967	North Powder School District	6/30/2015	Contribution	5.3	1.3	24,607	6,035		4,643	1,392	0	Ċ	0	0
3967	North Powder School District	6/30/2014	Proportion	5.4	0.4	(85,572)	(6,337)	(15,847)	(6,337)	0	0	C	0	Ō
3967	North Powder School District	6/30/2014	Contribution	5.4	0.4	(12,899)	(954)	(2,389)	(954)	0	0	(0	0
3967	North Powder School District	6/30/2013	Contribution	5.6	0.0	(79,998)	0	(8,573)	0	0	0	C	0	0
3969	Imbler School District	6/30/2018	Proportion	5.2	4.2	90,801	73,339		17,462	17,462	17,462			0
3969	Imbler School District	6/30/2018	Contribution	5.2	4.2	32,617	26,345		6,272	6,272	6,272	6,272		0
3969	Imbler School District	6/30/2017	Proportion	5.2	3.2	(62,589)	(38,517)		(12,036)	(12,036)				0
3969	Imbler School District	6/30/2017	Contribution	5.2	3.2	87,530	53,864	16,833	16,833	16,833	16,833	3,365		0
3969	Imbler School District	6/30/2016	Proportion	5.3 5.3	2.3	(135,947)	(58,997)		(25,650)	(25,650)		(0	0
3969 3969	Imbler School District Imbler School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	35,712 (218,722)	15,498 (53,650)	6,738 (41,268)	6,738 (41,268)	6,738	2,022	(0	0
3969	Imbler School District	6/30/2015	Contribution	5.3	1.3	154,073	37,793		29,070	(12,382) 8,723	, ,		0	0
3969	Imbler School District	6/30/2014	Proportion	5.4	0.4	(49,323)	(3,653)		(3,653)	0,723	0		0	0
3969	Imbler School District	6/30/2014	Contribution	5.4	0.4	28,278	2,093		2,093	0	0	(0	0
3969	Imbler School District	6/30/2013	Contribution	5.6	0.0	17,429	2,000	1,869	2,000	0	0	Č	0	0
3970	Cove School District	6/30/2018	Proportion	5.2	4.2	(83,397)	(67,359)		(16,038)	(16,038)	(16,038)	(16,038		o o
3970	Cove School District	6/30/2018	Contribution	5.2	4.2	74,099	59,849		14,250	14,250	14,250	14,250		Ö
3970	Cove School District	6/30/2017	Proportion	5.2	3.2	(21,102)	(12,986)	(4,058)	(4,058)	(4,058)	(4,058)	(812) 0	0
3970	Cove School District	6/30/2017	Contribution	5.2	3.2	72,370	44,536	13,917	13,917	13,917	13,917	2,785	0	0
3970	Cove School District	6/30/2016	Proportion	5.3	2.3	5,088	2,208	960	960	960	288	(0	0
3970	Cove School District	6/30/2016	Contribution	5.3	2.3	90,545	39,293	17,084	17,084	17,084	5,125	C	0	0
3970	Cove School District	6/30/2015	Proportion	5.3	1.3	(465,423)	(114,159)		(87,816)) 0	C	0	0
3970	Cove School District	6/30/2015	Contribution	5.3	1.3	94,113	23,085		17,757	5,328	0	(0	0
3970	Cove School District	6/30/2014	Proportion	5.4	0.4	(6,246)	(461)		(461)	0	0	(0	0
3970	Cove School District	6/30/2014	Contribution	5.4	0.4	(31,886)	(2,361)		(2,361)	0	0	(0	0
3970	Cove School District	6/30/2013	Contribution	5.6	0.0 4.2	23,798	0	2,548	0	0	0		0	0
3973 3973	Elgin School District 23	6/30/2018 6/30/2018	Proportion	5.2 5.2	4.2 4.2	87,404 41,317	70,596 33,371	16,808 7,946	16,808 7,946	16,808 7,946	16,808 7,946	16,808 7.946		0
3973	Elgin School District 23 Elgin School District 23	6/30/2018	Contribution Proportion	5.2 5.2	4.2 3.2	(417,006)	(256,620)		(80,193)	(80,193)				0
3973	Elgin School District 23	6/30/2017	Contribution	5.2	3.2	155,891	95,933	29,979	29,979	29,979	29,979	5,996		0
3973	Elgin School District 23	6/30/2016	Proportion	5.3	2.3	6.787	2,944	1.281	1.281	1.281	382	3,330		0
3973	Elgin School District 23	6/30/2016	Contribution	5.3	2.3	104,749	45.457	19.764	19.764	19.764	5.929	(0	Ö
3973	Elgin School District 23	6/30/2015	Proportion	5.3	1.3	(168,736)	(41,388)		(31,837)	(9,551)			0	0
3973	Elgin School District 23	6/30/2015	Contribution	5.3	1.3	92,334	22,646		17,422	5,224	0	Č	0	0
3973	Elgin School District 23	6/30/2014	Proportion	5.4	0.4	(178,359)	(13,214)	(33,029)	(13,214)		0	C	0	0
3973	Elgin School District 23	6/30/2014	Contribution	5.4	0.4	26,831	1,986		1,986	0	0	(0	0
3973	Elgin School District 23	6/30/2013	Contribution	5.6	0.0	2,571	0	276	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Proportion	5.2	4.2	(105,964)	(85,586)		(20,378)					0
3986	Joseph School District 6	6/30/2018	Contribution	5.2	4.2	(38,888)	(31,410)		(7,478)	(7,478)				0
3986	Joseph School District 6	6/30/2017	Proportion	5.2	3.2	(33,878)	(20,848)		(6,515)	(6,515)				0
3986	Joseph School District 6	6/30/2017	Contribution	5.2	3.2	71,352	43,908	13,722	13,722	13,722	13,722	2,742		0
3986	Joseph School District 6	6/30/2016	Proportion	5.3	2.3	(187,846)	(81,517)		(35,443)			(0	0
3986	Joseph School District 6	6/30/2016	Contribution	5.3	2.3	144,471	62,694	27,259	27,259	27,259	8,176	(0	0
3986 3986	Joseph School District 6 Joseph School District 6	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(181,632) 59.904	(44,552) 14.692		(34,270) 11,303	(10,282) 3,389) 0	(0	0
3986 3986	Joseph School District 6 Joseph School District 6	6/30/2015 6/30/2014	Proportion	5.3 5.4	1.3 0.4	(10,290)	14,692 (760)		11,303	3,389	0	(0	0
3986 3986	Joseph School District 6 Joseph School District 6	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	(10,290) 5,080	(760)		375	0	0	(0	0
3986	Joseph School District 6	6/30/2013	Contribution	5.6	0.4	(49,047)	0	(5,257)	0	0	0	(0
3990	Wallowa School	6/30/2018	Proportion	5.2	4.2	81,218	65,599		15,619	15,619	15.619	15,619	3,123	0
3990	Wallowa School	6/30/2018	Contribution	5.2	4.2	13,788	11,136		2,652	2,652	2,652	2,652		0
3990	Wallowa School	6/30/2017	Proportion	5.2	3.2	(402,516)	(247,702)		(77,407)	(77,407)				Ö
		6/30/2017	Contribution	5.2	3.2	11,679	7,187	2,246	2,246	2,246	2,246	449		•



Exhibit I

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

June 30, 2019 Measurement Date

3990 Wal 3990 Bent 3993 Ente 399	mployer Name Iallowa School Iallowa School Iallowa School Iallowa School Iallowa School	Period for Initial <u>Recognition</u> 6/30/2016 6/30/2016	Source of Employer- Specific Deferral Ame Proportion		Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4		Recognized in
3990 Wal 3990 Bent 3993 Ente 4003 Troy 4004 Ente 4008 Che	/allowa School /allowa School /allowa School /allowa School	6/30/2016 6/30/2016						Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3990 Wal 3990 Bont 3993 Ente 399	(allowa School (allowa School (allowa School	6/30/2016		5.3	2.3	(16,675)	(7,237)	(3,146)	(3,146)				Cxperise 0	O O
3990 Wal 3990 Wal 3990 Wal 3990 Wal 3990 Wal 3990 Wal 3990 Ente 3993 Ente 3993 Ente 3993 Ente 3993 Ente 3993 Ente 4003 Troy 4008 Che	'allowa School 'allowa School		Contribution	5.3	2.3	81,011	35,156	15,285	15,285	15,285	4,586		Ö	Ö
3990 Wal 3990 Wal 3990 Wal 3993 Ente 3093 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4004 Che 4008 Che		6/30/2015	Proportion	5.3	1.3	(507,272)	(124,424)	(95,712)	(95,712)			0	0	0
3990 Wal 3990 Wal 3993 Ente 3093 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4008 Che	allowa School	6/30/2015	Contribution	5.3	1.3	18,129	4,445	3,421	3,421	1,024	0	0	0	0
3990 Wal 3993 Ente 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Ente 4008 Che 4008 Ch		6/30/2014	Proportion	5.4	0.4	9,424	699	1,745	699	0	0	0	0	0
3993 Ente 4003 Troy 4003 Ente 4008 Che	allowa School	6/30/2014	Contribution	5.4	0.4	(45,851)	(3,396)	(8,491)	(3,396)	0	0	0	0	0
3993 Ente 4003 Troy 4008 Che	'allowa School	6/30/2013	Contribution	5.6	0.0	18,982	0	2,032	0	0	0	0	0	0
3993 Ente 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4003 Troy 4008 Che	nterprise School District 21	6/30/2018	Proportion	5.2	4.2	46,228	37,338	8,890	8,890	8,890	8,890			0
3993 Ente 4003 Troy 4008 Che	nterprise School District 21	6/30/2018	Contribution	5.2	4.2	(15,147)	(12,234)	(2,913)	(2,913)	(2,913)				0
3993 Ente 3993 E	nterprise School District 21	6/30/2017	Proportion	5.2	3.2	(92,580)	(56,972)	(17,804)	(17,804)	(17,804)	(17,804)			0
3993 Ente 3993 Ente 3993 Ente 3993 Ente 4003 Troy 4004 Ente 4008 Che	nterprise School District 21	6/30/2017	Contribution	5.2	3.2	134,936	83,038	25,949	25,949	25,949	25,949	5,191	0	0
3993 Ente 3993 Ente 3993 Ente 5993 E	nterprise School District 21 nterprise School District 21	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(266,062) 107,821	(115,462) 46,789	(50,200) 20,344	(50,200) 20,344	(50,200) 20,344		0	0	0
3993 Ente 3993 Ente 3993 Ente 3993 Ente 4003 Froy 4008 Che	nterprise School District 21 nterprise School District 21	6/30/2016		5.3	2.3 1.3	107,821 (438,813)	46,789 (107,633)	(82,795)	(82,795)	20,344 (24,838)	6,101	0	0	0
3993 Ente 3993 Ente 3993 Ente 4003 Froj 4008 Che	nterprise School District 21 nterprise School District 21	6/30/2015	Proportion Contribution	5.3	1.3	(438,813) 156,887	38,483	29,601	29,601	(24,838) 8,882	0	0	0	0
3993 Ente 3993 Ente 4003 Troy 4008 Che	nterprise School District 21	6/30/2014		5.4	0.4	(80,855)	(5,990)	(14,973)	(5,990)	0,002	0	0	0	0
3993 Ente 4003 Troy 4008 Che	nterprise School District 21	6/30/2014	Proportion Contribution	5.4	0.4	(28,129)	(2,084)	(5,209)	(2,084)	0	0	0	0	0
4003 Troy 4008 Che	nterprise School District 21	6/30/2013	Contribution	5.6	0.4	(59,815)	(2,064)	(6,410)	(2,004)	0	0	0	0	0
4003 Troy 4008 Troy 4008 Che	roy School District 54	6/30/2018	Proportion	5.2	4.2	(2)	(2)	(0,410)	0	0	0	0	(2)	0
4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che	roy School District 54	6/30/2018	Contribution	5.2	4.2	(772)	(624)	(148)	(148)	(148)	(148)	(148)		
4003 Troy 4008 Che	roy School District 54	6/30/2017	Proportion	5.2	3.2	(3,705)	(2,281)	(712)	(712)					Ö
4003 Troy 4008 Che	roy School District 54	6/30/2017	Contribution	5.2	3.2	427	263	82	82	82	82	17	0	0
4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4003 Troj 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che	roy School District 54	6/30/2016	Proportion	5.3	2.3	(3,469)	(1,504)	(655)	(655)	(655)		0	0	0
4003 Troy 4003 Troy 4003 Troy 4003 Troy 4008 Che	roy School District 54	6/30/2016	Contribution	5.3	2.3	1,085	470	205	205	205	60	0	0	0
4003 Troy 4003 Troy 4003 Troy 4008 Che	roy School District 54	6/30/2015	Proportion	5.3	1.3	(7,670)	(1,882)	(1,447)	(1,447)	(435)	0	0	0	0
4003 Troy 4003 Troy 4008 Che	roy School District 54	6/30/2015	Contribution	5.3	1.3	1,049	257	198	198	59	0	0	0	Ō
4003 Troy 4008 Che	roy School District 54	6/30/2014	Proportion	5.4	0.4	19,144	1,419	3,545	1,419	0	0	0	0	0
4008 Che	roy School District 54	6/30/2014	Contribution	5.4	0.4	(3,118)	(233)	(577)	(233)	0	0	0	0	0
4008 Che	roy School District 54	6/30/2013	Contribution	5.6	0.0	8,917	0	957	0	0	0	0	0	0
4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che 4008 Che	henowith School District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4008 Che 4008 Che 4008 Che 4008 Che 4008 Che	henowith School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4008 Che 4008 Che 4008 Che 4008 Che	henowith School District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4008 Che 4008 Che 4008 Che	henowith School District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4008 Che 4008 Che	henowith School District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4008 Che	henowith School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
	henowith School District henowith School District	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	4,382	1,074	0 827	0 827	0 247	0	0	0	0
	henowith School District	6/30/2015 6/30/2014	Proportion	5.4	0.4	4,362	1,074	027	027	0	0	0	0	0
	henowith School District	6/30/2014	Contribution	5.4	0.4	5.794	429	1.073	429	0	0	0	0	0
	henowith School District	6/30/2013	Contribution	5.6	0.4	9.867	429	1,073	429	0	0	0	0	0
	ufur Schools	6/30/2018	Proportion	5.2	4.2	143,559	115,951	27,608	27,608	27,608	27,608	27,608	5,519	0
	ufur Schools	6/30/2018	Contribution	5.2	4.2	60,324	48,723	11,601	11,601	11,601	11,601	11,601	2,319	0
	ufur Schools	6/30/2017	Proportion	5.2	3.2	77,524	47,708	14,908	14,908	14,908	14,908	2,984	2,010	Ö
	ufur Schools	6/30/2017	Contribution	5.2	3.2	124,689	76,731	23,979	23,979	23,979	23,979	4,794	0	0
	ufur Schools	6/30/2016	Proportion	5.3	2.3	(275,169)	(119,412)	(51,919)	(51,919)	(51,919)			0	Ō
	ufur Schools	6/30/2016	Contribution	5.3	2.3	110,989	48,166	20,941	20,941	20,941	6,284	0	0	0
	ufur Schools	6/30/2015	Proportion	5.3	1.3	(99,730)	(24,462)	(18,817)	(18,817)	(5,645)	0	0	0	0
	ufur Schools	6/30/2015	Contribution	5.3	1.3	62,635	15,363	11,818	11,818	3,545	0	0	0	0
	ufur Schools	6/30/2014	Proportion	5.4	0.4	(14,580)	(1,080)	(2,700)	(1,080)	0	0	0	0	0
	ufur Schools	6/30/2014	Contribution	5.4	0.4	9,221	681	1,708	681	0	0	0	0	0
	ufur Schools	6/30/2013	Contribution	5.6	0.0	36,916	0	3,956	0	0	0	0	0	0
	aupin Grade School 84	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
	aupin Grade School 84	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
	aupin Grade School 84	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
	aupin Grade School 84	6/30/2017	Contribution	5.2 5.3	3.2 2.3	0	0	0	0	0	0	0	0	0
	aupin Grade School 84 aupin Grade School 84	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	0	0	0	0	0
	aupin Grade School 84 aupin Grade School 84	6/30/2016	Proportion	5.3 5.3	2.3 1.3	0	0	0	0	0	0	0	0	0
		6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
	aupin Grade School 84 aupin Grade School 84	6/30/2015	Proportion	5.3 5.4	1.3 0.4	0	0	0	0	0	0	0	0	0
	aupin Grade School 84	6/30/2014	Contribution	5.4	0.4	263	18	49	18	0	0	0	0	0
		6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
			Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
	est Union School District 1	6/30/2018		U.Z	7.4	U	U	U	U	U	U			U
	est Union School District 1 'est Union School District 1	6/30/2018 6/30/2017		5.2	3.2	n	0	0	n	n	n	0	n	n
4025 Wes	est Union School District 1	6/30/2018 6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of						Measurement Period +5	
Number	Employer Name	Recognition	Specific Deferral An		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4025	West Union School District 1	6/30/2016	Contribution	5.3	2.3	0	0	0	0	(0	C	0	0
4025	West Union School District 1	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(-	· ·	0	0
4025	West Union School District 1	6/30/2015	Contribution	5.3	1.3	0	0	0	•	(0	0
4025	West Union School District 1	6/30/2014	Proportion	5.4	0.4 0.4	•	0	0	0	(·	0	0
4025	West Union School District 1	6/30/2014	Contribution	5.4		50 0	5	9	•	(·	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Proportion	5.2	4.2	-	0	•	•	•			0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Contribution	5.2	4.2	0	0	0	•	(·	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Proportion	5.2	3.2	0	0	0	•	(·	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Contribution	5.2	3.2	0	0	0		(0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Proportion	5.3	2.3	0	0	0	•	(-	·	0	0
4030 4030	Hillsboro Elementary School District 7	6/30/2016	Contribution	5.3	2.3	0	0	0		(-	· ·	0	0
	Hillsboro Elementary School District 7	6/30/2015	Proportion	5.3 5.3	1.3 1.3	0	-) 0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Contribution			6,677	1,637	1,260				(0
4030	Hillsboro Elementary School District 7	6/30/2014	Proportion	5.4	0.4	0	0	•	•	(·	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Contribution	5.4	0.4	6,091	451	1,128		(00.400	-	(00.400		0
4034	Gaston Public Schools	6/30/2018	Proportion	5.2	4.2	(511,688)	(413,286)							0
4034	Gaston Public Schools	6/30/2018	Contribution	5.2	4.2	(214,705)	(173,416)							0
4034	Gaston Public Schools	6/30/2017	Proportion	5.2	3.2	325,995	200,613		62,691	62,691				0
4034 4034	Gaston Public Schools Gaston Public Schools	6/30/2017	Contribution	5.2	3.2 2.3	(272,182) 301.869	(167,496)						") 0	0
		6/30/2016	Proportion	5.3			131,001	56,956		56,956			0	0
4034	Gaston Public Schools	6/30/2016	Contribution	5.3	2.3	(272,170)	(118,111))	0	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	1.3	992,226	243,378	187,212		56,166		·	0	0
4034 4034	Gaston Public Schools	6/30/2015	Contribution	5.3 5.4	1.3 0.4	(202,295)	(49,619)					·	0	0
4034 4034	Gaston Public Schools	6/30/2014	Proportion	5.4 5.4	0.4	(34,393) 7.998	(2,548)) (·) 0	0
	Gaston Public Schools	6/30/2014	Contribution				593						0	0
4034	Gaston Public Schools	6/30/2013	Contribution	5.6	0.0	(15,583)	0	(1,668)		100 446			0	0
4035	Banks School District	6/30/2018	Proportion	5.2	4.2	626,132	505,722			120,410				0
4035	Banks School District	6/30/2018	Contribution	5.2	4.2	5,454	4,405	1,049		1,049				0
4035	Banks School District	6/30/2017	Proportion	5.2	3.2	(798,489)	(491,377)							0
4035	Banks School District	6/30/2017	Contribution	5.2	3.2	175,374	107,922	33,726		33,726			0	0
4035	Banks School District	6/30/2016	Proportion	5.3	2.3	304,582	132,178			57,468			0	0
4035	Banks School District	6/30/2016	Contribution	5.3	2.3	36,910	16,018			6,964		C	0	0
4035	Banks School District	6/30/2015	Proportion	5.3	1.3	(91,040)	(22,332)					·	0	0
4035	Banks School District	6/30/2015	Contribution	5.3	1.3	117,995	28,943			6,680		·	0	0
4035	Banks School District	6/30/2014	Proportion	5.4	0.4	(3,630)	(270)					C	0	0
4035	Banks School District	6/30/2014	Contribution	5.4	0.4	21,097	1,562					·	0	0
4035	Banks School District	6/30/2013	Contribution	5.6	0.0	26,017	0	2,787		(C	0	0
4047	Reedville School District 29	6/30/2018	Proportion	5.2	4.2	0	0	0		(C	0	0
4047	Reedville School District 29	6/30/2018	Contribution	5.2	4.2	0	0	0	•	(C	0	0
4047	Reedville School District 29	6/30/2017	Proportion	5.2	3.2	0	0	0	•	(·	0	0
4047	Reedville School District 29	6/30/2017	Contribution	5.2	3.2	0	0	0	•	(C	0	0
4047	Reedville School District 29	6/30/2016	Proportion	5.3	2.3	0	0	0	•	(C	0	0
4047	Reedville School District 29	6/30/2016	Contribution	5.3	2.3	0	0	0	•	(C	0	0
4047	Reedville School District 29	6/30/2015	Proportion	5.3	1.3	0	0	0		((0	0
4047	Reedville School District 29	6/30/2015	Contribution	5.3	1.3	5,561	1,365			316		(0	0
4047	Reedville School District 29	6/30/2014	Proportion	5.4	0.4	0	0	0		((0	0
4047	Reedville School District 29	6/30/2014	Contribution	5.4	0.4	3,076	226					(0	0
4047 4055	Reedville School District 29	6/30/2013	Contribution	5.6	0.0	1,199	0	129 0		((0	0
	Groner School	6/30/2018	Proportion	5.2	4.2	0	ŭ	-	-	(-		0	0
4055	Groner School	6/30/2018	Contribution	5.2	4.2	0	0	0		((0	0
4055	Groner School	6/30/2017	Proportion	5.2	3.2	0	0	0		((0	0
4055	Groner School	6/30/2017	Contribution	5.2	3.2	0	0	0	-	((0	0
4055	Groner School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	((0	0
4055	Groner School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	((0	0
4055	Groner School	6/30/2015	Proportion	5.3	1.3	0	0	0		((0	0
4055	Groner School	6/30/2015	Contribution	5.3	1.3	422	102					(0	0
4055	Groner School	6/30/2014	Proportion	5.4	0.4	0	0	0		((0	0
4055	Groner School	6/30/2014	Contribution	5.4	0.4	336	26			((0	0
4062	Beaverton School District	6/30/2018	Proportion	5.2	4.2	244,712	197,652			47,060				0
4062	Beaverton School District	6/30/2018	Contribution	5.2	4.2	(5,413,819)	(4,372,700)							0
4062	Beaverton School District	6/30/2017	Proportion	5.2	3.2	16,821,831	10,351,895	3,234,968		3,234,968				0
4062	Beaverton School District	6/30/2017	Contribution	5.2	3.2	(205,746)	(126,612)) 0	0
4062	Beaverton School District	6/30/2016	Proportion	5.3	2.3	16,269,451	7,060,327	3,069,708		3,069,708			0	0
4062	Beaverton School District	6/30/2016	Contribution	5.3	2.3	(5,287,953)	(2,294,772)) (0	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	1.3	12,347,011	3,028,511	2,329,625		698,886		0	0	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	1.3	(2,390,264)	(586,292)	(450,993)	(450,993)	(135,299) 0) 0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral Am	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	8 Measurement Period + Expense	4 Measurement Period +5 Expense	Recognized in Subsequent Expense
4062	Beaverton School District	6/30/2014	Proportion Am	5.4	0.4	(14,033,489)	(1,039,519)	(2,598,794)	(1,039,519)) Expense	Expense	n n	Oubsequent Expense
4062	Beaverton School District	6/30/2014	Contribution	5.4	0.4	85,542,435	6,336,475	15,841,192	6,336,475	,)	,)	0 0	0
4062	Beaverton School District	6/30/2013	Contribution	5.6	0.0	2,072,535	0	222,055	0	() ()	0 0	0
4080	North Plains School District 70	6/30/2018	Proportion	5.2	4.2	0	0	0	0	(,)	0 0	0
4080	North Plains School District 70	6/30/2018	Contribution	5.2	4.2	0	0	0	0	()	0 0	0
4080 4080	North Plains School District 70	6/30/2017	Proportion	5.2	3.2	0	0	0	0	(•)	0	0
4080 4080	North Plains School District 70 North Plains School District 70	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	0	0	0	0	(,)	0 0	0
4080	North Plains School District 70	6/30/2016	Proportion Contribution	5.3	2.3	0	0	0	0	(,)	0 0	0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(,)	0 0	0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	1.3	0	ō	0	0	Ċ) ()	0 0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	0.4	0	0	0	0	() ()	0 0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	0.4	1,369	99	254	99	() ()	0 0	0
4105	Hillsboro Union High School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	() ()	0 0	0
4105	Hillsboro Union High School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	(•)	0 0	0
4105	Hillsboro Union High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	()	0 0	0
4105	Hillsboro Union High School	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	0	0	0	0	()	0	0
4105 4105	Hillsboro Union High School Hillsboro Union High School	6/30/2016	Proportion Contribution	5.3	2.3	0	0	0	0	()	0	0
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	(,)	0 0	0
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	1.3	9,170	2,250	1,730	1,730)	0 0	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	()	0 0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	0.4	9,308	688	1,724	688	Ċ))	0 0	0
4109	Spray School District 1	6/30/2018	Proportion	5.2	4.2	31,672	25,581	6,091	6,091	6,091				0
4109	Spray School District 1	6/30/2018	Contribution	5.2	4.2	38,230	30,878	7,352	7,352	7,352				0
4109	Spray School District 1	6/30/2017	Proportion	5.2	3.2	(387,675)	(238,569)	(74,553)	(74,553)					0
4109	Spray School District 1	6/30/2017	Contribution	5.2	3.2 2.3	32,565	20,041	6,262	6,262	6,262				0
4109 4109	Spray School District 1	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(51,383) (3,999)	(22,298) (1,734)	(9,695) (755)	(9,695) (755)				0 0	0
4109	Spray School District 1 Spray School District 1	6/30/2015	Proportion	5.3	1.3	(5,227)	(1,734)	(986)	(986)))	0 0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	1.3	25.468	6.248	4.805	4.805			,)	0 0	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	0.4	(40,812)	(3,022)	(7,558)	(3,022)			,)	0 0	0
4109	Spray School District 1	6/30/2014	Contribution	5.4	0.4	8,204	609	1,519	609	,) ()	0 0	0
4109	Spray School District 1	6/30/2013	Contribution	5.6	0.0	9,638	0	1,033	0	() ()	0 0	0
4114	Fossil School District 21J	6/30/2018	Proportion	5.2	4.2	(1,049,932)	(848,022)	(201,910)	(201,910)	(201,910) (201,910) (201,91	0) (40,382)	0
4114	Fossil School District 21J	6/30/2018	Contribution	5.2	4.2	22,434	18,120	4,314	4,314	4,314				0
4114	Fossil School District 21J	6/30/2017	Proportion	5.2	3.2	226,124	139,154	43,485	43,485	43,485				0
4114 4114	Fossil School District 21J Fossil School District 21J	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(73,563) 203,637	(45,269) 88.371	(14,147) 38.422	(14,147)) (14,147 38,422			8) 0	0
4114	Fossil School District 21J	6/30/2016	Contribution	5.3	2.3	110,343	47.886	20.819	38,422 20.819	20.819			0 0	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	1.3	(97,980)	(24,032)	(18,487)	(18,487)))	0 0	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	1.3	114,932	28,192	21,685	21,685	6,507		,)	0 0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	0.4	(7,330)	(545)	(1,357)	(545))	0 0	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	0.4	25,106	1,861	4,649	1,861	() ()	0 0	0
4114	Fossil School District 21J	6/30/2013	Contribution	5.6	0.0	29,770	0	3,190	0	() ()	0 0	0
4128	Yamhill Grade School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	()	0 0	0
4128	Yamhill Grade School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	()	0 0	0
4128 4128	Yamhill Grade School Yamhill Grade School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	()	0 0	0
4128	Yamhill Grade School	6/30/2017	Proportion	5.2	2.3	0	0	0	0	(•	,)	0 0	0
4128	Yamhill Grade School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	()	0 0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	1.3	0	Ö	0	0	Č)	0 0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	1.3	868	212	164	164	48	3 ()	0 0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	()	0 0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	0.4	2,075	155	384	155)	0 0	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	5.2	4.2	(3,836,752)	(3,098,915)	(737,837)	(737,837)					0
4135	Newberg School District 29Jt	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(1,639,973)	(1,324,594)	(315,379)	(315,379)	(315,379				0
4135 4135	Newberg School District 29Jt Newberg School District 29Jt	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	2,523,094 (1,562,148)	1,552,674 (961,322)	485,210 (300,413)	485,210 (300,413)	485,210 (300,413				0
4135 4135	Newberg School District 29Jt Newberg School District 29Jt	6/30/2017	Proportion	5.2	3.2 2.3	(1,562,148) 2,858,065	(961,322) 1,240,291	(300,413) 539,258	(300,413)) (300,413 539,258			0 0	0
4135	Newberg School District 29Jt	6/30/2016	Contribution	5.3	2.3	(1,552,770)	(673,845)	(292,975)	(292,975)				0 0	0
4135	Newberg School District 29Jt	6/30/2015	Proportion	5.3	1.3	1,514,435	371,467	285,742	285,742	85,725		,	0 0	0
4135	Newberg School District 29Jt	6/30/2015	Contribution	5.3	1.3	(906,326)	(222,306)	(171,005)	(171,005))	0 0	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	0.4	343,403	25,438	63,593	25,438	, ,)	0 0	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	0.4	(206,224)	(15,274)	(38,190)	(15,274))	0 0	0
4135	Newberg School District 29Jt	6/30/2013	Contribution	5.6	0.0	131,567	0	14,097	0	() ()	0 0	0



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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial	Source of Employer- Specific Deferral Am	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4142	Employer Name McMinnville Schools	Recognition 6/30/2018	Proportion Arr	5.2	4.2	(1,241,330)	(1,002,613)	(238,717)	(238,717)				(47,745)	Subsequent Expense
4142	McMinnville Schools	6/30/2018	Contribution	5.2	4.2	(888,209)	(717,400)	(170,809)	(170,809)				(34,164)	ì
4142	McMinnville Schools	6/30/2017	Proportion	5.2	3.2	1,481,561	911,729	284,916	284,916	284,916	284,916		0 ., . 0 .)	Ċ
4142	McMinnville Schools	6/30/2017	Contribution	5.2	3.2	(378,994)	(233,228)	(72.883)	(72.883)	(72,883)			0	
4142	McMinnville Schools	6/30/2016	Proportion	5.3	2.3	(1,934,225)	(839,381)	(364,948)	(364,948)	(364,948)			0	
4142	McMinnville Schools	6/30/2016	Contribution	5.3	2.3	(149,982)	(65,088)	(28,298)	(28,298)	(28,298)	(8,492)) 0	0	(
4142	McMinnville Schools	6/30/2015	Proportion	5.3	1.3	(881,174)	(216,138)	(166,259)	(166,259)	(49,879)	0	0	0	(
4142	McMinnville Schools	6/30/2015	Contribution	5.3	1.3	(118,148)	(28,980)	(22,292)	(22,292)	(6,688)	0	0	0	(
4142	McMinnville Schools	6/30/2014	Proportion	5.4	0.4	12,324	914	2,282	914	0	0	0	0	(
4142	McMinnville Schools	6/30/2014	Contribution	5.4	0.4	(282,102)	(20,897)	(52,241)	(20,897)	0	0	0	0	(
4142	McMinnville Schools	6/30/2013	Contribution	5.6	0.0	236,658	0	25,358	0	0	45.470	45.470	0	9
4144 4144	Sheridan School District 48J Sheridan School District 48J	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	80,475	64,999	15,476 2.631	15,476 2,631	15,476	15,476 2.631	15,476 2.631	3,095 528	(
4144	Sheridan School District 48J	6/30/2017	Proportion	5.2	3.2	13,683 (622,496)	11,052 (383,074)	(119,711)	(119,711)	2,631 (119,711)			528 0	,
4144	Sheridan School District 48J	6/30/2017	Contribution	5.2	3.2	169,631	104,389	32,621	32,621	32,621	32,621	6,526	0	
4144	Sheridan School District 48J	6/30/2016	Proportion	5.3	2.3	(1,057,072)	(458,728)	(199,448)	(199,448)				0	ì
4144	Sheridan School District 48J	6/30/2016	Contribution	5.3	2.3	257,529	111,759	48,590	48.590	48,590	14,579		0	Č
4144	Sheridan School District 48J	6/30/2015	Proportion	5.3	1.3	(972,961)	(238,649)	(183,578)	(183,578)			0	Ö	Ċ
4144	Sheridan School District 48J	6/30/2015	Contribution	5.3	1.3	17,297	4,241	3,264	3,264	977	0	0	0	
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	0.4	(21,720)	(1,610)	(4,022)	(1,610)	0	0	0	0	Ċ
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	0.4	(100,312)	(7,432)	(18,576)	(7,432)	0	0	0	0	
4144	Sheridan School District 48J	6/30/2013	Contribution	5.6	0.0	(9,031)	0	(966)	0	0	0	0	0	(
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	5.2	4.2	(1,168,008)	(943,391)	(224,617)	(224,617)				(44,923)	
4166	Yamhill-Carlton School District 1	6/30/2018	Contribution	5.2	4.2	(223,635)	(180,628)	(43,007)	(43,007)	(43,007)	(43,007)		(8,600)	(
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	5.2	3.2	(32,448)	(19,968)	(6,240)	(6,240)	(6,240)			0	(
4166	Yamhill-Carlton School District 1	6/30/2017	Contribution	5.2	3.2	(316,478)	(194,756)	(60,861)	(60,861)	(60,861)	(60,861)		0	(
4166 4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	5.3 5.3	2.3 2.3	147,145 (238,200)	63,856	27,763	27,763	27,763 (44,943)	8,330 (13,485)		0	9
4166	Yamhill-Carlton School District 1 Yamhill-Carlton School District 1	6/30/2016	Contribution	5.3	2.3 1.3	1,019,681	(103,371) 250,109	(44,943) 192,393	(44,943) 192,393	57,716	(13,485)) 0	0	,
4166	Yamhill-Carlton School District 1 Yamhill-Carlton School District 1	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	(204,761)	(50,225)	(38,634)	(38,634)		0	0	0	
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	0.4	(6,256)	(461)	(1.159)	(461)	(11,531)	, 0	0	0	
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	0.4	(44,676)	(3,311)	(8,273)	(3,311)		0	0	0	·
4166	Yamhill-Carlton School District 1	6/30/2013	Contribution	5.6	0.0	(8,891)	0	(951)	0,011)	0	0	0	ő	Ċ
4185	Lebanon School District Uh-1	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
4185	Lebanon School District Uh-1	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
4185	Lebanon School District Uh-1	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3 5.4	1.3 0.4	420	104	79 0	79 0	25	0	0	0	9
4185 4185	Lebanon School District Uh-1	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	1,648	123	305	123	0	0	0	0	,
4189	Lebanon School District Uh-1 Wasco County High School	6/30/2018	Proportion	5.2	4.2	1,040	123	0	123	0	0	0	0	
4189	Wasco County High School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
4189	Wasco County High School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	Č
4189	Wasco County High School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
4189	Wasco County High School	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
4189	Wasco County High School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	(
4189	Wasco County High School	6/30/2014	Contribution	5.4	0.4	568	43	105	43	0	0	0	0	(
4203	Victor Point School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	(
4203	Victor Point School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	(
4203 4203	Victor Point School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	
4203 4203	Victor Point School Victor Point School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	0	0	0	0	0	0	0	0	
4203	Victor Point School Victor Point School	6/30/2016	Contribution	5.3 5.3	2.3	0	0	0	0	0	0	0	0	
4203	Victor Point School	6/30/2015	Proportion	5.3	2.3 1.3	0	0	0	0	0	0	0	0	
4203	Victor Point School	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
4203	Victor Point School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
4203	Victor Point School	6/30/2014	Contribution	5.4	0.4	788	58	146	58	0	n	n	n	
4218	Curry County Education Service District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
4218	Curry County Education Service District	6/30/2018	Contribution	5.2	4.2	0	Ö	0	0	0	0	0	ő	
	Curry County Education Service District	6/30/2017	Proportion	5.2	3.2					0		1	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral An	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4218	Curry County Education Service District	6/30/2017	Contribution All	5.2	3.2	Outriow/(irinow)	Outriow/(Initiow)	Expense 0	Expense 0	Expense	Cxperise 0	Expense 0	Cxpense	O Subsequent Expense
4218	Curry County Education Service District	6/30/2016	Proportion	5.3	2.3	Ö	0	0	0	Ö	0	o o	0	Ö
4218	Curry County Education Service District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0		0	0	0
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0		0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	0.4	1,361	101	252	101				0	0
4219	Grant County Education Service District	6/30/2018	Proportion	5.2	4.2 4.2	(92,429)	(74,654)	(17,775)	(17,775)					0
4219 4219	Grant County Education Service District Grant County Education Service District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(16,106) (88,992)	(13,009) (54,764)	(3,097) (17,114)	(3,097) (17,114)					0
4219	Grant County Education Service District	6/30/2017	Contribution	5.2	3.2	18.993	11,689	3,652	3.652					0
4219	Grant County Education Service District	6/30/2016	Proportion	5.3	2.3	(250,772)	(108,827)	(47,315)	(47,315)				0	0
4219	Grant County Education Service District	6/30/2016	Contribution	5.3	2.3	21,229	9.214	4,005	4.005	4,005			0	0
4219	Grant County Education Service District	6/30/2015	Proportion	5.3	1.3	(87,656)	(21,500)	(16,539)	(16,539)			Ö	0	Ö
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	1.3	19,150	4,698	3,613	3,613	1,085		0	0	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	0.4	26,021	1,926	4,819	1,926	0	0	0	0	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	0.4	(11,196)	(831)	(2,073)	(831)) 0	0	0	0	0
4219	Grant County Education Service District	6/30/2013	Contribution	5.6	0.0	9,253	0	993	0	0		0	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	5.2	4.2	184,532	149,045	35,487	35,487	35,487		35,487	7,097	0
4220	Jefferson County Education Service District	6/30/2018	Contribution	5.2	4.2	3,291	2,658	633	633	633		633	126	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	5.2	3.2	(235,954)	(145,202)	(45,376)	(45,376)					0
4220	Jefferson County Education Service District	6/30/2017	Contribution	5.2	3.2	56,181	34,573	10,804	10,804	10,804		2,161	0	0
4220 4220	Jefferson County Education Service District	6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	21,659 38.500	9,398 16,708	4,087 7.264	4,087 7,264	4,087 7,264		0	0	0
4220 4220	Jefferson County Education Service District Jefferson County Education Service District	6/30/2016 6/30/2015	Proportion	5.3	2.3 1.3	(229,993)	(56,413)	(43,395)	(43.395)			0	0	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	1.3	53,783	13,191	10,148	10.148	3,043		0	0	0
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	0.4	(43,521)	(3,226)	(8,059)	(3,226)			0	0	0
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	0.4	(13,404)	(994)	(2,482)	(994)			0	0	0
4220	Jefferson County Education Service District	6/30/2013	Contribution	5.6	0.0	1,572	0	167	0	,		0	0	0
4221	Marion Education Service District	6/30/2018	Proportion	5.2	4.2	0	0	0	Ö	Ö	0	ō	0	Ō
4221	Marion Education Service District	6/30/2018	Contribution	5.2	4.2	0	0	Ō	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Proportion	5.2	3.2	0	0	Ō	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0		0	0	0
4221	Marion Education Service District	6/30/2015	Proportion	5.3	1.3	0	0	0	_0	0		0	0	0
4221	Marion Education Service District	6/30/2015	Contribution	5.3	1.3	3,997	981	754	754			0	0	0
4221 4221	Marion Education Service District Marion Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	7,259	0 539	0 1.344	0 539	0	0	0	0	0
4221	InterMountain Education Service District	6/30/2014	Proportion	5.2	4.2	369.829	298,708	71,121	71.121	71,121	71,121	71.121	14.224	0
4223	InterMountain Education Service District	6/30/2018	Contribution	5.2	4.2	(477,475)	(385,653)	(91,822)	(91,822)					0
4223	InterMountain Education Service District	6/30/2017	Proportion	5.2	3.2	655,256	403,234	126,011	126,011	126,011		25,201	(10,505)	0
4223	InterMountain Education Service District	6/30/2017	Contribution	5.2	3.2	(211,182)	(129,958)	(40,612)	(40,612)) 0	ō
4223	InterMountain Education Service District	6/30/2016	Proportion	5.3	2.3	(380,286)	(165,030)	(71,752)	(71,752)				0	0
4223	InterMountain Education Service District	6/30/2016	Contribution	5.3	2.3	(131,468)	(57,053)	(24,805)	(24,805)	(24,805	(7,443	0	0	0
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	1.3	(951,155)	(233,303)	(179,463)	(179,463)			0	0	0
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	1.3	(120,920)	(29,660)	(22,815)	(22,815)			0	•	0
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	0.4	(320,624)	(23,749)	(59,375)	(23,749)			•	•	0
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	0.4	(62,185)	(4,605)		(4,605)			0	0	0
4223	InterMountain Education Service District	6/30/2013	Contribution	5.6	0.0	(1,882)	74.951	(202)	47.022	47.000		0	0	0
4224 4224	Wallowa County Region 18	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	92,673 27,534	74,851 22,239	17,822 5,295	17,822 5,295	17,822 5,295				0
4224	Wallowa County Region 18 Wallowa County Region 18	6/30/2017	Proportion	5.2	3.2	(12.399)	(7,631)	(2,384)	(2.384)					0
4224	Wallowa County Region 18	6/30/2017	Contribution	5.2	3.2	(12,399) 54.909	33.791	(2,384)	(2,384)) (2,384 10.559				0
4224	Wallowa County Region 18	6/30/2016	Proportion	5.3	2.3	(252,275)	(109,478)	(47,599)	(47,599)				0	0
4224	Wallowa County Region 18	6/30/2016	Contribution	5.3	2.3	54.514	23.656	10.286	10.286	10.286		, n	n	0
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	1.3	(182,285)	(44,713)	(34,393)	(34,393)			0	0	0
4224	Wallowa County Region 18	6/30/2015	Contribution	5.3	1.3	11,946	2,930	2,254	2,254	676		0	0	0
4224	Wallowa County Region 18	6/30/2014	Proportion	5.4	0.4	14,516	1,076	2,688	1,076	0		0	0	0
4224	Wallowa County Region 18	6/30/2014	Contribution	5.4	0.4	(22,246)	(1,646)	(4,120)	(1,646)) 0	0	0	0	0
4224	Wallowa County Region 18	6/30/2013	Contribution	5.6	0.0	24,032	0	2,577	0	0		0	0	0
4225	Washington County Education Service District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0		0	0	0
4225	Washington County Education Service District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0		0	0	0
4225	Washington County Education Service District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0		0	0	0
4225	Washington County Education Service District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0		0	0	0
4225	Washington County Education Service District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
4225	Washington County Education Service District	6/30/2016	Contribution	5.3	2.3	0	0	0	0		0	0	0	
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	1.3	0	0	0	0		0	0	0	
4225	Washington County Education Service District	6/30/2015	Contribution	5.3	1.3	1,730	426	326	326		0	0	0	
4225 4225	Washington County Education Service District Washington County Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	2,401	0 176	445	176	•	0	0	0	
4225	North Central Education Service District	6/30/2018	Proportion	5.2	4.2	(77,485)	(62,584)		(14,901)		(14,901)	(14,901)	(2,980)	
4226	North Central Education Service District	6/30/2018	Contribution	5.2	4.2	(6,420)	(5,185)					(1,235)	(245)	
4226	North Central Education Service District	6/30/2017	Proportion	5.2	3.2	(37,053)	(22,801)	(7,126)				(1,423)	(243)	
4226	North Central Education Service District	6/30/2017	Contribution	5.2	3.2	26.804	16.494	5.155	5.155		5.155	1.029	0	
4226	North Central Education Service District	6/30/2016	Proportion	5.3	2.3	(353,058)	(153,213)		(66,615		(19,983)	0	0	
4226	North Central Education Service District	6/30/2016	Contribution	5.3	2.3	37,313	16,193	7,040	7,040		2,113	0	0	
4226	North Central Education Service District	6/30/2015	Proportion	5.3	1.3	(94,060)	(23,072)	(17,747)	(17,747	(5,325)	0	0	0	
4226	North Central Education Service District	6/30/2015	Contribution	5.3	1.3	(4,033)	(989)	(761)	(761)) (228)	0	0	0	
4226	North Central Education Service District	6/30/2014	Proportion	5.4	0.4	(271)	(21)		(21		0	0	0	
4226	North Central Education Service District	6/30/2014	Contribution	5.4	0.4	3,706	276		276		0	0	0	
4226	North Central Education Service District	6/30/2013	Contribution	5.6	0.0	(7,968)	0	(853)		-	0	0	0	
4227	Cascade School District Uh5	6/30/2018	Proportion	5.2	4.2	0	0	0	0	-	0	0	0	
4227	Cascade School District Uh5	6/30/2018	Contribution	5.2	4.2	0	0	0	0	•	0	0	0	
4227	Cascade School District Uh5	6/30/2017	Proportion	5.2	3.2	0	0	0	0	-	0	0	0	
4227 4227	Cascade School District Uh5	6/30/2017	Contribution	5.2 5.3	3.2	0	0	0	0	-	0	0	0	
4227	Cascade School District Uh5 Cascade School District Uh5	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3 2.3	0	0	0	0		0	0	0	
4227	Cascade School District Un5	6/30/2015	Proportion	5.3	2.3 1.3	0	0	0	0	•	0	0	0	
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	1.3	1,256	308	237	237		0	0	0	
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	0.4	0	0.00	0	0		0	0	0	
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	0.4	3,749	279	694	279	0	0	0	0	
4227	Cascade School District Uh5	6/30/2013	Contribution	5.6	0.0	41	0	6	0		0	0	0	
4230	Mari-Linn School District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
4230	Mari-Linn School District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
4230	Mari-Linn School District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
4230	Mari-Linn School District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	-	0	0	0	
4230	Mari-Linn School District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	•	0	0	0	
4230	Mari-Linn School District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	•	0	0	0	
4230	Mari-Linn School District	6/30/2015	Proportion	5.3	1.3	0	0		0		0	0	0	
4230	Mari-Linn School District	6/30/2015	Contribution	5.3	1.3	1,044	256	197	197		0	0	0	
4230	Mari-Linn School District	6/30/2014	Proportion	5.4 5.4	0.4 0.4	0	0 58	143	0		0	0	0	
4230 4232	Mari-Linn School District South Coast Education Service District Region 7	6/30/2014 6/30/2018	Contribution Proportion	5.4 5.2	0.4 4.2	773 (628.954)	(508.001)		58 (120,953)		(120,953)	(120,953)	(24.189)	
4232 4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2018	Contribution	5.2	4.2	(628,954)	(508,001)	(120,953)	35,914		35,914	35,914	7,183	
4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2017	Proportion	5.2	3.2	(422,264)	(259,854)		(81,205)		(81,205)	(16,239)	7,103	
4232	South Coast Education Service District Region 7	6/30/2017	Contribution	5.2	3.2	167,580	103,126	32,227	32,227		32,227	6,445	0	
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	5.3	2.3	(628,216)	(272,623)		(118,531)		(35,561)	0,440	0	
4232	South Coast Education Service District Region 7	6/30/2016	Contribution	5.3	2.3	212,601	92,262	40,113	40,113		12,036	Ö	0	
4232	South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	1.3	(806,152)	(197,736)		(152,104		0	0	0	
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	1.3	202,742	49,730	38,253	38,253		0	0	0	
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	0.4	(362,990)	(26,890)	(67,220)	(26,890)) 0	0	0	0	
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	0.4	(36,079)	(2,674)		(2,674)) 0	0	0	0	
4232	South Coast Education Service District Region 7	6/30/2013	Contribution	5.6	0.0	(77,480)	0	(8,300)		0	0	0	0	
4237	Douglas Education Service District	6/30/2018	Proportion	5.2	4.2	(39,822)	(32,164)					(7,658)	(1,532)	
4237	Douglas Education Service District	6/30/2018	Contribution	5.2	4.2	(173,155)	(139,856)		(33,299		(33,299)	(33,299)	(6,660)	
4237	Douglas Education Service District	6/30/2017	Proportion	5.2	3.2	634,918	390,718	122,100	122,100		122,100	24,418	0	
4237	Douglas Education Service District	6/30/2017	Contribution	5.2	3.2	27,427	16,879	5,274	5,274		5,274	1,057	0	
4237	Douglas Education Service District	6/30/2016	Proportion	5.3 5.3	2.3	(664,446)	(288,345)		(125,367)		(37,611)	0	0	
4237 4237	Douglas Education Service District Douglas Education Service District	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	127,233 (436,232)	55,215 (107,000)	24,006 (82,308)	24,006 (82,308)		7,203	0	0	
4237	Douglas Education Service District Douglas Education Service District	6/30/2015	Proportion Contribution	5.3	1.3	(436,232) 2,640	(107,000)	(82,308)	(82,308)		0	0	0	
4237	Douglas Education Service District Douglas Education Service District	6/30/2014	Proportion	5.4	0.4	(95,416)	(7,066)				0	0	0	
4237	Douglas Education Service District Douglas Education Service District	6/30/2014	Contribution	5.4	0.4	(178,135)	(13,195)		(13,195		0	0	0	
4237	Douglas Education Service District	6/30/2013	Contribution	5.6	0.0	(27,256)	(13,193)	(2,921)	(13,133	, 0 n	0	0	0	
4238	Multnomah Education Service District	6/30/2018	Proportion	5.2	4.2	(1,320,341)	(1,066,429)		(253,912)) (253,912)	•	(253,912)	(50,781)	
4238	Multnomah Education Service District	6/30/2018	Contribution	5.2	4.2	(1,441,203)	(1,164,049)					(277,154)	(55,433)	
4238	Multnomah Education Service District	6/30/2017	Proportion	5.2	3.2	2,827,766	1,740,164	543,801	543,801		543,801	108,761	(20, 100)	
4238	Multnomah Education Service District	6/30/2017	Contribution	5.2	3.2	(1,288,080)	(792,664)		(247,708)		(247,708)	(49,540)	0	
4238	Multnomah Education Service District	6/30/2016	Proportion	5.3	2.3	1,019,741	442,529	192,404	192,404		57,721	0	0	
4238	Multnomah Education Service District	6/30/2016	Contribution	5.3	2.3	(958,026)	(415,746)	(180,760)	(180,760)	(180,760)		0	0	
4238	Multnomah Education Service District	6/30/2015	Proportion	5.3	1.3	(9,676)	(2,372)	(1,826)	(1,826	(546)	o.	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4238 4238	Multnomah Education Service District Multnomah Education Service District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(460,693) (4,159,097)	(113,001) (308,082)	(86,923) (770,203)		(26,078)	0	0	0	(
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	0.4	749,413	55,513	138,780	55,513	0	0	0	0	(
4238	Multnomah Education Service District	6/30/2013	Contribution	5.6	0.0	(789,181)	00,010	(84,556)		0	0	0	0	(
4251	Clatsop County Education Service District	6/30/2018	Proportion	5.2	4.2	(765,161)	0	(04,550)	0	0	0	0	0	Č
4251	Clatsop County Education Service District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	Ö	0	Ö	Č
4251	Clatsop County Education Service District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
4251	Clatsop County Education Service District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	Ċ
4251	Clatsop County Education Service District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	Ö	0	Ö	(
4251	Clatsop County Education Service District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	(
4251	Clatsop County Education Service District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	(
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	1.3	2,297	565	433	433	132	0	0	0	(
4251	Clatsop County Education Service District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	(
4251	Clatsop County Education Service District	6/30/2014	Contribution	5.4	0.4	955	70	177	70	0	0	0	0	(
4252	High Desert Education Service District	6/30/2018	Proportion	5.2	4.2	(161,490)	(130,434)			(31,056)	(31,056)	(31,056)		(
4252	High Desert Education Service District	6/30/2018	Contribution	5.2	4.2	(498,033)	(402,257)	(95,776)		(95,776)	(95,776)	(95,776)		(
4252	High Desert Education Service District	6/30/2017	Proportion	5.2	3.2	1,319,103	811,755	253,674	253,674	253,674	253,674	50,733	0	(
4252	High Desert Education Service District	6/30/2017	Contribution	5.2	3.2	(266,665)	(164,101)	(51,282)		(51,282)	(51,282)	(10,255)	0	(
4252	High Desert Education Service District	6/30/2016	Proportion	5.3	2.3	(508,940)	(220,862)			(96,026)	(28,810)	0	0	(
4252	High Desert Education Service District	6/30/2016	Contribution	5.3	2.3	(154,565)	(67,076)			(29,163)	(8,750)	0	0	(
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	1.3	(151,816)	(37,236)	(28,645)	(28,645)	(8,591)	0	0	0	(
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	1.3	(150,157)	(36,829)	(28,332)	(28,332)	(8,497)	0	0	0	(
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	0.4	(265,385)	(19,660)	(49,145)		0	0	0	0	(
4252	High Desert Education Service District	6/30/2014	Contribution	5.4	0.4	53,087	3,932	9,831	3,932	0	0	0	0	(
4252	High Desert Education Service District	6/30/2013	Contribution	5.6	0.0	50,596	0	5,421	0	0	0	0	0	(
4254	Willamette Education Service District	6/30/2018	Proportion	5.2	4.2	(2,855,617)	(2,306,460)		(549,157)	(549,157)	(549,157)	(549,157)		(
4254	Willamette Education Service District	6/30/2018	Contribution	5.2	4.2	(820,046)	(662,345)	(157,701)	(157,701)	(157,701)	(157,701)	(157,701)	(31,541)	(
4254	Willamette Education Service District	6/30/2017	Proportion	5.2	3.2	1,290,712	794,284	248,214	248,214	248,214	248,214	49,642	0	(
4254	Willamette Education Service District	6/30/2017	Contribution	5.2	3.2	(954,759)	(587,543)	(183,608)	(183,608)	(183,608)	(183,608)	(36,719)	0	
4254 4254	Willamette Education Service District Willamette Education Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	1,041,089 (957,914)	451,793 (415,700)	196,432 (180,738)	196,432 (180,738)	196,432	58,929	0	0	(
4254 4254	Willamette Education Service District Willamette Education Service District	6/30/2015		5.3 5.3	2.3 1.3	(957,914) 954,820		(180,738)	(180,738)	(180,738)	(54,224)	0	0	(
4254 4254	Willamette Education Service District Willamette Education Service District	6/30/2015	Proportion Contribution	5.3 5.3	1.3		234,200 (138,645)			54,045	0	0	0	(
4254 4254	Willamette Education Service District Willamette Education Service District				0.4	(565,253) (729,320)				(31,993)	0	0	0	(
4254	Willamette Education Service District Willamette Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	469,013	(54,025) 34,743	(135,059) 86,854	(54,025) 34,743	0	0	0	0	(
4254	Willamette Education Service District Willamette Education Service District	6/30/2014	Contribution	5.6	0.0	307.124	34,743	32.904	34,743	0	0	0	0	(
4254	Hermiston School District 8R	6/30/2018	Proportion	5.2	4.2	(594,076)	(479,831)		•	(114,245)	(114,245)	(114,245)	(22,851)	(
4258	Hermiston School District 8R	6/30/2018	Contribution	5.2	4.2	(578,515)	(467,262)			(111,253)	(111,253)	(111,253)		(
4258	Hermiston School District 8R	6/30/2017	Proportion	5.2	3.2	1,357,426	835.340	261.043	261,043	261,043	261,043	52,211	(22,230)	(
4258	Hermiston School District 8R	6/30/2017	Contribution	5.2	3.2	(244,352)	(150,370)	(46,991)	(46,991)	(46,991)	(46,991)	(9,397)	0	Č
4258	Hermiston School District 8R	6/30/2016	Proportion	5.3	2.3	812,528	352,607	153,307	153,307	153,307	45,993	(3,337)	0	Č
4258	Hermiston School District 8R	6/30/2016	Contribution	5.3	2.3	(321,192)	(139,386)	(60,602)	(60,602)	(60,602)	(18,182)	0	0	Č
4258	Hermiston School District 8R	6/30/2015	Proportion	5.3	1.3	(1,640,467)	(402,379)	(309,522)	(309,522)	(92,857)	(10,102)	0	Ö	Č
4258	Hermiston School District 8R	6/30/2015	Contribution	5.3	1.3	(99,852)	(24,492)		(18,840)	(5,652)	0	0	Ö	
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	0.4	299,892	22,212	55,536	22,212	(0,002)	0	0	0	Č
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	0.4	(412,150)	(30,530)		(30,530)	0	0	0	ō	Ċ
4258	Hermiston School District 8R	6/30/2013	Contribution	5.6	0.0	109,176	0	11,696	0	0	0	0	0	
4259	Clackamas Education Service District	6/30/2018	Proportion	5.2	4.2	(1,179,555)	(952,717)		(226,838)	(226,838)	(226,838)	(226,838)	(45,365)	Ċ
4259	Clackamas Education Service District	6/30/2018	Contribution	5.2	4.2	(468,033)	(378,027)	(90,006)		(90,006)	(90,006)	(90,006)		
4259	Clackamas Education Service District	6/30/2017	Proportion	5.2	3.2	442,336	272,206	85,065	85,065	85,065	85,065	17,011	0	(
4259	Clackamas Education Service District	6/30/2017	Contribution	5.2	3.2	(656,440)	(403,964)	(126,238)	(126,238)	(126,238)	(126,238)	(25,250)	0	Ċ
4259	Clackamas Education Service District	6/30/2016	Proportion	5.3	2.3	(695,229)	(301,704)	(131,175)	(131,175)	(131,175)	(39,354)	, o	0	(
4259	Clackamas Education Service District	6/30/2016	Contribution	5.3	2.3	(232,924)	(101,080)	(43,948)	(43,948)	(43,948)	(13,184)	0	0	(
4259	Clackamas Education Service District	6/30/2015	Proportion	5.3	1.3	(1,832,819)	(449,559)	(345,815)	(345,815)	(103,744)	0	0	0	(
4259	Clackamas Education Service District	6/30/2015	Contribution	5.3	1.3	(431,079)	(105,735)	(81,336)	(81,336)	(24,399)	0	0	0	(
4259	Clackamas Education Service District	6/30/2014	Proportion	5.4	0.4	239,265	17,725	44,308	17,725	0	0	0	0	(
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	0.4	(612,701)	(45,386)	(113,463)	(45,386)	0	0	0	0	(
4259	Clackamas Education Service District	6/30/2013	Contribution	5.6	0.0	225,171	0	24,126	0	0	0	0	0	(
4260	Greater Albany School District 8J	6/30/2018	Proportion	5.2	4.2	(663,713)	(536,076)		(127,637)	(127,637)	(127,637)	(127,637)		(
4260	Greater Albany School District 8J	6/30/2018	Contribution	5.2	4.2	(1,048,872)	(847,166)			(201,706)	(201,706)	(201,706)	(40,342)	(
4260	Greater Albany School District 8J	6/30/2017	Proportion	5.2	3.2	1,290,199	793,969	248,115	248,115	248,115	248,115	49,624	0	(
4260	Greater Albany School District 8J	6/30/2017	Contribution	5.2	3.2	(101,168)	(62,258)	(19,455)		(19,455)	(19,455)	(3,893)	0	(
4260	Greater Albany School District 8J	6/30/2016	Proportion	5.3	2.3	(730,565)	(317,039)	(137,842)		(137,842)	(41,355)	0	0	(
4260	Greater Albany School District 8J	6/30/2016	Contribution	5.3	2.3	(532,216)	(230,962)			(100,418)	(30,126)	0	0	(
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	1.3	225,763	55,375	42,597	42,597	12,778	0	0	0	(
4260		6/30/2015		5.3	1.3	(398,750)	(97,806)	(75,236)	(75,236)	(22,570)	0	0		



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Measurement					Measurement Date	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)						Measurement Period +5 Expense	Recognized in Subsequent Expense
4260	Greater Albany School District 8J	6/30/2014	Proportion	5.4	0.4	(183,996)	(13,631)	(34.073)	(13,631)	Cxperise 0	Expense 0	Expense		Oubsequent Expense
4260	Greater Albany School District 8J	6/30/2014	Contribution	5.4	0.4	(125,414)	(9,289)	(23,225)	(9,289)		0	Ö	0	0
4260	Greater Albany School District 8J	6/30/2013	Contribution	5.6	0.0	333,968	0	35,783	0	Ö	ō	ō	0	ō
4268	Lake Oswego School District	6/30/2018	Proportion	5.2	4.2	(234,244)	(189,197)	(45,047)	(45,047)	(45,047)	(45,047)	(45,047	(9,009)	0
4268	Lake Oswego School District	6/30/2018	Contribution	5.2	4.2	(1,872,193)	(1,512,156)	(360,037)	(360,037)	(360,037)	(360,037)	(360,037	(72,008)	0
4268	Lake Oswego School District	6/30/2017	Proportion	5.2	3.2	3,142,629	1,933,925	604,352	604,352	604,352	604,352	120,869		0
4268	Lake Oswego School District	6/30/2017	Contribution	5.2	3.2	(1,394,692)	(858,272)	(268,210)	(268,210)	(268,210)		(53,642) 0	0
4268	Lake Oswego School District	6/30/2016	Proportion	5.3	2.3	740,092	321,172	139,640	139,640	139,640	41,892	0	0	0
4268	Lake Oswego School District	6/30/2016	Contribution	5.3	2.3	(1,371,236)	(595,064)	(258,724)	(258,724)	(258,724)	(77,616)) 0	0	0
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	1.3	1,091,713	267,777	205,984	205,984	61,793	0	0	0	0
	Lake Oswego School District	6/30/2015	Contribution	5.3	1.3 0.4	(1,014,515)	(248,843)	(191,418)	(191,418)	(57,425)	0	0	0	0
	Lake Oswego School District	6/30/2014	Proportion Contribution	5.4 5.4	0.4	(119,342)	(8,842)	(22,100)	(8,842)	0	0	U		0
	Lake Oswego School District Lake Oswego School District	6/30/2014 6/30/2013	Contribution	5.4 5.6	0.4	(214,863) 88,208	(15,918)	(39,789) 9,453	(15,918)	0	0	U	0	0
4200	Silver Falls School District	6/30/2018	Proportion	5.2	4.2	(1,475,056)	(1,191,391)	(283,665)	(283,665)	(283,665)	(283,665)	(283,665	(56,731)	0
4270	Silver Falls School District	6/30/2018	Contribution	5.2	4.2	(466,296)	(376,624)	(89,672)	(89,672)	(89,672)				0
4270	Silver Falls School District	6/30/2017	Proportion	5.2	3.2	531,712	327,208	102,252	102,252	102,252	102,252	20,452		0
4270	Silver Falls School District	6/30/2017	Contribution	5.2	3.2	(376,464)	(231,670)	(72,397)	(72,397)	(72,397)	(72,397)			ő
	Silver Falls School District	6/30/2016	Proportion	5.3	2.3	322,033	139,750	60,761	60,761	60,761	18,228	, , , , , ,	0	0
4270	Silver Falls School District	6/30/2016	Contribution	5.3	2.3	(656,682)	(284,976)	(123,902)	(123,902)	(123,902)) 0	0	0
4270	Silver Falls School District	6/30/2015	Proportion	5.3	1.3	(21,334)	(5,234)	(4,025)	(4,025)	(1,209)		0	0	0
4270	Silver Falls School District	6/30/2015	Contribution	5.3	1.3	(146,080)	(35,832)	(27,562)	(27,562)	(8,270)	0	0	0	0
4270	Silver Falls School District	6/30/2014	Proportion	5.4	0.4	128,224	9,499	23,745	9,499	0	0	0	0	0
4270	Silver Falls School District	6/30/2014	Contribution	5.4	0.4	(125,051)	(9,261)	(23,158)	(9,261)	0	0	0	0	0
4270	Silver Falls School District	6/30/2013	Contribution	5.6	0.0	129,964	0	13,924	0	0	0	0	0	0
	Malheur Education Service District Region 14	6/30/2018	Proportion	5.2	4.2	246,420	199,032	47,388	47,388	47,388	47,388	47,388		0
	Malheur Education Service District Region 14	6/30/2018	Contribution	5.2	4.2	14,970	12,091	2,879	2,879	2,879	2,879	2,879		0
	Malheur Education Service District Region 14	6/30/2017	Proportion	5.2 5.2	3.2	117,763	72,469	22,647	22,647	22,647	22,647	4,528		0
4271 4271	Malheur Education Service District Region 14 Malheur Education Service District Region 14	6/30/2017 6/30/2016	Contribution Proportion	5.2	3.2 2.3	191,166 (63,274)	117,640 (27,460)	36,763 (11,938)	36,763 (11,938)	36,763 (11,938)	36,763 (3,584)	7,351	0	0
4271	Malheur Education Service District Region 14 Malheur Education Service District Region 14	6/30/2016	Contribution	5.3	2.3	133.656	58.002	25.218	25,218	25.218	7,566		0	0
4271	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	1.3	(392,461)	(96,265)	(74,049)	(74.049)	(22,216)		0	0	0
4271	Malheur Education Service District Region 14	6/30/2015	Contribution	5.3	1.3	93,345	22,897	17,612	17,612	5,285	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	0.4	(12,307)	(912)		(912)		0	o o	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	0.4	(25,716)	(1,906)		(1,906)		0	ō	0	0
4271	Malheur Education Service District Region 14	6/30/2013	Contribution	5.6	0.0	84,198	0	9,023	0	0	0	O	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	5.2	4.2	(396,953)	(320,616)	(76,337)	(76,337)	(76,337)	(76,337)	(76,337	(15,268)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Contribution	5.2	4.2	347,613	280,764	66,849	66,849	66,849	66,849	66,849	13,368	0
	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	5.2	3.2	149,955	92,279	28,838	28,838	28,838	28,838	5,765		0
	Linn-Benton-Lincoln Education Service District	6/30/2017	Contribution	5.2	3.2	549,077	337,893	105,592	105,592	105,592	105,592		. 0	0
	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	5.3	2.3	(1,710,315)	(742,212)	(322,701)	(322,701)	(322,701)	(96,810)		0	0
	Linn-Benton-Lincoln Education Service District	6/30/2016	Contribution	5.3	2.3	715,524	310,509	135,005	135,005	135,005	40,499	0	0	0
	Linn-Benton-Lincoln Education Service District	6/30/2015	Proportion	5.3	1.3	(1,266,276)	(310,596)	(238,920)	(238,920)	(71,676)	0	С	0	0
	Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3	1.3	457,989	112,337	86,413	86,413	25,924	0	0	0	0
	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(198,053) (42,159)	(14,673) (3,124)	(36,676) (7,807)	(14,673) (3,124)	0	0	U	0	0
	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2013	Contribution	5.4 5.6	0.4	(42,159) 84,838	(3,124)	9,088	(3,124)	0	0	0		0
	Double O School District	6/30/2018	Proportion	5.2	4.2	9,461	7,642	1,819	1,819	1,819	1,819	1,819		0
	Double O School District	6/30/2018	Contribution	5.2	4.2	455	367	88	88	88	88	88		0
	Double O School District	6/30/2017	Proportion	5.2	3.2	(6,177)	(3,801)	(1,188)	(1,188)	(1,188)				0
	Double O School District	6/30/2017	Contribution	5.2	3.2	1.951	1,201	375	375	375	375	76		ő
	Double O School District	6/30/2016	Proportion	5.3	2.3	11,598	5,034	2,188	2,188	2,188	658		0	ō
4273	Double O School District	6/30/2016	Contribution	5.3	2.3	817	355	154	154	154	47		0	0
4273	Double O School District	6/30/2015	Proportion	5.3	1.3	(4,575)	(1,123)	(863)	(863)	(260)	0	Ö	0	0
	Double O School District	6/30/2015	Contribution	5.3	1.3	2,603	639	491	491	148	0	0	0	0
	Double O School District	6/30/2014	Proportion	5.4	0.4	(556)	(41)	(103)	(41)	0	0	0	0	0
	Double O School District	6/30/2014	Contribution	5.4	0.4	1,282	97	237	97	0	0	0	0	0
	Double O School District	6/30/2013	Contribution	5.6	0.0	(1,366)	0	(146)	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4275 4275	Tillamook County Education Service District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	0	0	0	0	0	0	0	0	0
4210	Tillamook County Education Service District Tillamook County Education Service District	6/30/2015	Contribution	5.3 5.3	1.3	949	233	179	179	54	0	0	. 0	0



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in				
Employer Number	Employer Name	Recognition	Specific Deferral An		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	0.4	2,901	216	537	216	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Proportion	5.2	4.2	154,900	125,112	29,788	29,788	29,788	29,788			0
4276	Lane County Education Service District	6/30/2018	Contribution	5.2	4.2	(178,028)	(143,792)	(34,236)	(34,236)	(34,236			(6,848)	0
4276	Lane County Education Service District	6/30/2017	Proportion	5.2	3.2	171,879	105,771	33,054	33,054	33,054	33,054	6,609	0	0
4276	Lane County Education Service District	6/30/2017	Contribution	5.2	3.2	29,484	18,144	5,670	5,670	5,670	5,670	1,134	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	5.3	2.3	(275,883)	(119,724)	(52,053)	(52,053)	(52,053			0	0
4276	Lane County Education Service District	6/30/2016	Contribution	5.3	2.3	31,444	13,645	5,933	5,933	5,933	1,779	0	0	0
4276 4276	Lane County Education Service District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(392,048) 67,667	(96,164) 16,599	(73,971) 12,767	(73,971) 12.767	(22,193	0	0	0	0
4276	Lane County Education Service District Lane County Education Service District	6/30/2015	Proportion	5.4	0.4	(1,383,971)	(102,516)	(256,291)	(102,516)	3,832	0	0	0	0
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	0.4	136,993	10,148	25,369	10,148	0	0	0	0	0
4276	Lane County Education Service District	6/30/2013	Contribution	5.6	0.0	(320.040)	10,140	(34,290)	10,140	0	0	0	0	0
4277	Mitchell School	6/30/2018	Proportion	5.2	4.2	(313,659)	(253,340)	(60,319)	(60,319)	•	(60,319)	(60.319)	•	0
4277	Mitchell School	6/30/2018	Contribution	5.2	4.2	66,360	53,598	12,762	12,762	12,762	12,762	12,762		0
4277	Mitchell School	6/30/2017	Proportion	5.2	3.2	(49,104)	(30,218)		(9,443)					0
4277	Mitchell School	6/30/2017	Contribution	5.2	3.2	3,889	2,393	748	748	748	748	149		0
4277	Mitchell School	6/30/2016	Proportion	5.3	2.3	(82,258)	(35,698)	(15,520)	(15,520)	(15,520	(4,658)	0	0	0
4277	Mitchell School	6/30/2016	Contribution	5.3	2.3	14,305	6,208	2,699	2,699	2,699	810	0	0	0
4277	Mitchell School	6/30/2015	Proportion	5.3	1.3	(94,965)	(23,293)	(17,918)	(17,918)		0	0	0	0
4277	Mitchell School	6/30/2015	Contribution	5.3	1.3	13,220	3,244	2,494	2,494	750	0	0	0	0
4277	Mitchell School	6/30/2014	Proportion	5.4	0.4	(18,644)	(1,379)	(3,453)	(1,379)	0	0	0	0	0
4277	Mitchell School	6/30/2014	Contribution	5.4	0.4	23,096	1,711	4,277	1,711	0	0	0	0	0
4277	Mitchell School	6/30/2013	Contribution	5.6	0.0	(11,523)	0	(1,233)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Proportion	5.2	4.2	(1,773,284)	(1,432,268)	(341,016)	(341,016)	(341,016				0
4279	St Helens School District 502	6/30/2018	Contribution	5.2	4.2	(1,146,210)	(925,785)	(220,425)	(220,425)	(220,425			(44,085)	0
4279	St Helens School District 502	6/30/2017	Proportion	5.2 5.2	3.2	1,175,881	723,619	226,131	226,131	226,131	226,131	45,226	0	0
4279 4279	St Helens School District 502	6/30/2017	Contribution	5.2 5.3	3.2	(1,221,525)	(751,707)	(234,909)	(234,909)	(234,909		(46,980)	0	0
4279	St Helens School District 502 St Helens School District 502	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3 2.3	1,333,769 (949,202)	578,804 (411,917)	251,655 (179,095)	251,655 (179,095)	251,655 (179,095	75,494 (53,727)		0	0
4279	St Helens School District 502 St Helens School District 502	6/30/2015	Proportion	5.3	1.3	2.187.451	536.543	412.727	412.727	123.816	(55,727)		0	0
4279	St Helens School District 502	6/30/2015	Contribution	5.3	1.3	(644,432)	(158,068)	(121,591)	(121,591)	(36,477		0	0	0
4279	St Helens School District 502	6/30/2014	Proportion	5.4	0.4	122,133	9,048	22,617	9.048	(30,477	, 0	0	0	0
4279	St Helens School District 502	6/30/2014	Contribution	5.4	0.4	246,422	18,252	45,634	18,252	0	0	0	0	0
4279	St Helens School District 502	6/30/2013	Contribution	5.6	0.0	232,486	0	24,911	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	5.2	4.2	(27,777)	(22,435)		(5,342)	(5,342	(5,342)	(5,342)	(1,067)	0
4280	Northwest Regional Education Service District	6/30/2018	Contribution	5.2	4.2	944,930	763,213	181,717	181,717	181,717	181,717	181,717	36,345	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	5.2	3.2	(49,970)	(30,750)	(9,610)	(9,610)	(9,610			0	0
4280	Northwest Regional Education Service District	6/30/2017	Contribution	5.2	3.2	1,260,989	775,993	242,498	242,498	242,498	242,498	48,499	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	5.3	2.3	(3,823,713)	(1,659,348)	(721,455)	(721,455)	(721,455		0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Contribution	5.3	2.3	1,444,859	627,014	272,615	272,615	272,615	81,784	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Proportion	5.3	1.3	(6,258,473)	(1,535,097)	(1,180,844)	(1,180,844)	(354,253	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Contribution	5.3	1.3	758,212	185,976	143,059	143,059	42,917	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	0.4	(528,361)	(39,136)	(97,845)	(39,136)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	0.4	(356,367)	(26,397)	(65,994)	(26,397)	0	0	0	0	0
4280 4286	Northwest Regional Education Service District Southern Oregon Education Service District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	25,653	(953,929)	2,748 (227.126)	0 (227.126)	0 (227.126	(227,126)	(227,126)	•	0
4286 4286	Southern Oregon Education Service District Southern Oregon Education Service District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(1,181,055) (333,125)	(953,929)	(227,126) (64,062)	(227,126)					
4286 4286	Southern Oregon Education Service District Southern Oregon Education Service District	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(333,125)	(269,063) 694,635	(64,062)	(64,062)	(64,062	(64,062)	43,416	(12,815)	0
4286	Southern Oregon Education Service District	6/30/2017	Contribution	5.2	3.2	721,255	443,849	138,703	138,703	138,703	138,703	27,740		0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	5.3	2.3	(2,430,805)	(1,054,879)	(458,642)	(458,642)	(458,642			0	0
4286	Southern Oregon Education Service District	6/30/2016	Contribution	5.3	2.3	351,764	152,651	66,371	66,371	66,371	19,909		0	0
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	1.3	(3.201,201)	(785,201)	(604,000)	(604,000)	(181,201		0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	1.3	666,874	163,574	125,825	125,825	37,749	Ö	ő	0	0
4286	Southern Oregon Education Service District	6/30/2014	Proportion	5.4	0.4	(361,884)	(26,804)	(67,016)	(26,804)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Contribution	5.4	0.4	(720,839)	(53,394)	(133,489)	(53,394)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2013	Contribution	5.6	0.0	129,240	0	13,845	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2018	Proportion	5.2	4.2	(3,855,630)	(3,114,163)	(741,467)	(741,467)	(741,467				0
4288	Medford School District 549C	6/30/2018	Contribution	5.2	4.2	(85,616)	(69,151)	(16,465)	(16,465)	(16,465				0
4288	Medford School District 549C	6/30/2017	Proportion	5.2	3.2	(815,507)	(501,851)	(156,828)	(156,828)	(156,828				0
4288	Medford School District 549C	6/30/2017	Contribution	5.2	3.2	1,055,175	649,339	202,918	202,918	202,918	202,918	40,585	0	0
4288	Medford School District 549C	6/30/2016	Proportion	5.3	2.3	(1,753,142)	(760,796)	(330,782)	(330,782)	(330,782		0	0	0
4288	Medford School District 549C	6/30/2016	Contribution	5.3	2.3	1,077,627	467,649	203,326	203,326	203,326	60,997	0	0	0
4288	Medford School District 549C	6/30/2015	Proportion	5.3	1.3	(3,969,258)	(973,590)	(748,917)	(748,917)	(224,673		0	0	0
4288 4288	Medford School District 549C	6/30/2015	Contribution	5.3	1.3	1,004,008	246,268	189,435	189,435	56,833	0	0	0	0
	Medford School District 549C	6/30/2014	Proportion	5.4	0.4	955,926	70,811	177,023	70,811	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4288	Medford School District 549C	6/30/2014	Contribution	5.4	0.4	(565.881)	(41,916)		(41,916)		Cxperise 0			Subsequent Expense
4288	Medford School District 549C	6/30/2013	Contribution	5.6	0.0	915,215	(41,510)	98,060	(41,510)	0	0	0	-	Ö
4291	Dayton Public Schools	6/30/2018	Proportion	5.2	4.2	(356,731)	(288,129)		(68,602)	(68,602)	(68,602)	(68,602) (13,721)	0
4291	Dayton Public Schools	6/30/2018	Contribution	5.2	4.2	(317,831)	(256,710)	(61,121)	(61,121)	(61,121)			(12,226)	0
4291	Dayton Public Schools	6/30/2017	Proportion	5.2	3.2	306,586	188,668	58,959	58,959	58,959	58,959	11,791	0	0
4291	Dayton Public Schools	6/30/2017	Contribution	5.2	3.2	(298,842)	(183,902)	(57,470)	(57,470)	(57,470)		(11,492) 0	0
4291	Dayton Public Schools	6/30/2016	Proportion	5.3	2.3	175,607	76,208	33,133	33,133	33,133	9,942	0	0	0
4291	Dayton Public Schools	6/30/2016	Contribution	5.3	2.3	(281,356)	(122,098)	(53,086)	(53,086)	(53,086)	(15,926)	0	0	0
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	1.3	243,129	59,637	45,873	45,873	13,764	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	1.3 0.4	(166,969)	(40,953)	(31,504)	(31,504)	(9,449)	0	0	0	0
4291 4291	Dayton Public Schools	6/30/2014	Proportion	5.4 5.4	0.4	(226,886) 5,534	(16,806) 409	(42,016)	(16,806) 409	0	0	0	0	U
4291	Dayton Public Schools Dayton Public Schools	6/30/2014	Contribution Contribution	5.4 5.6	0.4	(50,986)	409	1,025	409	0	0	0	0	U
4291	Lake County Education Service District	6/30/2013 6/30/2018	Proportion	5.6	4.2	(50,986)	85,187	(5,461) 20,283	20,283	20,283	20,283	20,283	•	0
4293	Lake County Education Service District Lake County Education Service District	6/30/2018	Contribution	5.2	4.2	(12,220)	(9,870)	(2,350)	(2,350)	(2,350)	(2,350)			0
4293	Lake County Education Service District Lake County Education Service District	6/30/2017	Proportion	5.2	3.2	(47,938)	(29,500)	(9,219)	(9,219)	(9,219)				0
4293	Lake County Education Service District	6/30/2017	Contribution	5.2	3.2	36,232	22,296	6,968	6,968	6,968	6,968	1,392		0
4293	Lake County Education Service District	6/30/2016	Proportion	5.3	2.3	(148,497)	(64,443)	(28,018)	(28,018)	(28,018)				0
4293	Lake County Education Service District	6/30/2016	Contribution	5.3	2.3	24,513	10,638	4,625	4,625	4,625	1,388	0	0	
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	1.3	12,719	3,119	2,400	2,400	719	0	0	0	Ċ
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	1.3	7,766	1,906	1,465	1,465	441	0	0	0	(
4293	Lake County Education Service District	6/30/2014	Proportion	5.4	0.4	25,890	1,920	4,794	1,920	0	0	0	0	(
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	0.4	1,610	120	298	120	0	0	0	0	(
4293	Lake County Education Service District	6/30/2013	Contribution	5.6	0.0	28,625	0	3,065	0	0	0	0	0	(
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	5.2	4.2	(242,364)	(195,756)	(46,608)	(46,608)	(46,608)				(
4294	Harney Education Service District Region XVII	6/30/2018	Contribution	5.2	4.2	7,509	6,065	1,444	1,444	1,444	1,444	1,444		(
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	5.2	3.2	(126,844)	(78,058)	(24,393)	(24,393)	(24,393)	(24,393)			C
4294 4294	Harney Education Service District Region XVII	6/30/2017	Contribution	5.2 5.3	3.2 2.3	30,214	18,594	5,810	5,810	5,810	5,810	1,164	0	U
4294 4294	Harney Education Service District Region XVII Harney Education Service District Region XVII	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(197,718) 26,220	(85,803) 11,379	(37,305) 4,947	(37,305) 4,947	(37,305) 4,947	(11,193) 1,485	0	0	(
4294	Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	2.3 1.3	(43.332)	(10.628)	(8.176)	(8.176)	(2,452)		0	0	
4294	Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	1.3	20,723	5,083	3.910	3.910	1,173	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	0.4	(74,047)	(5,487)	(13,712)	(5,487)	1,173	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	0.4	(28,934)	(2,144)		(2,144)		0	0	0	ď
4294	Harney Education Service District Region XVII	6/30/2013	Contribution	5.6	0.0	(13,862)	(=,)	(1,487)	(=,)	0	0	0	0	d
4295	Wasco County Education Service District	6/30/2018	Proportion	5.2	4.2	241,341	194,929	46,412	46,412	46,412	46,412	46,412	9,281	0
4295	Wasco County Education Service District	6/30/2018	Contribution	5.2	4.2	18,379	14,845	3,534	3,534	3,534	3,534	3,534	709	Ö
4295	Wasco County Education Service District	6/30/2017	Proportion	5.2	3.2	119,485	73,529	22,978	22,978	22,978	22,978	4,595	0	0
4295	Wasco County Education Service District	6/30/2017	Contribution	5.2	3.2	167,365	102,993	32,186	32,186	32,186	32,186	6,435	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	5.3	2.3	104,596	45,391	19,735	19,735	19,735	5,921	0	0	0
4295	Wasco County Education Service District	6/30/2016	Contribution	5.3	2.3	96,071	41,690	18,127	18,127	18,127	5,436	0	0	0
4295	Wasco County Education Service District	6/30/2015	Proportion	5.3	1.3	(64,043)	(15,707)	(12,084)	(12,084)	(3,623)		0	0	C
4295	Wasco County Education Service District	6/30/2015	Contribution	5.3	1.3	86,579	21,235	16,336	16,336	4,899	0	0	0	С
4295	Wasco County Education Service District	6/30/2014	Proportion	5.4	0.4	17,259	1,279	3,196	1,279	0	0	0	0	(
4295 4295	Wasco County Education Service District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	25,478 38,439	1,888	4,718 4,119	1,888	0	0	0	0	(
4295 4297	Wasco County Education Service District Yamhill Education Service District			5.6	0.0 4.2	38,439	0	4,119	0	0	0	0	0	
4297 4297	Yamhill Education Service District Yamhill Education Service District	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	
4297	Yamhill Education Service District	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
4297	Yamhill Education Service District	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	ì
4297	Yamhill Education Service District	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	Č
4297	Yamhill Education Service District	6/30/2016	Contribution	5.3	2.3	0	0	0	0	o 0	ő	0	0	Č
4297	Yamhill Education Service District	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
4297	Yamhill Education Service District	6/30/2015	Contribution	5.3	1.3	2,291	563	432	432	131	0	0	0	Ċ
4297	Yamhill Education Service District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
4297	Yamhill Education Service District	6/30/2014	Contribution	5.4	0.4	1,107	82	205	82	0	0	0	0	(
4306	Amity School District	6/30/2018	Proportion	5.2	4.2	(467,041)	(377,225)	(89,816)	(89,816)	(89,816)				(
4306	Amity School District	6/30/2018	Contribution	5.2	4.2	(313,981)	(253,600)	(60,381)	(60,381)	(60,381)	(60,381)			(
4306	Amity School District	6/30/2017	Proportion	5.2	3.2	288,138	177,316	55,411	55,411	55,411	55,411	11,083		
4306	Amity School District	6/30/2017	Contribution	5.2	3.2	(338,438)	(208,270)	(65,084)	(65,084)	(65,084)	(65,084)	(13,018) 0	
4306	Amity School District	6/30/2016	Proportion	5.3	2.3	257,176	111,604	48,524	48,524	48,524	14,556	0	0	
4306	Amity School District	6/30/2016	Contribution	5.3	2.3	(239,282)	(103,838)	(45,148)	(45,148)	(45,148)	(13,542)	0	0	
4306	Amity School District	6/30/2015	Proportion	5.3	1.3	750,673	184,129	141,636	141,636	42,493	0	0	0	
4306	Amity School District	6/30/2015	Contribution	5.3	1.3	(179,880)	(44,120)	(33,940)	(33,940)	(10,180)	0	0	0	1
4306	Amity School District Amity School District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	6,752 (56,004)	502	1,250 (10,371)	502 (4,149)	0	0	0	0	
4306			L.Ontribution	5.4	0.4	(56 ()04)	(4,149)	(10.371)	(4 149)	0	0	0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of						Measurement Period +5	
Number 4306	Employer Name Amity School District	Recognition 6/30/2013	Contribution	Amortization Period 5.6	Period 0.0	Outflow/(Inflow) (4,351)	Outflow/(Inflow)	Expense (466)	Expense 0	Expense 0	Expense	Expense	Expense	Subsequent Expense
4306	Columbia School District 5J	6/30/2018	Proportion	5.2	4.2	(4,351)	0	(400)	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Contribution	5.2	4.2	0	0	Ö	0	0	0	Ö	0	0
4307	Columbia School District 5J	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Contribution	5.2	3.2	875	539	168	168	168	168	35	0	0
4307	Columbia School District 5J	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4307 4307	Columbia School District 5J Columbia School District 5J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0 2.481	609	0 468	0 468	0 141	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Proportion	5.4	0.4	2,401	009	400	400	141	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Contribution	5.4	0.4	2,657	197	492	197	0	0	o o	0	0
4309	Scappoose School District	6/30/2018	Proportion	5.2	4.2	(710,553)	(573,908)		(136,645)	(136,645	(136,645	(136,645) (27,328)	0
4309	Scappoose School District	6/30/2018	Contribution	5.2	4.2	265,238	214,231	51,007	51,007	51,007	51,007	51,007		0
4309	Scappoose School District	6/30/2017	Proportion	5.2	3.2	(410,643)	(252,703)		(78,970)	(78,970				0
4309	Scappoose School District	6/30/2017	Contribution	5.2	3.2	438,973	270,137	84,418	84,418	84,418	84,418			0
4309	Scappoose School District	6/30/2016	Proportion	5.3	2.3	(857,921)	(372,305)		(161,872)	(161,872			0	0
4309 4309	Scappoose School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	557,514 (1,730,558)	241,941 (424,478)	105,191 (326,520)	105,191 (326,520)	105,191 (97,958	31,559	0	0	0
4309 4309	Scappoose School District Scappoose School District	6/30/2015 6/30/2015	Contribution	5.3 5.3	1.3	(1,730,558)	165,219		(326,520)	(97,958) 0	0	0	0
4309	Scappoose School District	6/30/2014	Proportion	5.4	0.4	(8,880)	(660)		(660)	00,127	0	0	0	0
4309	Scappoose School District	6/30/2014	Contribution	5.4	0.4	(57,056)	(4,226)		(4,226)		0	Ö	0	0
4309	Scappoose School District	6/30/2013	Contribution	5.6	0.0	180,895	0	19,380	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Proportion	5.2	4.2	(502,228)	(405,646)		(96,582)					0
4311	Redmond School District 2J	6/30/2018	Contribution	5.2	4.2	(596,521)	(481,805)		(114,716)	(114,716) (22,941)	0
4311	Redmond School District 2J	6/30/2017	Proportion	5.2	3.2	232,380	143,004	44,688	44,688	44,688	44,688	8,940	0	0
4311 4311	Redmond School District 2J Redmond School District 2J	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	(154,626) (155,305)	(95,154) (67,396)		(29,736) (29,303)	(29,736 (29,303) 0	0
4311	Redmond School District 2J	6/30/2016	Contribution	5.3	2.3	(473,658)	(205,551)		(89,369)	(89,369			0	0
4311	Redmond School District 2J	6/30/2015	Proportion	5.3	1.3	427.140	104,772		80,592	24,180	0 (20,010	,	0	0
4311	Redmond School District 2J	6/30/2015	Contribution	5.3	1.3	(130,119)	(31,915)		(24,551)	(7,364) 0	Ö	0	0
4311	Redmond School District 2J	6/30/2014	Proportion	5.4	0.4	312,656	23,161	57,899	23,161	0	0	Ö	0	0
4311	Redmond School District 2J	6/30/2014	Contribution	5.4	0.4	3,136	231	581	231	0	0	0	0	0
4311	Redmond School District 2J	6/30/2013	Contribution	5.6	0.0	461,433	0	49,438	0	0	0	. 0	0	0
4312	Reedsport School District	6/30/2018	Proportion	5.2	4.2	(527,075)	(425,714)		(101,361)					0
4312 4312	Reedsport School District Reedsport School District	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	(210,023) 1.034.445	(169,634) 636,581	(40,389) 198,932	(40,389) 198,932	(40,389 198,932) (40,389 198.932) (40,389 39,785		0
4312	Reedsport School District	6/30/2017	Contribution	5.2	3.2	(222,015)	(136,625)		(42,695)					0
4312	Reedsport School District	6/30/2016	Proportion	5.3	2.3	(300,635)	(130,463)		(56.724)				, 0	0
4312	Reedsport School District	6/30/2016	Contribution	5.3	2.3	(143,188)	(62,137)		(27,017)	(27,017			0	0
4312	Reedsport School District	6/30/2015	Proportion	5.3	1.3	443,832	108,864	83,742	83,742	25,122	0	0	0	0
4312	Reedsport School District	6/30/2015	Contribution	5.3	1.3	(151,056)	(37,052)		(28,501)	(8,551) 0	0	0	0
4312	Reedsport School District	6/30/2014	Proportion	5.4	0.4	(230,189)	(17,049)		(17,049)	0	0	0	0	0
4312	Reedsport School District	6/30/2014	Contribution	5.4	0.4	61,087	4,527	11,312	4,527	0	0	0	0	0
4312 4313	Reedsport School District Forest Grove School District	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(32,380) (330,470)	0 (266.918)	(3,470) (63,552)	0 (63.552)	0 (63.552) (63.552) (63.552) (12.710)	0
4313	Forest Grove School District	6/30/2018	Contribution	5.2	4.2	(667,655)	(539,260)		(128.395)					0
4313	Forest Grove School District	6/30/2017	Proportion	5.2	3.2	1,282,510	789,236	246,637	246,637	246,637	246,637	49,325		0
4313	Forest Grove School District	6/30/2017	Contribution	5.2	3.2	93,950	57,816	18,067	18,067	18,067	18,067	3,615		0
4313	Forest Grove School District	6/30/2016	Proportion	5.3	2.3	719,466	312,222	135,748	135,748	135,748	40,726	0	0	0
4313	Forest Grove School District	6/30/2016	Contribution	5.3	2.3	(308,126)	(133,715)		(58,137)	(58,137	(17,441	0	0	0
4313 4313	Forest Grove School District Forest Grove School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	1,079,898 (105,853)	264,882 (25,965)	203,754 (19,972)	203,754 (19,972)	61,128 (5,993	0	0	0	0
4313	Forest Grove School District Forest Grove School District	6/30/2015	Proportion	5.3 5.4	0.4	(358,677)	(26,567)		(26,567)	(5,993	, 0	0	0	0
4313	Forest Grove School District	6/30/2014	Contribution	5.4	0.4	(93,407)	(6,917)		(6,917)	0	0	0	0	0
4313	Forest Grove School District	6/30/2013	Contribution	5.6	0.0	480,356	(5,517)	51,466	(5,517)	0	0	Ö	0	0
4314	Willamina School District 30J	6/30/2018	Proportion	5.2	4.2	170,737	137,903		32,834	32,834	32,834	32,834	6,567	0
4314	Willamina School District 30J	6/30/2018	Contribution	5.2	4.2	132,768	107,236	25,532	25,532	25,532	25,532	25,532		0
4314	Willamina School District 30J	6/30/2017	Proportion	5.2	3.2	(359,260)	(221,084)		(69,088)	(69,088	(69,088			0
4314	Willamina School District 30J	6/30/2017	Contribution	5.2	3.2	90,658	55,790	17,434	17,434	17,434	17,434	3,488		0
4314 4314	Willamina School District 30J Willamina School District 30J	6/30/2016	Proportion	5.3	2.3	159,256	69,112 17.645	30,048 7.671	30,048	30,048 7.671	9,016	0	0	0
4314 4314	Willamina School District 30J Willamina School District 30J	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	40,658 (337,707)	17,645 (82,835)		7,671 (63,718)		2,303	0	0	0
4314	Willamina School District 30J	6/30/2015	Contribution	5.3 5.3	1.3	(337,707)	(82,835)		(63,718)	(2,190		0	0	0
4314	Willamina School District 30J	6/30/2014	Proportion	5.4	0.4	(1,139)	(84)		(84)	(2,190	, 0 0	n	0	0
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	0.4	3,000	220		220	0	0	ď	0	C
4314				5.6	0.0	77,538								



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4315	John Day School District	6/30/2018	Proportion	5.2	4.2	(796,078)	(642,986)	(153,092)	(153,092)	(153,092)				Oubsequent Expense
4315	John Day School District	6/30/2018	Contribution	5.2	4.2	(95,343)	(77,008)	(18.335)	(18.335)	(18,335)	(18,335)			0
4315	John Day School District	6/30/2017	Proportion	5.2	3.2	(487,987)	(300,299)	(93,844)	(93,844)					0
4315	John Day School District	6/30/2017	Contribution	5.2	3.2	(35,894)	(22,088)	(6,903)	(6,903)	(6,903)	(6,903)	(1,379)	0	0
4315	John Day School District	6/30/2016	Proportion	5.3	2.3	232,589	100,934	43,885	43,885	43,885	13,164	0	0	0
4315	John Day School District	6/30/2016	Contribution	5.3	2.3	(121,128)	(52,566)	(22,854)	(22,854)	(22,854)	(6,858)	0	0	0
4315	John Day School District	6/30/2015	Proportion	5.3	1.3	(28,086)	(6,890)	(5,299)	(5,299)	(1,591)	0	0	0	0
4315	John Day School District	6/30/2015	Contribution	5.3	1.3	35,189	8,633	6,639	6,639	1,994	0	0	0	0
4315	John Day School District	6/30/2014	Proportion	5.4	0.4	(115,275)	(8,540)	(21,347)	(8,540)	0	0	0	0	0
4315	John Day School District	6/30/2014	Contribution	5.4	0.4	(38,473)	(2,848)	(7,125)	(2,848)	0	0	0	0	0
4315 4316	John Day School District	6/30/2013	Contribution	5.6 5.2	0.0 4.2	50,609	(000 545)	5,424	(045.007)	(045.007)	(045.007)	(045.003)	(40.407)	0
4316	Tigard-Tualatin School District 23J	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(1,122,352) 481,153	(906,515) 388,624	(215,837) 92,529	(215,837)	(215,837)	(215,837) 92,529	(215,837) 92,529		0
4316	Tigard-Tualatin School District 23J Tigard-Tualatin School District 23J	6/30/2017	Proportion	5.2	3.2	2,309,582	1,421,282	92,529 444.150	92,529 444,150	92,529 444,150	92,529 444.150	92,529 88.832	18,508	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Contribution	5.2	3.2	1,471,860	905,760	283,050	283,050	283,050	283,050	56,610	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	5.3	2.3	(4,083,603)	(1,772,130)	(770,491)	(770,491)	(770,491)	(231,148)		0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Contribution	5.3	2.3	1,890,661	820,477	356,728	356,728	356,728	107,021	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	1.3	(5,949,988)	(1,459,432)	(1,122,639)	(1,122,639)	(336,793)		0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	1.3	1,465,916	359,564	276,588	276,588	82,976	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	0.4	(1,305,917)	(96,737)	(241,836)	(96,737)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	0.4	(418,183)	(30,978)	(77,441)	(30,978)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2013	Contribution	5.6	0.0	(1,676,991)	0	(179,676)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Proportion	5.2	4.2	(434,644)	(351,059)	(83,585)	(83,585)	(83,585)				0
4317	Sherwood School District 88J	6/30/2018	Contribution	5.2	4.2	74,824	60,435	14,389	14,389	14,389	14,389	14,389	2,879	0
4317	Sherwood School District 88J	6/30/2017	Proportion	5.2	3.2	(321,589)	(197,901)	(61,844)	(61,844)	(61,844)	(61,844)			0
4317	Sherwood School District 88J	6/30/2017	Contribution	5.2	3.2	474,347	291,905	91,221	91,221	91,221	91,221	18,242	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	5.3	2.3	(567,531)	(246,288)	(107,081)	(107,081)	(107,081)	(32,126)	0	0	0
4317	Sherwood School District 88J	6/30/2016	Contribution	5.3	2.3	404,211	175,413	76,266	76,266	76,266	22,881	0	0	0
4317 4317	Sherwood School District 88J Sherwood School District 88J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(1,822,496) 456,680	(447,028) 112,016	(343,867) 86,166	(343,867) 86,166	(103,161) 25,850	0	0	0	0
4317	Sherwood School District 88J	6/30/2013	Proportion	5.4	0.4	(551,136)	(40.826)	(102.062)	(40,826)	25,650	0	0	0	0
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	0.4	1,206,444	89,364	223,416	89,364	0	0	0	0	0
4317	Sherwood School District 88.J	6/30/2013	Contribution	5.6	0.0	(691,395)	09,304	(74,080)	05,304	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Proportion	5.2	4.2	(995,613)	(804,149)		(191,464)	(191,464)	(191,464)	(191,464)	(38,293)	0
4320	Rainier School District 13	6/30/2018	Contribution	5.2	4.2	(121,946)	(98,495)	(23,451)	(23,451)	(23,451)			(4,691)	0
4320	Rainier School District 13	6/30/2017	Proportion	5.2	3.2	243,327	149,739	46,794	46,794	46,794	46,794	9,357	0	0
4320	Rainier School District 13	6/30/2017	Contribution	5.2	3.2	(203,740)	(125,378)	(39,181)	(39,181)	(39,181)	(39,181)	(7,835)	0	0
4320	Rainier School District 13	6/30/2016	Proportion	5.3	2.3	(224,921)	(97,607)	(42,438)	(42,438)	(42,438)	(12,731)	0	0	0
4320	Rainier School District 13	6/30/2016	Contribution	5.3	2.3	(188,607)	(81,849)	(35,586)	(35,586)	(35,586)	(10,677)	0	0	0
4320	Rainier School District 13	6/30/2015	Proportion	5.3	1.3	340,261	83,461	64,200	64,200	19,261	0	0	0	0
4320	Rainier School District 13	6/30/2015	Contribution	5.3	1.3	(157,820)	(38,712)	(29,777)	(29,777)	(8,935)	0	0	0	0
4320	Rainier School District 13	6/30/2014	Proportion	5.4	0.4	(131,713)	(9,758)	(24,391)	(9,758)	0	0	0	0	0
4320	Rainier School District 13	6/30/2014	Contribution	5.4	0.4	19,247	1,427	3,564	1,427	0	0	0	0	0
4320	Rainier School District 13	6/30/2013	Contribution	5.6	0.0	11,409	(5.400.004)	1,224	0	0	0	0	0	0
4321 4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(6,351,706) (5,782,564)	(5,130,224)		(1,221,482)	(1,221,482)				0
4321 4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2018 6/30/2017		5.2 5.2	4.2 3.2	(5,782,564) 14,237,736	(4,670,532) 8,761,684	(1,112,032) 2,738,026	(1,112,032) 2,738,026	(1,112,032) 2,738,026	(1,112,032)	(1,112,032) 547,606	(222,404)	0
4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(5,060,378)	(3,114,078)	(973,150)	(973,150)	(973,150)			0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	5.3	2.3	5,846,599	2,537,203	1,103,132	1,103,132	1,103,132	330,939	(134,020)	0	0
4321	North Clackamas School District 12	6/30/2016	Contribution	5.3	2.3	(4,664,834)	(2,024,363)	(880,157)	(880,157)	(880,157)	(264,049)	0	0	0
4321	North Clackamas School District 12	6/30/2015	Proportion	5.3	1.3	6,092,542	1,494,398	1,149,536	1,149,536	344,862	(20.,040)	0	0	0
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	1.3	(2,955,630)	(724,966)	(557,666)	(557,666)	(167,300)	0	0	0	0
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	0.4	(176,401)	(13,066)	(32,667)	(13,066)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	0.4	(248,127)	(18,382)	(45,949)	(18,382)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2013	Contribution	5.6	0.0	666,958	o o	71,458	o o	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Proportion	5.2	4.2	(1,140,163)	(920,901)	(219,262)	(219,262)	(219,262)				0
4323	Estacada School District 108	6/30/2018	Contribution	5.2	4.2	(452,272)	(365,297)	(86,975)	(86,975)	(86,975)			(17,397)	0
4323	Estacada School District 108	6/30/2017	Proportion	5.2	3.2	1,168,666	719,180	224,743	224,743	224,743	224,743	44,951	0	0
4323	Estacada School District 108	6/30/2017	Contribution	5.2	3.2	(425,090)	(261,594)	(81,748)	(81,748)	(81,748)			0	0
4323	Estacada School District 108	6/30/2016	Proportion	5.3	2.3	(82,666)	(35,875)	(15,597)	(15,597)	(15,597)			0	0
4323	Estacada School District 108	6/30/2016	Contribution	5.3	2.3	(230,981)	(100,238)	(43,581)	(43,581)	(43,581)	(13,076)	0	0	0
4323	Estacada School District 108	6/30/2015	Proportion	5.3	1.3	(343,903)	(84,355)	(64,887)	(64,887)	(19,468)		0	0	0
4323	Estacada School District 108	6/30/2015	Contribution	5.3	1.3	(133,587)	(32,767)	(25,205)	(25,205)	(7,562)	0	0	0	0
4323	Estacada School District 108	6/30/2014	Proportion	5.4	0.4	(697,874)	(51,694)	(129,236)	(51,694)	0	0	0	0	0
4323 4323	Estacada School District 108	6/30/2014	Contribution	5.4	0.4	71,117	5,267	13,170	5,267	0	0	0	0	0
	Estacada School District 108	6/30/2013	Contribution	5.6	0.0	(90,128)	0	(9,658)	0	0	0	0	0	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4324	Centennial School District 28	6/30/2018	Proportion Proportion	5.2	4.2	(810,716)	(654,809)	(155,907)	(155,907)	(155,907)	(155,907)			Subsequent Expense
4324	Centennial School District 28	6/30/2018	Contribution	5.2	4.2	(101,230)	(81,763)	(19,467)	(19,467)	(19,467)				, o
4324	Centennial School District 28	6/30/2017	Proportion	5.2	3.2	(1,477,845)	(909,443)	(284,201)	(284,201)	(284,201)	(284,201)	(56,840)	O O	0
4324	Centennial School District 28	6/30/2017	Contribution	5.2	3.2	1,555,388	957,162	299,113	299,113	299,113	299,113	59,823	0	0
4324	Centennial School District 28	6/30/2016	Proportion	5.3	2.3	(5,869,127)	(2,546,981)	(1,107,382)	(1,107,382)	(1,107,382)		0	0	0
4324	Centennial School District 28	6/30/2016	Contribution	5.3	2.3	1,887,143	818,948	356,065	356,065	356,065	106,818	0	0	0
4324 4324	Centennial School District 28 Centennial School District 28	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(5,347,141) 1,312,697	(1,311,561) 321,981	(1,008,895) 247,679	(1,008,895) 247,679	(302,666) 74,302	0	0	0	0
4324	Centennial School District 28	6/30/2014	Proportion	5.4	0.4	120.177	8.902	22,255	8,902	74,302	0	0	0	0
4324	Centennial School District 28	6/30/2014	Contribution	5.4	0.4	(291,695)	(21,605)	(54,018)	(21,605)	0	0	0	0	0
4324	Centennial School District 28	6/30/2013	Contribution	5.6	0.0	2,073,728	0	222,183	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4326 4326	Harney County School District 3 Harney County School District 3	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Contribution	5.4	0.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2013	Contribution	5.6	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	5.2	4.2	82,022	66,249	15,773	15,773	15,773	15,773	15,773		0
4327	Jordan Valley School District 3	6/30/2018	Contribution	5.2	4.2	9,267	7,485	1,782	1,782	1,782	1,782	1,782	357	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	5.2	3.2 3.2	183,908	113,174	35,367	35,367	35,367	35,367	7,073 1,238	0	0
4327 4327	Jordan Valley School District 3 Jordan Valley School District 3	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	32,213 (202,030)	19,823 (87,673)	6,195 (38,119)	6,195 (38,119)	6,195 (38,119)	6,195 (11,435)		0	0
4327	Jordan Valley School District 3	6/30/2016	Contribution	5.3	2.3	82,506	35,805	15,567	15,567	15,567	4.671	0	0	0
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	1.3	(200,702)	(49,230)	(37,868)	(37,868)	(11,362)	.,	0	0	0
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	1.3	(7,607)	(1,867)	(1,435)	(1,435)	(432)		0	0	ō
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	0.4	(69,834)	(5,174)	(12,932)	(5,174)	o o	0	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	0.4	(15,147)	(1,122)	(2,805)	(1,122)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2013	Contribution	5.6	0.0	(6,511)	0	(696)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Proportion	5.2	4.2	(595,007)	(480,583)		(114,424)					0
4329	Gervais School District 1	6/30/2018	Contribution	5.2	4.2	(339,153)	(273,931)	(65,222)	(65,222)	(65,222)				0
4329 4329	Gervais School District 1 Gervais School District 1	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(158,967) (354,292)	(97,825) (218,026)	(30,571) (68,133)	(30,571) (68,133)	(30,571) (68,133)		(6,112) (13,627)		0
4329	Gervais School District 1	6/30/2017	Proportion	5.3	2.3	(354,292)	(216,026)	27.456	27.456	27.456	8.238	(13,627)	0	0
4329	Gervais School District 1	6/30/2016	Contribution	5.3	2.3	(371,722)	(161,314)	(70,136)	(70.136)	(70,136)		0	0	0
4329	Gervais School District 1	6/30/2015	Proportion	5.3	1.3	384,281	94,257	72,506	72,506	21,751	(=1,1)	0	0	ō
4329	Gervais School District 1	6/30/2015	Contribution	5.3	1.3	(257,477)	(63,153)	(48,581)	(48,581)	(14,572)	0	0	0	0
4329	Gervais School District 1	6/30/2014	Proportion	5.4	0.4	(21,897)	(1,622)	(4,055)	(1,622)	0	0	0	0	0
4329	Gervais School District 1	6/30/2014	Contribution	5.4	0.4	(10,412)	(772)		(772)		0	0	0	0
4329	Gervais School District 1	6/30/2013	Contribution	5.6	0.0	(29,006)	0	(3,106)	0	0	0	0	0 (2.222)	0
4330 4330	Vale School District 84 Vale School District 84	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	(164,441) 78,771	(132,818) 63,623	(31,623) 15,148	(31,623) 15,148	(31,623) 15,148	(31,623) 15.148	(31,623) 15,148	(6,326) 3.031	0
4330	Vale School District 84	6/30/2017	Proportion	5.2	3.2	(133,848)	(82,368)	(25,740)	(25,740)	(25,740)				0
4330	Vale School District 84	6/30/2017	Contribution	5.2	3.2	215,750	132,770	41,490	41,490	41,490	41,490	8,300		0
4330	Vale School District 84	6/30/2016	Proportion	5.3	2.3	(853,441)	(370,360)	(161,027)	(161,027)	(161,027)	(48,306)		0	0
4330	Vale School District 84	6/30/2016	Contribution	5.3	2.3	288,632	125,255	54,459	54,459	54,459	16,337	0	0	0
4330	Vale School District 84	6/30/2015	Proportion	5.3	1.3	(541,581)	(132,841)	(102,185)	(102,185)	(30,656)	0	0	0	0
4330	Vale School District 84	6/30/2015	Contribution	5.3	1.3	191,906	47,070	36,209	36,209	10,861	0	0	0	0
4330	Vale School District 84	6/30/2014	Proportion	5.4	0.4	(45,674)	(3,384)	(8,458)	(3,384)	0	0	0	0	0
4330 4330	Vale School District 84	6/30/2014	Contribution Contribution	5.4 5.6	0.4 0.0	19,031 119,223	1,411	3,524 12,773	1,411	0	0	0	0	0
4330 4331	Vale School District 84 Molalla River School District	6/30/2013 6/30/2018	Proportion	5.6	0.0 4.2	(2,955,558)	(2,387,181)	(568,377)	(568,377)	(568,377)	(568,377)	(568,377)	(113,673)	. 0
4331	Molalla River School District Molalla River School District	6/30/2018	Contribution	5.2 5.2	4.2	(2,955,558)	(2,387,181)	(146,585)	(146,585)	(146,585)	(146,585)			
4331	Molalla River School District	6/30/2017	Proportion	5.2	3.2	2,754,052	1,694,802	529,625	529,625	529,625	529,625	105,927	(20,010)	0
4331	Molalla River School District	6/30/2017	Contribution	5.2	3.2	(1,000,681)	(615,803)	(192,439)	(192,439)	(192,439)			0	0
4331	Molalla River School District	6/30/2016	Proportion	5.3	2.3	1,341,814	582,298	253,172	253,172	253,172	75,954	0	0	0
4331	Molalla River School District	6/30/2016	Contribution	5.3	2.3	(460,705)	(199,930)	(86,925)	(86,925)	(86,925)	(26,080)	0	0	C
4331	Molalla River School District	6/30/2015	Proportion	5.3	1.3	1,924,034	471,934	363,025	363,025	108,909	0	0	0	0
4331	Molalla River School District	6/30/2015	Contribution	5.3	1.3	(283,392)	(69,512)	(53,470)	(53,470)	(16,042)	0	0	0	C
4331	Molalla River School District	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	(
4331 4331	Molalla River School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	0	0	0	0	0	0	0	0	(
4331	Molalla River School District	6/30/2013	Contribution	0.0	0.0	0	0	0	0	0	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	5.2	4.2	(6.476.731)	(5,231,206)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)			Oubsequent Expense
4332	Gresham-Barlow School District 10	6/30/2018	Contribution	5.2	4.2	(2,230,452)	(1,801,519)	(428,933)	(428,933)	(428,933)	(428,933)			o o
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	5.2	3.2	3,424,840	2,107,594	658,623	658,623	658,623	658,623	131,725	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Contribution	5.2	3.2	(1,887,071)	(1,161,275)	(362,898)	(362,898)	(362,898)	(362,898)	(72,581)	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	5.3	2.3	(823,946)	(357,560)	(155,462)	(155,462)	(155,462)			0	0
4332	Gresham-Barlow School District 10	6/30/2016	Contribution	5.3	2.3	(1,428,232)	(619,798)	(269,478)	(269,478)	(269,478)	(80,842)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	1.3	245,166	60,134	46,258	46,258	13,876	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	1.3	(1,005,582)	(246,654)	(189,732)	(189,732)	(56,922)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	0.4	(376,457)	(27,887)	(69,714)	(27,887)	0	0	0	0	0
4332 4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4 5.6	0.4 0.0	(406,540)	(30,115)		(30,115)	0	0	0	0	0
4332	Gresham-Barlow School District 10 Canby School District	6/30/2013 6/30/2018	Contribution	5.2	4.2	(929,909) (3,295,615)	(2,661,843)	(99,634) (633,772)	0 (633,772)	(633,772)	(633,772)	(633,772)	(126,755)	0
4333	Cariby School District	6/30/2018	Proportion Contribution	5.2	4.2	(1,942,613)	(1,569,034)	(373,579)	(373,579)	(373,579)	(373,579)			0
4333	Canby School District	6/30/2017	Proportion	5.2	3.2	3,644,617	2,242,841	700,888	700,888	700,888	700.888	140.177	(74,710)	0
4333	Canby School District	6/30/2017	Contribution	5.2	3.2	(1,976,347)	(1,216,213)	(380,067)	(380,067)	(380,067)	(380,067)		0	0
4333	Canby School District	6/30/2016	Proportion	5.3	2.3	2,767,114	1,200,823	522,097	522.097	522,097	156,629	(10,012)	0	0
4333	Canby School District	6/30/2016	Contribution	5.3	2.3	(1,599,256)	(694,018)	(301,746)	(301,746)	(301,746)		, o	0	o o
4333	Canby School District	6/30/2015	Proportion	5.3	1.3	950,957	233,253	179,426	179,426	53,827	(10,000)	0	0	0
4333	Canby School District	6/30/2015	Contribution	5.3	1.3	(863,128)	(211,712)	(162,854)	(162,854)	(48,858)	0	0	0	0
4333	Canby School District	6/30/2014	Proportion	5.4	0.4	(1,337,975)	(99,110)	(247,773)	(99,110)	0	0	0	0	0
4333	Canby School District	6/30/2014	Contribution	5.4	0.4	565,898	41,918	104,796	41,918	0	0	0	0	0
4333	Canby School District	6/30/2013	Contribution	5.6	0.0	68,169	0	7,304	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2018	Proportion	5.2	4.2	(450,257)	(363,669)	(86,588)	(86,588)	(86,588)				0
4334	Cascade School District 5	6/30/2018	Contribution	5.2	4.2	(703,455)	(568,175)	(135,280)	(135,280)	(135,280)	(135,280)		(27,055)	0
4334	Cascade School District 5	6/30/2017	Proportion	5.2	3.2	987,193	607,503	189,845	189,845	189,845	189,845	37,968	0	0
4334	Cascade School District 5	6/30/2017	Contribution	5.2	3.2	(632,258)	(389,082)	(121,588)	(121,588)	(121,588)	(121,588)	(24,318)	0	0
4334 4334	Cascade School District 5 Cascade School District 5	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	306,438 (685,162)	132,984 (297,334)	57,818 (129,276)	57,818 (129,276)	57,818 (129,276)	17,348 (38,782)		0	0
4334	Cascade School District 5	6/30/2015	Proportion	5.3	1.3	1,213,273	297,597	228,919	228,919	68,678	(30,762)		0	0
4334	Cascade School District 5	6/30/2015	Contribution	5.3	1.3	(453,885)	(111,329)	(85,639)	(85,639)	(25,690)	0	0	0	0
4334	Cascade School District 5	6/30/2014	Proportion	5.4	0.4	73,901	5.476	13.685	5.476	(23,090)	0	0	0	0
4334	Cascade School District 5	6/30/2014	Contribution	5.4	0.4	72,737	5,387	13,470	5,387	0	0	0	0	0
4334	Cascade School District 5	6/30/2013	Contribution	5.6	0.0	(210,726)	0,007	(22,576)	0,007	Ö	ő	ő	0	o o
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	5.2	4.2	(713,486)	(576,277)		(137,209)	(137,209)	(137,209)	(137,209)	(27,441)	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Contribution	5.2	4.2	(735,954)	(594,424)	(141,530)	(141,530)	(141,530)			(28,304)	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	5.2	3.2	684,184	421,036	131,574	131,574	131,574	131,574	26,314	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Contribution	5.2	3.2	(629,594)	(387,442)	(121,076)	(121,076)	(121,076)			0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	5.3	2.3	(301,996)	(131,056)	(56,980)	(56,980)	(56,980)			0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Contribution	5.3	2.3	(505,711)	(219,460)	(95,417)	(95,417)	(95,417)	(28,626)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Proportion	5.3	1.3	777,483	190,703	146,695	146,695	44,008	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	1.3 0.4	(396,590)	(97,278)	(74,828)	(74,828)	(22,450)	0	0	0	0
4335 4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4 5.4	0.4	(240,556) 102,236	(17,821)	(44,547) 18,933	(17,821) 7,571	0	0	0	0	0
4335	Milton-Freewater Unified School District 7 Milton-Freewater Unified School District 7	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	67,449	7,571	7,229	7,571	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	5.2	4.2	(295,950)	(239.037)	(56,913)	(56.913)		(56.913)	(56.913)	(11.385)	0
4336	Nestucca Valley School District 101	6/30/2018	Contribution	5.2	4.2	(47,944)	(38.724)	(9,220)	(9,220)	(9,220)				0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	5.2	3.2	(185,791)	(114,333)	(35,729)	(35,729)	(35,729)				n
4336	Nestucca Valley School District 101	6/30/2017	Contribution	5.2	3.2	28,629	17,617	5,506	5,506	5,506	5,506	1,099	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	5.3	2.3	(248,536)	(107,854)	(46,894)	(46,894)	(46,894)			0	0
4336	Nestucca Valley School District 101	6/30/2016	Contribution	5.3	2.3	13,206	5,730	2,492	2,492	2,492	746	0	0	0
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	1.3	(436,797)	(107,137)	(82,415)	(82,415)	(24,722)	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2015	Contribution	5.3	1.3	60,253	14,781	11,368	11,368	3,413	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	0.4	130,356	9,656	24,140	9,656	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	0.4	(75,288)	(5,578)	(13,942)	(5,578)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2013	Contribution	5.6	0.0	53,269	0	5,709	0	0	. 0	. 0	0	0
4337	Sherman County School District	6/30/2018	Proportion	5.2	4.2	(170,071)	(137,365)	(32,706)	(32,706)	(32,706)				0
4337	Sherman County School District	6/30/2018	Contribution	5.2	4.2	6,928	5,596	1,332	1,332	1,332	1,332	1,332	268	0
4337	Sherman County School District	6/30/2017	Proportion	5.2	3.2	(229,384)	(141,160)	(44,112)	(44,112)	(44,112)			0	0
4337 4337	Sherman County School District Sherman County School District	6/30/2017	Contribution Proportion	5.2	3.2	10,908	6,712	2,098	2,098	2,098	2,098	418	0	0
4337 4337	Sherman County School District Sherman County School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(192,754) 34,177	(83,647) 14.833	(36,369) 6,448	(36,369) 6,448	(36,369) 6,448	(10,909) 1,937	0	0	0
4337	Sherman County School District Sherman County School District	6/30/2015	Proportion	5.3 5.3	2.3 1.3	(151,897)	(37,257)	(28,660)	(28,660)	(8,597)		0	0	0
4337	Sherman County School District Sherman County School District	6/30/2015	Contribution	5.3 5.3	1.3	(151,897) 59,400	(37,257)	(28,660)	(28,660)	(8,597)	0	0	0	0
4337	Sherman County School District Sherman County School District	6/30/2015	Proportion	5.3 5.4	0.4	(123,847)	(9,172)		(9,172)	3,360	0	0	0	0
	Sherman County School District	6/30/2014	Contribution	5.4	0.4	(12,979)	(9,172)	(2,404)	(9,172)	0	0	0	0	0
4337														



Exhibit I

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

June 30, 2019 Measurement Date

Employer		Beginning of Measurement Period for Initial		Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral A		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4338	Three Rivers U J School District	6/30/2018	Proportion	5.2	4.2	(1,473,992)	(1,190,532)	(283,460)		(283,460)	(283,460)	(283,460)	(56,692)	(
4338	Three Rivers U J School District	6/30/2018	Contribution	5.2	4.2	(1,221,613)	(986,687)	(234,926)		(234,926)		(234,926)	(46,983)	(
4338	Three Rivers U J School District	6/30/2017	Proportion	5.2	3.2	458,393	282,089	88,152	88,152	88,152	88,152	17,633	0	(
4338 4338	Three Rivers U J School District	6/30/2017	Contribution	5.2 5.3	3.2 2.3	333,525 25,148	205,247 10,913	64,139 4,745	64,139 4.745	64,139 4,745	64,139 1,423	12,830	0	(
4338	Three Rivers U J School District Three Rivers U J School District	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	(408,122)	(177,110)	(77,004)	4,745 (77,004)	4,745 (77,004)	(23,102)	0	0	
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	1.3	169,051	41,467	31,896	31,896	9.571	(23,102)	0	0	
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	1.3	26,368	6,468	4,975	4,975	1,493	0	0	0	
4338	Three Rivers U J School District	6/30/2014	Proportion	5.4	0.4	(585,433)	(43,363)	(108,414)		1,493	0	0	0	
4338	Three Rivers U J School District	6/30/2014	Contribution	5.4	0.4	33.363	2,473	6,178	2,473	0	0	0	0	
4338	Three Rivers U J School District	6/30/2013	Contribution	5.6	0.0	549.050	2,0	58.825	2,0	0	0	0	Ö	
4339	Lebanon Community School District	6/30/2018	Proportion	5.2	4.2	(1,490,317)	(1,203,718)	(286,599)	(286,599)	(286,599)	(286,599)	(286,599)	(57,322)	
4339	Lebanon Community School District	6/30/2018	Contribution	5.2	4.2	587.594	474.595	112,999	112.999	112.999	112.999	112,999	22,599	
4339	Lebanon Community School District	6/30/2017	Proportion	5.2	3.2	908,791	559,255	174,768	174.768	174.768	174.768	34,951	0	
4339	Lebanon Community School District	6/30/2017	Contribution	5.2	3.2	632,808	389,420	121,694	121,694	121,694	121,694	24,338	0	
4339	Lebanon Community School District	6/30/2016	Proportion	5.3	2.3	(966,164)	(419,279)	(182,295)	(182,295)	(182,295)	(54,689)	0	0	
4339	Lebanon Community School District	6/30/2016	Contribution	5.3	2.3	1,056,040	458,281	199,253	199,253	199,253	59,775	0	0	
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	1.3	(3,723,040)	(913,200)	(702,460)		(210,740)		0	0	
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	1.3	840,820	206,240	158,645	158,645	47,595	0	0	Ö	
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	0.4	(668,675)	(49,530)	(123,829)		0	0	0	0	
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	0.4	(321,695)	(23,830)	(59,573)	(23,830)	0	0	0	0	
4339	Lebanon Community School District	6/30/2013	Contribution	5.6	0.0	710,707	0	76,147	0	0	0	0	0	
4340	Monroe School District 1J	6/30/2018	Proportion	5.2	4.2	(562,542)	(454,361)	(108,181)	(108,181)	(108,181)	(108,181)	(108,181)	(21,637)	
4340	Monroe School District 1J	6/30/2018	Contribution	5.2	4.2	(42,418)	(34,261)	(8,157)	(8,157)	(8,157)	(8,157)	(8,157)	(1,633)	
4340	Monroe School District 1J	6/30/2017	Proportion	5.2	3.2	(64,800)	(39,876)	(12,462)		(12,462)		(2,490)	0	
4340	Monroe School District 1J	6/30/2017	Contribution	5.2	3.2	(67,387)	(41,469)	(12,959)		(12,959)	(12,959)	(2,592)	0	
4340	Monroe School District 1J	6/30/2016	Proportion	5.3	2.3	171,341	74,357	32,328	32,328	32,328	9,701	0	0	
4340	Monroe School District 1J	6/30/2016	Contribution	5.3	2.3	(28,634)	(12,425)	(5,403)	(5,403)	(5,403)	(1,619)	0	0	
4340	Monroe School District 1J	6/30/2015	Proportion	5.3	1.3	(266,890)	(65,462)	(50,357)		(15,105)		0	0	
4340	Monroe School District 1J	6/30/2015	Contribution	5.3	1.3	8,964	2,200	1,691	1,691	509	0	0	0	
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	0.4	(87,527)	(6,482)	(16,209)		0	0	0	0	
4340 4340	Monroe School District 1J	6/30/2014	Contribution	5.4	0.4	(9,375)	(695)	(1,736)		0	0	0	0	
4340 4341	Monroe School District 1J	6/30/2013	Contribution	5.6	0.0	(2,707)	(0.445.500)	(292) (1,527,524)		(1,527,524)	(1,527,524)	(1,527,524)	(305,503)	
	Hillsboro School District 1J	6/30/2018	Proportion	5.2	4.2	(7,943,123)	(6,415,599)							
4341 4341	Hillsboro School District 1J Hillsboro School District 1J	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	(4,356,189) 7,248,687	(3,518,460) 4,460,731	(837,729) 1,393,978	(837,729) 1,393,978	(837,729) 1,393,978	(837,729) 1,393,978	(837,729) 278,797	(167,544)	
4341	Hillsboro School District 1J	6/30/2017	Proportion Contribution	5.2	3.2	(2,190,383)	(1,347,927)	(421,228)		(421,228)		(84,243)	0	
4341	Hillsboro School District 1J	6/30/2016	Proportion	5.3	2.3	5,075,440	2,202,550	957,630	957,630	957,630	287,290	(84,243)	0	
4341	Hillsboro School District 1J	6/30/2016	Contribution	5.3	2.3	(2,455,804)	(1.065.727)	(463.359)	(463,359)	(463,359)	(139,009)	0	0	
4341	Hillsboro School District 1J	6/30/2015	Proportion	5.3	1.3	4,233,304	1.038.356	798.737	798.737	239.619	(100,000)	0	0	
4341	Hillsboro School District 1J	6/30/2015	Contribution	5.3	1.3	(1,178,693)	(289,113)	(222,395)		(66,718)	0	0	0	
4341	Hillsboro School District 1J	6/30/2014	Proportion	5.4	0.4	(7,112,380)	(526,845)	(1,317,107)	(526,845)	(00,7.10)	0	0	Ö	
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	0.4	42,034,003	3,113,628	7,784,075	3,113,628	0	0	0	Ö	
4341	Hillsboro School District 1J	6/30/2013	Contribution	5.6	0.0	(1,755,439)	0	(188,084)	0	0	0	0	0	
4342	North Santiam School District 29J	6/30/2018	Proportion	5.2	4.2	(1,430,151)	(1,155,122)	(275,029)	(275,029)	(275,029)	(275,029)	(275,029)	(55,006)	
4342	North Santiam School District 29J	6/30/2018	Contribution	5.2	4.2	(637,939)	(515,258)	(122,681)	(122,681)	(122,681)	(122,681)	(122,681)	(24,534)	
4342	North Santiam School District 29J	6/30/2017	Proportion	5.2	3.2	632,343	389,135	121,604	121,604	121,604	121,604	24,323	0	
4342	North Santiam School District 29J	6/30/2017	Contribution	5.2	3.2	(1,080,333)	(664,821)	(207,756)		(207,756)	(207,756)	(41,553)	0	
4342	North Santiam School District 29J	6/30/2016	Proportion	5.3	2.3	780,486	338,700	147,262	147,262	147,262	44,176	0	0	
4342	North Santiam School District 29J	6/30/2016	Contribution	5.3	2.3	(644,477)	(279,680)	(121,599)		(121,599)	(36,482)	0	0	
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	1.3	670,627	164,495	126,533	126,533	37,962	0	0	0	
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	1.3	(484,424)	(118,820)	(91,401)	(91,401)	(27,419)		0	0	
4342	North Santiam School District 29J	6/30/2014	Proportion	5.4	0.4	(429,530)	(31,815)	(79,543)		0	0	0	0	
4342	North Santiam School District 29J	6/30/2014	Contribution	5.4	0.4	3,970	295	735	295	0	0	0	0	
4342	North Santiam School District 29J	6/30/2013	Contribution	5.6	0.0	(299,660)	0	(32,105)		0	0	0	0	
4343	Harrisburg Sschool District 7	6/30/2018	Proportion	5.2	4.2	210,002	169,617	40,385	40,385	40,385	40,385	40,385	8,077	
4343	Harrisburg Sschool District 7	6/30/2018	Contribution	5.2	4.2	142,673	115,236	27,437	27,437	27,437	27,437	27,437	5,488	
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	5.2	3.2	(470,788)	(289,716)	(90,536)	(90,536)	(90,536)	(90,536)	(18,108)	0	
4343	Harrisburg Sschool District 7	6/30/2017	Contribution	5.2	3.2	161,854	99,602	31,126	31,126	31,126	31,126	6,224	0	
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(559,332)	(242,730)	(105,534)	(105,534)	(105,534)	(31,662)	0	0	
4343	Harrisburg Sschool District 7	6/30/2016	Contribution	5.3 5.3	2.3 1.3	150,185	65,174	28,337	28,337	28,337	8,500	0	0	
4343	Harrisburg Sschool District 7	6/30/2015	Proportion			(662,749)	(162,561)	(125,047)	(125,047)	(37,514)	0	0	0	
4343 4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3 5.4	1.3 0.4	137,642	33,762	25,970 691	25,970	7,792	0	0	0	
4343 4343	Harrisburg Sschool District 7 Harrisburg Sschool District 7	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	3,730 (75,657)	275 (5,602)	(14,011)	275 (5,602)	0	0	0	0	
4343	Harrisburg Sschool District 7 Harrisburg Sschool District 7	6/30/2014	Contribution	5.4 5.6	0.4	(110,135)	(5,602)	(14,011)		0	0	0	0	
	HATTISDUIG OSCHOOL DISTRICT /	6/30/2013	CONTIDUTION	0.0	0.0	(110,135)	0	(11,800)	0	0	0	0	0	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4344	South Wasco County School District 1	6/30/2018	Proportion	5.2	4.2	138,100	111,542		26.558	26,558	26,558	26.558	5,310	Subsequent Expense
4344	South Wasco County School District 1	6/30/2018	Contribution	5.2	4.2	(32,424)	(26,189)		(6,235)				(1,249)	ď
4344	South Wasco County School District 1	6/30/2017	Proportion	5.2	3.2	(95,655)	(58,865)	(18,395)	(18,395)	(18,395)	(18,395)	(3,680)	o o	0
4344	South Wasco County School District 1	6/30/2017	Contribution	5.2	3.2	87,579	53,895		16,842	16,842	16,842	3,369	0	C
4344	South Wasco County School District 1	6/30/2016	Proportion	5.3	2.3	(158,698)	(68,869)		(29,943)			0	0	C
4344	South Wasco County School District 1	6/30/2016	Contribution	5.3	2.3	49,906	21,658		9,416	9,416	2,826	0	0	C
4344 4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	1.3	(243,945)	(59,837)		(46,027)	(13,810)) 0	0	0	C
4344 4344	South Wasco County School District 1 South Wasco County School District 1	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	75,236 13,525	18,456 1,000		14,195 1.000	4,261	0	0	0	U
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	0.4	(13,465)	(995)		(995)	•	0	0	0	
4344	South Wasco County School District 1	6/30/2013	Contribution	5.6	0.0	(25,184)	(995)	(2,699)	(993)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	5.2	4.2	(1,134,535)	(916,355)		(218,180)	(218,180)	(218,180)	(218,180)	(43,635)	d
4345	Oregon Trail School District 46	6/30/2018	Contribution	5.2	4.2	601,894	486,145		115,749	115,749	115,749	115,749	23,149	d
4345	Oregon Trail School District 46	6/30/2017	Proportion	5.2	3.2	(1,157,531)	(712,327)	(222,602)	(222,602)	(222,602)	(222,602)	(44,521)	0	Ö
4345	Oregon Trail School District 46	6/30/2017	Contribution	5.2	3.2	908,694	559,196		174,749	174,749	174,749	34,949	0	C
4345	Oregon Trail School District 46	6/30/2016	Proportion	5.3	2.3	(3,321,146)	(1,441,253)		(626,631)	(626,631)		0	0	C
4345	Oregon Trail School District 46	6/30/2016	Contribution	5.3	2.3	1,074,778	466,414		202,788	202,788	60,838	0	0	C
4345	Oregon Trail School District 46	6/30/2015	Proportion	5.3	1.3	(2,937,907)	(720,619)		(554,322)	(166,297)		0	0	C
4345	Oregon Trail School District 46	6/30/2015	Contribution	5.3	1.3	724,923	177,811	136,778	136,778	41,033	0	0	0	0
4345 4345	Oregon Trail School District 46	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(128,735) (83,989)	(9,535)		(9,535)	0	0	0	0	U
4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2014	Contribution	5.6	0.4	243,758	(6,219)		(6,219)	0	0	0	0	
4346	Knappa School District 4	6/30/2018	Proportion	5.2	4.2	243,756	197.696		47.071	47.071	47.071	47.071	9.412	
4346	Knappa School District 4	6/30/2018	Contribution	5.2	4.2	1.393	1,125		268	268	268	268	53	Ö
4346	Knappa School District 4	6/30/2017	Proportion	5.2	3.2	(181,797)	(111,875)		(34,961)	(34,961)			0	d
4346	Knappa School District 4	6/30/2017	Contribution	5.2	3.2	144,090	88,670		27,710	27,710	27,710	5,540	0	C
4346	Knappa School District 4	6/30/2016	Proportion	5.3	2.3	(315,934)	(137,104)		(59,610)	(59,610)	(17,884)	0	0	Ö
4346	Knappa School District 4	6/30/2016	Contribution	5.3	2.3	112,497	48,819		21,226	21,226	6,367	0	0	C
4346	Knappa School District 4	6/30/2015	Proportion	5.3	1.3	(184,796)	(45,328)		(34,867)	(10,461)) 0	0	0	C
4346	Knappa School District 4	6/30/2015	Contribution	5.3	1.3	45,817	11,237		8,645	2,592	0	0	0	C
4346	Knappa School District 4	6/30/2014	Proportion	5.4	0.4	(131,098)	(9,713)		(9,713)		0	0	0	C
4346 4346	Knappa School District 4	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	57,646 57,561	4,271		4,271	0	0	0	0	U
4346	Knappa School District 4 Clatskanie School District 6J	6/30/2018	Proportion	5.2	4.2	439,535	355,009		84,526	84,526	84,526	84,526	16,905	0
4347	Clatskanie School District 6J	6/30/2018	Contribution	5.2	4.2	3,455	2,791	664	664	664	664	664	135	
4347	Clatskanie School District 6J	6/30/2017	Proportion	5.2	3.2	(204.383)	(125,775)		(39,304)				0	Ö
4347	Clatskanie School District 6J	6/30/2017	Contribution	5.2	3.2	208,960	128,590		40,185	40,185	40,185	8,035	0	d
4347	Clatskanie School District 6J	6/30/2016	Proportion	5.3	2.3	(517,270)	(224,476)	(97,598)	(97,598)	(97,598)	(29,280)	0	0	C
4347	Clatskanie School District 6J	6/30/2016	Contribution	5.3	2.3	191,975	83,309		36,222	36,222	10,865	0	0	C
4347	Clatskanie School District 6J	6/30/2015	Proportion	5.3	1.3	(946,405)	(232,137)		(178,567)	(53,570)) 0	0	0	C
4347	Clatskanie School District 6J	6/30/2015	Contribution	5.3	1.3	101,423	24,879		19,136	5,743	0	0	0	0
4347	Clatskanie School District 6J	6/30/2014	Proportion	5.4	0.4	(16,169)	(1,199)		(1,199)	0	0	0	0	C
4347	Clatskanie School District 6J	6/30/2014	Contribution	5.4	0.4	(84,348)	(6,248)		(6,248)		0	0	0	C
4347 4348	Clatskanie School District 6J Lourdes Charter School	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	29,324 (35,457)	(28.638)		0 (6,819)	0 (6,819)) (6,819)	(6.819)	0 (1,362)	U
4348	Lourdes Charter School	6/30/2018	Contribution	5.2	4.2 4.2	(35,457)	(28,638)		(818)				(61)	0
4348	Lourdes Charter School	6/30/2017	Proportion	5.2	3.2	(20,472)	(12,598)		(3,937)				0	Ö
4348	Lourdes Charter School	6/30/2017	Contribution	5.2	3.2	5,573	3,429		1,072	1,072	1,072	213	0	ď
4348	Lourdes Charter School	6/30/2016	Proportion	5.3	2.3	(6,800)	(2,951)		(1,283)				0	Ċ
4348	Lourdes Charter School	6/30/2016	Contribution	5.3	2.3	11,658	5,058		2,200	2,200	658	0	0	C
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	1.3	(27,904)	(6,844)		(5,265)	(1,579)) 0	0	0	C
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	1.3	5,980	1,468		1,128	340	0	0	0	C
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	0.4	4,999	369		369	0	0	0	0	C
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	0.4	(5,683)	(423)		(423)		0	0	0	0
4348	Lourdes Charter School	6/30/2013	Contribution	5.6	0.0 4.2	4,415	9,310	475 2,217	0	0 2,217	0 047	0 2,217	0 442	0
4350 4350	Ridgeline Montessori Ridgeline Montessori	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	11,527 11,995	9,310 9,688		2,217 2,307	2,217	2,217 2,307	2,217	442 460	(
4350	Ridgeline Montessori	6/30/2017	Proportion	5.2 5.2	3.2	35,092	21,596		2,307 6,748	2,307 6,748	2,307 6,748	1,352	460	0
4350	Ridgeline Montessori	6/30/2017	Contribution	5.2	3.2	29.780	18.326		5.727	5,727	5.727	1,145	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	5.3	2.3	(108,496)	(47.083)		(20,471)	(20,471)			0	(
4350	Ridgeline Montessori	6/30/2016	Contribution	5.3	2.3	39,646	17,206		7,480	7,480	2,246	0	0	Ċ
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	1.3	(50,539)	(12,395)		(9,536)	(2,859)		0	0	Č
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	1.3	22,488	5,516	4,243	4,243	1,273	0	0	0	(
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	0.4	4,379	324		324	0	0	0	0	(
4350	Ridgeline Montessori Ridgeline Montessori	6/30/2014	Contribution	5.4	0.4	1,808	133		133	0	0	0	0	(
4350		6/30/2013	Contribution	5.6	0.0	13,945	0	1,495	0	0				



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)					Measurement Period +4		
Number 4351	Employer Name The Village School	Recognition 6/30/2018	Specific Deferral And Proportion	5.2	Period 4.2	(200,231)	(161,725)	(38,506)	Expense (38,506)	Expense (38,506)	Expense (38,506)	(38,506)	Expense (7,701)	Subsequent Expense
4351	The Village School	6/30/2018	Contribution	5.2	4.2	(8,340)	(6,736)	(1,604)	(1,604)				(320)	0
4351	The Village School	6/30/2017	Proportion	5.2	3.2	218,868	134,688	42,090	42,090	42,090	42,090	8,418	0	Ō
4351	The Village School	6/30/2017	Contribution	5.2	3.2	(27,659)	(17,021)	(5,319)	(5,319)	(5,319)	(5,319)	(1,064)	0	0
4351	The Village School	6/30/2016	Proportion	5.3	2.3	(17,286)	(7,500)	(3,262)	(3,262)			0	0	0
4351	The Village School	6/30/2016	Contribution	5.3	2.3	7,761	3,369	1,464	1,464	1,464	441	0	0	0
4351	The Village School	6/30/2015	Proportion	5.3	1.3	(3,564)	(876)	(672)	(672)			0	0	0
4351	The Village School	6/30/2015	Contribution	5.3	1.3	(2,020)	(496)	(381)	(381)	(115)	0	0	0	0
4351 4351	The Village School The Village School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(150,241) 1.078	(11,131) 78	(27,822) 200	(11,131) 78	0	0	0	0	0
4351	The Village School	6/30/2013	Contribution	5.6	0.4	(67,570)	0	(7,240)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	5.2	4.2	137,371	110,953	26,418	26,418	26,418	26,418	26,418	5,281	0
4352	Armadillo Technical Institute	6/30/2018	Contribution	5.2	4.2	17.650	14,256	3,394	3.394	3.394	3,394	3.394	680	Ö
4352	Armadillo Technical Institute	6/30/2017	Proportion	5.2	3.2	(346,938)	(213,500)	(66,719)	(66,719)	(66,719)	(66,719)	(13,343)	0	0
4352	Armadillo Technical Institute	6/30/2017	Contribution	5.2	3.2	38,257	23,543	7,357	7,357	7,357	7,357	1,472	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	5.3	2.3	(71,692)	(31,111)	(13,527)	(13,527)	(13,527)		0	0	0
4352	Armadillo Technical Institute	6/30/2016	Contribution	5.3	2.3	(825)	(357)	(156)	(156)		(45)	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Proportion	5.3	1.3	140,434	34,446	26,497	26,497	7,949	0	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Contribution	5.3	1.3	15,159	3,719	2,860	2,860	859	0	0	0	0
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	0.4	(69,361)	(5,136)	(12,845)	(5,136)	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	0.4	29,574	2,189	5,477	2,189	0	0	0	0	0
4352 4354	Armadillo Technical Institute Opal Charter School	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	(1,631) (148,265)	(119,753)	(176) (28,512)	(28,512)	0 (28,512)	(28,512)	(28,512)	(5,705)	0
4354	Opal Charter School	6/30/2018	Contribution	5.2	4.2	13.931	11,252	2,679	2,679	2.679	2.679	2.679	(5,705)	0
4354	Opal Charter School	6/30/2017	Proportion	5.2	3.2	(217,053)	(133,571)	(41,741)	(41,741)	(41,741)			0.00	0
4354	Opal Charter School	6/30/2017	Contribution	5.2	3.2	(1,409)	(867)	(271)	(271)	(271)			0	0
4354	Opal Charter School	6/30/2016	Proportion	5.3	2.3	211,575	91,815	39,920	39,920	39,920	11,975	0.0	ő	Ö
4354	Opal Charter School	6/30/2016	Contribution	5.3	2.3	(17,138)	(7,436)	(3,234)	(3,234)	(3,234		0	0	0
4354	Opal Charter School	6/30/2015	Proportion	5.3	1.3	18,223	4,471	3,438	3,438	1,033	0	0	0	0
4354	Opal Charter School	6/30/2015	Contribution	5.3	1.3	28,583	7,011	5,393	5,393	1,618	0	0	0	0
4354	Opal Charter School	6/30/2014	Proportion	5.4	0.4	(41,299)	(3,059)	(7,648)	(3,059)	0	0	0	0	0
4354	Opal Charter School	6/30/2014	Contribution	5.4	0.4	15,623	1,158	2,893	1,158	0	0	0	0	0
4354	Opal Charter School	6/30/2013	Contribution	5.6	0.0	(4,939)	0	(529)	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2018	Proportion	5.2	4.2	(143,324)	(115,762)	(27,562)	(27,562)				(5,514)	0
4355	Three Rivers Charter School	6/30/2018	Contribution	5.2	4.2 3.2	35,978	29,059	6,919	6,919	6,919	6,919	6,919	1,383	0
4355 4355	Three Rivers Charter School Three Rivers Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	641 27,063	395 16,655	123 5,204	123 5,204	123 5,204	123 5,204	26 1,043	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	5.3	2.3	(6,184)	(2,683)	(1,167)	(1,167)	(1,167)			0	0
4355	Three Rivers Charter School	6/30/2016	Contribution	5.3	2.3	33.270	14.439	6.277	6.277	6.277	1.885	0	0	0
4355	Three Rivers Charter School	6/30/2015	Proportion	5.3	1.3	(109,582)	(26,878)	(20,676)	(20,676)	(6,202)		0	0	Ö
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	1.3	27,239	6,683	5,139	5,139	1,544	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	0.4	6,959	514	1,289	514	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Contribution	5.4	0.4	(5,729)	(424)	(1,061)	(424)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2013	Contribution	5.6	0.0	10,475	0	1,120	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4358 4358	Detroit Lake Charter School Detroit Lake Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	0	0	0	0	0	0	0	0	U
4358	Detroit Lake Charter School	6/30/2017	Proportion	5.2	2.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	1.3	0	Ö	0	0	0	0	0	ő	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	0.4	309	24	57	24	0	0	0	0	Ö
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	5.2	4.2	39,209	31,669	7,540	7,540	7,540	7,540	7,540	1,509	0
4360	Luckiamute Valley Charter School	6/30/2018	Contribution	5.2	4.2	37,807	30,536	7,271	7,271	7,271	7,271	7,271	1,452	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	5.2	3.2	(135,651)	(83,477)	(26,087)	(26,087)	(26,087)			0	0
4360	Luckiamute Valley Charter School	6/30/2017	Contribution	5.2	3.2	55,636	34,238	10,699	10,699	10,699	10,699	2,141	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	5.3	2.3	(5,438)	(2,360)	(1,026)	(1,026)	(1,026)		0	0	0
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	31,535 (109,690)	13,685 (26,906)	5,950 (20,696)	5,950 (20,696)	5,950 (6,210	1,785	0	0	0
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(109,690)	(26,906) 8,875	(20,696)	(20,696)	(6,210)	0	0	0	0
4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2015	Proportion	5.3 5.4	0.4	73,921	5,476	13,689	5,476	2,047	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	0.4	1,371	101	254	101	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2013	Contribution	5.6	0.0	53,219	0	5,704	0	0	0	0	0	0
	Rimrock Expeditionary Alternative Learning	6/30/2018	Proportion	5.2	4.2	13,210	0	0,707	0	0	0		0	_



Exhibit I

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

June 30, 2019 Measurement Date

Empl		Beginning of Measurement	Course of F1	Origin -1	Domaining Assessings	Original Polaries of	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral Am	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Expense	Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	DXPCTISC 0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Proportion	5.2	3.2	0	0	ō	Ō	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Proportion	5.3	2.3	(857,237)	(372,008)	(161,743)	(161,743)	(161,743)	(48,522) 0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Proportion	5.3	1.3	(27,129)	(6,653)	(5,119)	(5,119)			0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution	5.3	1.3	(72,079)	(17,679)	(13,600)	(13,600)		0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Proportion	5.4	0.4	1,958	143	363	143		0	0		0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4	0.4 0.0	(3,243)	(238)	(601)	(238)		0	0		0
4361 4362	Rimrock Expeditionary Alternative Learning Kings Valley Charter School	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	0.0 4.2	9,698 5,578	0 4,505	1,038 1.073	0 1,073	0 1,073	1,073	•		0
4362	Kings Valley Charter School	6/30/2018	Contribution	5.2	4.2	3,440	2,778	662	1,073	1,073	662			0
4362	Kings Valley Charter School	6/30/2017	Proportion	5.2	3.2	(55,987)	(34,453)	(10,767)	(10,767)					0
4362	Kings Valley Charter School	6/30/2017	Contribution	5.2	3.2	3,151	1,939	606	(10,707)	606	606			0
4362	Kings Valley Charter School	6/30/2016	Proportion	5.3	2.3	49,138	21,325	9,271	9,271	9,271	2,783			0
4362	Kings Valley Charter School	6/30/2016	Contribution	5.3	2.3	(4,588)	(1,990)	(866)	(866)				0	0
4362	Kings Valley Charter School	6/30/2015	Proportion	5.3	1.3	5,604	1,376	1,057	1,057	319	0	. 0	0	0
4362	Kings Valley Charter School	6/30/2015	Contribution	5.3	1.3	2,420	592	457	457	135	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	0.4	(7,308)	(543)	(1,353)	(543)	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Contribution	5.4	0.4	3,494	259	647	259	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2013	Contribution	5.6	0.0	(3,112)	0	(332)	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	5.2	4.2	344,296	278,085	66,211	66,211	66,211	66,211	66,211		0
4363	Multisensory Learning Academy	6/30/2018	Contribution	5.2	4.2	27,418	22,145	5,273	5,273	5,273	5,273	5,273		0
4363	Multisensory Learning Academy	6/30/2017	Proportion	5.2	3.2 3.2	232,083	142,821	44,631	44,631	44,631	44,631 17.904	8,928		0
4363	Multisensory Learning Academy	6/30/2017	Contribution	5.2 5.3	3.2 2.3	93,103	57,295	17,904	17,904	17,904	,	3,583		0
4363 4363	Multisensory Learning Academy Multisensory Learning Academy	6/30/2016 6/30/2016	Proportion Contribution	5.3	2.3	209,371 88.467	90,859 38,391	39,504 16,692	39,504 16,692	39,504 16,692	11,851 5,007	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Proportion	5.3	1.3	44.712	10,968	8,436	8,436	2,532	5,007	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	1.3	75,197	18,445	14,188	14,188	4,257	0	0		0
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	0.4	21,339	1,579	3,952	1,579	4,237	0	0	0	0
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	0.4	13,304	984	2,464	984	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2013	Contribution	5.6	0.0	33,915	0	3,635	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Proportion	5.2	4.2	(210,074)	(169,675)	(40,399)	(40,399)	(40,399)	(40,399	(40,399	(8,079)	0
4365	Mitch Charter School	6/30/2018	Contribution	5.2	4.2	(44,595)	(36,019)	(8,576)	(8,576)			(8,576	(1,715)	0
4365	Mitch Charter School	6/30/2017	Proportion	5.2	3.2	202,249	124,461	38,894	38,894	38,894	38,894	7,779	0	0
4365	Mitch Charter School	6/30/2017	Contribution	5.2	3.2	(572)	(352)	(110)	(110)			(22) 0	0
4365	Mitch Charter School	6/30/2016	Proportion	5.3	2.3	96,187	41,743	18,148	18,148	18,148		0	0	0
4365	Mitch Charter School	6/30/2016	Contribution	5.3	2.3	40,075	17,392	7,561	7,561	7,561	2,270	0	0	0
4365	Mitch Charter School	6/30/2015	Proportion	5.3	1.3	(86,293)	(21,165)	(16,282)	(16,282)			0	0	0
4365	Mitch Charter School	6/30/2015	Contribution	5.3	1.3	30,109	7,385	5,681	5,681	1,704	0	•	0	0
4365 4365	Mitch Charter School	6/30/2014	Proportion	5.4 5.4	0.4 0.4	665 (10,717)	50	123	50		0	0	0	0
4365	Mitch Charter School Mitch Charter School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	2,820	(792)	(1,985) 300	(792)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2018	Proportion	5.2	4.2	12,397	10,013	2,384	2,384	2,384	2,384	2,384		0
4366	Sand Ridge Charter School	6/30/2018	Contribution	5.2	4.2	35,744	28,870	6,874	6,874	6,874	6,874	6,874		0
4366	Sand Ridge Charter School	6/30/2017	Proportion	5.2	3.2	(50,552)	(31.108)	(9,722)	(9,722)					0
4366	Sand Ridge Charter School	6/30/2017	Contribution	5.2	3.2	47,210	29,052	9,079	9,079	9,079	9,079			0
4366	Sand Ridge Charter School	6/30/2016	Proportion	5.3	2.3	4,235	1,838	799	799	799	240			0
4366	Sand Ridge Charter School	6/30/2016	Contribution	5.3	2.3	50,436	21,888	9,516	9,516	9,516	2,856		0	Ō
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	1.3	(50,721)	(12,441)	(9,570)	(9,570)			0	0	0
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	1.3	42,701	10,473	8,057	8,057	2,416		0	0	0
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4	0.4	(44,431)	(3,291)	(8,228)	(3,291)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2014	Contribution	5.4	0.4	22,343	1,653	4,138	1,653	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2013	Contribution	5.6	0.0	3,956	0	426	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	5.2	4.2	548,697	443,178	105,519	105,519	105,519	105,519			0
4367	Arthur Academy Charter School	6/30/2018	Contribution	5.2	4.2	(4,253)	(3,435)	(818)	(818)					0
4367 4367	Arthur Academy Charter School	6/30/2017	Proportion	5.2 5.2	3.2 3.2	655,021 193,479	403,089	125,966	125,966	125,966	125,966 37,208	25,191 7.439		0
4367 4367	Arthur Academy Charter School	6/30/2017	Contribution		3.2 2.3	193,479 2,374,718	119,063	37,208	37,208 448,060	37,208		7,439	0	0
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	2,374,718 140,329	1,030,538 60,898	448,060 26,477	448,060 26,477	448,060 26,477	134,418 7.944	0	0	0
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2016	Proportion	5.3	2.3 1.3	(2,535,982)	(622,034)	(478,487)	(478,487)			0	0	0
4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2015	Contribution	5.3	1.3	(2,535,982) 467,226	(622,034)	(478,487) 88,156	(478,487) 88,156	26,446	, 0	0	0	0
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	0.4	(24,271)	(1,796)	(4,495)	(1,796)		0	0	. 0	0
4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2014	Contribution	5.4	0.4	(24,271)	(408)	(4,495)	(1,796)		0	0	. 0	0
4367	Arthur Academy Charter School	6/30/2013	Contribution	5.6	0.0	71,258	(408)	7,633	(400)	0	0	0	0	0
		6/30/2018	Proportion	5.2	4.2	(419,044)	(338,459)	(80,585)	(80,585)	-	(80,585	(80,585	-	0



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Faralassa Nassa	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of					Measurement Period +4		Recognized in
Number 4369	Employer Name Trillium Charter School	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 4.2	106.000	Outflow/(Inflow) 85,615	Expense 20.385	Expense 20.385	Expense 20,385	Expense 20,385	Expense 20,385	Expense 4,075	Subsequent Expense
4369	Trillium Charter School	6/30/2017	Proportion	5.2	3.2	(337,361)	(207,607		(64,877)					Č
4369	Trillium Charter School	6/30/2017	Contribution	5.2	3.2	(28,943)	(17,811		(5,566)			(1,113)	0	(
4369	Trillium Charter School	6/30/2016	Proportion	5.3	2.3	433,771	188,239		81,844	81,844	24,551	0	0	(
4369 4369	Trillium Charter School Trillium Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	52,623 (150,236)	22,836 (36,852		9,929 (28,346)	9,929 (8,506)	2,978	0	0	(
4369	Trillium Charter School Trillium Charter School	6/30/2015	Contribution	5.3 5.3	1.3	(150,236) 57,755	14,167		10,897	3,270) 0	0	0	(
4369	Trillium Charter School	6/30/2014	Proportion	5.4	0.4	15,751	1,166		1,166	0,270	0	0	0	Č
4369	Trillium Charter School	6/30/2014	Contribution	5.4	0.4	104,723	7,758		7,758	0	0	0	0	Ċ
4369	Trillium Charter School	6/30/2013	Contribution	5.6	0.0	28,338	0		0	0	0	0	0	(
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	5.2	4.2	13,249	10,701			2,548	2,548	2,548	509	(
4370 4370	Howard Street Charter School, Inc. Howard Street Charter School, Inc.	6/30/2018	Contribution	5.2 5.2	4.2 3.2	2,485 51.147	2,007		478 9.836	478	478 9.836	478 1.967	95 0	(
4370	Howard Street Charter School, Inc.	6/30/2017 6/30/2017	Proportion Contribution	5.2	3.2	7,708	31,475 4.744		9,836	9,836 1,482	9,836	1,967	0	(
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	5.3	2.3	148,700	64,529		28,057	28,057	8,415	0	0	Č
4370	Howard Street Charter School, Inc.	6/30/2016	Contribution	5.3	2.3	17,250	7,485		3,255	3,255	975	0	0	Ċ
4370	Howard Street Charter School, Inc.	6/30/2015	Proportion	5.3	1.3	(51,137)	(12,545		(9,648)	(2,897)) 0	0	0	(
4370	Howard Street Charter School, Inc.	6/30/2015	Contribution	5.3	1.3	25,905	6,353		4,888	1,465	0	0	0	(
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	0.4	22,345	1,655		1,655	0	0	0	0	(
4370 4370	Howard Street Charter School, Inc. Howard Street Charter School, Inc.	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(5,897) 9,782	(437)) (1,092) 1,047	(437)	0	0	0	0	(
4370	The Lighthouse School	6/30/2018	Proportion	5.2	4.2	9,762 47.548	38.404		9.144	9.144	9.144	9.144	1.828	
4371	The Lighthouse School	6/30/2018	Contribution	5.2	4.2	(10,331)	(8,344		(1,987)	(1,987)		(1,987)	(396)	(
4371	The Lighthouse School	6/30/2017	Proportion	5.2	3.2	(51,777)	(31,863	(9,957)	(9,957)	(9,957)	(9,957	(1,992)	0	Ċ
4371	The Lighthouse School	6/30/2017	Contribution	5.2	3.2	8,783	5,405		1,689	1,689	1,689	338	0	(
4371	The Lighthouse School	6/30/2016	Proportion	5.3	2.3	(35,680)	(15,484		(6,732)			0	0	(
4371 4371	The Lighthouse School The Lighthouse School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	22,344 (164,449)	9,696 (40,337		4,216 (31,028)	4,216 (9,309)	1,264	0	0	(
4371	The Lighthouse School	6/30/2015	Contribution	5.3	1.3	6,506	1,594		1,228	(9,309)	, ,	0	0	(
4371	The Lighthouse School	6/30/2014	Proportion	5.4	0.4	(58)	1,334		(3)		0	0	0	(
4371	The Lighthouse School	6/30/2014	Contribution	5.4	0.4	(3,121)	(231		(231)		0	ō	0	Ċ
4371	The Lighthouse School	6/30/2013	Contribution	5.6	0.0	(26,814)	0	(=,011)		0	0	0	0	(
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	5.2	4.2	(626)	(506		(120)					(
4373	Sheridan Japanese School Foundation	6/30/2018	Contribution	5.2	4.2	(1,931)	(1,560		(371)				, ,	(
4373 4373	Sheridan Japanese School Foundation Sheridan Japanese School Foundation	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	40,076 7.165	24,662 4.409		7,707 1.378	7,707 1.378	7,707 1.378	1,541 275	0	(
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	5.3	2.3	(34,689)	(15,054		(6,545)				0	Č
4373	Sheridan Japanese School Foundation	6/30/2016	Contribution	5.3	2.3	24,563	10,658		4,635	4,635	1,388	0	0	Ċ
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	1.3	(136,828)	(33,560		(25,817)	(7,743)) 0	0	0	(
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	1.3	9,935	2,435		1,875	560	0	0	0	(
4373 4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4 5.4	0.4 0.4	17,000 (13,694)	1,260		1,260	0	0	0	0	(
4373	Sheridan Japanese School Foundation Sheridan Japanese School Foundation	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	12,904	(1,014) (2,536) 1,384	(1,014)	0	0	0	0	(
4374	Ione School District	6/30/2018	Proportion	5.2	4.2	(252,014)	(203,550		(48,464)	-	(48,464	(48,464)	•	Č
4374	Ione School District	6/30/2018	Contribution	5.2	4.2	35,422	28,610		6,812	6,812	6,812	6,812	1,362	Ċ
4374	Ione School District	6/30/2017	Proportion	5.2	3.2	(289,165)	(177,947		(55,609)	(55,609)			0	(
4374	Ione School District	6/30/2017	Contribution	5.2	3.2	29,410	18,098		5,656	5,656	5,656	1,130	0	(
4374 4374	Ione School District Ione School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(84,663) 46,987	(36,741 20,392		(15,974) 8,865	(15,974) 8,865) (4,793 2,662	0	0	(
4374	Ione School District	6/30/2015	Proportion	5.3	1.3	(55,609)	(13,641		(10,492)			0	0	(
4374	Ione School District	6/30/2015	Contribution	5.3	1.3	40,260	9,876		7,596	2,280	, 0	o o	0	Ċ
4374	Ione School District	6/30/2014	Proportion	5.4	0.4	30,911	2,291	5,724	2,291	0	0	0	0	(
4374	Ione School District	6/30/2014	Contribution	5.4	0.4	(51,687)	(3,827		(3,827)	0	0	0	0	(
4374	Ione School District	6/30/2013	Contribution	5.6	0.0	31,558	0	3,383	0	0	0	0	0	(
4375 4375	Eddyville Charter School Eddyville Charter School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2 4.2	8,923 31,526	7,207 25,463		1,716 6,063	1,716 6,063	1,716 6,063	1,716 6,063	343 1,211	
4375	Eddyville Charter School	6/30/2018	Proportion	5.2 5.2	4.2 3.2	(63,633)	(39,159		(12,237)	(12,237)				
4375	Eddyville Charter School	6/30/2017	Contribution	5.2	3.2	48,736	29,992		9,372	9,372	9,372	1,876	0	
4375	Eddyville Charter School	6/30/2016	Proportion	5.3	2.3	(153,463)	(66,598) (28,955)	(28,955)	(28,955)	(8,688		0	
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	2.3	50,400	21,873		9,509	9,509	2,855	0	0	
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	1.3	(142,899)	(35,051		(26,962)	(8,089)) 0	0	0	
4375	Eddyville Charter School	6/30/2015	Contribution	5.3	1.3	18,973	4,653		3,580	1,073	0	0	0	
4375 4375	Eddyville Charter School Eddyville Charter School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	40,172 (21,423)	2,977 (1,588		2,977 (1,588)	0	0	0	0	
4375 4375	Eddyville Charter School	6/30/2014	Contribution	5.4 5.6	0.4	2,183	(1,588	233	(1,588)	0	0	0	0	,
		0,00,2010		5.2	4.2	66,268	53,524		12,744	12,744	12,744	12,744	0	,



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	
Employer		Measurement Period for Initial	Source of Employer	- Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4376	Four Rivers Community School	6/30/2018	Contribution	5.2	4.2	42,470	34,303	8,167	8,167	8,167	8,167	8,167	1,635	0
4376 4376	Four Rivers Community School Four Rivers Community School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	62,835 67,391	38,667 41,471	12,084 12,960	12,084 12,960	12,084 12,960	12,084 12,960	2,415 2,591	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	5.3	2.3	(179,539)	(77,914)	(33,875)	(33,875)	(33,875)		2,331	0	0
4376	Four Rivers Community School	6/30/2016	Contribution	5.3	2.3	53,953	23,413	10,180	10,180	10,180	3,053	Ō	0	0
4376	Four Rivers Community School	6/30/2015	Proportion	5.3	1.3	(21,117)	(5,181)		(3,984)	(1,197)	0	0	0	0
4376	Four Rivers Community School	6/30/2015	Contribution	5.3	1.3	12,897	3,165	2,433	2,433	732	0	0	0	0
4376 4376	Four Rivers Community School Four Rivers Community School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(47,104) (1,823)	(3,489)		(3,489)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2013	Contribution	5.6	0.0	(18,424)	(133)	(1,974)	(133)	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Proportion	5.2	4.2	110,730	89,436	21,294	21,294	21,294	21,294	21,294	4,260	0
4378	Mosier Community School	6/30/2018	Contribution	5.2	4.2	(8,427)	(6,806)	(1,621)	(1,621)	(1,621)		(1,621)	(322)	0
4378	Mosier Community School	6/30/2017	Proportion	5.2	3.2	264,567	162,811	50,878	50,878	50,878	50,878	10,177	0	0
4378 4378	Mosier Community School Mosier Community School	6/30/2017 6/30/2016	Contribution Proportion	5.2 5.3	3.2 2.3	29,882 (180,680)	18,388 (78,407)	5,747 (34,091)	5,747 (34,091)	5,747 (34,091)	5,747 (10,225)	1,147	0	0
4378	Mosier Community School	6/30/2016	Contribution	5.3	2.3	65,461	28,408	12,351	12,351	12,351	3,706	0	0	0
4378	Mosier Community School	6/30/2015	Proportion	5.3	1.3	(84,478)	(20,722)	(15,939)	(15,939)	(4,783)		0	0	0
4378	Mosier Community School	6/30/2015	Contribution	5.3	1.3	3,595	883	678	678	205	0	0	0	0
4378	Mosier Community School	6/30/2014	Proportion	5.4	0.4	(5,877)	(437)	(1,088)	(437)	0	0	0	0	0
4378 4378	Mosier Community School Mosier Community School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(27,007) (13,593)	(2,002)	(5,001) (1,458)	(2,002)	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Proportion	5.2	4.2	(134,312)	(108,483)	(25,829)	(25,829)	(25,829)	(25,829)	(25,829)	(5,167)	0
4379	Siletz Valley School	6/30/2018	Contribution	5.2	4.2	(771)	(623)	(148)	(148)	(148)		(148)	(31)	0
4379	Siletz Valley School	6/30/2017	Proportion	5.2	3.2	(318,155)	(195,787)	(61,184)	(61,184)	(61,184)		(12,235)	o´	0
4379	Siletz Valley School	6/30/2017	Contribution	5.2	3.2	9,777	6,017	1,880	1,880	1,880	1,880	377	0	0
4379 4379	Siletz Valley School Siletz Valley School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(32,626) 15,734	(14,158) 6,827	(6,156) 2,969	(6,156) 2,969	(6,156) 2,969	(1,846) 889	0	0	0
4379	Siletz Valley School	6/30/2015	Proportion	5.3	1.3	9,114	2,234	1,720	1,720	2,909	009	0	0	0
4379	Siletz Valley School	6/30/2015	Contribution	5.3	1.3	10,092	2,476	1,904	1,904	572	0	0	0	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	0.4	(52,434)	(3,884)	(9,710)	(3,884)	0	0	0	0	0
4379	Siletz Valley School	6/30/2014	Contribution	5.4	0.4	21,351	1,581	3,954	1,581	0	0	0	0	0
4379 4380	Siletz Valley School	6/30/2013	Contribution	5.6 5.2	0.0 4.2	(24,806)	0 (113,142)	(2,656)	0 (26,938)	0 (26,938)	(26,938)	0 (26,938)	0 (5,390)	0
4380	The Emerson School The Emerson School	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	(140,080) (7,514)	(6,069)	(26,938) (1,445)	(26,938)	(26,938)		(26,938)	(5,390)	0
4380	The Emerson School	6/30/2017	Proportion	5.2	3.2	252,019	155,089	48,465	48,465	48,465	48,465	9,694	0	0
4380	The Emerson School	6/30/2017	Contribution	5.2	3.2	(9,823)	(6,045)	(1,889)	(1,889)	(1,889)		(378)	0	0
4380	The Emerson School	6/30/2016	Proportion	5.3	2.3	(123,699)	(53,682)	(23,339)	(23,339)	(23,339)		0	0	0
4380 4380	The Emerson School The Emerson School	6/30/2016 6/30/2015	Contribution	5.3 5.3	2.3 1.3	17,579 (94,702)	7,628 (23,230)	3,317 (17,868)	3,317 (17,868)	3,317 (5,362)	994	0	0	0
4380	The Emerson School	6/30/2015	Proportion Contribution	5.3	1.3	9,534	2,338	1,799	1,799	539	0	0	0	0
4380	The Emerson School	6/30/2014	Proportion	5.4	0.4	18,755	1,390	3,473	1,390	0	0	0	0	0
4380	The Emerson School	6/30/2014	Contribution	5.4	0.4	(10,093)	(748)	(1,869)	(748)	0	0	0	0	0
4380	The Emerson School	6/30/2013	Contribution	5.6	0.0	12,445	0	1,335	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Proportion	5.2 5.2	4.2 4.2	(2,358,939)	(1,905,297)	(453,642)	(453,642)			(453,642)	(90,729)	0
4381 4381	North Wasco County School District 21 North Wasco County School District 21	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	1,161,751 512,181	938,337 315,189	223,414 98,496	223,414 98,496	223,414 98,496	223,414 98,496	223,414 19,701	44,681 0	0
4381	North Wasco County School District 21	6/30/2017	Contribution	5.2	3.2	(475,512)	(292,622)	(91,445)	(91,445)	(91,445)		(18,287)	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	5.3	2.3	(105,525)	(45,795)	(19,910)	(19,910)	(19,910)	(5,975)	0	0	0
4381	North Wasco County School District 21	6/30/2016	Contribution	5.3	2.3	(426,305)	(185,000)	(80,435)	(80,435)	(80,435)	(24,130)	0	0	0
4381 4381	North Wasco County School District 21	6/30/2015	Proportion	5.3 5.3	1.3 1.3	201,145	49,337 379,629	37,952	37,952 292,024	11,385 87,605	0	0	0	0
4381	North Wasco County School District 21 North Wasco County School District 21	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	0.4	1,547,725 (340,328)	(25,208)	292,024 (63,024)	(25,208)	87,005	0	0	0	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	0.4	55,769	4,129	10,328	4,129	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2013	Contribution	5.6	0.0	132,712	0	14,217	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	5.2	4.2	(466,252)	(376,588)		(89,664)			(89,664)	(17,932)	0
4382	Self Enhancement Inc	6/30/2018	Contribution	5.2	4.2	(4,327)	(3,495)	(832)	(832)	(832)		(832)	(167)	0
4382 4382	Self Enhancement Inc Self Enhancement Inc	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(169,850) (58,499)	(104,524) (35,999)	(32,663) (11,250)	(32,663) (11,250)	(32,663)		(6,535) (2,249)	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	5.3	2.3	11,875	5,152	2,241	2,241	2,241	670	0	0	0
4382	Self Enhancement Inc	6/30/2016	Contribution	5.3	2.3	7,026	3,048	1,326	1,326	1,326	396	0	0	0
4382	Self Enhancement Inc	6/30/2015	Proportion	5.3	1.3	(163,305)	(40,057)	(30,812)	(30,812)	(9,245)	0	0	0	0
4382	Self Enhancement Inc	6/30/2015	Contribution	5.3	1.3	26,256	6,440	4,954	4,954 980	1,486	0	0	0	0
4382 4382	Self Enhancement Inc Self Enhancement Inc	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	13,205 11,081	980 821	2,445 2,052	980 821	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2013	Contribution	5.6	0.4	11,217	021	1,202	021	0	0	0	0	0
				5.2	4.2	202,119	163,250	38,869	38,869	38,869	38,869	38,869	7,774	-



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faralassa Nassa	Period for Initial	Source of Employer- Specific Deferral Am	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4		Recognized in Subsequent Expense
4383	Employer Name City View Charter School	Recognition 6/30/2018	Contribution Arr	5.2	Period 4.2	(9,893)	(7,991)		(1,902)			Expense (1,902)	Expense (383)	Subsequent Expense
4383	City View Charter School	6/30/2017	Proportion	5.2	3.2	(233,048)	(143,414)		(44,817)				(303)	0
4383	City View Charter School	6/30/2017	Contribution	5.2	3.2	41,294	25,412		7,941	7,941	7,941	1.589	0	0
4383	City View Charter School	6/30/2016	Proportion	5.3	2.3	(15,398)	(6.683)		(2,905)				0	0
4383	City View Charter School	6/30/2016	Contribution	5.3	2.3	6,997	3,037	1,320	1,320	1,320	397	0	0	0
4383	City View Charter School	6/30/2015	Proportion	5.3	1.3	(4,411)	(1,083)	(832)	(832)	(251) 0	0	0	0
4383	City View Charter School	6/30/2015	Contribution	5.3	1.3	7,326	1,798		1,382	416	0	0	0	0
4383	City View Charter School	6/30/2014	Proportion	5.4	0.4	(6,834)	(504)		(504)		0	•	0	0
4383	City View Charter School	6/30/2014	Contribution	5.4	0.4	707	52		52	0	0	0	0	0
4383	City View Charter School	6/30/2013	Contribution	5.6	0.0	1,836	0	196	0			0	0	0
4386 4386	Nixyaawii Community School	6/30/2018	Proportion	5.2	4.2	64,980	52,484	12,496	12,496	12,496	12,496		2,500	0
4386 4386	Nixyaawii Community School	6/30/2018 6/30/2017	Contribution	5.2 5.2	4.2 3.2	29,695	23,984 (46,946)	5,711	5,711	5,711	5,711 (14,671	5,711	1,140 0	0
4386	Nixyaawii Community School Nixyaawii Community School	6/30/2017	Proportion Contribution	5.2 5.2	3.2	(76,288) 31.498	(46,946)	(14,671) 6.057	(14,671) 6.057	(14,671 6,057	6.057) (2,933) 1,213	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	5.3	2.3	(75,817)	(32,902)		(14,305)	(14,305			0	0
4386	Nixyaawii Community School	6/30/2016	Contribution	5.3	2.3	15,657	6,795		2,954	2,954	887	, ,	0	0
4386	Nixyaawii Community School	6/30/2015	Proportion	5.3	1.3	(148,802)	(36,498)		(28,076)	(8,422		0	0	0
4386	Nixyaawii Community School	6/30/2015	Contribution	5.3	1.3	22,307	5,471	4,209	4,209	1,262	, 0	-	0	0
4386	Nixyaawii Community School	6/30/2014	Proportion	5.4	0.4	38,012	2,817	7,039	2,817	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2014	Contribution	5.4	0.4	(21,129)	(1,564)		(1,564)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2013	Contribution	5.6	0.0	2,956	0	316	O O	0	0	0	0	0
4388	West Lane Tech	6/30/2018	Proportion	5.2	4.2	81,413	65,757	15,656	15,656	15,656	15,656	15,656	3,133	0
4388	West Lane Tech	6/30/2018	Contribution	5.2	4.2	40,358	32,597	7,761	7,761	7,761	7,761	7,761	1,553	0
4388	West Lane Tech	6/30/2017	Proportion	5.2	3.2	96,618	59,458	18,580	18,580	18,580	18,580	3,718	0	0
4388	West Lane Tech	6/30/2017	Contribution	5.2	3.2	43,777	26,939	8,419	8,419	8,419	8,419	.,	0	0
4388	West Lane Tech	6/30/2016	Proportion	5.3	2.3	(185,358)	(80,439)		(34,973)	(34,973) 0	0	0
4388 4388	West Lane Tech	6/30/2016	Contribution	5.3 5.3	2.3 1.3	34,207 (20,609)	14,845		6,454 (3,888)	6,454	1,937	0	0	0
4388	West Lane Tech	6/30/2015	Proportion	5.3 5.3	1.3	(20,609)	(5,057) 3,686	(3,888)	(3,888)	(1,169) 0	0	0	0
4388	West Lane Tech West Lane Tech	6/30/2015 6/30/2014	Contribution Proportion	5.4	0.4	6,710	3,686	1,243	2,837 495	849 0	0	0	0	0
4388	West Lane Tech	6/30/2014	Contribution	5.4	0.4	42.927	3.182		3.182	0	0	0	0	0
4388	West Lane Tech	6/30/2013	Contribution	5.6	0.0	96,839	0,102	10.374	0,102	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Proportion	5.2	4.2	613,250	495,317	117,933	117,933	117,933	117.933	117,933	23,585	0
4390	Oregon Connections Academy	6/30/2018	Contribution	5.2	4.2	192,403	155,402		37,001	37,001	37,001	37,001	7,398	0
4390	Oregon Connections Academy	6/30/2017	Proportion	5.2	3.2	645,620	397,304	124,158	124,158	124,158	124,158	24,830	0	0
4390	Oregon Connections Academy	6/30/2017	Contribution	5.2	3.2	330,607	203,451	63,578	63,578	63,578	63,578	12,717	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	5.3	2.3	(416,412)	(180,708)		(78,568)	(78,568			0	0
4390	Oregon Connections Academy	6/30/2016	Contribution	5.3	2.3	307,420	133,408	58,004	58,004	58,004	17,400	0	0	0
4390	Oregon Connections Academy	6/30/2015	Proportion	5.3	1.3	115,324	28,288	21,759	21,759	6,529	0	0	0	0
4390	Oregon Connections Academy	6/30/2015	Contribution	5.3	1.3	210,195	51,559	39,659	39,659	11,900	0	0	0	0
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	0.4	184,710	13,680	34,206	13,680	0	0	0	0	0
4390 4390	Oregon Connections Academy	6/30/2014	Contribution	5.4 5.6	0.4 0.0	44,627 166,175	3,307	8,264 17,805	3,307	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2013 6/30/2018	Contribution	5.6	4.2	190,826	154,129		36,697	36,697	36,697	36,697	7,341	0
4392	Eagleridge High School Eagleridge High School	6/30/2018	Proportion Contribution	5.2	4.2	36,764	29,694	7,070	7,070	7,070	7,070	7,070	1,414	0
4392	Eagleridge High School	6/30/2017	Proportion	5.2	3.2	(357,025)	(219,707)		(68,659)	(68,659			0	0
4392	Eagleridge High School	6/30/2017	Contribution	5.2	3.2	36,719	22,597	7.061	7.061	7.061	7.061	1.414	0	0
4392	Eagleridge High School	6/30/2016	Proportion	5.3	2.3	105,987	45,993		19,998	19,998	5,997	0	0	0
4392	Eagleridge High School	6/30/2016	Contribution	5.3	2.3	516	225		97	97	31	0	0	0
4392	Eagleridge High School	6/30/2015	Proportion	5.3	1.3	(247,462)	(60,698)	(46,691)	(46,691)	(14,007) 0	0	0	0
4392	Eagleridge High School	6/30/2015	Contribution	5.3	1.3	30,020	7,364	5,664	5,664	1,700	0	0	0	0
4392	Eagleridge High School	6/30/2014	Proportion	5.4	0.4	(41,135)	(3,045)		(3,045)		0	0	0	0
4392	Eagleridge High School	6/30/2014	Contribution	5.4	0.4	(36,916)	(2,736)		(2,736)		0	0	0	0
4392	Eagleridge High School	6/30/2013	Contribution	5.6	0.0	(17,936)	0	(1,921)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	5.2	4.2	57,864	46,736		11,128	11,128	11,128		2,224	0
4393	Cascade Heights Public Charter School	6/30/2018	Contribution	5.2	4.2 3.2	14,725	11,893	2,832	2,832	2,832	2,832	2,832	565 0	0
4393 4393	Cascade Heights Public Charter School	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(88,662) 22,674	(54,562) 13,954	(17,050) 4.360	(17,050) 4.360	(17,050 4.360) (17,050 4.360) (3,412) 874	0	0
4393 4393	Cascade Heights Public Charter School			5.2 5.3	3.2 2.3	22,674 48,128	13,954 20,885	4,360 9,081	4,360 9,081	4,360 9,081	4,360 2,723		0	0
4393 4393	Cascade Heights Public Charter School Cascade Heights Public Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	48,128 33,230	20,885 14,420	9,081 6,270	9,081	9,081	2,723 1,880	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Proportion	5.3	2.3 1.3	(145,542)	(35,698)		(27,461)	(8,237	1,000	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Contribution	5.3	1.3	25,115	6,159		4,739	1,420	, 0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	0.4	(34,336)	(2,541)		(2,541)	0	n	n	n	n
4393	Cascade Heights Public Charter School	6/30/2014	Contribution	5.4	0.4	(19,444)	(1,439)		(1,439)		0	0	0	ñ
4393	Cascade Heights Public Charter School	6/30/2013	Contribution	5.6	0.0	(13,257)	0	(1,422)	0	0	0	0	0	Ō
				5.2	4.2	(13,597)	(10,982)		(2,615)	(2,615	(2,615	(2,615)	(522)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4395	Siletz Valley Early College Academy	6/30/2018	Contribution	5.2	4.2	19.556	15,795	3.761	3.761	3.761	3.761	3,761	751	Oubsequent Expense
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	5.2	3.2	(78,193)	(48,119)		(15,037)					Ö
4395	Siletz Valley Early College Academy	6/30/2017	Contribution	5.2	3.2	19,184	11,806	3,689	3,689	3,689	3,689	739	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	5.3	2.3	(29,898)	(12,975)		(5,641)				0	0
4395	Siletz Valley Early College Academy	6/30/2016	Contribution	5.3	2.3	14,061	6,102		2,653	2,653	796	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	1.3	(46,648)	(11,440)		(8,802)) 0	0	0	0
4395 4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3 5.4	1.3 0.4	12,747 (32,422)	3,127	2,405 (6,004)	2,405 (2,402)	722 0	0	0	0	0
4395	Siletz Valley Early College Academy Siletz Valley Early College Academy	6/30/2014 6/30/2014	Proportion Contribution	5.4	0.4	(32,422)	(2,402)		(2,402)		0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2013	Contribution	5.6	0.0	(19,221)	(103)	(2,061)	(103)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Proportion	5.2	4.2	57,246	46,237	11,009	11,009	11,009	11,009	11,009	2,201	0
4396	Sweet Home Charter School	6/30/2018	Contribution	5.2	4.2	(16,522)	(13,345)		(3,177)					Ö
4396	Sweet Home Charter School	6/30/2017	Proportion	5.2	3.2	314,039	193,255	60,392	60,392	60,392	60,392	12,079	, o	0
4396	Sweet Home Charter School	6/30/2017	Contribution	5.2	3.2	14,097	8,675	2,711	2,711	2,711	2,711	542	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	5.3	2.3	(299,969)	(130,175)		(56,598)	(56,598)			0	0
4396	Sweet Home Charter School	6/30/2016	Contribution	5.3	2.3	47,699	20,699		9,000	9,000	2,699	0	0	0
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	1.3	(44,634)	(10,946)		(8,422)			0	0	0
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	1.3	(13,886)	(3,406)		(2,620)	(786)		0	0	0
4396 4396	Sweet Home Charter School Sweet Home Charter School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(32,173) 7,501	(2,383)		(2,383) 556	0	0	•	0	0
4396	Sweet Home Charter School	6/30/2013	Contribution	5.6	0.4	4,310	000	460	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	5.2	4.2	81,463	65.797	15.666	15.666	15.666	15.666	15.666	3.133	0
4397	Springwater Environmental Sciences School	6/30/2018	Contribution	5.2	4.2	16.022	12.941	3.081	3.081	3.081	3.081	3.081	617	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	5.2	3.2	5.127	3,155	986	986	986	986	197	0	Ö
4397	Springwater Environmental Sciences School	6/30/2017	Contribution	5.2	3.2	35,212	21,668	6,772	6,772	6,772	6,772	1,352	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	5.3	2.3	(287,844)	(124,914)	(54,310)	(54,310)	(54,310)	(16,294)) 0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Contribution	5.3	2.3	23,093	10,022	4,357	4,357	4,357	1,308	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3	1.3	36,184	8,876	6,827	6,827	2,049	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Contribution	5.3	1.3	(18,603)	(4,563)		(3,510)	(1,053)) 0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Proportion	5.4 5.4	0.4 0.4	6,148	453		453 1.039	0	0	0	0	0
4397 4397	Springwater Environmental Sciences School Springwater Environmental Sciences School	6/30/2014 6/30/2013	Contribution Contribution	5.4	0.4	14,049 26.159	1,039	2,602 2,804	1,039	0	0	0	0	0
4398	LEP High	6/30/2018	Proportion	5.2	4.2	26,139	0	2,004	0	0	0	0	0	0
4398	LEP High	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	ō	0	0	Ö
4398	LEP High	6/30/2016	Proportion	5.3	2.3	(2,214,731)	(961,109)	(417,874)	(417,874)	(417,874)	(125,361)) 0	0	0
4398	LEP High	6/30/2016	Contribution	5.3	2.3	480	207	91	91	91	25	0	0	0
4398	LEP High	6/30/2015	Proportion	5.3	1.3	(88,669)	(21,749)		(16,730)	(5,019)		0	0	0
4398	LEP High	6/30/2015	Contribution	5.3	1.3	(202,712)	(49,720)		(38,248)) 0	0	0	0
4398	LEP High	6/30/2014	Proportion	5.4	0.4	32,923	2,438		2,438	0	0	0	0	0
4398 4398	LEP High	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	(62,064) 46,076	(4,599)	(11,493) 4,936	(4,599)	0	0	0	0	0
4400	LEP High Phoenix School	6/30/2018	Proportion	5.2	4.2	399,668	322,809		76,859	76,859	76,859	76,859	15,373	0
4400	Phoenix School	6/30/2018	Contribution	5.2	4.2	(6.577)	(5.312)		(1,265)					0
4400	Phoenix School	6/30/2017	Proportion	5.2	3.2	15.369	9,457	2.956	2.956	2,956	2.956	589	0	Ö
4400	Phoenix School	6/30/2017	Contribution	5.2	3.2	59,496	36,612	11,442	11,442	11,442	11,442	2,286	0	0
4400	Phoenix School	6/30/2016	Proportion	5.3	2.3	299,581	130,006	56,525	56,525	56,525	16,956	0	0	0
4400	Phoenix School	6/30/2016	Contribution	5.3	2.3	42,372	18,387	7,995	7,995	7,995	2,397	0	0	C
4400	Phoenix School	6/30/2015	Proportion	5.3	1.3	6,426	1,578	1,212	1,212	366	0	0	0	O
4400	Phoenix School	6/30/2015	Contribution	5.3	1.3	65,088	15,964	12,281	12,281	3,683	0	0	0	C
4400	Phoenix School	6/30/2014	Proportion	5.4	0.4	6,538	483		483	0	0	0	0	0
4400 4400	Phoenix School Phoenix School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4	75,672 79,749	5,607	14,013 8,544	5,607	0	0	0	0	0
4400	Ballston Community School	6/30/2018	Proportion	5.2	0.0 4.2	(137,549)	(111,097)		(26,452)	(26,452)) (26,452)	(26,452)	(5,289)	0
4401	Ballston Community School	6/30/2018	Contribution	5.2	4.2	(4,754)	(3,840)		(20,432)					n
4401	Ballston Community School	6/30/2017	Proportion	5.2	3.2	24,851	15,293		4,779	4,779	4,779		0	Č
4401	Ballston Community School	6/30/2017	Contribution	5.2	3.2	(11,776)	(7,246)		(2,265)	(2,265)			0	Č
4401	Ballston Community School	6/30/2016	Proportion	5.3	2.3	(14,582)	(6,329)		(2,751)	(2,751)			0	Ċ
4401	Ballston Community School	6/30/2016	Contribution	5.3	2.3	14,066	6,104	2,654	2,654	2,654	796	0	0	(
4401	Ballston Community School	6/30/2015	Proportion	5.3	1.3	(55,741)	(13,673)		(10,517)) 0	0	0	(
4401	Ballston Community School	6/30/2015	Contribution	5.3	1.3	6,199	1,519		1,170	349	0	0	0	(
4401	Ballston Community School	6/30/2014	Proportion	5.4	0.4	21,549	1,594		1,594	0	0	0	0	
4401	Ballston Community School	6/30/2014	Contribution	5.4	0.4	(8,035)	(595)		(595)		0	0	0	
4401 4402	Ballston Community School Sage Community School	6/30/2013 6/30/2018	Contribution	5.6	0.0	6,500	(000 004)	695	(50.070)	(50.070)	0 (50.070)	0 (50.070)	0 (10,793)	1
		6/30/2018	Proportion	5.2	4.2	(280,653)	(226,681)	(53,972)	(53,972)	(53,972)	(53,972)	(53,972)	(10.793)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Faradayaa Nama	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense			Measurement Period +3 Expense	Measurement Period +4		Recognized in Subsequent Expense
4402	Employer Name Sage Community School	6/30/2018	Contribution	5.2	4.2	48.856	39.461	9,395	Expense 9.395	Expense 9,395	9,395	Expense 9,395	Expense 1,881	Subsequent Expense
4402	Sage Community School	6/30/2017	Proportion	5.2	3.2	24,875	15,307	4,784	4,784	4.784	4.784	955	0	Ö
4402	Sage Community School	6/30/2017	Contribution	5.2	3.2	8,982	5,528	1,727	1,727	1,727	1,727	347	0	0
4402	Sage Community School	6/30/2016	Proportion	5.3	2.3	(162,776)	(70,640)		(30,712)	(30,712)		0	0	0
4402	Sage Community School	6/30/2016	Contribution	5.3	2.3	13,777	5,980		2,599	2,599	782	0	0	0
4402	Sage Community School	6/30/2015	Proportion	5.3	1.3	(17,261)	(4,233)		(3,257)	(976)		0	0	0
4402 4402	Sage Community School Sage Community School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	(7,188) 91,629	(1,764) 6,789	(1,356) 16,968	(1,356) 6,789	(408)	0	0	0	0
4402	Sage Community School	6/30/2014	Contribution	5.4	0.4	(5.630)	(415)		(415)	0	0	0	0	0
4402	Sage Community School	6/30/2013	Contribution	5.6	0.0	44,487	(415)	4,767	(413)	0	0	0	0	0
4403	Portland Village School	6/30/2018	Proportion	5.2	4.2	(165,494)	(133,668)		(31,826)	(31,826)	(31,826)	(31,826)	(6,364)	Ö
4403	Portland Village School	6/30/2018	Contribution	5.2	4.2	(90,443)	(73,050)		(17,393)	(17,393)				0
4403	Portland Village School	6/30/2017	Proportion	5.2	3.2	125,350	77,138	24,106	24,106	24,106	24,106	4,820	0	0
4403	Portland Village School	6/30/2017	Contribution	5.2	3.2	25,632	15,774		4,929	4,929	4,929	987	0	0
4403	Portland Village School	6/30/2016	Proportion	5.3	2.3	(99,779)	(43,301)		(18,826)	(18,826)			0	0
4403	Portland Village School	6/30/2016	Contribution	5.3	2.3	42,753	18,552		8,067	8,067	2,418	0	0	0
4403 4403	Portland Village School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(100,105) 89,164	(24,553) 21,872		(18,888) 16.823	(5,665) 5,049	0	0	0	0
4403	Portland Village School Portland Village School	6/30/2014	Proportion	5.3 5.4	0.4	77,299	5,724		5,724	5,049	0	0	0	0
4403	Portland Village School	6/30/2014	Contribution	5.4	0.4	(38,530)	(2,855)		(2,855)	0	0	0	0	0
4403	Portland Village School	6/30/2013	Contribution	5.6	0.0	42,319	(2,000)	4,534	(2,000)	0	ő	0	0	Ö
4404	Alliance Charter Academy	6/30/2018	Proportion	5.2	4.2	(34,161)	(27,592)	(6,569)	(6,569)	(6,569)	(6,569)	(6,569)	(1,316)	0
4404	Alliance Charter Academy	6/30/2018	Contribution	5.2	4.2	(9,289)	(7,503)		(1,786)	(1,786)	(1,786)			0
4404	Alliance Charter Academy	6/30/2017	Proportion	5.2	3.2	(171,292)	(105,410)		(32,941)	(32,941)	(32,941)	(6,587)		0
4404	Alliance Charter Academy	6/30/2017	Contribution	5.2	3.2	37,344	22,980	7,182	7,182	7,182	7,182	1,434	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	5.3	2.3	(62,117)	(26,957)		(11,720)	(11,720)		0	0	0
4404 4404	Alliance Charter Academy Alliance Charter Academy	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	34,052 (34,317)	14,777 (8,417)	6,425 (6,475)	6,425 (6,475)	6,425 (1,942)	1,927	0	0	0
4404	Alliance Charter Academy Alliance Charter Academy	6/30/2015	Contribution	5.3	1.3	25,395	6,227	4,792	4,792	1,435	0	0	0	0
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	0.4	60,208	4,458	11,150	4,458	1,455	0	0	0	0
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	0.4	16.511	1,221	3.058	1,221	Ö	ő	0	0	Ö
4404	Alliance Charter Academy	6/30/2013	Contribution	5.6	0.0	25,301	0	2,711	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Proportion	5.2	4.2	(49,778)	(40,205)	(9,573)	(9,573)	(9,573)	(9,573)	(9,573)	(1,913)	0
4405	Forest Grove Community School	6/30/2018	Contribution	5.2	4.2	18,514	14,954		3,560	3,560	3,560	3,560		0
4405	Forest Grove Community School	6/30/2017	Proportion	5.2	3.2	(64,888)	(39,932)		(12,478)	(12,478)			0	0
4405	Forest Grove Community School	6/30/2017	Contribution	5.2	3.2	21,686	13,346		4,170	4,170	4,170	836	0	0
4405	Forest Grove Community School	6/30/2016	Proportion	5.3 5.3	2.3 2.3	(7,002) 20,513	(3,039)		(1,321) 3.870	(1,321)		0	0	0
4405 4405	Forest Grove Community School Forest Grove Community School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	2.3 1.3	20,513 85,267	8,903 20,915		3,870 16.088	3,870 4.827	1,163	0	0	0
4405	Forest Grove Community School	6/30/2015	Contribution	5.3	1.3	14.114	3,462		2,663	4,627 799	0	0	0	0
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	0.4	(9,891)	(731)		(731)	0	0	0	0	0
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	0.4	26,305	1,950		1,950	ō	ō	0	0	Ö
4405	Forest Grove Community School	6/30/2013	Contribution	5.6	0.0	14,587	0	1,562	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	5.2	4.2	(97,181)	(78,492)		(18,689)	(18,689)				0
4407	Madrone Trail Public Charter School	6/30/2018	Contribution	5.2	4.2	51,372	41,493		9,879	9,879	9,879	9,879		0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	5.2	3.2	(252,906)	(155,634)		(48,636)	(48,636)				0
4407 4407	Madrone Trail Public Charter School	6/30/2017	Contribution	5.2 5.3	3.2 2.3	52,515	32,317 (13,775)	10,099	10,099	10,099	10,099	2,020	0	0
4407	Madrone Trail Public Charter School Madrone Trail Public Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	(31,745) (4,587)	(13,775)		(5,990) (865)	(5,990) (865)			0	0
4407	Madrone Trail Public Charter School	6/30/2015	Proportion	5.3	1.3	89,294	21,902	16,848	16.848	5,054	(202)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Contribution	5.3	1.3	13,435	3,295	2,535	2,535	760	ő	0	0	ď
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	0.4	1,668	123		123	0	0	0	0	Ċ
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	0.4	49,176	3,641	9,107	3,641	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2013	Contribution	5.6	0.0	(1,080)	0	(115)	0	0	0	0	0	C
4408	Muddy Creek Charter School	6/30/2018	Proportion	5.2	4.2	5,030	4,063		967	967	967	967	195	(
4408	Muddy Creek Charter School	6/30/2018	Contribution	5.2	4.2	8,777	7,089	1,688	1,688	1,688	1,688	1,688	337	(
4408 4408	Muddy Creek Charter School	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	(38,940) 10,601	(23,964) 6,523	(7,488) 2,039	(7,488) 2,039	(7,488)	(7,488) 2,039	(1,500) 406	0	0
4408	Muddy Creek Charter School Muddy Creek Charter School	6/30/2017 6/30/2016	Proportion	5.2 5.3	2.3	61.902	26.862	2,039	2,039	2,039 11.680	2,039	406	0	(
4408 4408	Muddy Creek Charter School	6/30/2016	Contribution	5.3 5.3	2.3	8,363	3,629	1,680	1,578	11,680	3,502 473	0	0	(
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	1.3	82,137	20,145		15,498	4,647	0	0	0	
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	1.3	17,989	4,413		3,394	1,019	ő	Ö	0	Ì
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	0.4	8,890	660		660	0	0	0	0	
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	0.4	21,526	1,596		1,596	0	0	0	0	
4408	Muddy Creek Charter School	6/30/2013	Contribution	5.6	0.0	14,111	0	1,511	0	0	0	0	0	
4409	Southwest Charter School	6/30/2018	Proportion	5.2	4.2	(915,291)	(739,273)	(176,018)	(176,018)	(176,018)	(176,018)	(176,018)	(35,201)	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer	Frankrica Nama	Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3			
Number 4409	Employer Name Southwest Charter School	Recognition 6/30/2018	Contribution	Amortization Period 5.2	Period 4.2	136.329	110.112	Expense 26,217	Expense 26,217	Expense 26,217	Expense 26,217	Expense 26.217	Expense 5,244	Subsequent Expense
4409	Southwest Charter School	6/30/2017	Proportion	5.2	3.2	(46,331)	(28,511)		(8.910)					ď
4409	Southwest Charter School	6/30/2017	Contribution	5.2	3.2	20,223	12.445	3,889	3,889	3,889	3.889			ď
4409	Southwest Charter School	6/30/2016	Proportion	5.3	2.3	110,720	48,047	20,891	20,891	20,891	6,265		0	d
4409	Southwest Charter School	6/30/2016	Contribution	5.3	2.3	14,658	6,360	2,766	2,766	2,766	828	0	0	Ö
4409	Southwest Charter School	6/30/2015	Proportion	5.3	1.3	(157,950)	(38,742)		(29,802)) 0	0	0	C
4409	Southwest Charter School	6/30/2015	Contribution	5.3	1.3	20,016	4,908	3,777	3,777	1,131	0	0	0	C
4409	Southwest Charter School	6/30/2014	Proportion	5.4	0.4	56,316	4,171	10,429	4,171	0	0	0	0	0
4409	Southwest Charter School	6/30/2014	Contribution	5.4	0.4	(17,426)	(1,291)	(3,227)	(1,291)	0	0	0	0	C
4409	Southwest Charter School	6/30/2013	Contribution	5.6	0.0	28,453	0	3,048	0	0	0	0	0	C
4410	Ace Academy	6/30/2018	Proportion	5.2 5.2	4.2 4.2	0	0	0	0	0	0	0	0	Ü
4410 4410	Ace Academy	6/30/2018	Contribution	5.2 5.2	4.2 3.2	(E20 001)	(225.474)	•	(404.740)	(101.710	(101.710)	(20.341	٠	
4410	Ace Academy Ace Academy	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2	(528,891)	(325,471)	(101,710)	(101,710)	(101,710	(101,710)	(20,341) 0	0
4410	Ace Academy	6/30/2016	Proportion	5.3	2.3	(106,090)	(46,039)	(20,017)	(20,017)	(20,017	(6,005)		0	
4410	Ace Academy	6/30/2016	Contribution	5.3	2.3	(41,146)	(17,857)	(7,763)	(7,763)				0	0
4410	Ace Academy	6/30/2015	Proportion	5.3	1.3	31,074	7,622	5,863	5,863	1,759	(2,001)	, 0	0	Ö
4410	Ace Academy	6/30/2015	Contribution	5.3	1.3	9,292	2,280	1,753	1,753	527	o o	0	0	ď
4410	Ace Academy	6/30/2014	Proportion	5.4	0.4	(42,311)	(3,136)		(3,136)		0	0	0	d
4410	Ace Academy	6/30/2014	Contribution	5.4	0.4	10,223	758	1,893	758	0	0	0	0	ď
4410	Ace Academy	6/30/2013	Contribution	5.6	0.0	(4,222)	0	(452)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	5.2	4.2	(274,037)	(221,338)	(52,699)	(52,699)					C
4411	Sherwood Charter School	6/30/2018	Contribution	5.2	4.2	12,244	9,889	2,355	2,355	2,355	2,355	2,355		C
4411	Sherwood Charter School	6/30/2017	Proportion	5.2	3.2	159,384	98,082	30,651	30,651	30,651	30,651	6,129		0
4411	Sherwood Charter School	6/30/2017	Contribution	5.2	3.2	(12,280)	(7,556)	(2,362)	(2,362)	(2,362			,	C
4411	Sherwood Charter School	6/30/2016	Proportion	5.3	2.3	166,193	72,122	31,357	31,357	31,357	9,408	0	0	C
4411	Sherwood Charter School	6/30/2016	Contribution	5.3	2.3	23,091	10,020	4,357	4,357	4,357	1,306	0	0	C
4411	Sherwood Charter School	6/30/2015	Proportion	5.3	1.3	(36,154)	(8,866)	(6,822)	(6,822)	(2,044) 0	0	0	U
4411 4411	Sherwood Charter School Sherwood Charter School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	47,708 40,368	11,700 2,988	9,002 7,476	9,002 2,988	2,698	0	0	0	U
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	0.4	30.629	2,269	5.672	2,900	0	0	0	0	
4411	Sherwood Charter School	6/30/2013	Contribution	5.6	0.0	56.637	2,209	6.067	2,209	0	0	0	0	
4412	Estacada Web Academy	6/30/2018	Proportion	5.2	4.2	200,123	161,638	38,485	38.485	38,485	38,485	38,485	U	0
4412	Estacada Web Academy	6/30/2018	Contribution	5.2	4.2	77,227	62,376	14,851	14,851	14,851	14,851	14,851	2,972	ď
4412	Estacada Web Academy	6/30/2017	Proportion	5.2	3.2	51,274	31,554	9,860	9,860	9,860	9,860			d
4412	Estacada Web Academy	6/30/2017	Contribution	5.2	3.2	106,383	65,467	20,458	20,458	20,458	20,458			Ċ
4412	Estacada Web Academy	6/30/2016	Proportion	5.3	2.3	(226,662)	(98,364)	(42,766)	(42,766)	(42,766	(12,832)) 0	0	Ċ
4412	Estacada Web Academy	6/30/2016	Contribution	5.3	2.3	77,922	33,816	14,702	14,702	14,702	4,412	0	0	Ö
4412	Estacada Web Academy	6/30/2015	Proportion	5.3	1.3	(25,897)	(6,353)	(4,886)	(4,886)	(1,467) 0	0	0	0
4412	Estacada Web Academy	6/30/2015	Contribution	5.3	1.3	33,826	8,298	6,382	6,382	1,916	0	0	0	C
4412	Estacada Web Academy	6/30/2014	Proportion	5.4	0.4	(20,661)	(1,531)	(3,826)	(1,531)	0	0	0	0	C
4412	Estacada Web Academy	6/30/2014	Contribution	5.4	0.4	27,644	2,049	5,119	2,049	0	0	0	0	0
4412	Estacada Web Academy	6/30/2013	Contribution	5.6	0.0	5,680	0	610	0	0	0	0	0	С
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	5.2	4.2	219,827	177,553	42,274	42,274	42,274	42,274	42,274		C
4418 4418	Lewis And Clark Montessori Charter School Lewis And Clark Montessori Charter School	6/30/2018 6/30/2017	Contribution Proportion	5.2 5.2	4.2 3.2	41,222 402,689	33,295 247,809	7,927 77,440	7,927 77,440	7,927 77,440	7,927 77.440	7,927 15.489		0
4418 4418	Lewis And Clark Montessori Charter School Lewis And Clark Montessori Charter School	6/30/2017	Proportion Contribution	5.2 5.2	3.2	402,689 67,466	247,809 41,518	77,440 12,974	77,440 12,974	77,440 12,974	77,440 12.974	15,489 2,596		0
4418 4418	Lewis And Clark Montessori Charter School Lewis And Clark Montessori Charter School	6/30/2017	Proportion	5.2	2.3	172,538	74,876	32,554	32,554	32,554	9,768		0	i i
4418	Lewis And Clark Montessori Charter School	6/30/2016	Contribution	5.3	2.3	81,291	35,277	15,338	15,338	15,338	4,601	0	0	ď
4418	Lewis And Clark Montessori Charter School	6/30/2015	Proportion	5.3	1.3	(286,905)	(70,373)	(54,133)	(54.133)	(16,240		n	n	n
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	1.3	56,128	13,768	10,590	10,590	3,178	. 0	0	0	ď
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	0.4	135,259	10,019	25,048	10,019	0	ō	0	0	d
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	0.4	25,499	1,889	4,722	1,889	0	0	0	0	Ċ
4418	Lewis And Clark Montessori Charter School	6/30/2013	Contribution	5.6	0.0	14,552	0	1,557	0	0	0	0	0	Ċ
4419	Silvies River Web Academy	6/30/2018	Proportion	5.2	4.2	200,950	162,306	38,644	38,644	38,644	38,644	38,644		C
4419	Silvies River Web Academy	6/30/2018	Contribution	5.2	4.2	82,887	66,947	15,940	15,940	15,940	15,940	15,940	3,187	C
4419	Silvies River Web Academy	6/30/2017	Proportion	5.2	3.2	97,486	59,992	18,747	18,747	18,747	18,747	3,751	0	O
4419	Silvies River Web Academy	6/30/2017	Contribution	5.2	3.2	51,363	31,607	9,878	9,878	9,878	9,878	1,973		C
4419	Silvies River Web Academy	6/30/2016	Proportion	5.3	2.3	108,336	47,013	20,441	20,441	20,441	6,131	0	0	C
4419	Silvies River Web Academy	6/30/2016	Contribution	5.3	2.3	23,816	10,334	4,494	4,494	4,494	1,346	0	0	C
4419	Silvies River Web Academy	6/30/2015	Proportion	5.3	1.3	(35,362)	(8,674)		(6,672)	(2,002) 0	0	0	(
4419	Silvies River Web Academy	6/30/2015	Contribution	5.3	1.3	19,339	4,743	3,649	3,649	1,094	0	0	0	(
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	0.4	(974)	(74)	(180)	(74)		0	0	0	(
4419 4419	Silvies River Web Academy Silvies River Web Academy	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	0.4 0.0	8,762 2,148	647 0	1,623 228	647	0	0	0	0	
	Silvies NIVEL WED AGAGEITY	6/30/2013	COHUBUUON	5.6 5.2	0.0 4.2	2,148 303,375	245,034	58,341	58,341	58,341	58.341	58,341	11,670	(



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4420	Oregon Virtual Academy	6/30/2018	Contribution	5.2	4.2	195,102	157.582		37,520	37,520	37,520	37,520	7,502	Subsequent Expense
4420	Oregon Virtual Academy	6/30/2017	Proportion	5.2	3.2	57,062	35.116		10.973	10,973	10.973	2,197	0	Ö
4420	Oregon Virtual Academy	6/30/2017	Contribution	5.2	3.2	213,587	131,439	41,074	41,074	41,074	41,074	8,217	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	5.3	2.3	243,414	105,633		45,927	45,927	13,779	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Contribution	5.3	2.3	193,971	84,177		36,598	36,598	10,981	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	1.3	338,417	83,009		63,852	19,157	0	0	0	0
4420 4420	Oregon Virtual Academy	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	123,915 132,926	30,395 9,846		23,380 9,846	7,015 0	0	0	0	0
4420	Oregon Virtual Academy Oregon Virtual Academy	6/30/2014	Contribution	5.4	0.4	95.927	9,646 7.107		7.107	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2013	Contribution	5.6	0.0	131,155	7,107	, .	7,107	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	Ö	ő	0	Ö
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Proportion	5.3	2.3	(33,037)	(14,338	,			(1,872)	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Contribution	5.3	2.3	0	0	•	0		0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	1.3	26,259	6,439		4,955	1,484	0	0	0	0
4421 4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015 6/30/2014	Contribution	5.3 5.4	1.3 0.4	(3,868)	(948	. ,	(730)	(218 0	, 0	0	0	0
4421 4421	Home Scholars Academy of Oakridge and Westfir Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion Contribution	5.4 5.4	0.4	3,831	286		286	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2013	Contribution	5.6	0.4	572	200		200	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	5.2	4.2	388.975	314.172		74.803	74.803	74.803	74.803	14.960	0
4422	Redmond Proficiency Academy	6/30/2018	Contribution	5.2	4.2	104,733	84,592	20,141	20,141	20,141	20,141	20,141	4,028	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	5.2	3.2	(14,221)	(8,751		(2,735)	(2,735			0	0
4422	Redmond Proficiency Academy	6/30/2017	Contribution	5.2	3.2	148,910	91,636		28,637	28,637	28,637	5,725	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	5.3	2.3	(411,032)	(178,373		(77,553)	(77,553		0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Contribution	5.3	2.3	111,169	48,244		20,975	20,975	6,294	0	0	0
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3 5.3	1.3	5,228	1,284		986	298	0	0	0	U
4422 4422	Redmond Proficiency Academy Redmond Proficiency Academy	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	1.3 0.4	37,847 92,717	9,283 6,867		7,141 6,867	2,142	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2014	Contribution	5.4	0.4	21,233	1.573		1.573	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2013	Contribution	5.6	0.0	87.770	0,070	-,	0.0.0	0	0	0	0	0
4423	Molalla River Academy	6/30/2018	Proportion	5.2	4.2	114,664	92,613		22,051	22,051	22,051	22,051	4,409	Ö
4423	Molalla River Academy	6/30/2018	Contribution	5.2	4.2	4,502	3,636	866	866	866	866	866	172	0
4423	Molalla River Academy	6/30/2017	Proportion	5.2	3.2	(20,588)	(12,670	(3,959)	(3,959)	(3,959	(3,959)		0	0
4423	Molalla River Academy	6/30/2017	Contribution	5.2	3.2	45,342	27,902		8,720	8,720	8,720	1,742	0	0
4423	Molalla River Academy	6/30/2016	Proportion	5.3	2.3	(33,498)	(14,538		(6,320)	(6,320		0	0	0
4423 4423	Molalla River Academy Molalla River Academy	6/30/2016	Contribution	5.3 5.3	2.3 1.3	43,872	19,038		8,278	8,278	2,482	0	0	0
4423	Molalla River Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3	1.3	(63,202) 13.802	(15,502 3.386		(11,925) 2,604	(3,577 782) 0	0	0	0
4423	Molalla River Academy	6/30/2014	Proportion	5.4	0.4	39,535	2,930		2,930	702	0	0	0	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	0.4	2,644	194		194	0	0	0	0	0
4423	Molalla River Academy	6/30/2013	Contribution	5.6	0.0	25,485	0		0	0	ō	ō	0	Ö
4424	The Ivy School	6/30/2018	Proportion	5.2	4.2	(352,899)	(285,034	(67,865)	(67,865)	(67,865	(67,865)	(67,865)	(13,574)	0
4424	The Ivy School	6/30/2018	Contribution	5.2	4.2	(8,918)	(7,203		(1,715)					0
4424	The Ivy School	6/30/2017	Proportion	5.2	3.2	936,282	576,174		180,054	180,054	180,054	36,012	0	0
4424	The Ivy School	6/30/2017	Contribution	5.2	3.2	27,532	16,942		5,295	5,295	5,295	1,057	0	0
4424 4424	The Ivy School The Ivy School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(89,554) 105,454	(38,863 45,763		(16,897) 19,897	(16,897 19,897	(5,069) 5,969	0	0	0
4424	The Ivy School	6/30/2015	Proportion	5.3	2.3 1.3	(27,997)	45,763		(5,282)	(1,587		0	0	0
4424	The Ivy School	6/30/2015	Contribution	5.3	1.3	60,168	14,760		11,352	3,408	, 0	0	0	0
4424	The Ivy School	6/30/2014	Proportion	5.4	0.4	6,243	463		463	0,400	0	0	0	Č
4424	The Ivy School	6/30/2014	Contribution	5.4	0.4	(26,882)	(1,992		(1,992)	0	0	0	0	d
4424	The Ivy School	6/30/2013	Contribution	5.6	0.0	2,477	0	267	0	0	0	0	0	d
4429	Clackamas Web Academy	6/30/2018	Proportion	5.2	4.2	3,980	3,215		765	765	765	765	155	C
4429	Clackamas Web Academy	6/30/2018	Contribution	5.2	4.2	(130)	(105		(25)					(
4429	Clackamas Web Academy	6/30/2017	Proportion	5.2	3.2	(7,725)	(4,753		(1,486)					(
4429	Clackamas Web Academy	6/30/2017	Contribution	5.2	3.2	1,166	718		224	224	224	46	0	(
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	(7,976) (144)	(3,461		(1,505) (27)				0	(
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2016	Proportion	5.3 5.3	2.3 1.3	(7,900)	(1,936		(27)			0	0	(
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	1.3	(354)	(1,936		(1,491)			0	0	(
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	0.4	(1,209)	(89		(89)		, 0 n	0	0	(
4429	Clackamas Web Academy	6/30/2014	Contribution	5.4	0.4	(1,252)	(92				0	0	0	Č
4429	Clackamas Web Academy	6/30/2013	Contribution	5.6	0.0	(618)	0		0	0	0	0	0	i
	Clackamas Charter Alliance 2	6/30/2018	Proportion	5.2	4.2	593	479		114	114	114	114	23	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 4430	Employer Name Clackamas Charter Alliance 2	Recognition	Specific Deferral Contribution	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense (405)	Expense (405)	Expense (405)	Expense (405)	Expense	Expense	Subsequent Expense
4430 4430	Clackamas Charter Alliance 2 Clackamas Charter Alliance 2	6/30/2018 6/30/2017	Proportion	5.2 5.2	4.2 3.2	(2,105) (6,618)	(1,700) (4,072)		(405)					0
4430	Clackamas Charter Alliance 2	6/30/2017	Contribution	5.2	3.2	2,101	1,293		(1,273)	404	404		0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	5.3	2.3	(6,237)	(2,706)		(1,177)				0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Contribution	5.3	2.3	2,233	970		421	421	128	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	1.3	(28,252)	(6,928)		(5,331)			0	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	1.3	1,775	435	335	335	100	,	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	0.4	3,280	245		245	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	0.4	(2,839)	(209)	(526)	(209)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2013	Contribution	5.6	0.0	2,459	0	264	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2016	Proportion	5.3	2.3	(1,032,563)	(448,094)	(194,823)	(194,823)		(58,448)	0	0	0
4431	Corbett Charter School	6/30/2016	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2015	Proportion	5.3	1.3	(621,374)	(152,414)		(117,240)			0	0	0
4431	Corbett Charter School	6/30/2015	Contribution	5.3	1.3	(111,103)	(27,251)		(20,963)) 0	0	0	0
4431	Corbett Charter School	6/30/2014	Proportion	5.4	0.4	7,925	585	1,468	585	0	0	0	0	0
4431	Corbett Charter School	6/30/2014	Contribution	5.4	0.4	(169,972)	(12,592)		(12,592)		0	0	0	0
4431	Corbett Charter School	6/30/2013	Contribution	5.6	0.0	28,795	0	3,085	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Proportion	5.2	4.2	42,451	34,287	8,164	8,164	8,164	8,164	8,164	1,631	0
4432	Renaissance Public Academy	6/30/2018	Contribution	5.2	4.2	3,413	2,757	656	656 8,557	656 8.557	656	656	133	Ü
4432 4432	Renaissance Public Academy Renaissance Public Academy	6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	44,497 8.896	27,383 5.474	8,557 1,711	8,557 1.711	8,557 1,711	8,557 1,711	1,712 341	0	0
4432		6/30/2017		5.2	2.3		5,474 70,128	30,491	30,491		9,146	341	0	0
4432 4432	Renaissance Public Academy Renaissance Public Academy	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3	161,601 15,964	70,128 6,928	30,491	30,491	30,491 3,012	9,146	0	0	0
4432	Renaissance Public Academy	6/30/2015	Proportion	5.3	1.3	(336,528)	(82,544)		(63,496)	(19,048)		0	0	0
4432	Renaissance Public Academy	6/30/2015	Contribution	5.3	1.3	22,919	5,623	4,324	4.324	1,299	, 0	0	0	0
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	0.4	29,425	2,180	5,449	2,180	1,299	0	0	0	0
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	0.4	(35,176)	(2,606)		(2,606)	-	0	0	0	0
4432	Renaissance Public Academy	6/30/2013	Contribution	5.6	0.0	9,732	(2,000)	1.042	(2,000)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Proportion	5.2	4.2	(98,164)	(79,286)		(18,878)		(18,878)	(18,878)	(3,774)	0
4433	Powell Butte Community Charter School	6/30/2018	Contribution	5.2	4.2	38,712	31,267	7,445	7,445	7,445	7,445	7,445	1,487	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	5.2	3.2	416,541	256,333		80,104	80,104	80,104	16,021	0	0
4433	Powell Butte Community Charter School	6/30/2017	Contribution	5.2	3.2	18.246	11,228	3,509	3.509	3,509	3,509	701	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	5.3	2.3	(323,853)	(140,541)		(61,104)	(61,104)			0	0
4433	Powell Butte Community Charter School	6/30/2016	Contribution	5.3	2.3	61,305	26,604	11,567	11,567	11,567	3,470	0	0	0
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	1.3	40,731	9,991	7,685	7,685	2,306	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	1.3	551	135	104	104	31	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	0.4	24,215	1,795	4,484	1,795	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	0.4	(18,780)	(1,390)	(3,478)	(1,390)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2013	Contribution	5.6	0.0	25,438	0	2,728	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Proportion	5.2	4.2	(4,158,637)	(3,358,899)		(799,738)					0
4434	Logos Public Charter School	6/30/2018	Contribution	5.2	4.2	591,314	477,600	113,714	113,714	113,714	113,714	113,714	22,744	0
4434	Logos Public Charter School	6/30/2017	Proportion	5.2	3.2	159,701	98,277	30,712	30,712	30,712	30,712	6,141	0	0
4434	Logos Public Charter School	6/30/2017	Contribution	5.2	3.2	(245,942)	(151,348)		(47,297)	(47,297)			0	0
4434	Logos Public Charter School	6/30/2016	Proportion	5.3	2.3	(519,326)	(225,368)		(97,986)	(97,986)		0	0	0
4434	Logos Public Charter School	6/30/2016	Contribution	5.3	2.3	80,852	35,087	15,255	15,255	15,255	4,577	0	0	0
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	1.3	29,216	7,168	5,512	5,512	1,656	0	0	0	0
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	1.3	6,953	1,705	1,312	1,312	393	0	0	0	0
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	0.4	175,199	12,979	32,444	12,979	0	0	0	0	0
4434 4434	Logos Public Charter School	6/30/2014 6/30/2013	Contribution	5.4 5.6	0.4	54,864 122,612	4,064	10,160 13.137	4,064	0	0	0	0	0
4434 4435	Logos Public Charter School Sunny Wolf Charter School	6/30/2013	Contribution Proportion	5.6 5.2	0.0 4.2	122,612 2,535	2.047	13,137	0 488	488	488	0 488	95	U
4435	Sunny Wolf Charter School	6/30/2018	Contribution	5.2	4.2	16,255	13,129		3,126	3,126	3,126	3,126	625	
4435	Sunny Wolf Charter School	6/30/2017	Proportion	5.2	3.2	264,089	162,517	50,786	50,786	50,786	50,786	10,159	023	
4435	Sunny Wolf Charter School	6/30/2017	Contribution	5.2	3.2	20,977	12,909	4,034	4,034	4,034	4,034	807	0	0
4435	Sunny Wolf Charter School	6/30/2016	Proportion	5.3	2.3	4.061	1.763	766	766	766	231	007	0	0
4435	Sunny Wolf Charter School	6/30/2016	Contribution	5.3	2.3	47.184	20.475		8.903	8,903	2,669	0	0	0
4435	Sunny Wolf Charter School	6/30/2015	Proportion	5.3	1.3	(63,525)	(15,581)		(11,986)	(3,595)		0	0	(
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	1.3	14,525	3,561	2,741	2,741	820	, o	n	n	ì
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	0.4	53,638	3,973		3,973	0.20	0	n	0	í
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	0.4	(6,367)	(472)		(472)		0	0	0	(
	Sunny Wolf Charter School	6/30/2013	Contribution	5.6	0.0	24,629	(472)	2,639	(472)	0	0	0	0	Č
4435														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)				Measurement Period +3 Expense			Recognized in Subsequent Expense
4436	Academy Of Arts & Academics	6/30/2018	Contribution	5.2	4.2	(154,715)	(124,962)		(29,753)					Subsequent Expense
4436	Academy Of Arts & Academics	6/30/2017	Proportion	5.2	3.2	60,510	37,236		11.637	11.637	11.637	2,325	(0,550)	Č
4436	Academy Of Arts & Academics	6/30/2017	Contribution	5.2	3.2	56,724	34,908		10,908	10,908	10,908	2,184	0	Ċ
4436	Academy Of Arts & Academics	6/30/2016	Proportion	5.3	2.3	(75,304)	(32,680)		(14,208)	(14,208)		0	0	(
4436	Academy Of Arts & Academics	6/30/2016	Contribution	5.3	2.3	12,446	5,402		2,348	2,348	706	0	0	(
4436	Academy Of Arts & Academics	6/30/2015	Proportion	5.3	1.3	15,681	3,845		2,959	886	0	0	0	(
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	1.3	(11,183)	(2,743)		(2,110)	(633)	0	0	0	(
4436 4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	23,799 918	1,764 68		1,764 68	0	0	0	0	(
4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2013	Contribution	5.6	0.4	18.741	00		00	0	0	0	0	(
4436	Center for Advance Learning	6/30/2018	Proportion	5.2	4.2	(53,897)	(43,532)		(10,365)	(10,365)	(10,365)	(10,365)	(2,072)	(
4437	Center for Advance Learning	6/30/2018	Contribution	5.2	4.2	15,427	12,460		2,967	2,967	2,967	2,967	592	Č
4437	Center for Advance Learning	6/30/2017	Proportion	5.2	3.2	65,021	40.013		12,504	12,504	12,504	2,501	0	
4437	Center for Advance Learning	6/30/2017	Contribution	5.2	3.2	32,962	20,284		6,339	6,339	6,339	1,267	0	Ċ
4437	Center for Advance Learning	6/30/2016	Proportion	5.3	2.3	(32,794)	(14,230)	(6,188)	(6,188)	(6,188)	(1,854)	0	0	(
4437	Center for Advance Learning	6/30/2016	Contribution	5.3	2.3	48,608	21,095		9,171	9,171	2,753	0	0	(
4437	Center for Advance Learning	6/30/2015	Proportion	5.3	1.3	(72,538)	(17,794)		(13,686)	(4,108)	0	0	0	(
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	1.3	41,521	10,185		7,834	2,351	0	0	0	(
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	0.4	(6,520)	(485)		(485)	0	0	0	0	(
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	0.4	4,371	326		326	0	0	0	0	(
4437	Center for Advance Learning	6/30/2013	Contribution	5.6 5.2	0.0 4.2	3,789	0		0	0	0	0	0	(
4439 4439	Homesource Family Charter Homesource Family Charter	6/30/2018 6/30/2018	Proportion Contribution	5.2	4.2 4.2	0	0	•	0	0	0	0	0	(
4439	Homesource Family Charter	6/30/2017	Proportion	5.2	3.2	0	0	-	0	0	0	0	0	(
4439	Homesource Family Charter	6/30/2017	Contribution	5.2	3.2	0	0	•	0	0	0	0	0	Č
4439	Homesource Family Charter	6/30/2016	Proportion	5.3	2.3	0	0	-	0	0	0	0	0	Č
4439	Homesource Family Charter	6/30/2016	Contribution	5.3	2.3	0	0	0	0	ō	0	0	0	Ċ
4439	Homesource Family Charter	6/30/2015	Proportion	5.3	1.3	(25,436)	(6,240)	(4,799)	(4,799)	(1,441)	0	0	0	(
4439	Homesource Family Charter	6/30/2015	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	(
4439	Homesource Family Charter	6/30/2014	Proportion	5.4	0.4	(187,014)	(13,854)		(13,854)	0	0	0	0	(
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	0.4	(4,306)	(321)		(321)	0	0	0	0	(
4439	Homesource Family Charter	6/30/2013	Contribution	5.6	0.0	(85,477)	0	(0,101)	0	0	0	. 0	0	(
4440	Sheridan Allprep Academy	6/30/2018	Proportion	5.2	4.2	(37,162)	(30,015)		(7,147)					(
4440	Sheridan Allprep Academy	6/30/2018	Contribution	5.2	4.2	15,948	12,881		3,067	3,067	3,067	3,067	613	(
4440 4440	Sheridan Allprep Academy Sheridan Allprep Academy	6/30/2017 6/30/2017	Proportion Contribution	5.2 5.2	3.2 3.2	136,017 7.991	83,703 4.917		26,157 1,537	26,157 1.537	26,157 1.537	5,232 306	0	(
4440	Sheridan Allprep Academy	6/30/2016	Proportion	5.3	2.3	124,733	54,128		23,535	23,535	7.058	0	0	(
4440	Sheridan Allprep Academy	6/30/2016	Contribution	5.3	2.3	22,486	9.757		4,243	4.243	1.271	0	0	(
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	1.3	(63,926)	(15,678)		(12,062)	(3,616)		0	0	Č
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	1.3	29,767	7,303		5,616	1,687	0	0	0	Ċ
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	0.4	26,968	1,998	4,994	1,998	0	0	0	0	(
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	0.4	(4,027)	(297)		(297)	0	0	0	0	(
4440	Sheridan Allprep Academy	6/30/2013	Contribution	5.6	0.0	19,309	0	2,069	0	0	0	0	0	(
4441	Baker Web Academy	6/30/2018	Proportion	5.2	4.2	2,091,049	1,688,924		402,125	402,125	402,125	402,125	80,424	(
4441	Baker Web Academy	6/30/2018	Contribution	5.2	4.2	502,880	406,172		96,708	96,708	96,708	96,708	19,340	(
4441	Baker Web Academy	6/30/2017	Proportion	5.2	3.2	900,723	554,291	173,216	173,216	173,216	173,216	34,643	0	(
4441 4441	Baker Web Academy	6/30/2017 6/30/2016	Contribution	5.2 5.3	3.2 2.3	444,935 427,645	273,807 185,581	85,564 80,688	85,564 80,688	85,564 80,688	85,564 24,205	17,115	0	(
4441	Baker Web Academy Baker Web Academy	6/30/2016	Proportion Contribution	5.3	2.3	427,645 243,201	105,540		45,887	45,887	13,766	0	0	(
4441	Baker Web Academy	6/30/2015	Proportion	5.3	1.3	404.810	99,294		76.379	22,915	13,700	n	n	(
4441	Baker Web Academy	6/30/2015	Contribution	5.3	1.3	143,263	35,139		27,031	8,108	0	0	0	Č
4441	Baker Web Academy	6/30/2014	Proportion	5.4	0.4	93,952	6,957		6,957	0	0	0	0	
4441	Baker Web Academy	6/30/2014	Contribution	5.4	0.4	78,971	5,851	14,624	5,851	0	0	0	0	(
4441	Baker Web Academy	6/30/2013	Contribution	5.6	0.0	78,009	0	0,000	0	0	0	0	0	
4443	Knova Learning Oreogn	6/30/2018	Proportion	5.2	4.2	(118,825)	(95,974)		(22,851)	(22,851)			(4,570)	(
4443	Knova Learning Oreogn	6/30/2018	Contribution	5.2	4.2	17,087	13,801	3,286	3,286	3,286	3,286	3,286	657	
4443	Knova Learning Oreogn	6/30/2017	Proportion	5.2	3.2	2,134	1,314		410	410	410		0	
4443	Knova Learning Oreogn	6/30/2017	Contribution	5.2	3.2	26,560	16,344		5,108	5,108	5,108	1,020	0	•
4443	Knova Learning Oreogn	6/30/2016	Proportion	5.3	2.3	(72,205)	(31,333)		(13,624)	(13,624)		0	0	
4443 4443	Knova Learning Oreogn	6/30/2016 6/30/2015	Contribution	5.3	2.3 1.3	48,735 (409,444)	21,150 (100,428)		9,195	9,195 (23,174)	2,760	0	0	
4443 4443	Knova Learning Oreogn Knova Learning Oreogn	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(409,444) 42,521	10,428		(77,254) 8,023	(23,174) 2,406	0	0	0	
4443	Knova Learning Oreogn Knova Learning Oreogn	6/30/2015	Proportion	5.3 5.4	0.4	42,521 42,295	3,135		3,135	2,406	0	0	0	
4443	Knova Learning Oreogn Knova Learning Oreogn	6/30/2014	Contribution	5.4	0.4	(26,606)	(1,971)		(1,971)	0	0	0	0	
4443	Knova Learning Oreogn	6/30/2013	Contribution	5.6	0.0	22,163	(1,971)		(1,371)	0	0	0	0	
	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	5.2	4.2	(112,298)	(90,702)		(21,596)	-	(21,596)	(21,596)	•	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48 (0.0
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in	Recognized in Measurement Period +1	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
4444	Bennett Pearson Academy, Inc.	6/30/2018	Contribution	5.2	4.2	43,367	35,027	8,340	8,340	8,340	8,340	8,340	1,667	
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	5.2	3.2	(29,455)	(18,127)			(5,664)	(5,664)	(1,135)	0	
4444	Bennett Pearson Academy, Inc.	6/30/2017	Contribution	5.2	3.2	19,526	12,016	3,755	3,755	3,755	3,755	751	0	
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	5.3	2.3	(81,792)	(35,496)			(15,432)	(4,632)	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2016	Contribution	5.3	2.3	18,611	8,075	3,512	3,512	3,512	1,051	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	1.3	99,174	24,326	18,712	18,712	5,614	0	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	1.3	9,024	2,212	1,703	1,703	509	0	0	0	
4444 4444	Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4 0.4	(32,669) 23,610	(2,419) 1,750	(6,050) 4,372	(2,419) 1,750	0	0	0	0	
4444		6/30/2014	Contribution	5.4 5.6	0.4	23,610	1,750	4,372 3,608	1,750	0	0	0	0	
4444	Bennett Pearson Academy, Inc. Coburg Community Charter School	6/30/2018	Proportion	5.2	4.2	(139,897)	(112,994)		U	(26,903)	(26,903)	(26,903)	(5,382)	
4446	Coburg Community Charter School	6/30/2018	Contribution	5.2	4.2	522	422		100	100	100	100	(5,362)	
4446	Coburg Community Charter School	6/30/2017	Proportion	5.2	3.2	(12,899)	(7,937)			(2,481)	(2,481)	(494)	0	
4446	Coburg Community Charter School	6/30/2017	Contribution	5.2	3.2	18,233	11,221	3,506	3,506	3,506	3.506	703	0	
4446	Coburg Community Charter School	6/30/2016	Proportion	5.3	2.3	271,160	117,674	51,162	51,162	51,162	15,350	0	0	
4446	Coburg Community Charter School	6/30/2016	Contribution	5.3	2.3	27,408	11,895	5,171	5,171	5,171	1,553	0	0	
4446	Coburg Community Charter School	6/30/2015	Proportion	5.3	1.3	(28,201)	(6,917)	(5,321)	(5,321)	(1,596)	0	0	0	
4446	Coburg Community Charter School	6/30/2015	Contribution	5.3	1.3	66,344	16,272	12,518	12,518	3,754	0	0	0	
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	0.4	18,693	1,383		1,383	0	0	0	0	
4446	Coburg Community Charter School	6/30/2014	Contribution	5.4	0.4	8,576	636	1,588	636	0	0	0	0	
4446	Coburg Community Charter School	6/30/2013	Contribution	5.6	0.0	16,095	0	1,725	0	0	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	5.2	4.2	(261,726)	(211,394)			(50,332)	(50,332)	(50,332)	(10,066)	
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Contribution	5.2	4.2	60,165	48,595	11,570	11,570	11,570	11,570	11,570	2,315	
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	5.2	3.2	203,234	125,068	39,083	39,083	39,083	39,083	7,819	0	
4447 4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Contribution	5.2	3.2	15,505	9,541	2,982	2,982	2,982	2,982	595	0	
4447	Arco Iris Spanish Immersion Charter School Arco Iris Spanish Immersion Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	211,943 35,808	91,976 15,540	39,989 6,756	39,989 6,756	39,989 6,756	11,998 2,028	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion	5.3	1.3	(65,257)	(16,005)			(3,692)	2,026	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Contribution	5.3	1.3	55.513	13,617	10.474	10,474	3,143	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	0.4	(24,124)	(1,789)			0,140	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	0.4	(922)	(67)			0	Ö	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2013	Contribution	5.6	0.0	21,352	0	2,287	, o	0	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	5.2	4.2	177,981	143,754	34,227	34,227	34,227	34,227	34,227	6,846	
4448	Gresham Barlow Web Academy	6/30/2018	Contribution	5.2	4.2	53,263	43,020	10,243	10,243	10,243	10,243	10,243	2,048	
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	5.2	3.2	(78,098)	(48,060)	(15,019)	(15,019)	(15,019)	(15,019)	(3,003)	0	
4448	Gresham Barlow Web Academy	6/30/2017	Contribution	5.2	3.2	62,109	38,221	11,944	11,944	11,944	11,944	2,389	0	
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	5.3	2.3	(24,764)	(10,748)			(4,672)	(1,404)	0	0	
4448	Gresham Barlow Web Academy	6/30/2016	Contribution	5.3	2.3	47,848	20,764	9,028	9,028	9,028	2,708	0	0	
4448	Gresham Barlow Web Academy	6/30/2015	Proportion	5.3	1.3	133,854	32,834	25,255	25,255	7,579	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	1.3	58,837	14,433	11,101	11,101	3,332	0	0	0	
4448 4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	0.4	111,783	8,278	20,701	8,278	0	0	0	0	
4448 4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	0.4 0.0	61,392 34,874	4,547	11,369	4,547 0	0	0	0	0	
4448 4449	Gresham Barlow Web Academy Mosier Middle School	6/30/2013 6/30/2018	Contribution Proportion	5.6 5.2	4.2	34,874	0	3,734	0	0	0	0	0	
4449	Mosier Middle School	6/30/2018	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2017	Proportion	5.2	3.2	(410,615)	(252,687)	(78,964)	(78,964)	(78,964)	(78,964)	(15,795)	0	
4449	Mosier Middle School	6/30/2017	Contribution	5.2	3.2	(410,010)	(202,007)	(10,304)	(10,304)	(70,304)	(70,304)	(10,730)	0	
4449	Mosier Middle School	6/30/2016	Proportion	5.3	2.3	(56,294)	(24,428)	(10,622)	(10,622)	(10,622)	(3,184)	0	0	
4449	Mosier Middle School	6/30/2016	Contribution	5.3	2.3	(32,973)	(14,310)		(6,221)	(6,221)	(1,868)	ō	0	
4449	Mosier Middle School	6/30/2015	Proportion	5.3	1.3	8,237	2,021	1,554	1,554	467	0	0	0	
4449	Mosier Middle School	6/30/2015	Contribution	5.3	1.3	5,879	1,443	1,109	1,109	334	0	0	0	
4449	Mosier Middle School	6/30/2014	Proportion	5.4	0.4	16,306	1,206	3,020	1,206	0	0	0	0	
4449	Mosier Middle School	6/30/2014	Contribution	5.4	0.4	588	43	109	43	0	0	0	0	
4449	Mosier Middle School	6/30/2013	Contribution	5.6	0.0	13,812	0	1,482	0	0	0	0	0	
4450	Sauvie Island Academy	6/30/2018	Proportion	5.2	4.2	71,773	57,971	13,802	13,802	13,802	13,802	13,802	2,763	
4450	Sauvie Island Academy	6/30/2018	Contribution	5.2	4.2	(5,413)	(4,372)			(1,041)	(1,041)	(1,041)	(208)	
4450	Sauvie Island Academy	6/30/2017	Proportion	5.2	3.2	97,841	60,209	18,816	18,816	18,816	18,816	3,761	0	
4450	Sauvie Island Academy	6/30/2017	Contribution	5.2	3.2	36,468	22,442	7,013	7,013	7,013	7,013	1,403	0	
4450	Sauvie Island Academy	6/30/2016	Proportion	5.3	2.3	(280,677)	(121,803)			(52,958)	(15,887)	0	0	
4450 4450	Sauvie Island Academy	6/30/2016	Contribution	5.3 5.3	2.3 1.3	29,408	12,761	5,549	5,549	5,549	1,663	0	0	
4450 4450	Sauvie Island Academy	6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	(28,978) 7,136	(7,106) 1,752	(5,468) 1,346	(5,468) 1,346	(1,638) 406	0	0	0	
4450 4450	Sauvie Island Academy	6/30/2015			1.3 0.4			,		406	-	0	0	
4450 4450	Sauvie Island Academy Sauvie Island Academy	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	0.4	106,619 (11,422)	7,899 (847)	19,744 (2,115)	7,899 (847)	0	0	0	0	
4400			Contribution				(847)			U	0	-	U	
4450	Sauvie Island Academy	6/30/2013		5.6	0.0	47,681		5,111	0	(1)		0		



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer-	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4451	River's Edge Academy Charter School	6/30/2018	Contribution	5.2	4.2	51,988	41,990	9,998	9,998	9,998	9,998		1,998	Oubsequent Expense
4451	River's Edge Academy Charter School	6/30/2017	Proportion	5.2	3.2	28,782	17,712		5,535	5,535	5,535		0	Ö
4451	River's Edge Academy Charter School	6/30/2017	Contribution	5.2	3.2	(2,165)	(1,333)		(416)				0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	5.3	2.3	77,551	33,655	14,632	14,632	14,632	4,391	0	0	Ö
4451	River's Edge Academy Charter School	6/30/2016	Contribution	5.3	2.3	(2,120)	(920)		(400)		(120)) 0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Proportion	5.3	1.3	42,271	10,367	7,976	7,976	2,391	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Contribution	5.3	1.3	24,798	6,082	4,679	4,679	1,403	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	0.4	33,430	2,475		2,475	0	0	0	0	C
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	0.4	(1,645)	(120)		(120)	0	0	0	0	С
4451	River's Edge Academy Charter School	6/30/2013	Contribution	5.6	0.0	33,917	0	3,632	0	0	0	0	(4.000)	C
4452 4452	South Columbia Family School	6/30/2018	Proportion	5.2 5.2	4.2 4.2	(51,111)	(41,282) 3,322		(9,829)	(9,829) 791) (9,829) 791	(9,829) 791	(1,966) 158	U
4452 4452	South Columbia Family School	6/30/2018	Contribution	5.2 5.2	4.2 3.2	4,113 65.857	3,322 40.527		791 12,665	12,665	12.665		158	· ·
4452 4452	South Columbia Family School South Columbia Family School	6/30/2017 6/30/2017	Proportion Contribution	5.2	3.2	1.911	40,527 1,175	12,665 368	12,000	368	12,005		0	
4452	South Columbia Family School	6/30/2016	Proportion	5.3	2.3	18,489	8,025	3,488	3,488	3,488	1,049		0	
4452	South Columbia Family School	6/30/2016	Contribution	5.3	2.3	10,403	4.717		2,051	2,051	615		0	
4452	South Columbia Family School	6/30/2015	Proportion	5.3	1.3	(8,459)	(2,075)		(1,596)			0	0	0
4452	South Columbia Family School	6/30/2015	Contribution	5.3	1.3	7.899	1,939		1.490	449	, 0	0	0	Ö
4452	South Columbia Family School	6/30/2014	Proportion	5.4	0.4	(4,096)	(301)		(301)	0	0	0	0	ď
4452	South Columbia Family School	6/30/2014	Contribution	5.4	0.4	946	71		71	0	0	0	0	ď
4452	South Columbia Family School	6/30/2013	Contribution	5.6	0.0	(533)	0	(58)	0	0	0	0	0	ā
4453	Woodland Educational Initiative	6/30/2018	Proportion	5.2	4.2	318.470	257.226		61.244	61.244	61.244	61.244	12.250	0
4453	Woodland Educational Initiative	6/30/2018	Contribution	5.2	4.2	16,344	13,201	3,143	3,143	3,143	3,143	3,143	629	Ċ
4453	Woodland Educational Initiative	6/30/2017	Proportion	5.2	3.2	(162,072)	(99,736)	(31,168)	(31,168)	(31,168)	(31,168)	(6,232)	0	Ċ
4453	Woodland Educational Initiative	6/30/2017	Contribution	5.2	3.2	53,065	32,655	10,205	10,205	10,205	10,205	2,040	0	(
4453	Woodland Educational Initiative	6/30/2016	Proportion	5.3	2.3	54,862	23,809	10,351	10,351	10,351	3,107	0	0	(
4453	Woodland Educational Initiative	6/30/2016	Contribution	5.3	2.3	1,247	542	235	235	235	72	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	1.3	158,332	38,836	29,874	29,874	8,962	0	0	0	C
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	1.3	18,163	4,455	3,427	3,427	1,028	0	0	0	C
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	0.4	52,305	3,875	9,686	3,875	0	0	0	0	(
4453	Woodland Educational Initiative	6/30/2014	Contribution	5.4	0.4	25,980	1,925	4,811	1,925	0	0	0	0	C
4453	Woodland Educational Initiative	6/30/2013	Contribution	5.6	0.0	34,663	0	3,713	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	5.2	4.2	(31,241)	(25,233)		(6,008)					0
4454	Le Monde Immersion Charter School	6/30/2018	Contribution	5.2	4.2	35,975	29,057	6,918	6,918	6,918	6,918		1,385	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	5.2	3.2	106,668	65,642		20,513	20,513	20,513		0	0
4454 4454	Le Monde Immersion Charter School	6/30/2017	Contribution	5.2	3.2	39,936	24,576	7,680	7,680	7,680	7,680 8,936	1,536	0	0
4454 4454	Le Monde Immersion Charter School Le Monde Immersion Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	157,841 44,594	68,498 19.352	29,781 8.414	29,781 8.414	29,781 8.414	2,524	0	0	U
4454 4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	2.3 1.3	(81,924)	(20,096)		(15,457)	(4,639)		0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	1.3	49.281	12.089		9,298	2.791	, 0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	0.4	149,859	11,099	27,752	11,099	2,751	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	0.4	700	50		50	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2013	Contribution	5.6	0.0	67,184	0	7,199	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Proportion	5.2	4.2	211,476	170,808	40,668	40,668	40,668	40,668	40,668	8,136	ď
4455	Hope Chinese Charter School	6/30/2018	Contribution	5.2	4.2	61,803	49,918	11,885	11,885	11,885	11,885	11,885	2,378	ď
4455	Hope Chinese Charter School	6/30/2017	Proportion	5.2	3.2	294,316	181,118		56,599	56,599	56,599	11,321	0	Č
4455	Hope Chinese Charter School	6/30/2017	Contribution	5.2	3.2	50,468	31,058	9,705	9,705	9,705	9,705	1,943	0	(
4455	Hope Chinese Charter School	6/30/2016	Proportion	5.3	2.3	(23,412)	(10,161)	(4,417)	(4,417)	(4,417)	(1,327)) 0	0	(
4455	Hope Chinese Charter School	6/30/2016	Contribution	5.3	2.3	60,235	26,140		11,365	11,365	3,410	0	0	(
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	1.3	169,962	41,690		32,068	9,622	0	0	0	(
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	1.3	30,204	7,408	5,699	5,699	1,709	0	0	0	(
4455	Hope Chinese Charter School	6/30/2014	Proportion	5.4	0.4	96,986	7,186		7,186	0	0	0	0	(
4455	Hope Chinese Charter School	6/30/2014	Contribution	5.4	0.4	28,157	2,087	5,214	2,087	0	0	0	0	(
4455	Hope Chinese Charter School	6/30/2013	Contribution	5.6	0.0	48,221	0	5,166	0	0	. 0.	. 0	. 0	
4456	Insight School of Oregon Charter	6/30/2018	Proportion	5.2	4.2	(415)	(335)		(80)	(80)			(15)	•
4456	Insight School of Oregon Charter	6/30/2018	Contribution	5.2	4.2	57,730	46,628	11,102	11,102	11,102	11,102		2,220	(
4456	Insight School of Oregon Charter	6/30/2017	Proportion	5.2	3.2	156,888	96,546	30,171	30,171	30,171	30,171	6,033	0	(
4456	Insight School of Oregon Charter	6/30/2017	Contribution	5.2	3.2	9,105	5,603	1,751	1,751	1,751	1,751	350	0	
4456	Insight School of Oregon Charter	6/30/2016	Proportion	5.3	2.3	(403,683)	(175,182)		(76,167)	(76,167)) 0	0	(
4456	Insight School of Oregon Charter	6/30/2016	Contribution	5.3	2.3	67,656	29,361	12,765	12,765	12,765	3,831	0	0	
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	1.3	223,841	54,905	42,234	42,234	12,671	0	0	0	
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	1.3	(15,494)	(3,802)		(2,923)	(879)	, 0	0	0	
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	0.4	213,739	15,834		15,834	0	0	0	0	
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4 5.6	0.4	39,205	2,905		2,905	0	0	0	0	
	Insight School of Oregon Charter	6/30/2013	Contribution		0.0	154,972	-	16,602	-	0	0	0	-	'
4456 4457	Oregon Virtual Education East	6/30/2018	Proportion	5.2	4.2	15,353	12,401	2,952	2,952	2,952	2,952	2,952	593	



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	
Employer		Measurement Period for Initial	Course of Employer	Original	Domaining Americation	Original Palance of	Measurement Date Balance of	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Measurement Period +3 Expense	Expense	Expense	Recognized in Subsequent Expens
4457	Oregon Virtual Education East	6/30/2018	Contribution	5.2	4.2	668	540	128	128	128	128	128	28	Gubooquoni Expon
4457	Oregon Virtual Education East	6/30/2017	Proportion	5.2	3.2	10,324	6,354	1,985	1,985	1,985	1,985	399	0	
4457	Oregon Virtual Education East	6/30/2017	Contribution	5.2	3.2	1,938	1,192	373	373	373	373	73	0	
4457	Oregon Virtual Education East	6/30/2016	Proportion	5.3	2.3	(16,682)	(7,238)	(3,148)			(942)	0	0	
4457	Oregon Virtual Education East	6/30/2016	Contribution	5.3	2.3	4,191	1,818	791	791	791	236	0	0	
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	1.3	14,515	3,559	2,739	2,739	820	0	0	0	
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	1.3	(983)	(243)			(58)	0	0	0	
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	0.4	12,703	943	2,352	943	0	0	0	0	
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	0.4	(239)	(19)		(19)	0	0	0	0	
4457 4458	Oregon Virtual Education East	6/30/2013	Contribution	5.6 5.2	0.0 4.2	5,412	40.400	582 2,953	2,953	0	2,953	0	0 591	
4458 4458	Oregon Virtual Education West	6/30/2018 6/30/2018	Proportion Contribution	5.2 5.2	4.2	15,356 668	12,403 540	2,953	2,953	2,953 128	2,953 128	2,953 128	28	
4458	Oregon Virtual Education West Oregon Virtual Education West	6/30/2017	Proportion	5.2	3.2	10,322	6,352	1,985	1,985	1,985	1.985	397	20	
4458	Oregon Virtual Education West	6/30/2017	Contribution	5.2	3.2	1,938	1,192	373	373	373	373	73	0	
4458	Oregon Virtual Education West	6/30/2016	Proportion	5.3	2.3	14,260	6,187	2,691	2,691	2,691	805	0	0	
4458	Oregon Virtual Education West	6/30/2016	Contribution	5.3	2.3	4,191	1,818	791	791	791	236	0	0	
4458	Oregon Virtual Education West	6/30/2015	Proportion	5.3	1.3	(20,472)	(5,020)			(1,157)	0	0	0	
4458	Oregon Virtual Education West	6/30/2015	Contribution	5.3	1.3	2,639	647	498	498	149	0	0	0	
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	0.4	(2,833)	(208)				0	0	0	
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	0.4	(1,998)	(148)				0	0	0	
4458	Oregon Virtual Education West	6/30/2013	Contribution	5.6	0.0	(2,841)	0	(306)		0	0	0	0	
4459	Crater Lake Charter Academy	6/30/2018	Proportion	5.2	4.2	478,480	386,465	92,015	92,015	92,015	92,015	92,015	18,405	
4459	Crater Lake Charter Academy	6/30/2018	Contribution	5.2	4.2	(22,680)	(18,318)	(4,362)	(4,362)	(4,362)	(4,362)	(4,362)	(870)	
4459	Crater Lake Charter Academy	6/30/2017	Proportion	5.2	3.2	(11,425)	(7,031)	(2,197)	(2,197)	(2,197)	(2,197)	(440)	0	
4459	Crater Lake Charter Academy	6/30/2017	Contribution	5.2	3.2	64,655	39,787	12,434	12,434	12,434	12,434	2,485	0	
4459	Crater Lake Charter Academy	6/30/2016	Proportion	5.3	2.3	200,071	86,824	37,749	37,749	37,749	11,326	0	0	
4459	Crater Lake Charter Academy	6/30/2016	Contribution	5.3	2.3	100,975	43,819	19,052	19,052	19,052	5,715	0	0	
4459	Crater Lake Charter Academy	6/30/2015	Proportion	5.3	1.3	304,749	74,749	57,500	57,500	17,249	0	0	0	
4459	Crater Lake Charter Academy	6/30/2015	Contribution	5.3	1.3	2,112	520	398	398	122	0	0	0	
4459	Crater Lake Charter Academy	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	0.4	47,695	3,535	8,832	3,535	0	0	0	0	
4460	Kairos Pdx	6/30/2018	Proportion	5.2	4.2	167,715	135,462	32,253	32,253	32,253	32,253	32,253	6,450	
4460	Kairos Pdx	6/30/2018	Contribution	5.2	4.2	72,828	58,823	14,005	14,005	14,005	14,005	14,005	2,803	
4460	Kairos Pdx	6/30/2017	Proportion	5.2	3.2	370,092	227,748	71,172	71,172	71,172	71,172	14,232	0	
4460	Kairos Pdx	6/30/2017	Contribution	5.2	3.2	19,430	11,956	3,737	3,737	3,737	3,737	745	0	
4460 4460	Kairos Pdx Kairos Pdx	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	2.3 2.3	271,297 56,555	117,733 24,542	51,188 10,671	51,188 10,671	51,188 10,671	15,357 3,200	0	0	
4460	Kairos Pdx	6/30/2015	Proportion	5.3	1.3	41.991	10.299	7.923	7.923	2.376	3,200	0	0	
4460	Kairos Pdx	6/30/2015	Contribution	5.3	1.3	56,772	13,924	10,712	10,712	3,212	0	0	0	
4460	Kairos Pdx	6/30/2014	Proportion	5.4	0.4	0,772	15,524	10,712	10,712	3,212	0	0	0	
4460	Kairos Pdx	6/30/2014	Contribution	5.4	0.4	6,924	514	•	514	0	0	0	0	
4461	Mountain View Academy	6/30/2018	Proportion	5.2	4.2	(413,943)	(334,339)			(79,604)	(79,604)	(79,604)	(15,923)	
4461	Mountain View Academy	6/30/2018	Contribution	5.2	4.2	(110,010)	(00.,000)	(70,001)	(10,001)	(10,001)	(70,001)	(10,001)	(10,020)	
4461	Mountain View Academy	6/30/2017	Proportion	5.2	3.2	(84,991)	(52,303)	(16,344)	(16,344)	(16,344)	(16,344)	(3,271)	0	
4461	Mountain View Academy	6/30/2017	Contribution	5.2	3.2	(45,520)	(28,012)				(8,754)	(1,750)	0	
4461	Mountain View Academy	6/30/2016	Proportion	5.3	2.3	222,219	96,435	41,928	41,928	41,928	12,579	0	0	
4461	Mountain View Academy	6/30/2016	Contribution	5.3	2.3	(24,638)	(10,691)	(4,649)		(4,649)	(1,393)	0	0	
4461	Mountain View Academy	6/30/2015	Proportion	5.3	1.3	111,571	27,367	21,051	21,051	6,316	0	0	0	
4461	Mountain View Academy	6/30/2015	Contribution	5.3	1.3	42,016	10,304	7,928	7,928	2,376	0	0	0	
4461	Mountain View Academy	6/30/2014	Proportion	5.4	0.4	0	0	0	0	0	0	0	0	
4461	Mountain View Academy	6/30/2014	Contribution	5.4	0.4	23,419	1,734	4,337	1,734	0	. 0	0	0	
4462	Bend International School	6/30/2018	Proportion	5.2	4.2	(43,779)	(35,360)		(8,419)	(8,419)	(8,419)	(8,419)	(1,684)	
4462	Bend International School	6/30/2018	Contribution	5.2	4.2	24,410	19,716	4,694	4,694	4,694	4,694	4,694	940	
4462	Bend International School	6/30/2017	Proportion	5.2	3.2	466,747	287,229	89,759	89,759	89,759	89,759	17,952	0	
4462	Bend International School	6/30/2017	Contribution	5.2	3.2	18,821	11,583	3,619	3,619	3,619	3,619	726	0	
4462	Bend International School	6/30/2016	Proportion	5.3	2.3	317,371	137,728	59,881	59,881	59,881	17,966	0	0	
4462	Bend International School	6/30/2016	Contribution	5.3	2.3	71,238	30,915	13,441	13,441	13,441	4,033 0	0	0	
4462 4462	Bend International School Bend International School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	1.3 1.3	0 60.182	14.762	0 11.355	11.355	3.407	0	0	0	
4462 4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3 5.2	1.3 4.2	60,182 124,802	14,762 100,802	11,355 24.000	11,355 24,000	3,407 24,000	24,000	24,000	4,802	
4463	Dallas Community School-Community Innovation Partners Dallas Community School-Community Innovation Partners	6/30/2018	Contribution	5.2 5.2	4.2	(31,832)	(25,710)			(6,122)	(6,122)	(6,122)	(1,222)	
4463	Dallas Community School-Community Innovation Partners Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	5.2 5.2	3.2	(31,832) 244,207	150,281	(6,122) 46,963	(6,122) 46,963	46,963	(6,122) 46,963	9,392	(1,222)	
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Contribution	5.2	3.2	15,898	9,784	3,057	3,057	3,057	3,057	9,392	0	
4463	Dallas Community School-Community Innovation Partners Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	5.2	2.3	208,620	9,784	3,057	39,362	3,057	3,057 11,810	0	0	
	Dallas Community School-Community Innovation Partners	6/30/2016	Contribution	5.3	2.3	34,013	14,759	6,418	6,418	6,418	1,923	0	0	
4463														



Exhibit I

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

June 30, 2019 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.49 (9.4)
		Measurement					Measurement Date	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow)
Employer	Frankrica Nama	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period		Measurement Period +2				Recognized in Subsequent Expense
Number	Employer Name							Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	1.3	32,221	7,905	6,079	6,079	1,826	(10.010)	U	(0.000)	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion Contribution	5.2	4.2 4.2	(87,977) 34.411	(71,058)	(16,919)	(16,919)	(16,919)	(16,919)	(16,919)	(3,382) 1.321	0
4464	The Valley School Of Southern Oregon	6/30/2018		5.2			27,793	6,618	6,618	6,618	6,618	6,618	1,321	U
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	5.2	3.2	157,216	96,748	30,234	30,234	30,234	30,234	6,046	U	0
4464	The Valley School Of Southern Oregon	6/30/2017	Contribution	5.2	3.2	9,704	5,972	1,866	1,866	1,866	1,866	374	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	5.3	2.3	114,237	49,575	21,554	21,554	21,554	6,467	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Contribution	5.3	2.3	27,971	12,137	5,278	5,278	5,278	1,581	0	U	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	1.3	0	5 750	0	0	0	0	0	U	0
4464	The Valley School Of Southern Oregon	6/30/2015	Contribution	5.3	1.3	23,438	5,750	4,422	4,422	1,328	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	5.2	4.2	190,218	153,638	36,580	36,580	36,580	36,580	36,580	7,318	0
4465	Bridge Educational Foundation	6/30/2018	Contribution	5.2	4.2	(11,961)	(9,661)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(461)	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	5.2	3.2	110,499	67,999	21,250	21,250	21,250	21,250	4,249	0	0
4465	Bridge Educational Foundation	6/30/2017	Contribution	5.2	3.2	24,044	14,796	4,624	4,624	4,624	4,624	924	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Contribution	5.3	2.3	16,544	7,178	3,122	3,122	3,122	934	0	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	5.2	4.2	97,025	78,366	18,659	18,659	18,659	18,659	18,659	3,730	0
4467	Cannon Beach Academy	6/30/2018	Contribution	5.2	4.2	31,104	25,122	5,982	5,982	5,982	5,982	5,982	1,194	0
4467	Cannon Beach Academy	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Contribution	5.2	3.2	30,405	18,711	5,847	5,847	5,847	5,847	1,170	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	5.2	4.2	575,442	464,780	110,662	110,662	110,662	110,662	110,662	22,132	0
4468	Frontier Charter Academy	6/30/2018	Contribution	5.2	4.2	164,291	132,697	31,594	31,594	31,594	31,594	31,594	6,321	0
4468	Frontier Charter Academy	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Contribution	5.2	3.2	89,788	55,254	17,267	17,267	17,267	17,267	3,453	0	0
4469	Desert Sky Montessori	6/30/2018	Proportion	5.2	4.2	34,058	27,508	6,550	6,550	6,550	6,550	6,550	1,308	0
4469	Desert Sky Montessori	6/30/2018	Contribution	5.2	4.2	96,326	77,802	18,524	18,524	18,524	18,524	18,524	3,706	0
4469	Desert Sky Montessori	6/30/2017	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2017	Contribution	5.2	3.2	9,403	5,787	1,808	1,808	1,808	1,808	363	0	0
4470	Oregon Family School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Contribution	5.2	4.2	62,128	50,180	11,948	11,948	11,948	11,948	11,948	2,388	0
4471	Wahtonka Community School	6/30/2018	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2018	Contribution	5.2	4.2	32,236	26,037	6,199	6,199	6,199	6,199	6,199	1,241	0

