Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
Service cost	\$2,315,444	\$1,962,751
Interest on total OPEB liability	30,323,097	28,263,817
Effect of plan changes	0	0
Administrative expenses	1,272,953	1,287,002
Member contributions	0	0
Expected investment return net of investment expenses Recognition of Deferred (Inflows)/Outflows of Resources	(44,334,126)	(42,924,422)
Recognition of economic/demographic (gains) or losses	(17,671,758)	(18,375,919)
Recognition of assumption changes or inputs	(5,830,128)	(1,747,752)
Recognition of investment (gains) or losses	1,151,690	(24,627,868)
OPEB Expense	(\$32,772,828)	(\$56,162,391)

As of June 30, 2021, 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	(\$9,554,028)	\$0
Changes of assumptions	(5,108,523)	6,756,793
Net difference between projected and actual earnings	<u>(81,610,162)</u>	<u>0</u>
Total	(\$96,272,713)	\$6,756,793



Schedule of Collective Deferred Outflows / (Inflows) of Resources

-	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2021 Expense	Balance of Deferred (Inflows) 06/30/2021	Balance of Deferred Outflows 06/30/2021	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized Thereafter in Expense
Investment	(\$128,897,788)	2020-2021	5.0	(25,779,558)	(103,118,230)	0	(25,779,558)	(25,779,558)	(25,779,558)	(25,779,556)	0	0
(gains) or losses	\$35,738,839	2019-2020	5.0	7,147,768	0	21,443,303	7,147,768	7,147,768	7,147,767	0	0	0
	\$6,143,105	2018-2019	5.0	1,228,621	0	2,457,242	1,228,621	1,228,621	0	0	0	0
	(\$11,962,389)	2017-2018	5.0	(2,392,478)	(2,392,477)	0	(2,392,477)	0	0	0	0	0
	(\$24,161,105)	2016-2017	5.0	(4,832,221)	0	0	0	0	0	0	0	0
Economic/demographic	(\$7,099,732)	2020-2021	2.7	(2,629,530)	(4,470,202)	0	(2,629,530)	(1,840,672)	0	0	0	0
(gains) or losses	(\$13,019,924)	2019-2020	2.9	(4,489,629)	(4,040,666)	0	(4,040,666)	0	0	0	0	0
	(\$32,337,969)	2018-2019	3.1	(10,431,603)	(1,043,160)	0	(1,043,160)	0	0	0	0	0
	(\$9,076,735)	2017-2018	3.3	(825,157)	0	0	0	0	0	0	0	0
Assumption	\$10,731,377	2020-2021	2.7	3,974,584	0	6,756,793	3,974,584	2,782,209	0	0	0	0
changes or inputs	(\$16,460,799)	2019-2020	2.9	(5,676,138)	(5,108,523)	0	(5,108,523)	0	0	0	0	0
	\$0	2018-2019	3.1	0	0	0	0	0	0	0	0	0
	(\$508,168)	2017-2018	3.3	(46,198)	0	0	0	0	0	0	0	0



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

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
1000	State Agencies	1,048,227	16.48256895%	1,170,627	39.50341116%	(33,584,918)	(135,654,939)
2000	Lake County	1,230	0.01934757%	647	0.02183065%	(39,423)	(74,967)
2001	Clackamas County	80,176	1.26070000%	34,701	1.17098647%	(2,568,805)	(4,021,174)
2002 2003	Curry County Douglas County	1,800 8,547	0.02830457% 0.13438751%	930 5,088	0.03139008% 0.17170430%	(57,673) (273,828)	(107,794) (589,634)
2003	Harney County	2,063	0.03244508%	456	0.01537277%	(66,110)	(52,790)
2005	Jackson County	8,956	0.14083130%	9,724	0.32815731%	(286,958)	(1,126,894)
2006	Jefferson County	2,518	0.03959064%	1,075	0.03627002%	(80,670)	(124,551)
2007	Klamath County	1,230	0.01933358%	653	0.02204494%	(39,394)	(75,702)
2008	Lane County	17,656	0.27762933%	20,998	0.70859183%	(565,698)	(2,433,308)
2009 2011	Marion County Washington County	29,773 52,717	0.46815945% 0.82893273%	19,513 33,836	0.65848918% 1.14182595%	(953,923) (1,689,035)	(2,261,256) (3,921,037)
2012	Grant County	1,799	0.02828492%	593	0.02000131%	(57,633)	(68,685)
2013	Umatilla County	8,478	0.13330269%	3,532	0.11917433%	(271,618)	(409,245)
2014	Linn County	9,058	0.14243077%	9,885	0.33358832%	(290,217)	(1,145,544)
2015	Yamhill County	10,684	0.16799964% 0.02347157%	6,210	0.20954585%	(342,316)	(719,582)
2016 2017	Sherman County Columbia County	1,493 5,656	0.02347157%	875 2,301	0.02952058%	(47,826) (181,232)	(101,374) (266,674)
2018	Coos County	9,021	0.14184551%	3,790	0.12789688%	(289,025)	(439,199)
2020	Wasco County	3,293	0.05177221%	1,203	0.04058540%	(105,491)	(139,370)
2021	Baker County	2,341	0.03681594%	1,168	0.03942591%	(75,016)	(135,389)
2022	Gilliam County	775	0.01218628%	599	0.02022504%	(24,831)	(69,453)
2027	Deschutes County	37,604	0.59129689%	15,831	0.53423581%	(1,204,828)	(1,834,569)
2035 2036	Hood River County Clatsop County	3,126 12,346	0.04914783% 0.19413379%	2,173 3,255	0.07331619% 0.10983357%	(100,144) (395,567)	(251,768) (377,169)
2037	Polk County	9,685	0.15228373%	4,135	0.13954178%	(310,294)	(479,187)
2038	Multnomah County	762,327	11.98700323%	77,587	2.61821580%	(24,424,744)	(8,990,968)
2039	Malheur County	4,294	0.06752632%	1,850	0.06243124%	(137,592)	(214,389)
2040	Benton County	9,889	0.15549038%	5,468	0.18451410%	(316,828)	(633,622)
2042 2043	Josephine County Lincoln County	3,696 1,682	0.05810892% 0.02645446%	3,828 690	0.12919203% 0.02327496%	(118,403) (53,904)	(443,646) (79,926)
2044	Crook County	643	0.02043446%	369	0.01244164%	(20,600)	(42,725)
2050	Wallowa County	30	0.00047440%	16	0.00053959%	(967)	(1,853)
2099	State Judiciary	19,955	0.31377385%	20,014	0.67537578%	(639,346)	(2,319,244)
2100	City of Roseburg	6,763	0.10633688%	2,804	0.09460591%	(216,672)	(324,877)
2101 2102	City of Salem	35,165 15.867	0.55294705% 0.24950229%	24,930 10.448	0.84127720% 0.35256106%	(1,126,686)	(2,888,951)
2102	City of Medford City of Albany	16,881	0.24950229%	8,212	0.35256106%	(508,386) (540,871)	(1,210,697) (951,595)
2104	City of Ashland	7,222	0.11355525%	5,905	0.19925718%	(231,380)	(684,250)
2105	City of Astoria	1,783	0.02803443%	1,442	0.04865767%	(57,123)	(167,091)
2106	City of Beaverton	24,170	0.38005293%	9,748	0.32895168%	(774,397)	(1,129,622)
2107	City of Bend	19,661	0.30914873%	13,278	0.44808754%	(629,922)	(1,538,735)
2109 2110	City of Canby	2,457 698	0.03864027% 0.01097678%	1,673 472	0.05646976% 0.01594240%	(78,733) (22,366)	(193,917) (54,746)
2111	City of Coquille City of Eugene	42,729	0.67187983%	29,001	0.97866264%	(1,369,024)	(3,360,733)
2112	City Of Forest Grove	450	0.00708188%	156	0.00527308%	(14,430)	(18,108)
2113	City of Grants Pass	5,364	0.08433758%	4,392	0.14820054%	(171,846)	(508,921)
2114	City of Gresham	19,178	0.30156477%	12,297	0.41497576%	(614,469)	(1,425,029)
2115 2117	City of Hillsboro City of McMinnville	35,529	0.55867051% 0.11569878%	15,795	0.53301996% 0.17570348%	(1,138,348)	(1,830,394)
2117	City of Ontario	7,358 1,702	0.02676029%	5,207 724	0.02441691%	(235,748) (54,527)	(603,367) (83,848)
2119	City of Oregon City	8,767	0.13785612%	4,308	0.14536828%	(280,896)	(499,196)
2120	City of Lake Oswego	16,322	0.25664487%	8,375	0.28261402%	(522,940)	(970,498)
2121	City of Portland	76,128	1.19705914%	80,665	2.72209700%	(2,439,130)	(9,347,697)
2122	City of Redmond	5,335	0.08389447%	2,653	0.08953193%	(170,944)	(307,453)
2123 2125	City of St Helens City of Vernonia	2,510 168	0.03946438% 0.00264655%	1,068 59	0.03603246% 0.00200043%	(80,413) (5,393)	(123,736) (6,869)
2126	City of West Linn	3,203	0.05037134%	1,874	0.06324214%	(102,637)	(217,174)
2127	City of Cottage Grove	695	0.01092143%	813	0.02742296%	(22,254)	(94,171)
2128	City of Tillamook	921	0.01447558%	375	0.01266773%	(29,495)	(43,501)
2129	City of Sweet Home	585	0.00919774%	282	0.00950881%	(18,741)	(32,653)
2131 2132	City of Drain Eugene Water & Electric Board	173 6,506	0.00272281% 0.10230739%	73 7,988	0.00247827% 0.26955416%	(5,548) (208,462)	(8,510) (925,651)
2135	McMinnville Water & Light Department	1,886	0.02964946%	1,170	0.03948631%	(60,414)	(135,596)
2138	City of Hood River	1,082	0.01701079%	1,384	0.04671460%	(34,661)	(160,418)
2139	City of Reedsport	502	0.00788948%	386	0.01302003%	(16,076)	(44,711)
2140	City of Lebanon	5,329	0.08379886%	1,455	0.04909332%	(170,749)	(168,587)
2142 2143	City of Sherwood	2,705	0.04252777%	1,922	0.06486260%	(86,655)	(222,739)
2145	City of Oakland City of Vale	25 202	0.00038965% 0.00317111%	32 28	0.00109201% 0.00095972%	(794) (6,461)	(3,750) (3,296)
2146	City of Prineville	2,336	0.03673575%	779	0.02627798%	(74,853)	(90,239)
2147	City of Wheeler	73	0.00114834%	- '	0.00000000%	(2,340)	0
2148	City of Klamath Falls	5,433	0.08542616%	2,618	0.08833194%	(174,065)	(303,332)
2149	City of Canyonville	214	0.00336137%	50	0.00167951%	(6,849)	(5,767)
2150 2152	City of Bandon	1,270	0.01996475%	652	0.02199297%	(40,680)	(75,524)
2154	City of Coos Bay City of Pendleton	4,013 4,999	0.06309523% 0.07859917%	1,942 1.856	0.06552132% 0.06264316%	(128,563) (160,154)	(225,001) (215,117)
2155	City of Corvallis	16,641	0.26167301%	8.196	0.27658167%	(533,185)	(949,783)
2157	City of Monmouth	2,496	0.03924927%	796	0.02686515%	(79,974)	(92,255)
2158	City of Milton-Freewater	870	0.01368528%	907	0.03061596%	(27,885)	(105,135)
2159	City of Baker City	1,992	0.03132268%	762	0.02570970%	(63,823)	(88,287)
2160 2161	City of Hermiston	2,809 171	0.04416482% 0.00268696%	2,048	0.06909699% 0.00254812%	(89,990)	(237,279)
2161 2162	City of Pilot Rock City of Clatskanie	1/1 189	0.00268696% 0.00297833%	76 70	0.00254812% 0.00235240%	(5,475) (6,069)	(8,750) (8,078)
2163	City of Milwaukie	3,334	0.05242193%	1,826	0.06160380%	(106,815)	(211,548)
2165	City of Cornelius	1,059	0.01665606%	698	0.02354155%	(33,938)	(80,842)
2166	City of Nyssa	284	0.00446427%	101	0.00341741%	(9,096)	(11,735)
2167	City of Athena	65	0.00101641%	82	0.00278367%	(2,071)	(9,559)
2168 2170	City of Oakridge City of Madras	593 1,020	0.00932243% 0.01604627%	241 426	0.00811816% 0.01436074%	(18,995) (32,696)	(27,878) (49,315)
2170 2172	City of Madras City of Sandy	1,020 2,271	0.01604627% 0.03571509%	426 626	0.01436074% 0.02112301%	(32,696) (72,773)	(49,315) (72,537)
2174	City of Mt Angel	286	0.00450216%	167	0.00563314%	(9,174)	(19,344)
2175	City of Umatilla	1,181	0.01857630%	424	0.01429933%	(37,851)	(49,104)
2176	City of Scappoose	1,299	0.02042091%	703	0.02370960%	(41,610)	(81,419)
2177	City of Condon	181	0.00285363%	75	0.00251539%	(5,815)	(8,638)



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2178	City of Boardman	616	0.00967890%	299	0.01007709%	(19,722)	(34,605)
2179 2180	City of Estacada City of Enterprise	274 146	0.00431615% 0.00229291%	296 191	0.01000251% 0.00644911%	(8,795) (4,672)	(34,349) (22,146)
2181	City of Central Point	1,163	0.01828949%	1,441	0.04863675%	(37,267)	(167,019)
2182	City of Cascade Locks	145	0.00227860%	182	0.00612852%	(4,643)	(21,045)
2183 2184	City of Myrtle Point City of Port Orford	737 215	0.01158452% 0.00338354%	213 111	0.00719252% 0.00373664%	(23,605)	(24,699)
2185	City of Wood Village	345	0.00542156%	77	0.00373664%	(6,894) (11,047)	(12,832) (8,914)
2186	City of Chiloquin	177	0.00277942%	44	0.00149020%	(5,663)	(5,117)
2187	City of Philomath	553	0.00870242%	436	0.01472216%	(17,732)	(50,556)
2188 2189	City of Talent	411 242	0.00646455% 0.00380118%	236 89	0.00796968% 0.00299559%	(13,172) (7,745)	(27,368)
2191	City of Willamina City of Huntington	33	0.00350118%	- 09	0.00299339%	(1,065)	(10,287) 0
2192	City of North Plains	320	0.00502389%	63	0.00211854%	(10,237)	(7,275)
2193	City of Heppner	2	0.00002940%		0.00000000%	(60)	0
2194 2195	City of Cave Junction City of Metolius	241 40	0.00378765% 0.00062378%	57	0.00191303% 0.00000000%	(7,718) (1,271)	(6,569) 0
2196	City of Hubbard	367	0.00576765%	218	0.00736057%	(11,752)	(25,276)
2197	City of Myrtle Creek	307	0.00481948%	149	0.00501593%	(9,820)	(17,225)
2198	City of Carlton	45	0.00070602%	58	0.00196433%	(1,439)	(6,746)
2199 2200	City of Junction City City of Wallowa	496 98	0.00779718% 0.00153956%	638 44	0.02152357% 0.00148818%	(15,888) (3,137)	(73,912) (5,110)
2201	City of Coburg	436	0.00685514%	156	0.00527308%	(13,968)	(18,108)
2202	City of Dallas	2,718	0.04273580%	1,027	0.03464990%	(87,079)	(118,988)
2203 2204	City of Rockaway Beach	437 240	0.00687354% 0.00377162%	175	0.00591390%	(14,006)	(20,308)
2204	City of Burns City of Elgin	240	0.00377162%	83	0.00278502% 0.00000000%	(7,685) (7,991)	(9,564)
2206	City of Weston	78	0.00122508%	26	0.00087536%	(2,496)	(3,006)
2207	City of Mill City	117	0.00183455%	47	0.00160257%	(3,738)	(5,503)
2208	City of Fairview	619	0.00973032%	430	0.01451597%	(19,827)	(49,848) 0
2209 2210	City of Monroe City of Helix	46 50	0.00072096% 0.00079313%		0.00000000% 0.00000000%	(1,469) (1,616)	0
2211	City of Jefferson	194	0.00304736%	122	0.00412944%	(6,209)	(14,181)
2212	Town of Lakeview	270	0.00425278%	271	0.00914571%	(8,665)	(31,406)
2213	City of Stanfield	284 99	0.00447166% 0.00155686%	152	0.00512527% 0.00405452%	(9,111)	(17,600)
2214 2215	City of Yamhill City of Powers	18	0.00028461%	120	0.00000000%	(3,172) (580)	(13,923) 0
2216	City of Brookings	608	0.00955562%	305	0.01029272%	(19,471)	(35,345)
2217	City of Sutherlin	860	0.01351734%	519	0.01751291%	(27,543)	(60,139)
2218	City of Prairie City City of Sheridan	127	0.00200170%	56	0.00188165%	(4,079)	(6,462)
2219 2220	City of Garibaldi	492 84	0.00773098% 0.00132461%	211 60	0.00710377% 0.00201866%	(15,753) (2,699)	(24,394) (6,932)
2221	City of Sisters	243	0.00381486%	111	0.00373563%	(7,773)	(12,828)
2222	City of Jacksonville	530	0.00833447%	204	0.00688206%	(16,982)	(23,633)
2223 2224	City of Cannon Beach City of Falls City	407 101	0.00640307% 0.00158154%	497 9	0.01677726% 0.00028987%	(13,047) (3,223)	(57,613) (995)
2225	City of Echo	240	0.00138154%	41	0.00138829%	(7,687)	(4,767)
2226	City of Hines	92	0.00144427%	2	0.00005973%	(2,943)	(205)
2228	City of Turner	281	0.00442008%	149	0.00502505%	(9,006)	(17,256)
2229 2231	City of John Day City of Banks	266 111	0.00418328% 0.00174728%	84 47	0.00281775% 0.00157322%	(8,524) (3,560)	(9,676) (5,402)
2232	City of Joseph	63	0.00099534%	-	0.00000000%	(2,028)	(3,402)
2233	City of Lafayette	194	0.00305821%	154	0.00518466%	(6,231)	(17,804)
2234	City of Aumsville	342	0.00538099%	224	0.00754752%	(10,964)	(25,918)
2235 2236	City of Amity City of Creswell	52 553	0.00082364% 0.00868921%	37 305	0.00124217% 0.01029441%	(1,678) (17,705)	(4,266) (35,351)
2237	City of Troutdale	630	0.00990973%	846	0.02854601%	(20,192)	(98,027)
2238	City of Warrenton	1,135	0.01785125%	526	0.01775284%	(36,374)	(60,963)
2240	City of Wilsonville	5,558	0.08739437%	2,391	0.08068048%	(178,075)	(277,057)
2241 2242	City of Bay City City of Gaston	33 41	0.00051245% 0.00064202%	4	0.00012013% 0.00000000%	(1,044) (1,308)	(413) 0
2244	City of Caston City of Lakeside	111	0.0004202%	33	0.00112339%	(3,568)	(3,858)
2245	City of Dundee	395	0.00620903%	168	0.00567701%	(12,652)	(19,495)
2246	City of Merrill	170	0.00267705%	34	0.00115241%	(5,455)	(3,957)
2247 2248	City of Malin City of Fossil	58 29	0.00091877% 0.00044877%	77	0.00259672% 0.00000000%	(1,872) (914)	(8,917) 0
2249	City of Phoenix	500	0.00785882%	121	0.00408726%	(16,013)	(14,036)
2250	City of Gold Beach	736	0.01157005%	274	0.00925505%	(23,575)	(31,782)
2251	City of Rogue River	239	0.00375275%	161	0.00544045%	(7,647)	(18,683)
2252 2253	City of Dayton Town of Butte Falls	251	0.00395323% 0.00000000%	90	0.00304148% 0.00000000%	(8,055)	(10,444) 0
2254	City of Shady Cove	41	0.00064296%		0.0000000%	(1,310)	0
2255	Town of Canyon City	23	0.00036009%		0.00000000%	(734)	0
2256	City of Jordan Valley	25	0.00038823%	31	0.00103599%	(791)	(3,558)
2257 2258	City of Culver City of Adair Village	93	0.00146880% 0.00000000%	46	0.00153981% 0.00000000%	(2,993)	(5,288)
2260	City of Riddle	171	0.00268224%	- 88	0.00295813%	(5,465)	(10,158)
2261	City of Waldport	264	0.00415230%	231	0.00779623%	(8,461)	(26,772)
2262	City of Dufur	82	0.00128153%	-	0.00000000%	(2,611)	0
2263 2264	City of La Grande City of Gervais	1,285 197	0.02020706% 0.00309028%	455 71	0.01533801% 0.00239121%	(41,174) (6,297)	(52,671) (8,211)
2265	City of Westfir	19	0.003030301%	-''	0.00000000%	(617)	(0,211)
2266	City of Irrigon	173	0.00271526%	221	0.00746991%	(5,533)	(25,652)
2267	City of Independence	1,921	0.03021349%	722	0.02436595%	(61,563)	(83,673)
2268 2269	City of Harrisburg City of Durham	88 32	0.00138483% 0.00050569%	106	0.00356319% 0.00000000%	(2,822) (1,030)	(12,236)
2270	City of Lyons	13	0.00030369%	20	0.00068942%	(408)	(2,367)
2271	City of Columbia City	174	0.00273963%	25	0.00084398%	(5,582)	(2,898)
2272	City of Aurora	72	0.00113796%	-	0.00000000%	(2,319)	0 (05.007)
2273 2274	City of Silverton City of Gold Hill	1,184 84	0.01862363% 0.00132602%	822	0.02774219% 0.00000000%	(37,948) (2,702)	(95,267) 0
2274	City of Gold Hill City of Toledo	1,016	0.00132602%	172	0.00581368%	(32,566)	(19,964)
2276	City of Newport	1,470	0.02311762%	623	0.02102751%	(47,105)	(72,209)
2278	City of Springfield	12,434	0.19551218%	9,988	0.33703340%	(398,376)	(1,157,375)
2279 2280	City of Keizer City of Winston	2,520 346	0.03962524% 0.00544829%	1,547	0.05218947% 0.00567465%	(80,740) (11,101)	(179,219) (19,487)
2280	City of Winston City of Manzanita	346 282	0.00544829%	168 64	0.00567465%	(11,101) (9,025)	(7,390)
2282	City of Eagle Point	275	0.00432542%	153	0.00514619%	(8,813)	(17,672)
2283	City of Maupin	316	0.00497027%	21	0.00071473%	(10,127)	(2,454)
2284 2285	City of Halsey City of Veneta	108 420	0.00169696% 0.00659978%	46 224	0.00154352% 0.00755832%	(3,458) (13,448)	(5,300) (25,955)
2200	ony or vorteta	420	0.00003310%	224	0.00700002%	(13,440)	(20,505)



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2286	City of Millersburg	136	0.00213645%	51	0.00172811%	(4,353)	(5,934)
2287 2288	City of King City City of Tualatin	74 1,520	0.00116076% 0.02390037%	138 1,891	0.00466093% 0.06381987%	(2,365) (48,699)	(16,006) (219,158)
2290	City of Molalla	1,289	0.02026147%	816	0.02755119%	(41,285)	(94,611)
2291	City of Florence	1,023	0.01608306%	612	0.02066542%	(32,771)	(70,965)
2292 2293	City of North Bend City of Lowell	2,959	0.04653085% 0.00000000%	1,323	0.04463081% 0.00000000%	(94,811)	(153,262)
2293	City of Depoe Bay	188	0.00295333%	- 60	0.0000000%	(6,018)	(6,942)
2295	City of Tigard	2,194	0.03449269%	1,628	0.05494952%	(70,282)	(188,697)
2296	City of Happy Valley	1,202	0.01889409%	844	0.02846705%	(38,499)	(97,756)
2297 2298	City of Rainier	543 3,565	0.00854235% 0.05605109%	273 1,355	0.00921084% 0.04571168%	(17,406)	(31,630)
2299	City of Lincoln City City of Dunes City	3,303	0.00022517%	1,333	0.00000000%	(114,210) (459)	(156,974)
2300	City of Yachats	159	0.00249402%	97	0.00326555%	(5,082)	(11,214)
2301	City of Moro	28	0.00044075%	-	0.00000000%	(898)	0
2302 2303	City of Mt. Vernon	62 3,210	0.00097192% 0.05046883%	45 2.100	0.00151382% 0.07087099%	(1,980) (102,835)	(5,198)
2304	City of Woodburn City of Gladstone	1,895	0.02979869%	827	0.02789945%	(60,718)	(243,371) (95,807)
2305	City of Elkton	35	0.00055790%	34	0.00115950%	(1,137)	(3,982)
2306	City of Imbler	7	0.00010755%	-	0.00000000%	(219)	0
2307 2308	City of Yoncalla City of North Powder	86 18	0.00135842% 0.00028272%	36	0.00119830% 0.00000000%	(2,768) (576)	(4,115) 0
2309	City of Gearhart	1,036	0.01628748%	284	0.00059621%	(33,187)	(32,953)
2501	Port of The Dalles	145	0.00227828%	83	0.00280189%	(4,642)	(9,622)
2507	Port of Astoria	591	0.00929947%	153	0.00517555%	(18,949)	(17,773)
2508 2510	Multnomah Drainage Horsefly Irrigation District	1,022	0.01606624% 0.00034122%	286	0.00964076% 0.00000000%	(32,737) (695)	(33,106)
2511	Grants Pass Irrigation District	87	0.00034122%		0.0000000%	(2,779)	0
2512	Port of Portland	36,791	0.57850632%	15,321	0.51701986%	(1,178,766)	(1,775,449)
2513	Port of Coos Bay	361	0.00567755%	126	0.00424215%	(11,569)	(14,568)
2515 2518	Klamath County Fire District 1	1,992 1,558	0.03132504%	1,094	0.03690984%	(63,828)	(126,749)
2519	Clackamas County Housing Authority Home Forward	5,298	0.02449836% 0.08330245%	1,052 3,546	0.03551682% 0.11964643%	(49,918) (169,737)	(121,965) (410,867)
2521	League of Oregon Cities	1,090	0.01713848%	128	0.00431875%	(34,921)	(14,831)
2522	Lane Council of Governments	3,106	0.04884404%	1,926	0.06498476%	(99,525)	(223,158)
2526 2527	Clatskanie PUD Deschutes Valley Water District	336 1,022	0.00528209% 0.01607001%	347 570	0.01170025%	(10,763) (32,744)	(40,179)
2528	Columbia River Fire & Rescue	2,413	0.03794431%	1,356	0.01923292% 0.04576163%	(77,315)	(66,046) (157,146)
2529	East Fork Irrigation District	162	0.00254308%	117	0.00395632%	(5,182)	(13,586)
2531	Oregon School Boards Association	1,953	0.03070377%	728	0.02457315%	(62,562)	(84,384)
2533 2536	Owyhee Irrigation District Valley View Cemetery	223 22	0.00351295% 0.00033917%	169 6	0.00569287% 0.00021428%	(7,158) (691)	(19,549)
2538	Clackamas Vector Control	87	0.00033917 %	-	0.000021428%	(2,794)	(736) 0
2540	West Extension Irrigation District	150	0.00236634%	29	0.00097221%	(4,822)	(3,339)
2541	Jackson County Vector Control District	117	0.00184555%	÷	0.00000000%	(3,760)	0
2542 2545	Rainbow Water District Council of Governments	345 2,805	0.00542439% 0.04410853%	106 903	0.00357028% 0.03048874%	(11,053) (89,876)	(12,260)
2549	Roque River Fire District	709	0.01115352%	416	0.0304887478	(22,726)	(104,699) (48,220)
2550	Nyssa Road Assessment District 2	94	0.00148028%	48	0.00162586%	(3,016)	(5,583)
2551	Sandy Fire Department	433	0.00681174%	481	0.01621675%	(13,880)	(55,688)
2552 2553	Winston-Dillard Fire District Tangent Rural Fire Protection District	476 65	0.00748584% 0.00102852%	251 1	0.00848025% 0.00001721%	(15,253) (2,096)	(29,121) (59)
2555	Monroe Fire Department	83	0.0010203270	50	0.00169200%	(2,656)	(5,810)
2556	Jackson County Fire District 5	598	0.00939995%	751	0.02533276%	(19,153)	(86,993)
2557	Estacada Fire Department	268	0.00421284%	-	0.00000000%	(8,584)	0
2559 2561	Keizer Fire Department Jefferson Rural Fire Protection District	1,170 305	0.01840412% 0.00478803%	383 84	0.01292453% 0.00282248%	(37,500) (9,756)	(44,383) (9,692)
2562	WyEast Fire District	25	0.00039829%	34	0.00115713%	(812)	(3,974)
2563	Central Oregon Irrigation District	2,026	0.03185683%	274	0.00925943%	(64,912)	(31,797)
2564	Illinois Valley Fire District	135	0.00212702%	60	0.00201495%	(4,334)	(6,919)
2567 2568	Charleston Rural Fire Protection District Molalla Rural Fire Protection District 73	146 562	0.00229086% 0.00884315%	104 600	0.00351122% 0.02025879%	(4,668) (18,019)	(12,058) (69,569)
2569	Central Oregon Intergovernmental Council	726	0.01142240%	485	0.01635645%	(23,274)	(56,168)
2570	Port of St Helens	331	0.00520362%	-	0.00000000%	(10,603)	0
2571	Crystal Springs Water District	146	0.00228945%	93	0.00312450%	(4,665)	(10,730)
2572 2575	Local Government Personnel Institute Jefferson County Rural Fire Protection District 1	160	0.00000000% 0.00252217%	- 50	0.00000000% 0.00167378%	0 (5,139)	0 (5,748)
2576	Depoe Bay Rural Fire Protection District	389	0.00610918%	-	0.00000000%	(12,448)	0
2579	La Pine Rural Fire Protection District	1,277	0.02008410%	630	0.02125360%	(40,923)	(72,985)
2580 2581	Marion County Fire District 1 Port of Umatilla	1,560 142	0.02452981% 0.00223913%	1,517 116	0.05118757% 0.00391111%	(49,982)	(175,778)
2582	Talent Irrigation District	400	0.00223913%	362	0.00391111%	(4,562) (12,818)	(13,431) (41,937)
2585	Rogue River Valley Irrigation District	141	0.00221209%	98	0.00330976%	(4,507)	(11,366)
2587	Tualatin Valley Irrigation District	34	0.00054013%	44	0.00149898%	(1,101)	(5,148)
2588 2589	Clatskanie Rural Fire Protection District	575 127	0.00904096% 0.00199037%	205 156	0.00690501%	(18,422)	(23,712)
2569 2590	West Slope Water District Redmond Fire & Rescue	2.062	0.03242432%	2.299	0.00528084% 0.07757218%	(4,056) (66,068)	(18,134) (266,383)
2592	Medford Irrigation District	116	0.00181741%	66	0.00221641%	(3,703)	(7,611)
2594	Metro	22,624	0.35575269%	11,344	0.38279975%	(724,882)	(1,314,537)
2595 2596	Canby Fire District	963	0.01514936%	368	0.01241059% 0.04814946%	(30,868)	(42,618)
2597	Bend Parks & Recreation Mapleton Water District	4,176 38	0.06566473% 0.00059485%	1,427 39	0.00132316%	(133,799) (1,212)	(165,346) (4,544)
2598	Marion County Housing Authority	338	0.00531888%	97	0.00327365%	(10,838)	(11,242)
2599	South Suburban Sanitary District	273	0.00428941%	157	0.00529906%	(8,740)	(18,197)
2600 2601	Winston-Dillard Water District	151 36	0.00237688%	105	0.00353248%	(4,843)	(12,131)
2601	Baker Valley Irrigation District Aumsville Rural Fire Protection District	103	0.00056466% 0.00162274%	35	0.00116422% 0.00000000%	(1,151) (3,306)	(3,998)
2603	Corbett Water District	84	0.00132587%		0.0000000%	(2,702)	0
2604	Netarts-Oceanside Sanitary District	231	0.00363796%	117	0.00394148%	(7,413)	(13,535)
2605 2606	Scio Fire District West Valley Housing Authority	113 779	0.00176976%	60 342	0.00200921% 0.01155548%	(3,606) (24,948)	(6,900) (39,682)
2606 2607	Hoodland Fire District 74	779 975	0.01224399% 0.01533160%	342 161	0.00544619%	(24,948)	(18,702)
2608	Gaston Rural Fire Protection District	50	0.00078417%		0.00000000%	(1,598)	0
2610	Turner Fire District	219	0.00344628%	15	0.00051158%	(7,022)	(1,757)
2612 2613	Community Services Consortium Polk Soil & Water Conservation District	1,358 81	0.02135257% 0.00127854%	769	0.02595942% 0.00000000%	(43,508) (2,605)	(89,145) 0
2613 2617	Clean Water Services	6,314	0.00127854%	7,389	0.24935072%	(2,605)	(856,272)
2618	Estacada Cemetery District	24	0.00037141%	5	0.00017480%	(757)	(600)
2620	Jackson County Fire District 4	36	0.00057299%	-	0.00000000%	(1,168)	0
2623 2624	Evans Valley Fire District 6 Klamath Vector Control	35 32	0.00055098% 0.00049579%	-	0.00000000% 0.00000000%	(1,123) (1,010)	0
2027		32	5.000-1357 570	•	3.30000000/6	(1,010)	0



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2625	Port of Newport	360	0.00566481%	208	0.00702885%	(11,543)	(24,137)
2626	Tillamook Peoples Utility District	4,472	0.07032618%	1,876	0.06329614%	(143,297)	(217,359)
2628	McKenzie Fire And Rescue	316	0.00496509%	94	0.00317512%	(10,117)	(10,903)
2630 2631	Sheridan Fire District Arch Cape Water-Sanitary District	190 61	0.00298556% 0.00096044%	- 54	0.00000000% 0.00180876%	(6,083) (1,957)	0 (6,211)
2633	Port of Cascade Locks	218	0.00096044%	54 47	0.00158773%	(6,973)	(5,452)
2637	Northeast Oregon Housing Authority	275	0.00342207%	12	0.00039651%	(8,808)	(1,362)
2638	North Douglas County Fire and EMS	199	0.00313243%	103	0.00346027%	(6,383)	(11,883)
2641	Suburban East Salem Water District	224	0.00351751%	148	0.00499299%	(7,167)	(17,146)
2642	Dexter Rural Fire Protection District	29	0.00046261%		0.00000000%	(943)	0
2643	Sweet Home Cemetery	65	0.00102050%	32	0.00107716%	(2,079)	(3,699)
2644 2645	Lakeside Water District Chiloquin Agency Lake Rural Fire Protection District	181 54	0.00283933% 0.00084628%	64 35	0.00216039% 0.00117131%	(5,785) (1,724)	(7,419) (4,022)
2646	Keno Rural Fire Protection District	54	0.00000000%		0.00000000%	(1,724)	(4,022)
2647	Crooked River Ranch Rural Fire Protection District	86	0.00134772%	1	0.00003375%	(2,746)	(116)
2648	Black Butte Ranch Rural Fire Protection District	226	0.00356012%		0.00000000%	(7,254)	o o
2649	Colton Fire Department	177	0.00278618%	24	0.00082238%	(5,677)	(2,824)
2651	Imbler Rural Fire Protection District	13	0.00020033%	2	0.00008065%	(408)	(277)
2652 2653	The Oregon Consortium Umatilla Fire Department	- 85	0.00000000% 0.00132996%	39	0.00000000% 0.00130460%	0 (2,710)	0 (4,480)
2657	Mid-Willamette Valley Senior Service Agency	5,998	0.00132996%	1,636	0.05519991%	(192,174)	(189,557)
2659	Silverton Fire District	435	0.00684696%	267	0.00900499%	(13,951)	(30,923)
2660	Tualatin Valley Fire & Rescue	15,977	0.25122394%	17,387	0.58674688%	(511,894)	(2,014,892)
2663	Metropolitan Área Communications Commission	147	0.00231602%		0.00000000%	(4,719)	0
2664	Applegate Valley Rural Fire Protection District 9	130	0.00204352%	120	0.00405486%	(4,164)	(13,924)
2669	Roseburg Urban Sanitary Authority	585	0.00919962%	326	0.01100239%	(18,745)	(37,782)
2671	Columbia 911 Communications District	538	0.00845335%	325	0.01095380%	(17,225)	(37,615)
2672 2673	Rockwood Water PUD Port Orford Library	535 46	0.00841152% 0.00073023%	369 25	0.01245851% 0.00085646%	(17,139) (1,488)	(42,783) (2,941)
2674	Nestucca Rural Fire District	146	0.00073023%	25 54	0.00085646%	(4,674)	(6,210)
2676	Woodburn Fire District	2,532	0.03981361%	782	0.02637820%	(81,124)	(90,583)
2678	Central Oregon Regional Housing Authority	212	0.00332945%	84	0.00281944%	(6,784)	(9,682)
2679	Columbia River Public Utility District	1,356	0.02132112%	883	0.02978953%	(43,444)	(102,297)
2681	Cloverdale Rural Fire Protection District	98	0.00153406%	75	0.00252956%	(3,126)	(8,687)
2684	Parkdale Fire District	44	0.00069014%	62	0.00210370%	(1,406)	(7,224)
2685 2686	Oregon Community College Association Weston Cemetery	346 7	0.00544169% 0.00011604%	97	0.00327669% 0.00000000%	(11,088) (236)	(11,252)
2687	Columbia Drainage Vector Control District	187	0.00293556%	54	0.00182530%	(5,982)	(6,268)
2688	Polk County Fire District 1	716	0.01126076%	411	0.01387481%	(22,945)	(47,646)
2689	Redmond Area Park & Recreation District	394	0.00619912%	89	0.00299154%	(12,631)	(10,273)
2692	Siuslaw Public Library	209	0.00328715%	99	0.00332933%	(6,698)	(11,433)
2693	City-County Insurance Services	3,493	0.05492602%	1,386	0.04678715%	(111,917)	(160,667)
2694	Philomath Fire Department Washington County Consolidated Communications Agency	141	0.00222341%	1 222	0.00000000% 0.04462508%	(4,530)	(153 343)
2695 2696	Stavton Fire District	2,371 356	0.03727997% 0.00560034%	1,322 264	0.00890882%	(75,962) (11,411)	(153,243) (30,593)
2698	Halsey Shedd Rural Fire Protection District	51	0.0000004%	14	0.00030002%	(1,629)	(1,636)
2699	Chetco Library Board	83	0.00130260%	40	0.00133531%	(2,654)	(4,585)
2700	Lowell Rural Fire Protection District	41	0.00064454%	8	0.00026119%	(1,313)	(897)
2701	Sisters-Camp Sherman Rural Fire Protection District	323	0.00507610%	236	0.00796023%	(10,343)	(27,335)
2702 2705	Banks Fire District 13	166	0.00260834% 0.01078101%	46 884	0.00153981% 0.02982598%	(5,315)	(5,288)
2705	Lebanon Fire District Clatskanie Library	686 54	0.01078101%	10	0.02962596%	(21,967) (1,739)	(102,423) (1,157)
2709	Scappoose Public Library	54	0.00084785%		0.0000000%	(1,728)	(1,107)
2710	Klamath County Emergency Communications District	254	0.00399128%	164	0.00554236%	(8,133)	(19,032)
2712	Jefferson County EMS	291	0.00457701%	69	0.00234126%	(9,326)	(8,040)
2713	Port of Tillamook Bay	70	0.00110683%	91	0.00308029%	(2,255)	(10,578)
2714	Winchester Bay Sanitary District	85	0.00133640%	47	0.00156950%	(2,723)	(5,390)
2715 2716	Jackson County Fire District 3 Neskowin Water District	2,868 65	0.04509334% 0.00102726%	2,361	0.07968937% 0.00000000%	(91,882) (2,093)	(273,654)
2717	Ice Fountain Water District	92	0.00102720%	113	0.00381223%	(2,954)	(13,091)
2718	Curry Library	131	0.00206695%	-	0.00000000%	(4,212)	(13,031)
2721	Klamath Housing Authority	267	0.00419853%	96	0.00325442%	(8,555)	(11,176)
2722	Tillamook 9-1-1	322	0.00506352%	94	0.00317377%	(10,317)	(10,899)
2724	Nehalem Bay Wastewater Agency	139	0.00217828%		0.0000000%	(4,438)	0
2725	West Valley Fire District	739	0.01162288%	-	0.00000000%	(23,683)	0
2726 2728	Yamhill Communications Agency Baker County Library District	288 56	0.00453487% 0.00087317%	154 30	0.00519276% 0.00101979%	(9,240) (1,779)	(17,832)
2729	Douglas County Fire District 2	2,414	0.03795060%	1,197	0.04038968%	(77,328)	(3,502) (138,698)
2731	Canby Utility Board	557	0.00875982%	257	0.00867530%	(17,849)	(29,791)
2732	Umatilla County Special Library District	70	0.00110007%	32	0.00106636%	(2,242)	(3,662)
2733	Wiard Memorial Park District		0.00000000%	-	0.00000000%	0	0
2734	Seal Rock Water District	202	0.00317142%	143	0.00483405%	(6,462)	(16,600)
2739	Scappoose Rural Fire Protection District Neskowin Regional Sanitary Authority	1,060	0.01666140% 0.00067331%	586	0.01978432%	(33,949)	(67,939)
2740 2741	Neskowin Regional Sanitary Authority Port of Garibaldi	43 1,059	0.00067331%	333	0.00000000% 0.01123895%	(1,372) (33,941)	0 (38,595)
2741	Amity Fire District	1,059	0.00296968%	-	0.01123695%	(6,051)	(36,595)
2743	Douglas Soil & Water Conservation District	252	0.00395748%	58	0.00195792%	(8,064)	(6,724)
2745	Clackamas County Fire District	10,567	0.16615330%	6,220	0.20988263%	(338,554)	(720,738)
2747	Salem Housing Authority	1,040	0.01635840%	524	0.01766713%	(33,332)	(60,669)
2749	Black Butte Ranch Police	328	0.00516242%	93	0.00312180%	(10,519)	(10,720)
2752 2753	Mist-Birkenfeld Rural Fire Protection District Linn-Benton Housing Authority	63 751	0.00098292% 0.01181503%	51 553	0.00171056% 0.01867072%	(2,003) (24,074)	(5,874) (64,115)
2753	Western Lane Ambulance District	751 731	0.01181503%	371	0.01867072%	(24,074)	(42,962)
2757	City of Stayton	484	0.00760424%	275	0.00928744%	(15,494)	(31,893)
2758	Mohawk Valley Rural Fire District	55	0.00086436%	-	0.00000000%	(1,761)	(31,033)
2760	Knappa Svensen Burnside Rural Fire Protection District	55	0.00086468%	54	0.00182530%	(1,762)	(6,268)
2761	Clackamas River Water	1,732	0.02723705%	941	0.03174677%	(55,498)	(109,019)
2763	Junction City Fire Department	48	0.00075807%	30	0.00101642%	(1,545)	(3,490)
2765	Green Sanitary	226	0.00355211%	194	0.00655338%	(7,238)	(22,504)
2766	Southwest Lincoln County Water District	206	0.00324139%	105	0.00353856%	(6,605)	(12,151)
2767 2768	Springfield Utility Board Lake County Library District	162	0.00000000% 0.00253978%		0.00000000% 0.00000000%	0 (5,175)	0
2771	Harbor Water PUD	136	0.00253976%	63	0.00213339%	(4,345)	(7,326)
2772	Umatilla County Soil & Water District	-	0.00213232%	-	0.00000000%	(4,343)	(7,320)
2773	Housing Authority of Jackson County	747	0.01174365%	802	0.02705277%	(23,929)	(92,899)
2774	Oregon Trail Library District	42	0.00065995%		0.00000000%	(1,345)	0
2776	Rainier Cemetery District	16	0.00025583%	-	0.00000000%	(521)	0
2777	City of Newberg	3,432	0.05397329%	1,542	0.05204032%	(109,976)	(178,707)
2778 2779	Mulino Water District 23 Brownsville Rural Fire Protection District	55	0.00087238% 0.00145292%	51 46	0.00171124% 0.00155331%	(1,778)	(5,876)
2779	Nehalem Bay Health District	92 26	0.00145292%	46	0.00000000%	(2,960) (824)	(5,334)
2100		20	5.00040443/6	-	3.30000000/8	(024)	U



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2781	North Bend Coos-Curry Housing Authority	:	0.00000000% 0.00000000%	-	0.00000000% 0.00000000%	0	0
2782 2783	Millington Rural Fire Protection District Tillamook Fire District	170	0.00267689%	104	0.00349604%	(5,454)	(12,005)
2784	Eisenschmidt Pool	139	0.00218551%	86	0.00289672%	(4,453)	(9,947)
2785	Fern Ridge Community Library	16	0.00024624%	20	0.00068436%	(502)	(2,350)
2786 2788	Seal Rock Rural Fire Protection District Port of Hood River	59 227	0.00092128% 0.00357648%	355	0.00000000% 0.01196684%	(1,877) (7,287)	0 (41,094)
2789	Farmers Irrigation District	190	0.0039704076	91	0.00308434%	(6,073)	(10,592)
2790	Silver Falls Library District	273	0.00429492%	113	0.00382775%	(8,751)	(13,145)
2792	North Wasco County Parks And Recreation District	142	0.00223960%	102	0.00342585%	(4,563)	(11,764)
2793 2794	North Lincoln Fire & Rescue District 1 Siuslaw Rural Fire Protection District 1	548 219	0.00861468% 0.00343622%	165	0.00556801% 0.00000000%	(17,553) (7,002)	(19,121) 0
2796	West Side Rural Fire Protection District	55	0.00087207%	90	0.00303338%	(1,777)	(10,417)
2797	Vernonia Fire	55	0.00086106%	17	0.00058481%	(1,754)	(2,008)
2798	Fairview Water District	29	0.00045946%		0.0000000%	(936)	0
2799 2801	Sublimity Fire District Coburg Rural Fire Protection District	60 115	0.00094707% 0.00180907%	53 83	0.00179222% 0.00280122%	(1,930) (3,686)	(6,154) (9,619)
2802	Rural Road Assessment District 3	56	0.00087301%	2	0.00006648%	(1,779)	(228)
2803	Southwestern Polk County Rural Fire Protection District		0.00000000%		0.00000000%	0	0
2804	Aurora Rural Fire Protection District	50	0.00079329%	65	0.00218401%	(1,616)	(7,500)
2806 2809	Multnomah County Rural Fire Protection District 14 Juntura Road District 4	8 75	0.00012642% 0.00117303%		0.00000000% 0.00000000%	(258) (2,390)	0
2810	Sutherlin Water Control District	28	0.00044217%		0.0000000%	(901)	0
2811	Mid-Columbia Center For Living	2,505	0.03938701%	329	0.01108675%	(80,255)	(38,072)
2816	Odell Sanitary District	201	0.00315585%	38	0.00128031%	(6,430)	(4,397)
2817 2818	Wickiup Water District Netarts Water District	- 118	0.00000000% 0.00184854%	- 40	0.00000000% 0.00134982%	0 (3,767)	0 (4,635)
2819	Harrisburg Fire and Rescue	55	0.00184834%	11	0.00038132%	(1,761)	(1,309)
2820	Central Oregon Coast Fire & Rescue District	87	0.00136785%	0	0.00001586%	(2,787)	(54)
2821	Tillamook County Soil And Water Conservation District	225	0.00353308%	64	0.00216579%	(7,199)	(7,437)
2822 2823	Deschutes County Rural Fire Protection District 2	39	0.00000000%		0.00000000%	(1.360)	0
2824	Lyons Fire District Glide Fire Department	39	0.00061828% 0.00061356%	- 8	0.00000000% 0.00027401%	(1,260) (1,250)	(941)
2825	Northern Oregon Corrections	1,716	0.02699002%	1,302	0.04391980%	(54,995)	(150,821)
2826	Wasco County Soil-Water Conservation District	193	0.00302927%	128	0.00430525%	(6,172)	(14,784)
2828 2829	Deschutes Public Library District Hubbard Rural Fire Protection District	2,424	0.03812090%	1,169	0.03945931%	(77,675)	(135,503) 0
2830	Netarts-Oceanside Rural Fire Protection District	136	0.00000000% 0.00213221%	18	0.00000000% 0.00060911%	(4,345)	(2,092)
2833	Boardman Rural Fire Protection District	60	0.00093559%	-	0.0000000%	(1,906)	(2,002)
2834	Crescent Rural Fire Protection District	-	0.00000000%		0.00000000%	0	0
2835 2837	North Clackamas County Water Commission NORCOM	116 754	0.00183014%	297	0.00000000% 0.01000993%	(3,729)	(24.274)
2838	High Desert Parks & Recreation District	37	0.01186048% 0.00057582%	297	0.01000993%	(24,167) (1,173)	(34,374)
2839	North Morrow Vector Control District	105	0.00164365%	109	0.00367691%	(3,349)	(12,627)
2840	Cannon Beach Rural Fire Protection District	73	0.00115101%	68	0.00228018%	(2,345)	(7,830)
2841 2842	Jefferson County Soil & Water Conservation District	62 3,298	0.00096783%	58 2,887	0.00194712%	(1,972)	(6,686)
2843	Tualatin Valley Water District Yachats Rural Fire Protection District	3,296	0.05185162% 0.00380621%	2,007	0.09743986% 0.00259064%	(105,653) (7,756)	(334,609) (8,896)
2844	Crook County Rural Fire Protection District 1	893	0.01403561%	263	0.00886596%	(28,599)	(30,446)
2845	Sunrise Water Authority	211	0.00331404%	251	0.00848092%	(6,753)	(29,124)
2846 2847	Jefferson County Library District	35 584	0.00054956%	22 300	0.00074004%	(1,120)	(2,541)
2849	Sweet Home Fire and Ambulance District Lebanon Aquatic District	123	0.00918547% 0.00193502%	27	0.01012669% 0.00091180%	(18,716) (3,943)	(34,775) (3,131)
2850	Lake County 4-H & Extension Service	-	0.00000000%		0.00000000%	0,0,0,0	0
2851	East Umatilla County Rural Fire Protection District	15	0.00024310%		0.00000000%	(495)	0
2852 2853	Ochoco Irrigation District	59 51	0.00093512%	74 41	0.00248401%	(1,905)	(8,530)
2855	Mill City Rural Fire Protection District Harney Hospital	2,405	0.00079533% 0.03781396%	636	0.00138222% 0.02145540%	(1,621) (77,050)	(4,747) (73,678)
2857	Sunriver Service District	859	0.01351372%	505	0.01702462%	(27,536)	(58,463)
2858	Nesika Beach-Ophir Water District	41	0.00064234%	9	0.00031350%	(1,309)	(1,077)
2859 2860	South Lane County Fire and Rescue	979 110	0.01539073%	344 139	0.01162331%	(31,360)	(39,915)
2861	Coos County Airport District Mt Angel Fire District	56	0.00172416% 0.00087615%	37	0.00468152% 0.00124487%	(3,513) (1,785)	(16,076) (4,275)
2864	Tri-City Water and Sanitary Authority	152	0.00238883%	-	0.00000000%	(4,867)	(4,273)
2865	Tri-County Cooperative Weed Management Area	53	0.00083732%		0.00000000%	(1,706)	0
2867 2869	West Multnomah Soil And Water Conservation District	227	0.00357664%	120	0.00405824%	(7,288)	(13,936)
2869 2870	Nehalem Bay Fire & Rescue Clackamas River Water Providers	105 112	0.00165403% 0.00175482%	- 74	0.00000000% 0.00248941%	(3,370) (3,576)	0 (8,549)
2873	Mosier Fire District	26	0.00040757%	43	0.00143857%	(830)	(4,940)
2874	Umatilla-Morrow Radio and Data District	105	0.00164837%	145	0.00490154%	(3,359)	(16,832)
2876	Oregon Municipal Electric Utilities Association	40	0.00063416%		0.00000000%	(1,292)	0
2877 2878	Mid-Columbia Fire And Rescue V1-801 Yamhill Fire Protection District	721 23	0.01133828% 0.00036889%	- 2	0.00000000% 0.00007896%	(23,103) (752)	0 (271)
2879	LaGrande Rural Fire Protection District	25	0.00039657%		0.00007896%	(808)	(271)
2880	Oregon Health & Science University	135,077	2.12398453%	86,896	2.93234611%	(4,327,836)	(10,069,693)
2881	Lake Chinook Fire and Rescue District	14	0.00021259%	•	0.00000000%	(433)	0
2883 2884	Lane Fire Authority North Central Public Health District	834 356	0.01311732% 0.00560412%	678 99	0.02289465% 0.00333574%	(26,728) (11,419)	(78,620) (11,455)
2885	Siletz Rural Fire Protection District	64	0.00100412%	99	0.00000000%	(2,046)	(11,455)
2886	Idanha-Detroit Rural Fire Protection District		0.00000000%		0.00000000%	(=,0.0)	0
2887	Umatilla County Fire District #1	1,835	0.02885853%	635	0.02143144%	(58,802)	(73,596)
2888	Oak Lodge Water Services District	1,503	0.02363416% 0.00491241%	595	0.02007454% 0.00063138%	(48,157)	(68,936)
2889 2890	Mid-valley Behavioral Care Network Central Cascades Fire & EMS	312	0.00491241%	19	0.00003138%	(10,010) 0	(2,168)
2891	Grant County Emergency Communications Agency	106	0.00166158%	45	0.00152024%	(3,386)	(5,221)
2892	Lake Health District	159	0.00250723%		0.00000000%	(5,109)	0
2893	Pleasant Hill Goshen Fire & Rescue	191	0.00299610%	391	0.01320496%	(6,105)	(45,346)
2894 2895	Greater Toledo Pool Recreation District Western Lane Fire and EMS Authority	- 23	0.00000000% 0.00036056%	- 79	0.00000000% 0.00265948%	0 (735)	0 (9,133)
2900	Clatsop Community College	3,657	0.05750668%	1,305	0.04405275%	(117,176)	(151,277)
2901	Blue Mountain Community College	8,031	0.12628481%	1,997	0.06739386%	(257,318)	(231,431)
2902	Treasure Valley Community College	4,195	0.06595909%	2,084	0.07032060%	(134,398)	(241,481)
2903 2904	Umpqua Community College Lane Community College	5,054 19,909	0.07947784% 0.31305054%	1,289 14,181	0.04351046% 0.47854187%	(161,944) (637,872)	(149,415) (1,643,316)
2905	Mt Hood Community College	42,379	0.66637037%	12,165	0.41051663%	(1,357,798)	(1,409,716)
2906	Klamath Community College	4,797	0.07543011%		0.00000000%	(153,697)	0
2908	Clackamas Community College	17,064	0.26831870%	8,469	0.28580027%	(546,727)	(981,440)
2910 2918	Linn-Benton Community College Portland Community College	14,361 41,931	0.22581105% 0.65933032%	5,354 26,888	0.18067622% 0.90735329%	(460,113) (1,343,453)	(620,443) (3,115,856)
2919	Chemeketa Community College	29,150	0.45836702%	12,301	0.41509421%	(933,970)	(1,425,436)
2922	Rogue Community College	11,551	0.18163522%	4,721	0.15932307%	(370,100)	(547,116)



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Number 2995 2996 2997 2998 2999 3003 3008 3016 3027 3037 3039 3043 3075	Employer Name Oregon Coast Community College Columbia Gorge Community College Tillamon Bay Community College Southwestern Community College Central Oregon Community College Baker School District 5J	Contribution 2,980 2,836 288	0.04685948% 0.04459661%	Contribution -	Measurement Date 0.00000000%	Measurement Date (95.481)	Measurement Date 0
2997 2998 2999 3003 3008 3016 3027 3037 3039 3043 3075	Columbia Gorge Community College Tillamook Bay Community College Southwestern Community College Central Oregon Community College						U
2998 2999 3003 3008 3016 3027 3037 3039 3043 3075	Southwestern Community College Central Oregon Community College	288		705	0.02378047%	(90,870)	(81,662)
2999 3003 3008 3016 3027 3037 3039 3043 3075	Central Oregon Community College		0.00453204%	279	0.00942681%	(9,234)	(32,372)
3003 3008 3016 3027 3037 3039 3043 3075		6,115 9,505	0.09616126% 0.14945777%	1,755 3,409	0.05922744% 0.11505097%	(195,938) (304,535)	(203,387) (395,086)
3016 3027 3037 3039 3043 3075		10,308	0.16208166%	2,694	0.09091853%	(330,258)	(312,215)
3027 3037 3039 3043 3075	Huntington School District 16J	60	0.00093575%	73	0.00244925%	(1,907)	(8,411)
3037 3039 3043 3075	Burnt River High School	20	0.00031842% 0.01919631%	55	0.00185398%	(649)	(6,367)
3039 3043 3075	Pine-Eagle School District 61 Alsea School	1,221 997	0.01919631%	350 570	0.01180216% 0.01923798%	(39,114) (31,958)	(40,529) (66,063)
3075	Corvallis School District 509J	40,401	0.63528151%	9,894	0.33387549%	(1,294,451)	(1,146,530)
	Philomath School District 17J	8,692	0.13668136%	2,571	0.08675130%	(278,502)	(297,904)
	West Linn School District	34,543	0.54315557%	13,666	0.46115752%	(1,106,735)	(1,583,618)
3116 3122	Colton School District 53 Oregon City School District 62	2,916 30,187	0.04584920% 0.47466425%	657 13,015	0.02217688% 0.43918514%	(93,422) (967,177)	(76,156) (1,508,164)
3160	Gladstone School District 115	9,669	0.15204017%	3,697	0.12476900%	(309,797)	(428,457)
3179	Clatsop County School District 1C	10,613	0.16688495%	3,377	0.11394277%	(340,045)	(391,280)
3186	Jewell School District 8	1,972	0.03101228%	386	0.01302881%	(63,191)	(44,741)
3187	Seaside Schools	10,128	0.15924973%	2,861	0.09654729%	(324,488)	(331,544)
3195 3230	Warrenton-Hammond School District Vernonia School District	5,409	0.08505146% 0.05120944%	649 767	0.02188431% 0.02587708%	(173,301)	(75,151)
3230	Coguille School District 8	3,257 6,173	0.05120944%	1,107	0.02587708%	(104,344) (197,784)	(88,862) (128,247)
3242	Coos Bay School District 9	11,658	0.18330797%	3,644	0.12297914%	(373,509)	(422,311)
3245	North Bend Public Schools	10,734	0.16877956%	2,367	0.07986958%	(343,906)	(274,273)
3252	Powers School District	857	0.01347174%	319	0.01076043%	(27,450)	(36,951)
3257	Myrtle Point School District 41	3,311	0.05205949%	664	0.02239724%	(106,077)	(76,912)
3264 3274	Bandon School District Crook County School District	3,412 16,412	0.05365000% 0.25806901%	688 4,102	0.02321388% 0.13843189%	(109,317) (525,842)	(79,717) (475,376)
3274	Port Orford-Langlois School District 2Cj	16,412	0.25806901%	4,102 91	0.13843189%	(525,842)	(10,566)
3283	Brookings-Harbor School District 17C	7,627	0.11993002%	1,531	0.05168093%	(244,370)	(177,473)
3288	Central Curry School District 1	2,522	0.03965354%	555	0.01873686%	(80,798)	(64,342)
3291	Bend-La Pine Public Schools	99,696	1.56763947%	23,535	0.79419005%	(3,194,226)	(2,727,253)
3296	Sisters School District	5,518	0.08676650%	1,558	0.05257147%	(176,796)	(180,531)
3307 3310	Oakland School District Roseburg Public Schools	2,886 25,912	0.04537653% 0.40745225%	458 7,997	0.01545579% 0.26986057%	(92,459) (830,226)	(53,075) (926,703)
3316	Glide School District 12	3.912	0.06150881%	1,085	0.03661592%	(125,330)	(125,739)
3318	Days Creek School District 15	1,080	0.01698233%	266	0.00896214%	(34,603)	(30,776)
3319	South Umpqua School District	5,630	0.08851991%	1,495	0.05046069%	(180,368)	(173,282)
3320	Camas Valley School District 21	1,245	0.01956928%	146	0.00492347%	(39,874)	(16,907)
3321 3324	North Douglas School District 22 Yoncalla School District 32	1,918	0.03016207% 0.02036147%	443 274	0.01496141% 0.00925842%	(61,458)	(51,378)
3324	Elkton School District 34	1,295 1,223	0.02036147%	167	0.00563854%	(41,489) (39,197)	(31,793) (19,363)
3335	Riddle School District	2,051	0.03225167%	1,281	0.04323139%	(65,716)	(148,457)
3338	Glendale 77	1,763	0.02772325%	287	0.00967450%	(56,489)	(33,222)
3349	Winston-Dillard Schools	6,613	0.10397699%	1,813	0.06117489%	(211,864)	(210,075)
3353	Sutherlin School District 130	1,867	0.02935951%	1,212	0.04091071%	(59,823)	(140,488)
3361 3364	Arlington Public Schools Condon Admin School District 25J	790 775	0.01242293% 0.01218974%	148 258	0.00498658% 0.00870331%	(25,313) (24,838)	(17,124) (29,887)
3370	Prairie City School District 4	1,246	0.01218974%	212	0.00714899%	(39,930)	(24,550)
3372	Monument School District 8	709	0.01114974%	123	0.00415542%	(22,719)	(14,270)
3375	Dayville School District 16J	454	0.00714321%	52	0.00175308%	(14,555)	(6,020)
3376	Long Creek Schools	434	0.00682904%	196	0.00660501%	(13,915)	(22,682)
3394	Crane Elementary School	211	0.00331671%	173	0.00583494%	(6,758)	(20,037)
3395 3396	Pine Creek School Diamond School District 7	9	0.00000000% 0.00013397%	12	0.00000000% 0.00039853%	(273)	(1,369)
3397	Suntex School District	-	0.00000000%		0.00000000%	(2.0)	(1,000)
3398	Drewsey School	1	0.00002091%	-	0.00000000%	(43)	0
3399	Frenchglen School District	48	0.00075571%	44	0.00149526%	(1,540)	(5,135)
3405 3407	Fields-Trout Creek 33 Crane Union High School	41 144	0.00063683% 0.00227168%	160	0.00000000% 0.00539321%	(1,298) (4,629)	(40.520)
3407	Hood River County School District	29,195	0.45906895%	7,180	0.24227766%	(935,400)	(18,520) (831,983)
3414	Phoenix-Talent School District	13,032	0.20491716%	3,062	0.10331563%	(417,540)	(354,786)
3415	Ashland Public Schools	15,354	0.24142223%	3,592	0.12121661%	(491,922)	(416,259)
3416	Central Point School District 6	15,652	0.24611796%	6,712	0.22650028%	(501,490)	(777,803)
3417	Eagle Point School District 9	20,520	0.32266622%	4,306	0.14529877%	(657,465)	(498,957)
3424 3432	Rogue River School District Prospect School District	3,058 344	0.04808991% 0.00540646%	1,291 332	0.04354860% 0.01120149%	(97,988) (11,016)	(149,546) (38,466)
3439	Butte Falls School District	1,404	0.02207651%	341	0.01149946%	(44,983)	(39,489)
3440	Pinehurst School	56	0.00087961%	-	0.00000000%	(1,792)	0
3445	Culver School District 4	3,541	0.05567654%	880	0.02968155%	(113,447)	(101,927)
3446	Ashwood School Madrae School District	40.00	0.00000000%		0.00000000%	(200 200	(414 604)
3447 3451	Madras School District Black Butte School District	19,610 147	0.30835103% 0.00231634%	3,578	0.12073473% 0.00000000%	(628,297) (4,720)	(414,604)
3451 3454	Grants Pass School District	38,486	0.00231634%	10,548	0.35594607%	(1,233,097)	(1,222,321)
3456	Klamath County School District	44,532	0.70022875%	22,752	0.76779093%	(1,426,788)	(2,636,598)
3457	Klamath Falls Čity Schools	16,943	0.26641937%	4,408	0.14873575%	(542,857)	(510,759)
3461	Lake County School District 7	4,244	0.06673901%	1,145	0.03862749%	(135,988)	(132,647)
3462	Paisley School District	805	0.01265675%	101	0.00341167%	(25,789)	(11,716)
3463 3464	North Lake School District 14 Plush School District	1,397 51	0.02196346% 0.00080807%	534 65	0.01800762% 0.00220358%	(44,753) (1,647)	(61,838) (7,567)
3465	Adel School District 21	69	0.00109110%	33	0.00220358%	(2,223)	(3,766)
3470	Pleasant Hill School District	4,441	0.06983275%	834	0.02814511%	(142,291)	(96,650)
3473	Eugene School District 4J	56,595	0.88991635%	24,597	0.83003151%	(1,813,295)	(2,850,333)
3487	Springfield School District 19	58,651	0.92223548%	17,008	0.57393033%	(1,879,149)	(1,970,880)
3494 3498	Fern Ridge School District Mapleton School District	6,688 1,368	0.10515615% 0.02150871%	1,751 459	0.05908031% 0.01548987%	(214,266) (43,826)	(202,882)
3498 3502	Creswell School District 40	1,368 7,158	0.02150871%	1,913	0.01548987%	(229,328)	(53,192) (221,706)
3506	South Lane School District	16,245	0.25544244%	3,217	0.10855259%	(520,490)	(372,770)
3510	Bethel School District	32,030	0.50365204%	5,110	0.17242814%	(1,026,242)	(592,119)
3517	Crow-Applegate-Lorane District 66	1,419	0.02231521%	420	0.01418932%	(45,470)	(48,726)
3519	McKenzie School District	1,355	0.02130650%	357	0.01205694%	(43,414)	(41,404)
3520 3522	Junction City School District 69 Lowell School District	9,598 1,819	0.15092673% 0.02860852%	2,157 105	0.07277559% 0.00355003%	(307,529) (58,293)	(249,912) (12,191)
3522 3524	Oakridge School District	1,819 3,335	0.05243247%	105 895	0.0355003%	(106,837)	(12,191)
3527	Marcola School District 79	1,967	0.03243247 %	497	0.03016607%	(63,036)	(57,576)
3533	Triangle Lake Schools	1,686	0.02651641%	412	0.01390822%	(54,030)	(47,761)
3537	Siuslaw School District 97J	7,165	0.11266856%	1,706	0.05757762%	(229,574)	(197,722)
3579	Lincoln County School District	27,145	0.42682656%	4,417	0.14905026%	(869,703)	(511,839)
3615 3618	Central Linn School District 552C Sweet Home School District 55	3,345	0.05260229% 0.18965254%	855 3.058	0.02885377% 0.10319549%	(107,183)	(99,084)
3618 3647	Sweet Home School District 55 Scio School District 95C	12,061 2,899	0.18965254% 0.04558692%	3,058 658	0.10319549% 0.02219713%	(386,436) (92,888)	(354,374) (76,225)



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
3665	Santiam Canyon School District	3,595	0.05653288%	799	0.02695997%	(115,192)	(92,581)
3684 3687	Ontario School District 8C Juntura Grade School	14,099	0.22168942% 0.00000000%	1,750	0.05904893% 0.00000000%	(451,715) 0	(202,774)
3694	Nyssa School District 26	6,479	0.10187435%	1,380	0.04658232%	(207,579)	(159,964)
3696	Annex Elementary School	45	0.00070963%	184	0.00620175%	(1,446)	(21,297)
3707 3709	Adrian School District 61 Harper School District 66	1,750 283	0.02751238% 0.00445719%	546 274	0.01840818% 0.00925572%	(56,059)	(63,214)
3712	W W Jones School	203	0.00445719%	2/4	0.00000000%	(9,082) 0	(31,784)
3729	Jefferson School District 14Cj	4,687	0.07369321%	1,142	0.03855055%	(150,157)	(132,383)
3730	North Marion School District 15	10,933	0.17191796%	3,684	0.12430298%	(350,300)	(426,857)
3735 3750	Salem-Keizer Public Schools St Paul School District	255,677 2,387	4.02031999% 0.03752746%	55,570 335	1.87523728% 0.01131150%	(8,191,813)	(6,439,575)
3780	Mt Angel School District 91	1,117	0.03752740%	1,197	0.04038732%	(76,466) (35,798)	(38,844) (138,690)
3786	Woodburn School District	35,124	0.55230267%	8,303	0.28017557%	(1,125,373)	(962,125)
3809	Morrow County Schools	13,261	0.20851125%	3,094	0.10439650%	(424,863)	(358,498)
3818 3820	Portland Public Schools Parkrose School District	186,203 17,683	2.92790345% 0.27805530%	79,005 3,631	2.66607302% 0.12251312%	(5,965,902) (566,566)	(9,155,310) (420,711)
3824	Reynolds School District	67,142	1.05576051%	17,501	0.59059319%	(2,151,220)	(2.028.100)
3842	Corbett School District 39	2,859	0.04495324%	913	0.03079853%	(91,597)	(105,762)
3843	David Douglas School District	75,706	1.19042257%	19,882	0.67092677%	(2,425,608)	(2,303,966)
3847 3850	Riverdale School Dallas School District	4,465 15,815	0.07020526% 0.24868573%	1,688 4,341	0.05696716% 0.14650551%	(143,050) (506,723)	(195,626)
3859	Central School District 13J	10,865	0.17084195%	4,807	0.16222552%	(348,108)	(503,101) (557,083)
3865	Perrydale School District 21	973	0.01530660%	416	0.01402700%	(31,189)	(48,169)
3887	Falls City School District	732	0.01150998%	154	0.00519445%	(23,453)	(17,838)
3902 3920	Tillamook Public Schools Neah-Kah-Nie School District	11,050 6,085	0.17375125% 0.09568717%	1,822 1,784	0.06148906% 0.06018885%	(354,036) (194,972)	(211,154)
3927	Echo School District	198	0.00311953%	320	0.01080059%	(6,356)	(206,689)
3928	Umatilla School District 6R	1,461	0.02297971%	1,325	0.04470708%	(46,824)	(153,524)
3931	Pendleton School District 16R	11,509	0.18097701%	4,890	0.16501897%	(368,759)	(566,676)
3935 3942	Athena-Weston School District 29Rj Stanfield School District	3,478 2,437	0.05469031%	979 520	0.03305138%	(111,437)	(113,499)
3942 3944	Ukiah School	2,437	0.03832201% 0.00288115%	210	0.01755577% 0.00709095%	(78,085) (5,871)	(60,287) (24,350)
3957	Helix School District	178	0.00279970%	239	0.00807935%	(5,705)	(27,745)
3958	Pilot Rock School District 2R	1,705	0.02680448%	464	0.01565354%	(54,617)	(53,754)
3965	La Grande Public Schools	15,096	0.23736570%	3,574	0.12059097%	(483,657)	(414,110)
3966 3967	Union County School District North Powder School District	2,032 1,713	0.03195008%	718 509	0.02424346% 0.01718693%	(65,102) (54,884)	(83,252) (59,020)
3969	Imbler School District	1,917	0.03013754%	485	0.01635848%	(61,408)	(56,175)
3970	Cove School District	1,760	0.02766774%	586	0.01979141%	(56,376)	(67,964)
3973	Elgin School District 23	590	0.00928343%	446	0.01504173%	(18,916)	(51,653)
3986 3990	Joseph School District 6 Wallowa School	1,702 1,216	0.02676878% 0.01912350%	474 305	0.01597985% 0.01027619%	(54,544) (38,966)	(54,875) (35,288)
3993	Enterprise School District 21	2,529	0.03977414%	516	0.01741505%	(81,044)	(59,803)
4003	Troy School District 54	53	0.00082804%	-	0.00000000%	(1,687)	0
4012	Dufur Schools	479	0.00752845%	499	0.01684273%	(15,340)	(57,838)
4034 4035	Gaston Public Schools Banks School District	3,159 3,140	0.04966626% 0.04936671%	510 1,414	0.01722473% 0.04773270%	(101,200) (100,590)	(59,150) (163,914)
4062	Beaverton School District	162,541	2.55584064%	67,814	2.28840901%	(5,207,786)	(7,858,410)
4109	Spray School District 1	55	0.00086468%	58	0.00195623%	(1,762)	(6,718)
4114	Fossil School District 21J	225	0.00354471%	556	0.01877196%	(7,223)	(64,463)
4135 4142	Newberg School District 29Jt McMinnville Schools	29,854 40,706	0.46943122% 0.64007222%	7,045 8,733	0.23775103% 0.29468985%	(956,514) (1,304,213)	(816,438) (1,011,967)
4144	Sheridan School District 48J	3,889	0.06115863%	866	0.02922801%	(1,304,213)	(1,011,967)
4166	Yamhill-Carlton School District 1	5,170	0.08129541%	1,081	0.03646946%	(165,648)	(125,236)
4219	Grant County Education Service District	550	0.00865305%	113	0.00381021%	(17,631)	(13,084)
4220 4223	Jefferson County Education Service District InterMountain Education Service District	926 6,793	0.01456693% 0.10681474%	241 2,689	0.00811614% 0.09074947%	(29,682) (217,646)	(27,871) (311,634)
4223 4224	Wallowa County Region 18	1,056	0.01659945%	407	0.09074947%	(33,823)	(47,205)
4226	North Central Education Service District	370	0.00582190%	89	0.00299930%	(11,863)	(10,300)
4232	South Coast Education Service District Region 7	4,056	0.06377122%	1,274	0.04297593%	(129,940)	(147,580)
4237 4238	Douglas Education Service District Multnomah Education Service District	7,560 22,843	0.11887240% 0.35918183%	1,393 4,264	0.04699773% 0.14388854%	(242,215) (731,870)	(161,390) (494,114)
4256 4252	High Desert Education Service District	12,275	0.19301847%	3,131	0.10566229%	(393,295)	(362,845)
4254	Willamette Education Service District	14,104	0.22176977%	4,150	0.14005370%	(451,879)	(480,945)
4258	Hermiston School District 8R	22,233	0.34959760%	6,612	0.22312471%	(712,341)	(766,212)
4259 4260	Clackamas Education Service District Greater Albany School District 8J	13,254 54,712	0.20841061% 0.86030400%	4,050 11,265	0.13667307% 0.38012913%	(424,658) (1.752,957)	(469,336) (1.305,366)
4268	Lake Oswego School District	45,352	0.71312592%	10,063	0.33956971%	(1,752,957)	(1,166,084)
4270	Silver Falls School District	22,460	0.35316432%	5,300	0.17885329%	(719,608)	(614,183)
4271	Malheur Education Service District Region 14	366	0.00575727%	333	0.01124974%	(11,731)	(38,632)
4272 4273	Linn-Benton-Lincoln Education Service District Double O School District	12,039	0.18930834% 0.00000000%	3,394	0.11453635% 0.00000000%	(385,735)	(393,318)
4276	Lane County Education Service District	7,585	0.11927086%	2,266	0.07646128%	(243,027)	(262,568)
4277	Mitchell School	146	0.00229700%	109	0.00368839%	(4,680)	(12,666)
4279	St Helens School District 502	3,640	0.05724000%	4,789	0.16159650%	(116,632)	(554,923)
4280 4286	Northwest Regional Education Service District Southern Oregon Education Service District	22,258 9,350	0.34999149% 0.14701737%	4,494 1,733	0.15165001% 0.05847019%	(713,143) (299,563)	(520,767) (200,787)
4288	Medford School District 549C	37,786	0.59415446%	15,097	0.50943927%	(1,210,650)	(1,749,417)
4291	Dayton Public Schools	6,008	0.09446398%	1,357	0.04580516%	(192,480)	(157,295)
4293	Lake County Education Service District	382	0.00599911%	519	0.01750988%	(12,224)	(60,129)
4294 4295	Harney Education Service District Region XVII Wasco County Education Service District	821 2,565	0.01291730% 0.04033094%	211 548	0.00711457% 0.01850672%	(26,320) (82,178)	(24,431) (63,552)
4306	Amity School District	4,827	0.07589979%	1,374	0.04637917%	(154,654)	(159,266)
4309	Scappoose School District	10,692	0.16812197%	1,963	0.06625832%	(342,566)	(227,531)
4311	Redmond School District 2J	41,091	0.64611819%	9,729	0.32829803%	(1,316,532)	(1,127,377)
4312	Reedsport School District	2,698	0.04241692%	634	0.02140040% 0.29779039%	(86,429)	(73,489)
4313 4314	Forest Grove School District Willamina School District 30J	19,776 2,589	0.31096063% 0.04071288%	8,825 1,396	0.29779039% 0.04710672%	(633,614) (82,957)	(1,022,614) (161,765)
4315	John Day School District	4,086	0.06425112%	784	0.02644265%	(130,918)	(90,804)
4316	Tigard-Tualatin School District 23J	81,126	1.27564086%	20,968	0.70758116%	(2,599,249)	(2,429,838)
4317 4320	Sherwood School District 88J Rainier School District 13	28,004 5,037	0.44033541% 0.07920990%	7,005 957	0.23639176% 0.03228029%	(897,228) (161,398)	(811,771) (110,851)
4320 4321	North Clackamas School District 12	5,037 107,011	0.07920990% 1.68266399%	95 <i>7</i> 30,983	0.03228029% 1.04552973%	(3,428,600)	(110,851) (3,590,355)
4323	Estacada School District 108	9,933	0.15618743%	1,824	0.06154609%	(318,248)	(211,350)
4324	Centennial School District 28	54,613	0.85875013%	9,996	0.33732091%	(1,749,791)	(1,158,362)
4326 4327	Harney County School District 3 Jordan Valley School District 3	4,664	0.07333674% 0.00000000%	624 506	0.02105923% 0.01705904%	(149,431)	(72,318) (58,581)
4327 4329	Jordan Valley School District 3 Gervais School District 1	6,435	0.00000000% 0.10118232%	506 1,696	0.01705904% 0.05722498%	(206,169)	(58,581) (196,511)
4330	Vale School District 84	5,297	0.08329868%	1,007	0.03398140%	(169,730)	(116,692)
4331	Molalla River School District	17,385	0.27336618%	3,297	0.11125898%	(557,012)	(382,064)



RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer June 30, 2021 Meaurement Date (MD)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
4332 4333	Gresham-Barlow School District 10 Canby School District	70,664 30,337	1.11113782% 0.47702965%	16,993 8,205	0.57342449% 0.27686547%	(2,264,057) (971,997)	(1,969,143) (950,758)
4334	Cascade School District 5	13,456	0.21157842%	3,269	0.27666547%	(431,113)	(378,873)
4335	Milton-Freewater Unified School District 7	10,402	0.16357075%	2,175	0.07339988%	(333,292)	(252,056)
4336	Nestucca Valley School District 101	3,165	0.04976029%	576	0.01944484%	(101,392)	(66,774)
4337 4338	Sherman County School District Three Rivers U J School District	1,129 35,544	0.01775770% 0.55890575%	290 7,794	0.26300956%	(36,183) (1,138,828)	(33,572) (903,176)
4339	Lebanon Community School District	22,916	0.36034055%	4,856	0.16386960%	(734,231)	(562,729)
4340	Monroe School District 1J	2,308	0.03628761%	397	0.01338246%	(73,940)	(45,955)
4341 4342	Hillsboro School District 1J	138,307	2.17476548% 0.16956734%	27,578 2,740	0.93064412%	(4,431,307)	(3,195,837)
4342 4343	North Santiam School District 29J Harrisburg Sschool District 7	10,784 491	0.16956734%	2,740	0.09245396% 0.02295674%	(345,511) (15,725)	(317,487) (78,834)
4344	South Wasco County School District 1	2,104	0.03308128%	451	0.01521518%	(67,406)	(52,249)
4345	Oregon Trail School District 46	21,742	0.34187715%	4,389	0.14809796%	(696,610)	(508,569)
4346 4347	Knappa School District 4 Clatskanie School District 6J	2,160 2,163	0.03396828% 0.03401325%	429 612	0.01446029% 0.02066272%	(69,214) (69,305)	(49,657) (70,956)
4348	Lourdes Charter School	92	0.00144144%	40	0.02000272%	(2,937)	(4,583)
4350	Ridgeline Montessori	442	0.00695514%	181	0.00610085%	(14,172)	(20,950)
4351	The Village School	194	0.00305821%	-	0.00000000%	(6,231)	0
4352 4354	Armadillo Technical Institute Opal Charter School	15 70	0.00023162% 0.00109629%	19 56	0.00063138% 0.00190156%	(472) (2,234)	(2,168) (6,530)
4355	Three Rivers Charter School	432	0.00678878%	18	0.00062126%	(13,833)	(2,133)
4360	Luckiamute Valley Charter School	96	0.00151456%	63	0.00212327%	(3,086)	(7,291)
4362	Kings Valley Charter School	27	0.00042550%	-	0.00000000%	(867)	(05.004)
4363 4365	Multisensory Learning Academy Mitch Charter School	847 301	0.01331811% 0.00473551%	216 511	0.00728903% 0.01726050%	(27,137) (9,649)	(25,031) (59,273)
4366	Sand Ridge Charter School	23	0.00035883%	100	0.00336173%	(731)	(11,544)
4367	Arthur Academy Charter School	1,520	0.02390524%	156	0.00525654%	(48,709)	(18,051)
4369	Trillium Charter School	1,232	0.01937619%	-	0.00000000%	(39,481)	0 (44.505)
4370 4371	Howard Street Charter School, Inc. The Lighthouse School	183 1,233	0.00287974% 0.01939537%	126 57	0.00424721% 0.00191033%	(5,868) (39,520)	(14,585) (6,560)
4373	Sheridan Japanese School Foundation	30	0.00047927%	44	0.00147130%	(977)	(5,052)
4374	Ione School District	1,325	0.02083556%	418	0.01409955%	(42,455)	(48,418)
4375	Eddyville Charter School	940	0.01477402%	110	0.00372213%	(30,104)	(12,782)
4376 4378	Four Rivers Community School Mosier Community School	666 928	0.01047077% 0.01458502%	258 108	0.00870904%	(21,335) (29,718)	(29,907) (12,470)
4379	Siletz Valley School	564	0.00886910%	150	0.00505474%	(18,072)	(17,358)
4380	The Emerson School	174	0.00273617%	4	0.00012486%	(5,575)	(429)
4381	North Wasco County School District 21	16,262	0.25571022%	3,945	0.13311933%	(521,036)	(457,133)
4382 4383	Self Enhancement Inc City View Charter School	251	0.00000000% 0.00394946%		0.00000000%	0 (8,047)	0
4386	Nixyaawii Community School	96	0.0035454070	79	0.00267265%	(3,071)	(9,178)
4388	West Lane Tech	149	0.00234323%	197	0.00663167%	(4,775)	(22,773)
4390	Oregon Connections Academy	4,279	0.06728841%	2,000	0.06748969%	(137,107)	(231,760)
4392 4393	Eagleridge High School Cascade Heights Public Charter School	585 339	0.00920575% 0.00533067%	4 40	0.00011946% 0.00134611%	(18,758) (10,862)	(410) (4,623)
4395	Siletz Valley Early College Academy	201	0.00316089%	-	0.00000000%	(6,441)	0
4396	Sweet Home Charter School	-	0.00000000%	-	0.00000000%	0	0
4397	Springwater Environmental Sciences School	395	0.00620463%	113	0.00381358%	(12,643)	(13,096)
4400 4401	Phoenix School Ballston Community School	206 76	0.00324014% 0.00119001%	209	0.00706597% 0.00000000%	(6,602) (2,425)	(24,265)
4402	Sage Community School	-	0.00000000%		0.0000000%	0	0
4403	Portland Village School	1,371	0.02156013%	133	0.00447904%	(43,931)	(15,381)
4404	Alliance Charter Academy	793	0.01247671%	332	0.01120857%	(25,423)	(38,490)
4405 4407	Forest Grove Community School Madrone Trail Public Charter School	293 166	0.00461145% 0.00260645%	46	0.00154588% 0.00000000%	(9,396) (5,311)	(5,309) 0
4408	Muddy Creek Charter School	261	0.00410764%	37	0.00125263%	(8,370)	(4,302)
4409	Southwest Charter School	231	0.00363277%	-	0.00000000%	(7,402)	0
4410 4411	Ace Academy	465	0.00000000% 0.00731287%	105	0.00000000%	(14.004)	(42.472)
4412	Sherwood Charter School Estacada Web Academy	1,454	0.00731267%	376	0.00354497% 0.01270451%	(14,901) (46,585)	(12,173) (43,627)
4413	Marcola Early College Academy	240	0.00377146%	-	0.00000000%	(7,685)	0
4414	Marcola Web Academy	231	0.00363529%		0.00000000%	(7,407)	0
4418 4419	Lewis And Clark Montessori Charter School	619 645	0.00972544% 0.01014323%	12 128	0.00039077% 0.00431032%	(19,817)	(1,342)
4419	Silvies River Web Academy Oregon Virtual Academy	920	0.01014323%	456	0.01537311%	(20,668) (29,481)	(14,802) (52,791)
4422	Redmond Proficiency Academy	2,678	0.04210888%	449	0.01514195%	(85,801)	(51,998)
4423	Molalla River Academy	672	0.01057266%	0	0.00000202%	(21,543)	(7)
4424 4429	The lvy School	570 11	0.00896910% 0.00016715%	7	0.00000000% 0.00022205%	(18,275)	0
4429	Clackamas Web Academy Clackamas Charter Alliance 2	58	0.00016715%	7	0.00022441%	(341) (1,869)	(763) (771)
4432	Renaissance Public Academy	118	0.00186222%	- '	0.00000000%	(3,794)	0
4433	Powell Butte Community Charter School	812	0.01276556%	20	0.00066647%	(26,011)	(2,289)
4434	Logos Public Charter School	924	0.01452322%	118	0.00399243%	(29,593)	(13,710)
4435 4436	Sunny Wolf Charter School Academy Of Arts & Academics	58	0.00091782% 0.00000000%	78	0.00264565% 0.00000000%	(1,870) 0	(9,085) 0
4437	Center for Advance Learning	867	0.01362898%	138	0.00464305%	(27,770)	(15,944)
4440	Sheridan Allprep Academy	541	0.00851011%	46	0.00156377%	(17,340)	(5,370)
4441	Baker Web Academy	848	0.01332802%	1,310	0.04419617%	(27,157)	(151,770)
4443 4444	Knova Learning Oreogn Bennett Pearson Academy, Inc.	384 631	0.00603701% 0.00991853%	95	0.00000000% 0.00320447%	(12,301) (20,210)	0 (11,004)
4446	Coburg Community Charter School	674	0.01060364%	15	0.00052103%	(21,606)	(1,789)
4447	Arco Iris Spanish Immersion Charter School	822	0.01292973%	121	0.00408152%	(26,346)	(14,016)
4448	Gresham Barlow Web Academy	1,439	0.02262639% 0.00000000%	56	0.00188401% 0.00000000%	(46,104)	(6,470)
4449 4450	Mosier Middle School Sauvie Island Academy	1,069	0.00000000% 0.01681534%	228	0.00000000% 0.00769803%	0 (34,263)	0 (26,435)
4451	River's Edge Academy Charter School	69	0.00109032%	72	0.00241415%	(2,222)	(8,290)
4452	South Columbia Family School		0.00000000%	-	0.00000000%	0	0
4453	Woodland Educational Initiative	214	0.00336294%	-	0.00000000%	(6,852)	0
4454 4455	Le Monde Immersion Charter School Hope Chinese Charter School	319 325	0.00500833% 0.00510283%	- 32	0.00000000% 0.00108829%	(10,205) (10,398)	0 (3,737)
4456	Insight School of Oregon Charter	776	0.01220390%	216	0.00727486%	(24,867)	(24,982)
4457	Oregon Virtual Education East	44	0.00068652%	-	0.00000000%	(1,399)	0
4458	Oregon Virtual Education West	44	0.00068652%	-	0.00000000%	(1,399)	0 (0.000)
4459 4460	Crater Lake Charter Academy Kairos Pdx	695	0.01092253% 0.00000000%	57	0.00192957% 0.00000000%	(22,256)	(6,626) 0
4461	Mountain View Academy		0.0000000%		0.0000000%	0	0
4462	Bend International School	669	0.01052659%	38	0.00126782%	(21,449)	(4,354)
4463	Dallas Community School-Community Innovation Partners	357	0.00560852%	-	0.00000000%	(11,428)	0
4464 4465	The Valley School Of Southern Oregon	23	0.00035631% 0.00081499%	30	0.00100359% 0.00000000%	(726)	(3,446)
4465 4467	Bridge Educational Foundation Cannon Beach Academy	52 97	0.00081499% 0.00151928%	- 44	0.00000000% 0.00147097%	(1,661) (3,096)	(5,051)
4468	Frontier Charter Academy	436	0.00685781%	55	0.00187051%	(13,973)	(6,423)
4469	Desert Sky Montessori	95	0.00148720%	-	0.00000000%	(3,030)	0
4470	Oregon Family School	209	0.00328998%	13	0.00045455%	(6,704)	(1,561)
4471 4472	Wahtonka Community School Valley Inquiry Charter School	170 122	0.00267469% 0.00192417%	105 14	0.00355408% 0.00046096%	(5,450) (3,921)	(12,205) (1,583)
4473	Willamette Connections Academy	-	0.00000000%	28	0.00046096%	(3,921)	(3,231)
4474	Oregon for Quality Virtual Education Inc	-	0.00000000%	10	0.00032969%	0	(1,132)
4479	Harmony Academy	16	0.00024687%	-	0.00000000%	(503)	0



Employer Number Employer Name 1000 State Agencies 2000 Lake County	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected		Differences between Projected		DW			Differences						
Number Employer Name 1000 State Agencies	Liability/(Asset) at MD			and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
1000 State Agencies		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
	(135.654.939)	Experience	Assumptions 2,669,164	Earnings	Proportion 6.601.844	of Contributions	3,774,167	Assumptions 2,018,041	Earnings 32,238,798	Proportion 28,241,661	of Contributions	(22,186,060)	(9.366,984)	Contributions	(31,553,044)
	(74,967)	0	1,475	0	9,198	0	2.086	1,115	17,816	3,117	0	(12,261)	7,691	0	(4,570)
2001 Clackamas County	(4,021,174)	0	79,121	0	185,453	0	111,876	59,820	955,644	0	0	(657,654)	149,233	0	(508,421)
2002 Curry County	(107,794)	0	2,121	0	7,261	0	2,999	1,604	25,617	3,783	0	(17,629)	6,065	0	(11,564)
2003 Douglas County 2004 Harney County	(589,634) (52,790)	0	11,602 1.039	0	51,485 25.922	0	16,405 1.469	8,772 785	140,128 12.546	45,760 36	0	(96,433) (8.634)	31,448 17.455	0	(64,985) 8.821
2005 Jackson County	(1,126,894)	0	22,173	0	150,307	0	31,352	16,764	267,810	229,711	0	(184,301)	37,195	0	(147,106)
2006 Jefferson County	(124,551)	Ö	2,451	0	14,414	0	3,465	1,853	29,600	70	Ō	(20,370)	13,166	0	(7,204)
2007 Klamath County	(75,702)	0	1,490	0	7,583	0	2,106	1,126	17,991	3,328	0	(12,381)	6,469	0	(5,912)
2008 Lane County 2009 Marion County	(2,433,308) (2,261,256)	0	47,878 44,493	0	310,392 162,754	0	67,699 62,912	36,199 33,639	578,283 537,394	530,266 233,394	0	(397,962) (369,823)	15,661 44,982	0	(382,301) (324,841)
2011 Washington County	(3,921,037)	0	77.151	0	264.546	0	109,090	58,330	931,846	385,383	0	(641,277)	50.468	0	(590,809)
2012 Grant County	(68,685)	0	1,351	0	12,257	0	1,911	1,022	16,323	16	0	(11,233)	8,124	0	(3,109)
2013 Umatilla County	(409,245)	0	8,052	0	26,777	0	11,386	6,088	97,258	107	0	(66,931)	19,673	0	(47,258)
2014 Linn County	(1,145,544) (719,582)	0	22,540 14,159	0	108,523	0	31,871	17,041	272,242 171,011	234,409 51,270	0	(187,351) (117,686)	(15,470)	0	(202,821)
2015 Yamhill County 2016 Sherman County	(719,582) (101,374)	0	14,159	0	54,475 618	0	20,020 2,820	10,705 1,508	24,092	7,443	0	(117,686) (16,579)	27,059 (3,907)	0	(90,627) (20,486)
2017 Columbia County	(266,674)	0	5,247	0	22,470	0	7,419	3,967	63,376	139	o o	(43,614)	16,244	0	(27,370)
2018 Coos County	(439,199)	0	8,642	0	23,780	0	12,219	6,534	104,377	67	0	(71,830)	16,733	0	(55,097)
2020 Wasco County	(139,370)	0	2,742	0	18,487	0	3,878	2,073	33,122	0	0	(22,794)	13,584	0	(9,210)
2021 Baker County 2022 Gilliam County	(135,389) (69,453)	0	2,664 1.367	0	7,846 4.152	0	3,767 1,932	2,014 1.033	32,176 16.506	3,246 9.870	0	(22,143)	6,353 (1,322)	0	(15,790) (12,681)
2027 Deschutes County	(1,834,569)	0	36,097	0	101,847	0	51,041	27,292	435,991	623	0	(300,040)	69,790	0	(230,250)
2035 Hood River County	(251,768)	0	4,954	0	9,666	0	7,005	3,745	59,833	29,637	0	(41,176)	(5,981)	0	(47,157)
2036 Clatsop County	(377,169)	0	7,421	0	103,374	0	10,494	5,611	89,635	22,729	0	(61,685)	26,145	0	(35,540)
2037 Polk County	(479,187)	0	9,429	0	29,939	0	13,332	7,129	113,880	154	0	(78,370)	23,335	0	(55,035)
2038 Multnomah County 2039 Malheur County	(8,990,968) (214,389)	0	176,907 4,218	0	11,524,064 9,672	0	250,145 5,965	133,752 3,189	2,136,730 50,950	4,809,600	0	(1,470,453) (35,063)	1,768,095 7,455	0	297,642 (27,608)
2040 Benton County	(633.622)	0	12.467	0	58.480	0	17,629	9,426	150.582	35.591	0	(103,628)	44.843	0	(58,785)
2042 Josephine County	(443,646)	0	8,729	0	55,480	0	12,343	6,600	105,434	87,701	0	(72,557)	4,894	0	(67,663)
2043 Lincoln County	(79,926)	0	1,573	0	12,705	0	2,224	1,189	18,995	2	0	(13,072)	12,061	0	(1,011)
2044 Crook County	(42,725)	0	841 36	0	3,430	0	1,189 52	636	10,154 440	2,859	0	(6,988)	2,380 1,371	0	(4,608) 1.068
2050 Wallowa County 2099 State Judiciary	(1,853) (2,319,244)	0	45.634	0	1,224 2.219	0	64.526	28 34.502	551.175	461.846	0	(379.307)	(260.526)	0	(639.833)
2100 City of Roseburg	(324,877)	0	6,392	0	14,455	0	9,039	4,833	77,208	1,276	0	(53,133)	7,731	0	(45,402)
2101 City of Salem	(2,888,951)	0	56,843	0	139,246	0	80,376	42,977	686,568	353,568	0	(472,481)	(52,850)	0	(525,331)
2102 City of Medford	(1,210,697)	0	23,822	0	64,009	0	33,684	18,011	287,726	126,522 14,626	0	(198,007)	(4,799)	0	(202,806)
2103 City of Albany 2104 City of Ashland	(951,595) (684,250)	0	18,724 13,463	0	16,066 32,667	0	26,475 19,037	14,156 10,179	226,149 162,614	14,626	0	(155,631) (111,908)	5,909 (27,977)	0	(149,722) (139,885)
2105 City of Astoria	(167,091)	0	3,288	0	15,589	0	4,649	2,486	39,710	25,289	0	(27,327)	2,489	0	(24,838)
2106 City of Beaverton	(1,129,622)	0	22,227	0	65,013	0	31,428	16,805	268,458	0	0	(184,747)	45,995	0	(138,752)
2107 City of Bend	(1,538,735)	0	30,276	0	77,103	0	42,810	22,891	365,685	170,902	0	(251,657)	(20,221)	0	(271,878)
2109 City of Canby 2110 City of Coquille	(193,917) (54,746)	0	3,816 1,077	0	11,580 2,048	0	5,395 1,523	2,885 814	46,085 13,011	21,978 6,111	0	(31,715) (8,954)	(1,125) (1,523)	0	(32,840) (10,477)
2111 City of Eugene	(3,360,733)	0	66,126	0	179,054	0	93,502	49,995	798,688	376,738	0	(549,640)	(27,955)	0	(577,595)
2112 City Of Forest Grove	(18,108)	0	356	0	2,883	0	504	269	4,303	2	0	(2,961)	1,947	0	(1,014)
2113 City of Grants Pass	(508,921)	0	10,014	0	28,418	0	14,159	7,571	120,947	78,312	0	(83,233)	(6,880)	0	(90,113)
2114 City of Gresham 2115 City of Hillsboro	(1,425,029) (1,830,394)	0	28,039 36,015	0	88,156 68,857	0	39,647 50,925	21,199 27,229	338,662 434,998	139,769 567	0	(233,060) (299,357)	8,847 54,025	0	(224,213) (245,332)
2117 City of McMinnville	(603,367)	0	11,872	0	8,048	0	16,787	8.976	143,392	73,649	0	(98,679)	(34,156)	0	(132,835)
2118 City of Ontario	(83,848)	0	1,650	0	3,479	0	2,333	1,247	19,927	0	ő	(13,713)	2,433	ő	(11,280)
2119 City of Oregon City	(499,196)	0	9,822	0	0	0	13,889	7,426	118,635	10,060	0	(81,642)	(6,666)	0	(88,308)
2120 City of Lake Oswego	(970,498)	0	19,096	0	1,319	0	27,001	14,437	230,642	31,883	0	(158,723)	(17,662)	0	(176,385)
2121 City of Portland 2122 City of Redmond	(9,347,697) (307,453)	0	183,926 6.049	0	1,341,388 14.381	0	260,070 8.554	139,059 4.574	2,221,508 73.067	1,876,141 6.992	0	(1,528,795) (50,283)	325,712 11.105	0	(1,203,083) (39,178)
2123 City of St Helens	(123,736)	0	2,435	0	5,882	0	3,443	1,841	29,406	2	0	(20,237)	4,285	0	(15,952)
2125 City of Vernonia	(6,869)	0	135	0	2,642	0	191	102	1,633	14	0	(1,123)	2,391	0	1,268
2126 City of West Linn	(217,174)	0	4,273	0	14,545	0	6,042	3,231	51,612	15,783	0	(35,518)	8,047	0	(27,471)
2127 City of Cottage Grove 2128 City of Tillamook	(94,171) (43,501)	0	1,853 856	0	15,302 4,126	0	2,620 1,210	1,401 647	22,380 10,338	20,318 18	0	(15,401) (7,115)	4,353 3,262	0	(11,048) (3,853)
2128 City of Tillamook 2129 City of Sweet Home	(32,653)	0	642	0	4,126	0	1,210	486	7,760	382	0	(7,115)	3,262	0	(5,167)
2131 City of Drain	(8,510)	ő	167	ő	1,703	ő	237	127	2,023	12	ő	(1,392)	1,607	ő	215
2132 Eugene Water & Electric Board	(925,651)	0	18,213	0	148,078	0	25,753	13,770	219,984	205,635	0	(151,388)	39,067	0	(112,321)
2135 McMinnville Water & Light Department	(135,596)	0	2,668	0	7,999	0	3,773	2,017	32,225	12,063	0	(22,176)	924	0	(21,252)
2138 City of Hood River 2139 City of Reedsport	(160,418) (44,711)	0	3,156 880	0	13,479 3.188	0	4,463 1,244	2,386 665	38,124 10.626	36,495 6,292	0	(26,236) (7,312)	(7,136) (121)	0	(33,372) (7,433)
2140 City of Lebanon	(168,587)	0	3,317	0	42,609	0	4,690	2,508	40,065	14,058	0	(27,572)	10,013	0	(17,559)
2142 City of Sherwood	(222,739)	0	4,383	0	12,807	ő	6,197	3,314	52,934	27,431	Ö	(36,428)	(2,332)	o o	(38,760)
2143 City of Oakland	(3,750)	0	74	0	469	0	104	56	891	861	0	(613)	52	0	(561)
2145 City of Vale	(3,296)	0	65	0	2,826	0	92	49	783	0	0	(539)	1,825	0	1,286
2146 City of Prineville 2147 City of Wheeler	(90,239)	0	1,776	0	15,510 1,421	0	2,511	1,342	21,446 0	27 120	0	(14,758)	10,222 821	0	(4,536) 821
2147 City of Wheeler 2148 City of Klamath Falls	(303,332)	0	5,968	0	1,133	0	8,439	4,512	72,088	3,563	0	(49,609)	(87)	0	(49,696)
2149 City of Canyonville	(5,767)	0	113	0	2,066	0	160	86	1,371	282	0	(943)	937	0	(6)
2150 City of Bandon	(75,524)	0	1,486	0	234	0	2,101	1,124	17,948	2,502	0	(12,352)	(1,320)	0	(13,672)

Total for all entities	(343,400,560)	0	6,756,793 Defe	0 erred Outflows of Re	51,611,120 sources	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of R	51,611,148 Resources	0	(56,162,383)	29 OPEB E	xpense	(56,162,354)
		Differences between Expected		Differences between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		Differences between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific		
Employer Number Employer Name	Employer Net OPEB Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2152 City of Coos Bay	(225,001)	0	4,427	Carrings 0	2,246	0 Contributions	6,260	3,347	53,472	2,984	0 Contributions	(36,798)	683	0	(36,115)
2154 City of Pendleton	(215,117)	0	4,233	0	24,188	0	5,985	3,200	51,123	6	0	(35,182)	16,468	0	(18,714)
2155 City of Corvallis	(949,783)	0	18,688	0	18,575	0	26,425	14,129	225,719	18,445	0	(155,335)	8,102	0	(147,233)
2157 City of Monmouth 2158 City of Milton-Freewater	(92,255) (105,135)	0	1,815 2,069	0	15,186 13,953	0	2,567 2,925	1,372 1,564	21,925 24,986	2,446 20,836	0	(15,088) (17,195)	6,003 2,587	0	(9,085) (14,608)
2159 City of Baker City	(88,287)	0	1,737	0	8,634	0	2,456	1,313	20,982	20,030	0	(14,439)	6,349	0	(8,090)
2160 City of Hermiston	(237,279)	0	4,669	0	7,173	0	6,602	3,530	56,390	30,574	0	(38,807)	(9,707)	0	(48,514)
2161 City of Pilot Rock	(8,750)	0	172	0	291	0	243	130	2,080	4	0	(1,431)	195	0	(1,236)
2162 City of Clatskanie 2163 City of Milwaukie	(8,078) (211,548)	0	159 4,162	0	2,011 22,117	0	225 5,886	120 3,147	1,920 50,275	0 11,341	0	(1,321) (34,598)	2,501 17,130	0	1,180 (17,468)
2165 City of Cornelius	(80.842)	0	1,591	0	3.881	0	2,249	1,203	19,212	8.468	0	(13,221)	(908)	0	(14,129)
2166 City of Nyssa	(11,735)	0	231	0	1,936	0	327	175	2,789	10	0	(1,919)	1,402	0	(517)
2167 City of Athena	(9,559)	0	188	0	843	0	266	142		2,178	0	(1,563)	(447)	0	(2,010)
2168 City of Oakridge 2170 City of Madras	(27,878) (49,315)	0	549 970	0	3,103 3,626	0	776 1,372	415 734	6,625 11,720	62 0	0	(4,559) (8,065)	2,063 2,982	0	(2,496) (5,083)
2170 City of Madras 2172 City of Sandy	(72,537)	0	1,427	0	21,715	0	2,018	1,079	17,239	0	0	(11,863)	14,818	0	2,955
2174 City of Mt Angel	(19,344)	0	381	0	1,930	0	538	288	4,597	1,392	0	(3,164)	1,276	0	(1,888)
2175 City of Umatilla	(49,104)	0	966	0	5,326	0	1,366	730	11,670	44	0	(8,031)	3,804	0	(4,227)
2176 City of Scappoose	(81,419)	0	1,602	0	973	0	2,265	1,211	19,349	4,047	0	(13,316)	(1,430)	0	(14,746)
2177 City of Condon 2178 City of Boardman	(8,638) (34,605)	0	170 681	0	424 921	0	240 963	128 515	2,053 8,224	631 505	0	(1,413)	(369) 552	0	(1,782) (5,108)
2179 City of Estacada	(34,349)	0	676	0	4,189	0	956	511	8,163	7,006	0	(5,618)	210	0	(5,108)
2180 City of Enterprise	(22,146)	0	436	0	2,405	0	616	329	5,263	5,104	0	(3,622)	(402)	0	(4,024)
2181 City of Central Point	(167,019)	0	3,286	0	13,547	0	4,647	2,485	39,693	37,214	0	(27,316)	(6,674)	0	(33,990)
2182 City of Cascade Locks 2183 City of Myrtle Point	(21,045) (24,699)	0	414 486	0	2,047 5,735	0	586 687	313 367	5,001 5.870	4,721	0	(3,442)	(418) 3,630	0	(3,860) (409)
2184 City of Port Orford	(12,832)	0	252	0	1,104	0	357	191	3,049	442	0	(2,099)	866	0	(1,233)
2185 City of Wood Village	(8,914)	0	175	0	4,069	0	248	133	2,118	0	0	(1,458)	3,070	0	1,612
2186 City of Chiloquin	(5,117)	0	101	0	1,581	0	142	76	1,216	410		(837)	402	0	(435)
2187 City of Philomath	(50,556)	0	995	0	3,120	0	1,407	752	12,015	7,382		(8,268)	(735)	0	(9,003)
2188 City of Talent 2189 City of Willamina	(27,368) (10,287)	0	538 202	0	2,173 1,488	0	761 286	407 153	6,504 2,445	1,845 24	0	(4,476) (1,682)	1,530 888	0	(2,946) (794)
2191 City of Huntington	(10,287)	0	0	0	844	0	0	0	2,443	11	0	(1,002)	506	0	506
2192 City of North Plains	(7,275)	0	143	0	4,972	0	202	108	1,729	28	0	(1,190)		0	2,175
2193 City of Heppner	0	0	0	0	1,305	0	0	0	0	10	0	0	1,335	0	1,335
2194 City of Cave Junction 2195 City of Metolius	(6,569)	0	129	0	2,643 861	0	183 0	98	1,561	0	0	(1,074)	1,718 567	0	644 567
2196 City of Hubbard	(25,276)	0	497	0	378	0	703	376	6.007	1.982	0	(4,134)	(983)	0	(5,117)
2197 City of Myrtle Creek	(17,225)	0	339	0	2,064	0	479	256	4,094	241	ő	(2,817)	2,148	Ö	(669)
2198 City of Carlton	(6,746)	0	133	0	2,112	0	188	100	1,603	1,543		(1,103)	1,533	0	430
2199 City of Junction City	(73,912) (5,110)	0	1,454 101	0	8,745 68	0	2,056 142	1,100 76	17,565 1,215	16,923 20	0	(12,088) (836)	(1,072) 38	0	(13,160)
2200 City of Wallowa 2201 City of Coburg	(5,110)	0	356	0	1,950	0	142 504	269	4,303	20	0	(2,961)	1,123	0	(798) (1,838)
2202 City of Dallas	(118,988)	0	2,341	0	13,049	0	3,310	1,770	28,278	19	0	(19,460)	9,080	0	(10,380)
2203 City of Rockaway Beach	(20,308)	0	400	0	2,212	0	565	302	4,826	0	0	(3,321)	1,946	0	(1,375)
2204 City of Burns	(9,564)	0	188	0	2,835	0	266	142		13	0	(1,564)	2,404	0	840
2205 City of Elgin 2206 City of Weston	(3,006)	0	0 59	0	5,012 625	0	0 84	0 45	0 714	8	0	(492)	2,979 514	0	2,979 22
2207 City of Mill City	(5,503)	0	108	0	494	0	153	82	1,308	4	0	(900)	345	0	(555)
2208 City of Fairview	(49,848)	0	981	0	2,365	0	1,387	742	11,847	5,868	0	(8,153)	(581)	0	(8,734)
2209 City of Monroe	0	0	0	0	1,191	0	0	0	0	0	0	0	865	0	865
2210 City of Helix 2211 City of Jefferson	(14,181)	0	279	0	976 177	0	0 395	211	0 3,370	245 1,327	0	(2,319)	320 (568)	0	320 (2,887)
2212 Town of Lakeview	(31,406)	0	618	0	1,934	0	874	467	7,464	6,000	0	(5,136)	(1,074)	0	(6,210)
2213 City of Stanfield	(17,600)	0	346	0	284	0	490	262	4,183	802	0	(2,878)	(153)	0	(3,031)
2214 City of Yamhill	(13,923)	0	274	0	1,436	0	387	207	3,309	3,067	0	(2,277)	(251)	0	(2,528)
2215 City of Powers 2216 City of Brookings	(35.345)	0	0 695	0	430 5.880	0	0 983	0 526	0 8.400	4 904	0	(5.781)	273 6.895	0	273 1.114
2217 City of Sutherlin	(60,139)	0	1,183	0	5,920	0	1,673	895	14,292	4,935	0	(9,836)	3,301	0	(6,535)
2218 City of Prairie City	(6,462)	0	127	0	157	0	180	96	1,536	119	0	(1,057)	49	0	(1,008)
2219 City of Sheridan	(24,394)	0	480	0	1,364	0	679	363	5,797	24	0	(3,990)	878	0	(3,112)
2220 City of Garibaldi	(6,932)	0	136	0	1,396	0	193 357	103		851	0	(1,134)	1,055	0	(79)
2221 City of Sisters 2222 City of Jacksonville	(12,828) (23,633)	0	252 465	0	2,218 2,206	0	357 658	191 352	3,049 5,616	0	0	(2,098)	2,526 1,776	0	428 (2,089)
2223 City of Cannon Beach	(57,613)	0	1,134	0	7,722	0	1,603	857	13,692	12,771	0	(9,423)	614	0	(8,809)
2224 City of Falls City	(995)	Ö	20	Ö	1,716	Ö	28	15	237	12	0	(163)	968	o o	805
2225 City of Echo	(4,767)	0	94	0	2,928	0	133	71	1,133	894	0	(780)	768	0	(12)
2226 City of Hines 2228 City of Turner	(205) (17,256)	0	4 340	0	2,538 88	0	6 480	3 257	49 4,101	0 754	0	(34)	1,990 (450)	0	1,956 (3,272)
2229 City of John Day	(17,256) (9,676)	0	340 190	0	2,920	0	480 269	257 144	4,101 2.300	754	0	(2,822)	2,631	0	1,048
2231 City of Banks	(5,402)	0	106	0	1,245	0	150	80	1,284	3	0	(884)	1,222	0	338
2232 City of Joseph	0	0	0	0	1,229	0	0	0	0	0	0	0	728	0	728
2233 City of Lafayette	(17,804)	0	350	0	830	0	495	265	4,231	2,616		(2,912)	(689)	0	(3,601)
2234 City of Aumsville 2235 City of Amity	(25,918) (4,266)	0	510 84	0	1,891 699	0	721 119	386 63	6,160 1,014	2,663 513		(4,239) (698)	474 579	0	(3,765) (119)
2255 Oily Of Artilly	(4,200)	U	04	U	099	U	119	63	1,014	513	U	(698)	5/9	U	(119)

Total for all entities		(343,400,560)	0	6,756,793	orred Outflows of Res	51,611,120	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of R	51,611,148	0	(56,162,383)		0 Expense	(56,162,354)
					Differences	3041063				Differences	630UICE3					
			Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of	
Employer	Emplo	yer Net OPEB	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 2236 City of Creswell	Employer Name Liability	/(Asset) at MD (35,351)	Experience	Assumptions 696	Earnings	Proportion 276	of Contributions	Experience 984	Assumptions 526	Earnings 8,401	Proportion 1,974	of Contributions	Expense/(Income) (5,782)	Proportion (926)	Contributions	Expense/(Income) (6,708)
2237 City of Troutdale		(98,027)	0	1,929	0	8,784	0	2,727	1,458	23,296	22,853	0	(16,032)		0	(19,292)
2238 City of Warrenton		(60,963)	0	1,200	0	5,177	0	1,696	907	14,488	64	0	(9,970)	5,059	0	(4,911)
2240 City of Wilsonville 2241 City of Bay City		(277,057) (413)	0	5,451	0	11,253 2,191	0	7,708 11	4,122 6	65,843 98	75 18	0	(45,312) (67)		0	(37,983) 1,946
2242 City of Gaston		0	0	ő	0	1,014	0	0	0	0	2	0	0	684	0	684
2244 City of Lakeside		(3,858)	0	76	0	1,148	0	107		917	0	0	(631)	935	0	304
2245 City of Dundee 2246 City of Merrill		(19,495) (3,957)	0	384 78	0	653 1,869	0	542 110	290 59	4,633 940	61 867	0	(3,188)	181 136	0	(3,007) (511)
2247 City of Malin		(8,917)	0	175	0	9	0	248	133	2,119	2,058	0	(1,458)		0	(2,617)
2248 City of Fossil 2249 City of Phoenix		0 (14,036)	0	0 276	0	707 6,293	0	0 390	0 209	0 3,336	2 19	0	0 (2,296)	473 4,373	0	473 2,077
2250 City of Gold Beach		(31,782)	0	625	0	2,839	0	390 884	473	7,553	1,691	0	(5,198)		0	(5,446)
2251 City of Rogue River		(18,683)	0	368	0	1,294	0	520	278	4,440	2,070	0	(3,055)	383	0	(2,672)
2252 City of Dayton 2253 Town of Butte Falls		(10,444)	0	206	0	1,130 454	0	291	155 0	2,482 0	150	0	(1,708)	600 458	0	(1,108) 458
2254 City of Shady Cove		0	0	0	0	1,572	0	0	0	0	6	0	0	1,252	0	1,252
2255 Town of Canyon City		0	0	0	0	899	0	0	0	0	0	0	0	758	0	758
2256 City of Jordan Valley 2257 City of Culver		(3,558) (5,288)	0	70 104	0	154	0	99 147	53 79	845 1,257	798 96	0	(582) (865)		0	(915) (906)
2258 City of Adair Village		0	0	0	0	975	0	0	0	0	4	0	0	1,049	0	1,049
2260 City of Riddle		(10,158)	0	200	0	53	0	283		2,414	339 4.470	0	(1,661)		0	(1,711)
2261 City of Waldport 2262 City of Dufur		(26,772)	0	527 0	0	1,776 1,571	0	745 0	398	6,363 0	4,470	0	(4,379)	(677) 763	0	(5,056) 763
2263 City of La Grande		(52,671)	0	1,036	0	7,019	0	1,465		12,517	22	0	(8,614)	4,468	0	(4,146)
2264 City of Gervais 2265 City of Westfir		(8,211)	0	162	0	1,812 497	0	228 0	122 0	1,951 0	0	0	(1,343)	1,593 354	0	250 354
2266 City of Irrigon		(25,652)	0	505	0	1,049	0	714		6,096	5,838	0	(4,195)		0	(6,542)
2267 City of Independence		(83,673)	0	1,646	0	7,171	0	2,328	1,245	19,885	547	0	(13,685)	3,275	0	(10,410)
2268 City of Harrisburg 2269 City of Durham		(12,236)	0	241 0	0	2,810 811	0	340	182	2,908	2,677	0	(2,001)	1,501 572	0	(500) 572
2270 City of Lyons		(2,367)	0	47	0	238	0	66	35	563	600	0	(387)	(74)	0	(461)
2271 City of Columbia City		(2,898)	0	57	0	3,407	0	81	43	689	0	0	(474)		0	2,153
2272 City of Aurora 2273 City of Silverton		(95,267)	0	0 1,874	0	1,825 3,997	0	0 2,650	0 1,417	0 22,640	0 11,182	0	(15,581)	1,304 (1,690)	0	1,304 (17,271)
2274 City of Gold Hill		0	0	0	0	1,766	0	0	0	0	19	0	0	919	0	919
2275 City of Toledo 2276 City of Newport		(19,964) (72,209)	0	393 1,421	0	14,087 3,896	0	555 2,009	297 1,074	4,745 17,161	2	0	(3,265)		0	5,852 (8,834)
2278 City of Newport 2278 City of Springfield		(1,157,375)	0	1,421 22,773	0	49,739	0	32,200		275,054	173,802	0	(11,810)			(238,498)
2279 City of Keizer		(179,219)	0	3,526	0	14,017	0	4,986	2,666	42,592	15,488	0	(29,311)	5,661	0	(23,650)
2280 City of Winston 2281 City of Manzanita		(19,487) (7.390)	0	383 145	0	3,131 3,553	0	542 206	290 110	4,631 1.756	288	0	(3,187)		0	(7) 1,213
2282 City of Eagle Point		(17,672)	0	348	0	1,337	0	492		4,200	1,006	0	(2,890)		0	(1,938)
2283 City of Maupin		(2,454)	0	48	0	5,220	0	68	37	583	1,117	0	(401)	1,847	0	1,446
2284 City of Halsey 2285 City of Veneta		(5,300) (25,955)	0	104 511	0	445 1,484	0	147 722		1,260 6,168	6 1,186	0	(867) (4,245)		0	(521) (3,384)
2286 City of Millersburg		(5,934)	0	117	0	826	0	165	88	1,410	7	0	(971)	582	0	(389)
2287 City of King City 2288 City of Tualatin		(16,006) (219,158)	0	315 4.312	0	1,341 39,387	0	445 6.097		3,804 52,083	4,304 48,998	0	(2,618) (35,843)		0	(3,772) (21,400)
2290 City of Molalla		(94,611)	0	1,862	0	3,953	0	2,632		22,485	46,996 8,971	0	(15,473)		0	(16,674)
2291 City of Florence		(70,965)	0	1,396	0	6,589	0	1,974		16,865	5,619	0	(11,606)		0	(7,505)
2292 City of North Bend 2293 City of Lowell		(153,262)	0	3,016 0	0	2,330 1,127	0	4,264 0	2,280	36,423 0	2,836	0	(25,066)	(2,052) 1,292	0	(27,118) 1,292
2294 City of Depoe Bay		(6,942)	0	137	o o	2,607	0	193	103	1,650	0	0	(1,135)	2,309	0	1,174
2295 City of Tigard		(188,697)	0	3,713 1,923	0	12,677 9.989	0	5,250 2,720		44,844 23,232	25,160 11.739	0	(30,861) (15,988)		0	(32,200) (11,793)
2296 City of Happy Valley 2297 City of Rainier		(97,756) (31,630)	0	622	0	9,969	0	2,720		25,232 7,517	1,031	0	(5,173)		0	(5,692)
2298 City of Lincoln City		(156,974)	0	3,089	0	20,159	0	4,367	2,335	37,305	120	0	(25,673)	14,625	0	(11,048)
2299 City of Dunes City 2300 City of Yachats		0 (11,214)	0	0 221	0	899 1,077	0	0 312	0 167	0 2,665	32 961	0	0 (1,834)	527 504	0	527 (1,330)
2301 City of Moro		0	0	0	0	705	0	0	0	0	5	0	(1,034)	442	0	442
2302 City of Mt. Vernon		(5,198)	0	102	0	229	0	145		1,235	670	0	(850)	(182)	0	(1,032)
2303 City of Woodburn 2304 City of Gladstone		(243,371) (95,807)	0	4,789 1,885	0	15,013 3,597	0	6,771 2,666	3,620 1,425	57,838 22,769	25,018 0	0	(39,803)		0	(37,637) (12,599)
2305 City of Elkton		(3,982)	0	78	0	0	0	111	59	946	808	0	(651)	(514)	0	(1,165)
2306 City of Imbler		(4.445)	0	0 81	0	132	0	0 114	0 61	0	2	0	0 (672)	74 337	0	74
2307 City of Yoncalla 2308 City of North Powder		(4,115) 0	0	81 0	0	324 443	0	114	61 0	978 0	0	0	(673) 0	337 363	0	(336) 363
2309 City of Gearhart		(32,953)	0	648	ő	8,368	0	917		7,831	5,324	0	(5,389)	419	0	(4,970)
2501 Port of The Dalles 2507 Port of Astoria		(9,622) (17,773)	0	189 350	0	7 7,797	0	268 494	143 264	2,287 4,224	889 17	0	(1,574) (2,907)		0	(2,150) 2,950
2508 Multnomah Drainage		(33,106)	0	651	0	8,878	0	921	493	7,868	16	0	(5,414)	5,573	0	159
2510 Horsefly Irrigation Dist		0	Ō	0	0	574	0	0	0	0	0	0	0	422	ō	422
2511 Grants Pass Irrigation 2512 Port of Portland	District	0 (1,775,449)	0	0 34,934	0	3,212 128,539	0	0 49,396	0 26,412	0 421,941	0 187	0	0 (290,371)	2,806 101,688	0	2,806 (188,683)
2012 PULL OF PORTIAND		(1,775,449)	0	34,934	0	128,539	0	49,396	∠6,412	421,941	187	0	(290,371)	101,688	0	(188,683)

							June 30, 2021 Weasure									
Total for all entities		(343,400,560)	0	6,756,793 Def	erred Outflows of I		0	9,554,034	5,108,521	81,610,165 Deferred Inflows of F	51,611,148 Resources	0	(56,162,383)	29 OPEB	Expense 0	(56,162,354)
			Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
			between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2513 Port of Co	oos Bay	(14,568)	0	287	Lamings	7,151	0 Contributions	405	217	3,462	0	0	(2,382)	7,365	0	4,983
	County Fire District 1	(126,749) (121,965)	0	2,494 2,400	9	8,905	0	3,526 3,393	1,886 1.814	30,122 28,985	6,925 14.478	0	(20,729)	5,091 (8.471)	0	(15,638) (28,418)
2519 Home For	as County Housing Authority rward	(410,867)	0	2,400 8,084		30,875	0	11,431	6,112	20,905 97,644	44,793	0	(19,947) (67,196)	5,900	0	(61,296)
2521 League of		(14,831)	0	292	9	15,923	0	413	221	3,525	127	0	(2,426)	9,459 18,358	0	7,033
2522 Lane Cou 2526 Clatskanie	incil of Governments e PUD	(223,158) (40,179)	0	4,391 791		27,051 12,852	0	6,209 1,118	3,320 598	53,034 9,549	19,796 7,870	0	(36,497) (6,571)	18,358	0	(18,139) 3,571
2527 Deschutes	s Valley Water District	(66,046)	0	1,300	(21	0	1,838	983	15,696	4,808	0	(10,802)	(3,086)	0	(13,888)
	River Fire & Rescue	(157,146) (13,586)	0	3,092 267		1,911	0	4,372 378	2,338 202	37,346 3,229	9,586 1,751	0	(25,701) (2,222)	(3,412)		(29,113) (3,210)
2531 Oregon S	chool Boards Association	(84,384)	0	1,660		9,646	0	2,348	1,255	20,054	223	0	(13,801)	4,638	0	(9,163)
2533 Owyhee Ir 2536 Valley Vie		(19,549) (736)	0	385 14		4,778 213	0	544 20	291 11	4,646 175	2,686	0	(3,197) (120)	3,616 141	0	419 21
2538 Clackama	as Vector Control	0	0	0		2,153	0	0	0	0	0	0	0	1,554	0	1,554
	ension Irrigation District County Vector Control District	(3,339)	0	66	9	2,501	0	93	50	793	10 4	0	(546)	1,777 1,319	0	1,231 1,319
2542 Rainbow \		(12,260)	0	241		2,265	0	341	182	2,914	13	0	(2,005)		0	(598)
2545 Council of 2549 Roque Riv		(104,699) (48,220)	0	2,060 949	9	26,931	0	2,913 1,342	1,558 717	24,882 11,460	80 3.891	0	(17,123) (7,886)	20,420 (2,507)		3,297 (10,393)
	ad Assessment District 2	(5,583)	0	110		220	0	1,342	83	1,327	179	0	(913)	179		(734)
2551 Sandy Fire	e Department	(55,688)	0	1,096		3,327	0	1,549	828	13,235	11,561	0	(9,108)	(3,399)		(12,507)
	Dillard Fire District Rural Fire Protection District	(29,121) (59)	0	573 1) 8	0	810 2	433 1	6,921 14	1,272 0	0	(4,763) (10)	(699) 973		(5,462) 963
2555 Monroe Fi	ire Department	(5,810)	0	114		0	0	162	86	1,381	627	0	(950)	(463)		(1,413)
2556 Jackson C 2557 Estacada	County Fire District 5 Fire Department	(86,993)	0	1,712		9,312	0	2,420	1,294	20,674	19,598 11	0	(14,227)	(3,101) 7,510		(17,328) 7,510
2559 Keizer Fire	e Department	(44,383)	0	873		10,943	0	1,235	660	10,548	0	0	(7,259)	9,060		1,801
2561 Jefferson 2562 Wy'East F	Rural Fire Protection District	(9,692) (3,974)	0	191 78		2,410	0	270 111	144 59	2,303 944	613 932	0	(1,585) (650)	739 (126)	0	(846) (776)
	regon Irrigation District	(31,797)	0	626		27,818	0	885	473	7,557	9,140	0	(5,200)	7,210	0	2,010
2564 Illinois Val	lley Fire District n Rural Fire Protection District	(6,919)	0	136 237	9	1,759	0	193	103 179	1,644 2.866	39	0	(1,132)	1,502		370
	ural Fire Protection District	(12,058) (69,569)	0	1,369		2,172	0	335 1,936	1,035	2,866 16,533	2,065 14,032	0	(1,972) (11,378)	(1,497) (6,173)		(3,469) (17,551)
	regon Intergovernmental Council	(56,168)	0	1,105	(15,317	0	1,563		13,349	6,051	0	(9,186)	14,484	0	5,298
2570 Port of St 2571 Crystal Sp	Helens orings Water District	0 (10,730)	0	0 211		8,295 1,186	0	0 299	0 160	0 2,550	40 1,036	0	0 (1,755)	5,485 566	0	5,485 (1,189)
2572 Local Gov	vernment Personnel Institute	0	0	0	i	156	0	0	0	0	0	0	0	995	0	995
	County Rural Fire Protection District 1 av Rural Fire Protection District	(5,748)	0	113		1,509 8,282	0	160	86	1,366	2	0	(940)	1,127 5,302		187 5,302
2579 La Pine R	tural Fire Protection District	(72,985)	0	1,436		1,090	0	2,031	1,086	17,345	1,475	0	(11,937)	(59)	0	(11,996)
2580 Marion Co 2581 Port of Un	ounty Fire District 1	(175,778) (13,431)	0	3,459 264		11,159	0	4,890 374	2,615 200	41,774 3,192	32,778 2,346	0	(28,748) (2,197)	(7,861) (1,538)		(36,609) (3,735)
2582 Talent Irrig	gation District	(41,937)	0	825		202	0	1,167	624	9,966	7,265	0	(6,859)	(4,101)	0	(10,960)
	ver Valley Irrigation District /alley Irrigation District	(11,366) (5,148)	0	224 101	() 457) 1,055	0	316 143	169 77	2,701 1,223	1,352 1,176	0	(1,859) (842)	(351) 492		(2,210) (350)
	e Rural Fire Protection District	(23,712)	0	467		3,301	0	660	353	5,635	21	0	(3,878)	2,056		(1,822)
	pe Water District	(18,134) (266,383)	0	357 5,241	9	1,686 8,947	0	505 7,411	270	4,310 63,307	4,059 55,530	0	(2,966)	(744) (24,336)		(3,710) (67,902)
2590 Redmond 2592 Medford In		(7,611)	0	150		992	0	212	3,963 113	1,809	55,530	0	(43,566) (1,245)	576	0	(67,902)
2594 Metro	- Production	(1,314,537)	0	25,865	9	136,699	0	36,573		312,403	33,750	0	(214,989)	126,297	0	(88,692)
2595 Canby Fin 2596 Bend Park		(42,618) (165,346)	0	839 3,253		5,939 29,051	0	1,186 4,600	634 2,460	10,128 39,295	0 91	0	(6,970) (27,042)	5,181 20,084	0	(1,789) (6,958)
2597 Mapleton	Water District	(4,544)	0	89		68	0	126	68	1,080	893	0	(743)	(453)	0	(1,196)
	ounty Housing Authority burban Sanitary District	(11,242) (18.197)	0	221 358		3,449 1,671	0	313 506	167 271	2,672 4.325	20 1,261	0	(1,839) (2,976)	2,327 906	0	488 (2.070)
2600 Winston-E	Dillard Water District	(12,131)	0	239	i	729	0	337	180	2,883	1,417	0	(1,984)	75		(1,909)
	lley Irrigation District Rural Fire Protection District	(3,998)	0	79 0) 71) 2,220	0	111 0	59 0	950 0	735 14	0	(654) 0	(356) 1,295		(1,010) 1,295
2603 Corbett W	Vater District	0	0	0		1,959	0	0	0	0	1	0	0	1,321	0	1,321
2604 Netarts-O 2605 Scio Fire I	ceanside Sanitary District	(13,535) (6,900)	0	266 136) 46	0	377 192	201 103	3,217 1,640	374 606	0	(2,214) (1,128)	(201) (640)		(2,415) (1,768)
2606 West Valle	ey Housing Authority	(39,682)	0	781		859	0	1,104	590	9,430	2,409	Ö	(6,490)	(2,021)	0	(8,511)
2607 Hoodland		(18,702)	0	368 0	9	12,122	0	520 0	278	4,445	1,634	0	(3,059)	5,234 864	0	2,175 864
2610 Turner Fir	ural Fire Protection District re District	(1,757)	0	35		1,178 4,185	0	49	26	418	3	0	(287)	2,720	0	2,433
2612 Communi	ity Services Consortium	(89,145)	0	1,754	(8,964	0	2,480	1,326	21,186	5,665	0	(14,579)	6,438	0	(8,141)
2613 Polk Soil 8 2617 Clean Wa	& Water Conservation District ater Services	0 (856,272)	0	0 16,848		1,814 116,500	0	0 23,823	0 12,738	0 203,496	0 185,046	0	0 (140,041)	1,233 10,616	0	1,233 (129,425)
2618 Estacada	Cemetery District	(600)	0	12		315	0	17	9	143	7	0	(98)	171	0	73
	County Fire District 4 lley Fire District 6	0	0	0	(3,056	0	0	0	0	5	0	0	2,962 599	0	2,962 599
2624 Klamath V	/ector Control	0	0	0		779	0	0	0	0	2	0	0	522	0	522
2625 Port of Ne 2626 Tillamook	ewport Peoples Utility District	(24,137) (217,359)	0	475 4,277	(1,465 13,208	0	672 6,047	359 3,233	5,736 51,656	1,741 164	0	(3,948) (35,549)	(23) 8,490		(3,971) (27,059)
	Fire And Rescue	(10,903)	0	215			0	303	162	2,591	127	0	(1,783)	1,293		(490)

Total for all entities	(343,400,560)	0		0 erred Outflows of F	51,611,120	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of	51,611,148 Resources	0	(56,162,383)		0 Expense	(56,162,354)
				Differences					Differences	11000011000					
		Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of	
Employer	Employer Net OPEB	and Actual	Changes in	Investment	Employer	and Proportionate Share		Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions		Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2630 Sheridan Fire District	0	0	0	C	3,661	0	0	0	0	49	0	0	2,112	0	2,112
2631 Arch Cape Water-Sanitary District 2633 Port of Cascade Locks	(6,211) (5,452)	0	122 107		113 3,904	0	173 152	92 81	1,476 1,296	1,040	0	(1,016) (892)	(491) 2.997	0	(1,507) 2,105
2637 Northeast Oregon Housing Authority	(1,362)	0	27	Č	7,024	0	38	20	324	16	ő	(223)		0	4,899
2638 North Douglas County Fire and EMS	(11,883)	0	234	C	43	0	331	177	2,824	406	0	(1,943)	(244)	0	(2,187)
2641 Suburban East Salem Water District	(17,146)	0	337	C	0	0	477	255 0	4,075	1,990	0	(2,804)	(1,371) 494	0	(4,175)
2642 Dexter Rural Fire Protection District 2643 Sweet Home Cemetery	(3.699)	0	0 73	0	716 191	0	103	55	0 879	77	0	(605)		0	494 (502)
2644 Lakeside Water District	(7,419)	0	146	d	840	0	206	110	1,763	545	0	(1,213)	(54)	0	(1,267)
2645 Chiloquin Agency Lake Rural Fire Protection District	(4,022)	0	79	C	915	0	112	60	956	399	0	(658)		0	210
2646 Keno Rural Fire Protection District 2647 Crooked River Ranch Rural Fire Protection District	0 (116)	0	0	C	95 2.727	0	0	0	0 28	0	0	0 (19)	383 2,147	0	383 2,128
2648 Black Butte Ranch Rural Fire Protection District	0	0	0	o o	5,621	0	0	0	0	0	0	0	4,052	0	4,052
2649 Colton Fire Department	(2,824)	0	56	C	2,409	0	79	42	671	1,141	0	(462)		0	(292)
2651 Imbler Rural Fire Protection District	(277)	0	5	C	148	0	8	4	66 0	0	0	(45)	90	0	45
2652 The Oregon Consortium 2653 Umatilla Fire Department	(4,480)	0	0 88		173	0	125	0 67	1,065	14	0	(733)	19	0	0 (714)
2657 Mid-Willamette Valley Senior Service Agency	(189,557)	0	3,730	ď	61,647	0	5,274	2,820	45,049	39	0	(31,002)		0	11,926
2659 Silverton Fire District	(30,923)	0	608	C	32	0	860	460	7,349	4,407	0	(5,057)		0	(8,259)
2660 Tualatin Valley Fire & Rescue	(2,014,892)	0	39,645	0	167,466	0	56,058 0	29,974	478,845	411,819	0	(329,531)		0	(389,658)
2663 Metropolitan Area Communications Commission 2664 Applegate Valley Rural Fire Protection District 9	(13.924)	0	0 274	0	5,188 1,524	0	387	207	3.309	2.466	0	(2,277)	4,265 321	0	4,265 (1,956)
2669 Roseburg Urban Sanitary Authority	(37,782)	0	743	d	0	0	1,051	562	8,979	2,299	0	(6,179)		0	(7,562)
2671 Columbia 911 Communications District	(37,615)	0	740	C	1,806	0	1,047	560	8,939	3,074	0	(6,152)		0	(6,014)
2672 Rockwood Water PUD 2673 Port Orford Library	(42,783) (2,941)	0	842 58	0	3,524	0	1,190 82	636 44	10,167 699	5,003 162	0	(6,997) (481)	582 (144)	0	(6,415) (625)
2674 Nestucca Rural Fire District	(6.210)	0	122	0	941	0		92	1.476	6	0	(1.016)		0	(343)
2676 Woodburn Fire District	(90,583)	0	1,782	C	16,583	0	2,520	1,348	21,527	14,262	0	(14,815)	(5,109)	0	(19,924)
2678 Central Oregon Regional Housing Authority	(9,682)	0	191	Q	3,289	0		144	2,301	0	0	(1,583)	3,657	0	2,074
2679 Columbia River Public Utility District 2681 Cloverdale Rural Fire Protection District	(102,297) (8.687)	0	2,013 171	0	7,870	0	2,846 242	1,522 129	24,311 2,064	10,384 1,277	0	(16,731) (1,421)		0	(12,436) (2,180)
2684 Parkdale Fire District	(7,224)	0	142	o o	329	0	201	107	1,717	1,740	0	(1,181)		0	(1,898)
2685 Oregon Community College Association	(11,252)	0	221	C	2,657	0	313	167	2,674	430	0	(1,840)		0	(732)
2686 Weston Cemetery	0	0	0	C	149	0	0	0	0	0	0	0	115	0	115
2687 Columbia Drainage Vector Control District 2688 Polk County Fire District 1	(6,268) (47,646)	0	123 937		1,378	0	174 1,326	93 709	1,490 11,323	556 3,225	0	(1,025) (7,792)		0	(694) (8,922)
2689 Redmond Area Park & Recreation District	(10,273)	0	202	Č	4,512	0	286	153	2,441	0,220	ő	(1,680)		Ö	1,296
2692 Siuslaw Public Library	(11,433)	0	225	C	244	0	318	170	2,717	52	0	(1,870)		0	(1,631)
2693 City-County Insurance Services 2694 Philomath Fire Department	(160,667)	0	3,161	C C	15,295 3,758	0	4,470	2,390	38,183 0	87	0	(26,277)	9,647 2,687	0	(16,630) 2,687
2695 Washington County Consolidated Communications Agency	(153,243)	0	3,015	o c	13,989	0	4,263	2,280	36,419	9,012	0	(25,063)		0	(14,856)
2696 Stayton Fire District	(30,593)	0	602	C	0	0	851	455	7,271	4,400	0	(5,003)		0	(7,894)
2698 Halsey Shedd Rural Fire Protection District 2699 Chetco Library Board	(1,636) (4,585)	0	32 90	C	726 487	0	46 128	24 68	389 1,090	8 44	0	(268) (750)	523 485	0	255 (265)
2700 Lowell Rural Fire Protection District	(4,505)	0	18	0	751	0	25	13	213	2	0	(147)		0	(205) 411
2701 Sisters-Camp Sherman Rural Fire Protection District	(27,335)	0	538	d	3,003	0	761	407	6,496	3,537	0	(4,471)	1,348	0	(3,123)
2702 Banks Fire District 13	(5,288)	0	104	Q	1,991	0	147	79	1,257	21	0	(865)		0	449
2705 Lebanon Fire District 2707 Clatskanie Library	(102,423) (1,157)	0	2,015 23	0	12,483 636	0	2,850 32	1,524 17	24,341 275	23,447 35	0	(16,751) (189)		0	(17,614) 187
2709 Scappoose Public Library	(1,137)	0	0	C	1,309	0	0	0	0	0	0	0	898	0	898
2710 Klamath County Emergency Communications District	(19,032)	0	374	C	1,428	0	530	283	4,523	1,917	0	(3,113)		0	(2,812)
2712 Jefferson County EMS 2713 Port of Tillamook Bay	(8,040) (10,578)	0	158 208	0	3,294 3,273	0	224 294	120 157	1,911 2,514	11 2,459	0	(1,315) (1,730)		0	801 123
2713 Port of Fillamook Bay 2714 Winchester Bay Sanitary District	(5,390)	0	106	0	3,213	0	150	80	1,281	383	0	(881)	(190)	0	(1,071)
2715 Jackson County Fire District 3	(273,654)	Ö	5,384	d	10,771	0	7,614	4,071	65,035	42,537	0	(44,755)		Ö	(58,870)
2716 Neskowin Water District	0	0	0	C	1,623	0	0	0	0	1	0	0	1,130	0	1,130
2717 Ice Fountain Water District 2718 Curry Library	(13,091)	0	258 0	0	937 2,541	0	364	195	3,111	2,899 467	0	(2,141)	(671) 1,040	0	(2,812) 1,040
2721 Klamath Housing Authority	(11,176)	0	220	o o	1,666	0	311	166	2,656	9	0	(1,828)		0	(685)
2722 Tillamook 9-1-1	(10,899)	0	214	C	2,815	0	303	162	2,590	0	0	(1,782)	1,947	0	165
2724 Nehalem Bay Wastewater Agency 2725 West Valley Fire District	0	0	0	C	3,667 14,292	0	0	0	0	0 3.452	0	0	2,681 4.923	0	2,681 4,923
2725 West valley File District 2726 Yamhill Communications Agency	(17,832)	0	351	0	14,292	0	496	265	4,238	3,452 807	0	(2,916)		0	(1,123)
2728 Baker County Library District	(3,502)	0	69	Č	2,050	0	97	52	832	183	0	(573)	2,128	0	1,555
2729 Douglas County Fire District 2	(138,698)	0	2,729	C	1,179	0	3,859	2,063	32,962	2,991	0	(22,684)	585	0	(22,099)
2731 Canby Utility Board 2732 Umatilla County Special Library District	(29,791) (3,662)	0	586 72	0	4,095 152	0	829 102	443 54	7,080 870	0	0	(4,872) (599)		0	(315) (508)
2732 Umatilia County Special Library District 2733 Wiard Memorial Park District	(3,002)	0	/2 0	0	152	0	102	5 4 0	0/0	0	0	(599)	91	0	(508)
2734 Seal Rock Water District	(16,600)	0	327	ď	800	0	462	247	3,945	2,039	0	(2,715)		o o	(3,037)
2739 Scappoose Rural Fire Protection District	(67,939)	0	1,337	0	1,315	0	1,890	1,011	16,146	3,853	0	(11,111)		0	(12,152)
2740 Neskowin Regional Sanitary Authority 2741 Port of Garibaldi	0 (38,595)	0	0 759	0	1,352 6,680	0	0 1,074	0 574	0 9,172	7,092	0	0 (6,312)	1,077 (3,593)	0	1,077 (9,905)
2742 Amity Fire District	0	0	0	Č	3,643	0	0	0	0	948	0	0	1,091	0	1,091
2743 Douglas Soil & Water Conservation District	(6,724)	0	132	C	2,452	0	187	100	1,598	787	0	(1,100)		0	(878)
2745 Clackamas County Fire District	(720,738)	0	14,181	C	66,719	0	20,052	10,722	171,286	53,913	0	(117,875)	39,328	0	(78,547)

Total for all entities	(343,400,560)	0	6,756,793	0 ferred Outflows of R	51,611,120	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of F	51,611,148 Resources	0	(56,162,383)	29 OPER	0 Expense	(56,162,354)
			50,	Differences					Differences						
		Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of	Amortization of Employer-Specific	
Employer	Employer Net OPEB	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	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions		Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2747 Salem Housing Authority 2749 Black Butte Ranch Police	(60,669) (10,720)	0	1,194 211	0	2,329 2,510	0	1,688 298	903 159	14,418 2,548	1,606 642	0	(9,922) (1,753)	1,710 848	0	(8,212) (905)
2752 Mist-Birkenfeld Rural Fire Protection District	(5,874)	0	116	0	2,510	0	163	87	2,546 1.396	901	0	(961)	(95)		(1,056)
2753 Linn-Benton Housing Authority	(64,115)	ő	1,262	ő	0	0	1,784	954	15,237	8,520	Ö	(10,486)	(5,273)		(15,759)
2754 Western Lane Ambulance District	(42,962)	0	845	0	2,496	0	1,195	639	10,210	1,284	0	(7,026)	1,618		(5,408)
2757 City of Stayton	(31,893)	0	628 0	0	510		887 0	474 0	7,579	2,064 12	0	(5,216)	(628) 965		(5,844) 965
2758 Mohawk Valley Rural Fire District 2760 Knappa Svensen Burnside Rural Fire Protection District	(6.268)	0	123	0	1,472 152	0	174	93	1.490	1.178		(1,025)	(410		(1,435)
2761 Clackamas River Water	(109,019)	0	2,145	0	1,092	0	3,033	1,622	25,909	5,530		(17,830)	(2,028		(19,858)
2763 Junction City Fire Department	(3,490)	0	69	0	1,084		97	52	830	317		(571)	1,080		509
2765 Green Sanitary 2766 Southwest Lincoln County Water District	(22,504) (12,151)	0	443 239	0	0	0	626 338	335 181	5,348 2,888	3,900 709		(3,681) (1,987)	(2,426) (561)		(6,107) (2,548)
2767 Springfield Utility Board	(12,131)	0	0	0	0	0	0	0	2,000	0	0	(1,507)	17		(2,348)
2768 Lake County Library District	0	0	0	0	3,124	0	0	0	ō	610	0	0	1,245		1,245
2771 Harbor Water PUD	(7,326)	0	144	0	522		204	109	1,741	1	0	(1,198)			(450)
2772 Umatilla County Soil & Water District	(02.800)	0	0	0	564		0	0	0 22,078	17 18,773		(45.403)	458		458 (16,203)
2773 Housing Authority of Jackson County 2774 Oregon Trail Library District	(92,899)	0	1,828	0	8,884 1,364	0	2,585	1,382	22,078	18,773	0	(15,193)	(1,010) 1,075		1,075
2776 Rainier Cemetery District	ő	0	0	0	406	0	0	ő	0	1	o o	0	278		278
2777 City of Newberg	(178,707)	0	3,516	0	2,397	0	4,972	2,658	42,470	111		(29,227)	239		(28,988
2778 Mulino Water District 23 2779 Brownsville Rural Fire Protection District	(5,876)	0	116	0	3	0	163 148	87	1,397 1,268	1,123 371	0	(961)	(668)		(1,629)
2779 Brownsville Rural Fire Protection District 2780 Nehalem Bay Health District	(5,334)	0	105 0	0	496	0	148	79 0	1,268	3/1	0	(872)	178		(1,202) 178
2781 North Bend Coos-Curry Housing Authority	0	0	0	0	2,355	0	0	0	0	5	0	0	2,551		2,551
2782 Millington Rural Fire Protection District	0	0	0	0	242		0	0	0	3	0	0	244		244
2783 Tillamook Fire District	(12,005)	0	236	0	9	0	334	179	2,853	1,029		(1,963)	(538		(2,501)
2784 Eisenschmidt Pool 2785 Fern Ridge Community Library	(9,947) (2,350)	0	196 46	0	22 921	0	277 65	148 35	2,364 559	872 539		(1,627)	(502) 686		(2,129) 302
2786 Seal Rock Rural Fire Protection District	(2,350)	0	46 0	0	1,315	0	00	35 0	559	239	0	(304)	757		757
2788 Port of Hood River	(41,094)	ő	809	ő	5,628	ō	1,143	611	9,766	10,363	0	(6,721)			(7,259)
2789 Farmers Irrigation District	(10,592)	0	208	0	915	0	295	158	2,517	131	0	(1,732)	926		(806)
2790 Silver Falls Library District	(13,145)	0	259	0	918 41	0	366	196 175	3,124 2.796	6 1.454	0	(2,150)	665		(1,485)
2792 North Wasco County Parks And Recreation District 2793 North Lincoln Fire & Rescue District 1	(11,764) (19,121)	0	231 376	0	6.476	0	327 532	284	2,796 4.544	1,454	0	(1,924)	(713) 3,833		(2,637) 706
2794 Siuslaw Rural Fire Protection District 1	0	0	0	0	5,933		0	0	0	0	0	0,127)	4,528		4,528
2796 West Side Rural Fire Protection District	(10,417)	0	205	0	459	0	290	155	2,476	2,662	0	(1,704)	(1,150) 0	(2,854)
2797 Vernonia Fire	(2,008)	0	40	0	518	0	56 0	30	477	0	0	(328)	410 456		82
2798 Fairview Water District 2799 Sublimity Fire District	(6,154)	0	121	0	732 162	0	171	92	0 1,463	1,042	0	(1,007)	(490		456 (1,497)
2801 Coburg Rural Fire Protection District	(9,619)	0	189	0	239		268	143	2,286	1,217	0	(1,573)	(461)		(2,034)
2802 Rural Road Assessment District 3	(228)	0	4	0	1,413		6	3	54	0	0	(37)	1,131		1,094
2803 Southwestern Polk County Rural Fire Protection District	0	0	0	0	2	0	0	0			0	0	18	0	18
2804 Aurora Rural Fire Protection District 2806 Multnomah County Rural Fire Protection District 14	(7,500)	0	148 0	0	1,257 189	0	209	112	1,782	1,742	0	(1,227)	36 123	0	(1,191) 123
2809 Juntura Road District 4	0	0	0	0	1,439		0	0	o o	566	0	0	219		219
2810 Sutherlin Water Control District	0	0	0	0	697	0	0	0	0	1	0	0	472	0	472
2811 Mid-Columbia Center For Living	(38,072)	0	749	0	43,435		1,059	566	9,048	0	0	(6,227)	30,732	0	24,505
2816 Odell Sanitary District 2817 Wickiup Water District	(4,397)	0	87 0	0	2,305 362	0	122 0	65 0	1,045	489	0	(719)	855 394	0	136 394
2818 Netarts Water District	(4.635)	0	91	0	611	0	129	69	1,102	140	0	(758)			(561)
2819 Harrisburg Fire and Rescue	(1,309)	0	26	ő	889	0	36	19	311	1	0	(214)	652	0	438
2820 Central Oregon Coast Fire & Rescue District	(54)	0	. 1	0	2,170	0	2		13	12		(9)	1,407		1,398
2821 Tillamook County Soil And Water Conservation District 2822 Deschutes County Rural Fire Protection District 2	(7,437)	0	146	0	1,677 36	0	207	111	1,768	875	0	(1,216)	22 345		(1,194 345
2822 Descrutes County Rural Fire Protection District 2 2823 Lyons Fire District	0	0	0	0	758	0	0	0	0	38	0	0	345 321		345 321
2824 Glide Fire Department	(941)	0	19	0	557	0	26	14	224	1	0	(154)	385	0	231
2825 Northern Oregon Corrections	(150,821)	0	2,968	0	1,949	0	4,196	2,244	35,843	20,832		(24,666)	(10,771		(35,437)
2826 Wasco County Soil-Water Conservation District 2828 Deschutes Public Library District	(14,784) (135,503)	0	291 2.666	0	342 2,408	0	411 3,770	220 2,016	3,514 32,203	1,573 1,651	0	(2,418) (22,161)	(613) 1,623		(3,031)
2829 Hubbard Rural Fire Protection District	(135,503)	0	2,000	0	2,408		3,770	2,016	32,203	1,051	0	(22,161)	1,623		(20,536)
2830 Netarts-Oceanside Rural Fire Protection District	(2,092)	0	41	0	1,867	0	58	31	497	148	0	(342)			379
2833 Boardman Rural Fire Protection District	0	0	0	0	3,597	0	0	0	0	19	0	0	3,186	0	3,186
2834 Crescent Rural Fire Protection District	0	0	0	0	1,126	0	0	0	0	17		0	1,098		1,098
2835 North Clackamas County Water Commission 2837 NORCOM	(34,374)	0	0 676	0	2,661 2,852	0	956	0 511	0 8,169	0 15	0	0 (5,622)	1,809 1,830		1,809 (3,792
2838 High Desert Parks & Recreation District	(34,374)	0	1	0	691	0	1	1	0,109	174	0	(8)	220		212
2839 North Morrow Vector Control District	(12,627)	0	248	0	0	0	351	188	3,001	2,607		(2,065)	(1,607)) 0	(3,672)
2840 Cannon Beach Rural Fire Protection District	(7,830)	0	154	0	157	0	218	116	1,861	1,385	0	(1,281)	(633		(1,914
2841 Jefferson County Soil & Water Conservation District 2842 Tualatin Valley Water District	(6,686) (334,609)	0	132 6,584	0	286 26,152	0	186 9,309	99 4,978	1,589 79,521	1,201 56,050	0	(1,094) (54,725)	(243 (5,339		(1,337 (60,064
2843 Yachats Rural Fire Protection District	(8,896)	0	175	0	1.610	0	9,309	132	2.114	21	0	(1,455)	778	, 0	(60,064
2844 Crook County Rural Fire Protection District 1	(30,446)	0	599	0	8,618	0	847	453	7,236	45	Ö	(4,979)	5,794		815
	(29.124)	0	573	0	6,708	0	810	433	6,921	6,417	0	(4,763)	2,915	0	(1,848
2845 Sunrise Water Authority 2846 Jefferson County Library District	(2,541)		50		519		71	38	604	234		(416)	526		110

Total for all entities	(343,400,560)	0	6,756,793 Def	erred Outflows of F	51,611,120 Resources	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of	51,611,148 Resources	0	(56,162,383)	29 OPEB E	0 Expense	(56,162,354)
		Differences between Expected		Differences between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		Differences between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific		
Employer Number Employer Name	Employer Net OPEB Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2849 Lebanon Aquatic District	(3,131)	0	62	Carrings	1,258	0	87	47	744	4	0	(512)	763	0	251
2850 Lake County 4-H & Extension Service	0	0	0	Q	0	0	0	0	0	0	0	0	0	0	0
2851 East Umatilla County Rural Fire Protection District 2852 Ochoco Irrigation District	0 (8,530)	0	0 168	C	382 1,768	0	0 237	0 127	0 2,027	0 1,903	0	0 (1,395)	333 820	0	333 (575)
2853 Mill City Rural Fire Protection District	(4,747)	0	93	o o	1,700	0	132	71	1,128	848	0	(776)	(564)	0	(1,340)
2855 Harney Hospital	(73,678)	0	1,450	C	46,267	0	2,050	1,096	17,510	48	0	(12,050)	40,426	0	28,376
2857 Sunriver Service District 2858 Nesika Beach-Ophir Water District	(58,463)	0	1,150 21	0	2,210	0	1,627	870 16	13,894 256	4,309	0	(9,561) (176)	(149) 348	0	(9,710) 172
2859 South Lane County Fire and Rescue	(39,915)	0	785	0	6,975	0	1,110	594	9,486	0	0	(6,528)	5,488	0	(1,040)
2860 Coos County Airport District	(16,076)	0	316	d	2,010	0	447	239	3,821	3,627	0	(2,629)	303	0	(2,326)
2861 Mt Angel Fire District	(4,275)	0	84	C	3,566	0	119	64	1,016	562	0	(699)	(384) 2.415	0	(1,083)
2864 Tri-City Water and Sanitary Authority 2865 Tri-County Cooperative Weed Management Area	0	0	0	0	1.132	0	0	0	0	0	0	0	773	0	2,415 773
2867 West Multnomah Soil And Water Conservation District	(13,936)	0	274	d	1,554	0	388	207	3,312	599	0	(2,279)	1,302	0	(977)
2869 Nehalem Bay Fire & Rescue	0	0	0	C	2,407	0	0	0	0	0	0	0	1,605	0	1,605
2870 Clackamas River Water Providers 2873 Mosier Fire District	(8,549) (4,940)	0	168 97	0	104	0	238 137	127 73	2,032 1,174	939 1,270	0	(1,398) (808)	(557) (677)	0	(1,955) (1,485)
2874 Umatilla-Morrow Radio and Data District	(16,832)	0	331	Ö	383	0	468	250	4,000	4,001	0	(2,753)	(2,051)	0	(4,804)
2876 Oregon Municipal Electric Utilities Association	0	0	0	C	1,032	0	0	0	0	19	0	0	556	0	556
2877 Mid-Columbia Fire And Rescue V1-801 2878 Yamhill Fire Protection District	0 (271)	0	0	0	17,602	0	0	0	0 64	12	0	0 (44)	12,160 355	0	12,160 311
2879 LaGrande Rural Fire Protection District	(2/1)	0	0	0	501	0	8	0	0	166	0	(44)	355 267	0	311 267
2880 Oregon Health & Science University	(10,069,693)	0	198,133	d	523,787	0	280,157	149,800	2,393,092	993,325	0	(1,646,876)	(17,722)	0	(1,664,598)
2881 Lake Chinook Fire and Rescue District	0	0	0	C	366	0	0	0	0	5	0	0	231	0	231
2883 Lane Fire Authority 2884 North Central Public Health District	(78,620) (11,455)	0	1,547 225	0	10,023 6,294	0	2,187 319	1,170 170	18,684 2,722	12,002 53	0	(12,858) (1,873)	3,872 4,992	0	(8,986) 3,119
2885 Siletz Rural Fire Protection District	(11,100)	0	0	ď	1,232	0	0	0	0	78	0	0	596	0	596
2886 Idanha-Detroit Rural Fire Protection District	0	0	0	C	711	0	0	0	0	0	0	0	1,166	0	1,166
2887 Umatilla County Fire District #1 2888 Oak Lodge Water Services District	(73,596) (68,936)	0	1,448 1,356	0	11,800 4,947	0	2,048 1,918	1,095 1,026	17,490 16,383	84	0	(12,036) (11,274)	7,439 4,521	0	(4,597) (6,753)
2889 Mid-valley Behavioral Care Network	(2,168)	0	43	0	7,956	0	60	32	515	203	0	(355)	4,021	0	3,666
2890 Central Cascades Fire & EMS	0	0	0	C	68	0	0	0	0	3	0	0	39	0	39
2891 Grant County Emergency Communications Agency 2892 Lake Health District	(5,221)	0	103	0	173	0	145	78 0	1,241	431 1.095	0	(854)	(566) 533	0	(1,420) 533
2893 Pleasant Hill Goshen Fire & Rescue	(45,346)	0	892	0	3,074	0	1,262	675	10,777	12,967	0	(7,416)	(7,931)	0	(15,347)
2894 Greater Toledo Pool Recreation District	0	0	0	d	25	0	0	0	0	2	0	0	14	0	14
2895 Western Lane Fire and EMS Authority	(9,133)	0	180 2.977	0	18.692	0	254 4,209	136	2,170 35.952	2,994 156	0	(1,494) (24,741)	(1,851) 10.531	0	(3,345)
2900 Clatsop Community College 2901 Blue Mountain Community College	(151,277) (231,431)	0	4,554	0	72,405	0	6,439	2,250 3,443	55,000	11,689	0	(37,850)	31,326	0	(14,210) (6,524)
2902 Treasure Valley Community College	(241,481)	0	4,751	d	5,507	0	6,718	3,592	57,389	5,348	0	(39,494)	3,590	0	(35,904)
2903 Umpqua Community College	(149,415)	0	2,940	C	53,837	0	4,157	2,223	35,509	0	0	(24,437)	38,864	0	14,427
2904 Lane Community College 2905 Mt Hood Community College	(1,643,316) (1,409,716)	0	32,334 27,738	0	61,502	0	45,720 39,221	24,446 20,971	390,539 335,023	202,935 144.832	0	(268,761) (230,556)	(49,418) 36,464	0	(318,179) (194,092)
2906 Klamath Community College	(1,188,118)	Ö	0	Č	92,497	0	0	0	0	1,759	0	0	50,202	Ö	50,202
2908 Clackamas Community College	(981,440)	0	19,311	C	10,868	0	27,305	14,600	233,242	21,573	0	(160,512)	(2,115)	0	(162,627)
2910 Linn-Benton Community College 2918 Portland Community College	(620,443) (3,115,856)	0	12,208 61,308	C C	76,789 284,411	0	17,262 86,689	9,230 46,352	147,450 740,492	15 304,140	0	(101,472) (509,591)	56,117 141,947	0	(45,355) (367,644)
2919 Chemeketa Community College	(1,425,436)	0	28,047	ď	61,693	0	39,658	21,205	338,759	304,140	0	(233,127)	40,644	0	(192,483)
2922 Rogue Community College	(547,116)	0	10,765	C	34,151	0	15,222	8,139	130,024	0	0	(89,480)	24,741	0	(64,739)
2995 Oregon Coast Community College 2996 Columbia Gorge Community College	0 (81,662)	0	0 1,607	0	57,679 26,146	0	0 2,272	0 1,215	0 19,407	14,107	0	0 (13,356)	20,188 15,298	0	20,188 1,942
2997 Tillamook Bay Community College	(32,372)	0	637	Ö	7,718	0	901	482	7,693	6,041	0	(5,294)	4,637	0	(657)
2998 Southwestern Community College	(203,387)	0	4,002	C	49,519	0	5,659	3,026	48,336	255	0	(33,264)	28,962	0	(4,302)
2999 Central Oregon Community College 3003 Baker School District 5.I	(395,086)	0	7,774 6.143	C	74,964	0	10,992 8.686	5,877 4.645	93,893 74.199	0 32.215	0	(64,615) (51,062)	63,543 15.554	0	(1,072) (35,508)
3008 Huntington School District 16J	(312,215)	0	165	0	2,221	0	234	125	1,999	1,856	0	(1,376)	1,600	0	(35,506)
3016 Burnt River High School	(6,367)	0	125	d	2,074	0	177	95	1,513	1,932	0	(1,041)	748	0	(293)
3027 Pine-Eagle School District 61	(40,529)	0	797	C	9,067	0	1,128 1,838	603 983	9,632	2,191 6.313	0	(6,628)	2,064	0	(4,564)
3037 Alsea School 3039 Corvallis School District 509J	(66,063) (1,146,530)	0	1,300 22,559		369,603	0	1,838	983 17,056	15,700 272,476	136,071	0	(10,805) (187,512)	(4,940) 64,009	0	(15,745) (123,503)
3043 Philomath School District 17J	(297,904)	0	5,862	d	61,228	0	8,288	4,432	70,798	28,602	0	(48,722)	3,086	0	(45,636)
3075 West Linn School District	(1,583,618)	0	31,159	C	100,551	0	44,059	23,558	376,351	8,070	0	(258,997)	44,998	0	(213,999)
3116 Colton School District 53 3122 Oregon City School District 62	(76,156) (1,508,164)	0	1,498 29,675	0	29,047	0	2,119 41,960	1,133 22,436	18,099 358,420	7,711 35.142	0	(12,455) (246,657)	8,669 (13,122)	0	(3,786) (259,779)
3160 Gladstone School District 115	(428,457)	0	8,430	ď	33,505	0	11,920	6,374	101,824	26,110	0	(70,073)	(8,961)	0	(79,034)
3179 Clatsop County School District 1C	(391,280)	0	7,699	d	64,935	0	10,886	5,821	92,989	32,342	0	(63,993)	2,334	0	(61,659)
3186 Jewell School District 8	(44,741)	0	880 6 534	O	22,052	0	1,245	666	10,633	5,826	0	(7,317)	6,068	0	(1,249)
3187 Seaside Schools 3195 Warrenton-Hammond School District	(331,544) (75.151)	0	6,524 1,479	0	76,918 77,480	0	9,224 2.091	4,932 1,118	78,792 17.860	33,245 14.574	0	(54,223) (12,291)	8,552 29,486	0	(45,671) 17.195
3230 Vernonia School District	(88,862)	0	1,748	ď	31,110	0	2,472	1,322	21,118	10,938	0	(14,533)	6,575	0	(7,958)
3241 Coquille School District 8	(128,247)	0	2,523	Q	73,233	0	3,568	1,908	30,478	13,087	0	(20,975)	24,173	0	3,198
3242 Coos Bay School District 9 3245 North Bend Public Schools	(422,311) (274,273)	0	8,309 5,397	0	73,978 109,036	0	11,749 7,631	6,282 4,080	100,363 65.182	21,803 29,799	0	(69,068) (44,857)	18,702 30,983	0	(50,366) (13,874)
3252 Powers School District	(36,951)	0	727	C	3,325	0	1,028	550	8,782	2,290	0	(6,043)	(732)	0	(6,775)
3257 Myrtle Point School District 41	(76,912)	0	1,513	C	36,440	0	2,140	1,144	18,278	11,261	0	(12,579)	9,568	0	(3,011)

Property	Total for all entities	(343,400,560)	0		orred Outflows of F	51,611,120	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of I	51,611,148 Passurass	0	(56,162,383)			(56,162,354)
Part				De	Differences			· -		Differences	Resources		-			
Part											01		E	Amortization of	Amortization of	
Part	Employer	Employer Net OPEB							Changes in				Collective			Employer Total
Section Control and Marked State 1975 1976	Number Employer Nam		Experience			Proportion		Experience	Assumptions	Earnings	Proportion		Expense/(Income)	Proportion		Expense/(Income)
Second Control Contr			0		C		0					0			0	(1,698)
Marie Research Company			0				0					0			. 0	(48,284) 7.868
2017 Control of the Control of t			ő		Č		Ö					ő		26,978	Ö	(2,047)
Section Sect			0		Q		0					0			0	(4,516)
Section Control Cont			0		0		0					0				(247,892) (21,140)
See See See Control	3307 Oakland School District	(53,075)	Ö	1,044	ď	36,691	0	1,477	790	12,613	7,532	0	(8,680)	11,950	0	3,270
201 201			0		Q		0					0				(124,440)
3918 Sport Negron Sport			0		0		0					0				(14,791) (2,560)
\$20 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,0	3319 South Umpqua School District	(173,282)	Ö	3,410	ď	46,893	0	4,821	2,578	41,181	15,992	0	(28,340)	11,924	. 0	(16,416)
1.00 1.00			0		Q		0					0				3,798
September 1998 19			0		0		0	1,429	/64 473			0				(4,863) (722)
Section Company Comp			0		ď		0	539	288			0				3,200
Sept Company			0		O		0									(39,364)
2305 Carbon Speech (17) (1,00,000) 0 2.767 0 0.000 0 3,000 2.000 3,300 2.000 3,300 2.000 3,300 0 0 0 0 0 0 0 0 0			0		0		0					0				1,209 (29,522)
2004 Curain-Annum Entered Table 0 440			0		ď		0					0			0	(9,708)
320 Pere Cell Rises Chemics 1,000			0		Q		0									1,144
Second Column			0		C C		0					0			0	(5,213) (434)
3336 France 1,000 1,00			0		0		0	397	212			0			: 0	(802)
2004 Come is promoting periods 20,000 20 1,044 0 557 208 4,700 3,127 0 9,277 1,0608 0 0 0 0 0 0 0 0 0			0		C		0					0				1,766
3386 Per Count Street 1,128			0		0		0					0				(5,143) (4,335)
3300 Demand Growd Deminor 7 1,7509 0 27 0 120 0 38 20 325 325 0 6220 146 0 0 0 0 0 3 38 0 0 0 0 0 0 0 3 38 0 0 0 0 0 0 3 38 0 0 0 0 0 0 3 38 0 0 0 0 0 0 0 0 0		(20,037)	0		0		0	0	296	4,762	3,127	0	(3,277)			(4,335)
338 Process Circle 340 0	3396 Diamond School District 7	(1,369)	0	27	d	120	0	38	20	325	324	0	(224)	(44		(268)
Solid Perception Stroot District School Dist		0	0	0	C		0	0	0	0	0	0	0		0	461
3-60 Febs Fried Creek 3 10		(5.135)	0	101			0	U		1 220		0			. 0	285 (1,345)
340 Nova Revo County Septime District 19,376 19,487 19,377 19,723 19,442 0 18,050 39,161 0 341 19,000 39,161 0 341 19,000 39,161 0 341 19,000 39,161 0 341 341 19,000 341 341 19,000 341	3405 Fields-Trout Creek 33	0	Ö	0	ď	1,087	0	0	0	0	1	0	0	796	0	796
341 Pleane Flaves Delared 196,786 0 6,981 0 124,666 0 0,971 6,778 6,316 44,752 0 (6,028) 34,271 0 34,778 34,166 44,752 0 (6,028) 34,271 0 34,166 3			0		Q		0					0				(3,594)
341 Animar Pauls Ginnous 41 (2009) 541 Caren Riscord District 541 Animar Pauls Ginnous 541 Caren Riscord District 541 Riscord District 542 Riscord Binnot Standous 542 Riscord Binnot Standous 543 Riscord Binnot Standous 544 Ris			0		0		0									(96,908) (33,804)
341 Fagile Plant School District			ő		Č		Ö					ő				(30,208)
3422 Rogue Rive School District (149,446) 0 2,942 0 5,568 0 4,161 2,225 35,540 3,000 0 CP4,488 (1779) 0 350 200 100 0 CP4,000			0		Q		0					0				(117,819)
3432 Prospect School Distanct (38,466) 0 777 0 3,190 0 1,070 572 9,142 7,118 0 (6,281) (746) 0 3430 Butter 188 School Distanct (38,468) 0 777 0 1,2576 0 1,000 0 1,000 587 9,385 4,151 0 (6,485) 2,249 0 0 3446 Charles School Distanct 4 (101,927) 0 2,008 0 31,877 0 2,826 1,516 242,23 10,000 0 (6,570) 7,442 0 3446 Charles School Distanct 4 (101,927) 0 0 2,008 0 31,877 0 2,828 1,516 242,23 10,000 0 (6,570) 7,442 0 3446 Charles School Distanct 4 (101,927) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0		0					0				(28,830) (25,537)
3440 Preshurts School 0 0 0 1269 0 0 0 0 3 0 0 6 610 0 0 3440 0 0 1269 0 0 0 0 3 0 0 6 610 0 0 3440 0 0 1440 0 0 1440 0 0 1450 0			ő		Č		0		572							(7,037)
3445 Cuber School Delinicis 4 (101,927) 0 2,006 0 31,877 0 2,886 1,516 24,223 10,200 0 (16,670) 7,442 0 3404 Author School Brings Charles School Delinicis (12,041) 0 6,158 0 20,158 0 1,155 6 6,68 95,32 6 6,68 95,32 0 (67,68) 6,285 0 0 1,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(39,489)	0	777	O		0	1,099	587	9,385	4,151	0	(6,458)		0	(3,909)
344F Ashroof School bentet (414,600) 0 8,158 0 290,138 0 1.555 6,168 98.52 65,425 0 6,7808 10,203 134 155 6,168 98.52 65,425 0 6,7808 10,203 134 10,203 13		(101 927)	0	2 006	0		0	2 836	0 1 516	24 223	10 200	0	(16.670)		. 0	810 (9,228)
345 Black Stuffs School District (1,22,32) 0 2,4,051 0 30,614 0 30,0 0 0 243 0 0 1,361 0 3464 Gaman East School District (1,22,322) 0 2,4,051 0 305,614 0 34,007 18,184 29,0488 128,922 0 (199,898) 37,914 0 3465 Kaman County School District (2,836,588) 0 51,878 0 8 0 73,355 39,223 626,565 255,027 0 (431,210) (240,543) 0 3467 Kaman County School District (1,7,16) 0 1,005 0 144,310 0 142		0	o o	0	ď		0		0	0	2	ő	0		0	205
3464 Gramb Pass School Delinict (1,222,321) 0 24,051 0 305,614 0 34,007 18,184 290,488 128,922 0 (199,908) 37,914 0 3468 Manual County School Delinict (1,223,251) 0 15,878 0 8 0 73,358 255,027 0 (34,1210) (240,543) 0 3467 Namurah County School Delinict (1,176) 0 10,000 0 144,310 0 14,210 7,988 121,383 50,988 0 0 (83,554) 27,888 0 0 34,781 11,337 0 12,781 11,337 0 12,781 11,337 0 12,781 11,338 10,188 10 14,348 0 14,348 0 14,348 10 14,348 10 14,349 10 14		(414,604)	0	8,158	Q		0	11,535	6,168	98,532		0	(67,808)		0	(4,513)
3466 Klumarth County School District (2,636,589) 0 51,678 0 8 0 73,356 39,223 6,66,595 25,077 0 (431,210) (240,643) 0 3467 Klumarth Falls City Schools (510,759) 0 10,050 0 144,310 0 14,210 75,986 121,338 50,988 0 (85,077) 0 2,610 0 344,777 0 3,090 11,973 31,524 12,818 0 (21,684) 6,085 0 3462 Falls School District (11,716) 0 12,11 0 11,337 0 32,00 11,973 31,524 12,818 0 (21,684) 6,085 0 14,97		(1 222 321)	0	24.051	C		0	34.007	18 18 4	290.488		0	(199.908)		0	1,361 (161,994)
3461 Lake County School District 7 (11,76) 0 2,610 0 34,477 0 3,890 1,973 31,524 12,818 0 (21,694) 6,085 0 3462 Pailes School District 4 (11,716) 0 231 0 11,337 0 3,236 1,74 2,764 1,438 0 (16,141) (20,44) 0 3463 North Lake School District 4 (61,838) 0 1,217 0 4,851 0 1,720 920 14,966 4,334 0 (10,114) (20,44) 0 3465 Alots School District 5 (3,766) 0 7,4 0 2 0 105 56 85 144 0 (61,616) (12,99) 0 3470 Paissant His School District 4 (3,766) 0 7,4 0 2 0 105 56 85 144 0 (61,616) (12,99) 0 3470 Paissant His School District 4 (2,850,333) 0 5,004 0 5,102 0 2 0 105 56 85 144 0 (61,616) (12,99) 0 3477 Paissant His School District 4 (2,850,333) 0 5,004 0 8,746 0 8,746 0 7,8301 42,402 677,396 7 0 4,406 1,40			0		ď	8	0					0				(671,753)
3462 Paisley School District (11,716) 0 231 0 11,337 0 326 174 2,784 1,438 0 (1,916) 4,2674 0 3463 North Lake School District (16,1838) 0 1,217 0 4,8551 0 1,720 920 14,896 4,334 0 (10,114) 40 0 4,401 0 4,40			0		Q		0					0			0	(55,654)
3463 North Lake School District 1 (51,338) 0 1,217 0 4,851 0 17,20 920 14,986 4,334 0 (10,114) (2,044) 0 3464 Nath School District 2 (7,557) 0 149 0 69 0 211 113 1,798 1,1713 0 (12,044) 0 (33,66) 0 7,40 0 2 0 165 56 895 144 0 (616) (129) 0 (15,807) 15,712 0 (15,807) 15,807 1			0		0		0					0			. 0	(15,609) 2.971
3465 Adel School District 21 (3.766) 0 74 0 2 0 105 56 895 144 0 (15,807) 15,72 0 3470 Pigesant Hill School District 4 (96,656) 0 1,902 0 51,120 0 2,688 1,438 22,999 12,880 0 (15,807) 15,72 0 3473 Eugene School District 4 (1,970,880) 0 38,779 0 427,112 0 54,843 22,91 468,385 177,844 0 (3,223) 53,747 0 3494 Fern Ridge School District 4 (20,2882) 0 3,992 0 56,943 0 56,645 3,018 48,216 25,079 0 (33,181) 9,572 0 3494 Reproduct 5 (31,92) 0 1,047 0 7,381 0 1,440 0 7,381 12,641 3,061 0 (3,889) 19.9 0 35,002 Creswell School District 4 (20,2882) 0 1,497 0 1,497 0 1,497 0 1,498 1			o o		ď		0					ő) 0	(12,158)
3470 Pleasant Hill School District (96,650) 0 1,902 0 51,120 0 2,889 1,438 22,989 12,880 0 (16,8167) 61,712 0 3473 Eugene School District 19 (28,50,333) 0 5,65,084 0 89,746 0 79,301 42,402 677,300 0 0 (468,1616) 61,144 0 3487 Springfield School District 19 (1970,880) 0 38,779 0 427,112 0 54,833 29,319 468,385 177,844 0 (32,333) 53,747 0 3494 Fern Ridge School District (1970,880) 0 3,992 0 56,943 0 5,645 3,018 48,216 25,079 0 (323,331) 59,772 0 3498 Mapleton School District (1970,880) 0 1,047 0 7,331 0 1,480 791 12,641 3,061 0 (8,699) 139 0 3502 Creawell School District (1970,880) 0 4,382 0 58,844 0 6,618 3,298 52,889 23,986 0 (86,699) 139 0 3502 Creawell School District (1970,880) 0 1,047 0 7,335 0 150,125 0 10,371 5,45 88,99 140,719 113,554 0 (86,690) 54,278 0 3510 Earth School District (1970,40) 14,460 14,404 0 1,551 0 406,388 0 16,474 8,809 140,719 113,554 0 (80,400) 114,744 0 3317 Creav-Applesque-Lorina District 66 (447,726) 0 859 0 10,044 0 13,356 725 11,580 24,998 0 (67,840) 114,744 0 3320 Junioriton Crys School District (1970,40) 14,404 0 815 0 11,342 0 1,355 725 11,580 2,409 0 (7,840) 114,744 0 3320 Junioriton Crys School District (1970,40) 14,404 0 815 0 11,342 0 1,355 725 11,580 2,409 0 (7,840) 13,344 0 1,352 Junioriton Crys School District (1970,40) 14,407 0 1,355 725 11,580 0 1,474			0		Q	69	0					0				(2,172)
3473 Eugene School District 4] (2,850,333) 0 56,084 0 89,746 0 79,301 42,402 677,390 0 0 (466,166) 61,144 0 0 (342,315) 51,747 0 75,7481 (197,0880) 0 38,779 0 27,712 0 54,833 29,319 468,385 178,7844 (2,850,316) 178,744 (3,181) 18,742 0 18,748 (197,181) 18,748 (0		C	51 120	0					0				(745) (95)
3494 Fem Ridge School District (202,882) 0 3,992 0 56,943 0 56,943 0 5,645 3,018 48,216 25,079 0 (33,181) 9,572 0 3498 Mapleton School District 40 (53,192) 0 1,047 0 7381 0 1,047 1 2,041 3,061 0 6,168 3,298 1 23,966 0 6,869 7,223 0 3502 Creswell School District 40 (221,706) 0 4,362 0 58,844 0 6,168 3,298 52,689 23,966 0 6,8690 7,723 0 3503 South Lane School District 40 (372,770) 0 7,335 0 180,125 0 10,371 5,545 88,990 45,688 0 6,69,860 54,878 0 10,871 5,545 88,990 45,688 0 6,69,860 54,878 0 10,871 5,545 88,990 45,688 0 6,69,860 54,878 0 10,871 5,545 88,990 45,688 0 10,872 5 11,850 2,409 0 1,874 1,474 0 1,474 1,			0		0		0				12,000	0				(405,022)
3498 Mapleton School District (5.3192) 0 1,047 0 7,381 0 1,480 791 12,641 3,061 0 (8,699) 139 0 3502 Creswell School District (3 (27,770) 0 4,362 0 5,844 0 6,188 3,298 52,689 23,66 0 (80,696) 7,723 0 5,505 South Lane School District (372,770) 0 7,335 0 180,125 0 10,371 5,545 88,590 45,688 0 (60,966) 54,878 0 5,505 South Lane School District (52,119) 0 11,651 0 406,358 0 16,474 8,809 140,719 13,554 0 (60,966) 54,878 0 6,351 0 8,451 0 4			0		C		0					0				(268,586)
3502 Creswell School District 40 (221,706) 0 4,862 0 58,844 0 6,188 3,288 52,869 23,966 0 (36,966) 7,723 0 0 180,555 0 5 subt Lane School District 5 (372,770) 0 7,335 0 180,725			0		0		0					0			. 0	(23,609) (8,560)
\$506 South Lane School District (\$92,1770) 0 7,335 0 180,125 0 10,371 5,545 88,590 45,698 0 (60,966) 54,878 0 510 Bethel School District (\$92,119) 0 11,651 0 406,358 0 16,474 8,809 140,719 113,545 0 (60,966) 54,878 0 11,651 0 11			0		0		0					0			. 0	(28,537)
\$1517 Crow-Applegate-Lorane District 66 (48,726) 0 959 0 10,044 0 1,356 725 11,580 2,409 0 (7,969) 3,944 0 0 1,051	3506 South Lane School District	(372,770)	0	7,335	d	180,125	0	10,371	5,545	88,590	45,698	0	(60,966)	54,878	0	(6,088)
3519 McKenzie School District (41,404) 0 815 0 11,342 0 1,152 616 9,840 2,638 0 (6,771) 3,306 0 3520 Junction City School District 9 (249,912) 0 4,917 0 95,834 0 6,953 3,718 59,392 34,713 0 0 (40,873) 17,564 0 3522 Lowell School District (12,191) 0 240 0 30,728 0 339 181 2,897 2,357 0 (1,994) 14,473 0 14,473 0 14,473 0 14,473 0 14,473 0 14,474			0		0		0					0				17,904
3520 Junction City School District 69 (249,912) 0 4,917 0 95,834 0 6,953 3,718 59,392 34,713 0 (40,873) 17,564 0 3522 Lowell School District (12,191) 0 2,40 0 3,728 0 339 181 2,987 2,357 0 (1,994) 14,473 0 3524 Oakridge School District (103,666) 0 2,040 0 27,299 0 2,884 1,542 24,637 10,983 0 (16,954) 4,010 0 3527 Marcola School District 79 (57,576) 0 1,133 0 17,376 0 1,602 857 13,883 5,128 0 (16,954) 4,010 0 3537 Siuslaw School District 97 (17,761) 0 940 0 15,476 0 1,329 711 11,351 5,221 0 (7,811) 3,398 0 3579 Licoh County School District 97 (19,722) 0 3,890 0 67,555 0 5,501 2,941 49,889 20,281 0 (32,371) 17,069 0 3679 Licoh County School District 97 (51,839) 0 10,071 0 340,625 0 <td></td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>(4,025) (3,465)</td>			0		0		0					0				(4,025) (3,465)
3524 Oakridge School District (103,666) 0 2,040 0 27,299 0 2,884 1,542 24,637 10,983 0 (16,954) 4,010 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3520 Junction City School District 69	(249,912)	0	4,917	ď	95,834	0	6,953	3,718	59,392	34,713	0	(40,873)	17,564	. 0	(23,309)
3527 Marcola School District 79 (57.576) 0 1,133 0 17,376 0 1,602 857 13,683 5,128 0 (9,416) 3,226 0 3533 Triangle Lake Schools (47,761) 0 940 0 15,476 0 1,329 711 11,351 5,221 0 (7,811) 3,398 0 3533 Tisuglaw School District 97J (197,722) 0 3,890 0 67,555 0 5,501 2,941 46,989 20,281 0 (32,337) 17,069 0 3579 Lincoln County School District (511,839) 0 10,071 0 340,626 0 14,240 7,614 121,640 87,858 0 (83,710) 98,852 0 3615 Central Linn School District 52C (99,084) 0 1,950 0 2,912 0 2,757 1,474 23,548 7,614 0 (16,205) 7,592 0 3618 Sweet Home School District 55 (35,4374) 0 6,973 0 106,019 0 9,859 5,272 84,218 36,259 0 (57,957) 20,552 0			0		Q		0					0				12,479
3533 Tiangle Lake Schools (47.761) 0 940 0 15.476 0 1.329 711 11.351 5.221 0 (7.811) 3.398 0 3.3537 Siuslaw School District 97J (197.722) 0 3.890 0 67.555 0 5.501 2.941 46,899 20.281 0 (32.337) 17.069 0 3.579 Lincoin County School District (511.839) 0 10,071 0 340,626 0 14.240 7.614 121,640 87.858 0 (83.710) 89.852 0 3615 Central Linn School District 52C (99.044) 0 1.950 0 29.122 0 2.757 1.474 23.548 7.614 0 (16.205) 7.592 0 3618 Sweet Home School District 55 (354,374) 0 6.973 0 106,019 0 9.859 5.272 84.218 36.259 0 (57.957) 2.500 0 1.0			0		0		0		1,542 857			0				(12,944) (6.090)
3537 Siuslaw School District 97J (197,722) 0 3,890 0 67,555 0 5,501 2,941 46,989 20,281 0 (32,337) 17,069 0 3579 Lincoln County School District 52C (51,839) 0 10,071 0 340,626 0 14,240 7,614 121,640 87,858 0 (83,710) 98,852 0 3615 Central Linn School District 55C (99,084) 0 1,950 0 29,122 0 2,757 1,474 23,548 7,614 0 (16,205) 7,592 0 3618 Sweet Home School District 55C (954,374) 0 6,973 0 106,019 0 9,859 5,272 84,218 36,259 0 (57,957) 20,552 0			0		ď		0					0			0	(4,413)
3615 Central Linn School District 552C (99,084) 0 1,950 0 29,122 0 2,757 1,474 23,548 7,614 0 (16,205) 7,592 0 3618 Sweet Home School District 55 (354,374) 0 6,973 0 106,019 0 9,859 5,272 84,218 36,259 0 (57,957) 20,552 0	3537 Siuslaw School District 97J	(197,722)	0		d	67,555	0	5,501	2,941	46,989	20,281	0	(32,337)	17,069	0	(15,268)
3618 Sweet Home School District 55 (354,374) 0 6,973 0 106,019 0 9,859 5,272 84,218 36,259 0 (57,957) 20,552 0			0		0		0					0			0	15,142
			0		ď		0					0				(8,613) (37,405)
00 1 000 00 000 000 00 00 00 00 00 00 00	3647 Scio School District 95C	(76,225)	0	1,500	ď	28,722	0	2,121	1,134	18,115	7,753	0	(12,466)			(3,732)

Total for all entities	(343,400,560)	0	6,756,793 Def	0 erred Outflows of R	51,611,120	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of	51,611,148 Resources	0	(56,162,383)	29 OPEB I	0 Expense	(56,162,354)
				Differences					Differences						
		Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of	Amortization of Employer-Specific	
Employer	Employer Net OPEB	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	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
3665 Santiam Canyon School District 3684 Ontario School District 8C	(92,581) (202,774)	0	1,822 3,990	0	36,264 199,440	0	2,576 5,642	1,377 3,017	22,002 48,190	12,264 43,820	0	(15,141) (33,163)	7,132 68,503	0	(8,009) 35,340
3687 Juntura Grade School	0	0	0	ő	153	o o	0,012	0	0	0	0	0	293	ő	293
3694 Nyssa School District 26	(159,964)	0	3,147	0	67,802	0	4,450	2,380	38,016	18,390	0	(26,162)		0	(7,397)
3696 Annex Elementary School 3707 Adrian School District 61	(21,297) (63,214)	0	419 1.244	0	2,118 11.165	0	593 1.759	317 940	5,061 15.023	6,748 5.388	0	(3,483)	(1,770) 502	0	(5,253) (9,836)
3707 Adhari School District 61	(31,784)	0	625	0	1,489	0	884	473	7,554	5,884	0	(5,198)		0	(6,885)
3712 W W Jones School	0	0	0	0	470	0	0	0	0	1	0	0	518	0	518
3729 Jefferson School District 14Cj 3730 North Marion School District 15	(132,383) (426,857)	0	2,605 8.399	0	43,200 59.140	0	3,683 11.876	1,969 6.350	31,461 101,444	13,784 35,681	0	(21,651) (69,812)	11,094 1,599	0	(10,557) (68,213)
3735 Salem-Keizer Public Schools	(6,439,575)	0	126,706	0	2,630,429	0	179,161	95,797	1,530,384	808,771	0	(1,053,178)	645,840	0	(407,338)
3750 St Paul School District	(38,844)	0	764	0	32,189	0	1,081	578	9,231	11,170	0	(6,353)	6,910	0	557
3780 Mt Angel School District 91	(138,690)	0	2,729	0	11,784	0	3,859	2,063	32,960	27,981	0	(22,682)		0	(24,196)
3786 Woodburn School District 3809 Morrow County Schools	(962,125) (358,498)	0	18,931 7.054	0	333,699 127.671	0	26,768 9,974	14,313 5.333	228,652 85.198	118,009 45,612	0	(157,353) (58,632)	63,398 24,263	0	(93,955) (34,369)
3818 Portland Public Schools	(9,155,310)	0	180,141	0	506,576	0	254,717	136,197	2,175,787	3,071	0	(1,497,330)	363,670	0	(1,133,660)
3820 Parkrose School District	(420,711)	0	8,278	0	190,872	0	11,705	6,259	99,983	54,868	0	(68,806)	52,495	0	(16,311)
3824 Reynolds School District 3842 Corbett School District 39	(2,028,100) (105,762)	0	39,905 2.081	0	570,635 22.381	0	56,425 2,943	30,171 1,573	481,984 25.135	221,620	0	(331,691) (17,297)	91,887 15,740	0	(239,804) (1,557)
3843 David Douglas School District	(2,303,966)	0	45,333	0	637,250	0	64,101	34,274	547,544	223,563	0	(376,809)	128,337	0	(248,472)
3847 Riverdale School	(195,626)	0	3,849	0	16,377	0	5,443		46,491	13,903	0	(31,994)	(4,522)	0	(36,516)
3850 Dallas School District	(503,101) (557,083)	0	9,899	0	125,496	0	13,997 15,499	7,484	119,563 132,393	46,766 1,814	0	(82,281) (91,110)	23,497	0	(58,784)
3859 Central School District 13J 3865 Perrydale School District 21	(48.169)	0	10,961 948	0	10,566 1,605	0	15,499	8,287 717	132,393	1,814	0	(91,110)	3,855 960	0	(87,255) (6,918)
3887 Falls City School District	(17,838)	0	351	ō	8,342	0	496	265	4,239	20	0	(2,917)	4,995	ő	2,078
3902 Tillamook Public Schools	(211,154)	0	4,155	0	137,663	0	5,875	3,141	50,181	32,542	0	(34,534)	43,864	0	9,330
3920 Neah-Kah-Nie School District 3927 Echo School District	(206,689) (37,089)	0	4,067 730	0	43,530 6,836	0	5,750 1,032	3,075 552	49,120 8,814	17,923 9,419	0	(33,803) (6,066)	5,331 2,176	0	(28,472) (3,890)
3928 Umatilla School District 6R	(153,524)	0	3,021	0	26,713	0	4,271	2,284	36,486	27,395	0	(25,109)	6,627	0	(18,482)
3931 Pendleton School District 16R	(566,676)	0	11,150	0	19,586	0	15,766	8,430	134,672	12,618	0	(92,679)	(2,206)	0	(94,885)
3935 Athena-Weston School District 29Rj 3942 Stanfield School District	(113,499) (60,287)	0	2,233 1,186	0	26,535 25,476	0	3,158 1,677	1,688 897	26,973 14,327	12,510 7,128	0	(18,562) (9.860)	1,685 7,183	0	(16,877) (2,677)
3942 Stanfield School District	(24,350)	0	1,186 479	0	25,476	0	1,677	362	14,327 5.787	7,128 5.162	0	(9,860)	(2,291)	0	(6,273)
3957 Helix School District	(27,745)	0	546	0	3,257	0	772	413	6,594	6,489	0	(4,538)	(326)	0	(4,864)
3958 Pilot Rock School District 2R	(53,754)	0	1,058	0	13,694	0	1,496	800	12,775	4,899		(8,791)	2,809	0	(5,982)
3965 La Grande Public Schools 3966 Union County School District	(414,110) (83,252)	0	8,148 1,638	0	143,196 9.463	0	11,521 2,316	6,160 1,238	98,414 19,785	64,409 6,925	0	(67,727) (13,616)	10,473 (2,027)	0	(57,254) (15,643)
3967 North Powder School District	(59,020)	0	1,161	ō	11,954	0	1,642	878	14,026	5,697	0	(9,653)	623	ő	(9,030)
3969 Imbler School District	(56,175)	0	1,105	0	16,898	0	1,563	836	13,350	6,140		(9,187)	3,110	0	(6,077)
3970 Cove School District 3973 Flain School District 23	(67,964) (51,653)	0	1,337 1.016	0	9,659 4.632	0	1,891 1,437	1,011 768	16,152 12,276	5,709 7.061	0	(11,115) (8.448)	(928) 1.309	0	(12,043) (7,139)
3986 Joseph School District 6	(54,875)	0	1,080	0	13,295	0	1,527	816	13,041	6,709	0	(8,975)	996	0	(7,979)
3990 Wallowa School	(35,288)	0	694	0	10,849	0	982	525	8,386	3,582	0	(5,771)	1,898	0	(3,873)
3993 Enterprise School District 21 4003 Troy School District 54	(59,803)	0	1,177	0	27,497 1.016	0	1,664	890	14,212	11,223 173	0	(9,781)	4,432 404	0	(5,349) 404
4012 Dufur Schools	(57,838)	0	1,138	0	5,873	0	1,609		13,745	11,447	0	(9,459)		0	(9,924)
4034 Gaston Public Schools	(59,150)	0	1,164	0	39,827	0	1,646	880	14,057	10,455	0	(9,674)	12,241	0	2,567
4035 Banks School District 4062 Beaverton School District	(163,914) (7,858,410)	0	3,225 154,623	0	2,315 342,258	0	4,560 218,635	2,438 116,904	38,955 1,867,574	46 1,180	0	(26,808) (1,285,225)	995 194,933	0	(25,813) (1,090,292)
4109 Spray School District 1	(7,050,410)	0	134,623	0	1,608	0	210,035	116,904	1,067,574	1,352	0	(1,205,225)	194,933	0	(1,090,292)
4114 Fossil School District 21J	(64,463)	0	1,268	0	1,817	0	1,793	959	15,320	18,672	0	(10,543)	(8,825)	0	(19,368)
4135 Newberg School District 29Jt	(816,438)	0	16,064	0	284,860	0	22,715		194,029	107,196	0	(133,527)	55,703	0	(77,824)
4142 McMinnville Schools 4144 Sheridan School District 48J	(1,011,967) (100,369)	0	19,912 1,975	0	423,561 39,195	0	28,155 2,792	15,054 1,493	240,497 23,853	136,554 11,004	0	(165,505) (16,415)	97,025 11,209	0	(68,480) (5,206)
4166 Yamhill-Carlton School District 1	(125,236)	0	2,464	0	54,991	0	3,484	1,863	29,763	17,249	0	(20,482)		ő	(7,081)
4219 Grant County Education Service District	(13,084)	0	257	0	5,974	0	364	195	3,110	2,157	0	(2,140)	1,446	0	(694)
4220 Jefferson County Education Service District 4223 InterMountain Education Service District	(27,871) (311,634)	0	548 6,132	0	7,912 19,700	0	775 8,670	415 4,636	6,624 74,061	2,513 1,446	0	(4,558) (50,967)	1,880 8,961	0	(2,678) (42,006)
4224 Wallowa County Region 18	(47,205)	0	929	0	3,499	0	1,313		11,218	2,874	0	(7,720)	(1,241)	0	(8,961)
4226 North Central Education Service District	(10,300)	0	203	0	3,491	0	287	153	2,448	515	0	(1,684)	1,766	0	82
4232 South Coast Education Service District Region 7 4237 Douglas Education Service District	(147,580) (161,390)	0	2,904 3,176	0	25,693 88.137	0	4,106 4,490	2,195 2.401	35,073 38,355	10,125 10,413	0	(24,136) (26,395)	5,512 39,494	0	(18,624) 13.099
4237 Douglas Education Service District 4238 Multnomah Education Service District	(494,114)	0	9,722	0	264,006	0	13,747	7,351	117,428	63,944	0	(80,811)	81,645	0	834
4252 High Desert Education Service District	(362,845)	0	7,139	0	107,121	0	10,095	5,398	86,231	36,120	0	(59,342)	22,114	0	(37,228)
4254 Willamette Education Service District	(480,945)	0	9,463	0	100,206	0	13,381	7,155	114,298	29,799	0	(78,658)	24,847	0	(53,811)
4258 Hermiston School District 8R 4259 Clackamas Education Service District	(766,212) (469,336)	0	15,076 9,235	0	155,088 87,969	0	21,317 13,058	11,398 6,982	182,092 111,539	45,500 28,311	0	(125,312) (76,759)	38,983 18,766	0	(86,329) (57,993)
4260 Greater Albany School District 8J	(1,305,366)	0	25,685	0	588,818	0	36,318	19,419	310,224	177,750	0	(213,490)	146,566	0	(66,924)
4268 Lake Oswego School District	(1,166,084)	0	22,944	0	458,077	0	32,443	17,347	277,123	154,662	0	(190,710)	95,036	0	(95,674)
4270 Silver Falls School District 4271 Malheur Education Service District Region 14	(614,183) (38,632)	0	12,085 760	0	213,750 7.463	0	17,088 1,075	9,137 575	145,962 9.181	79,082 6,735	0	(100,448)	37,352 5.073	0	(63,096) (1,245)
4271 Maineur Education Service District Region 14 4272 Linn-Benton-Lincoln Education Service District	(393,318)	0	7,739	0	91,690	0	10,943		93,473	33,825	0	(64,326)		0	(48,343)
4273 Double O School District	0	0	0	0	263	0	0	0	0	1	0	0	270	Ō	270
4276 Lane County Education Service District 4277 Mitchell School	(262,568) (12,666)	0	5,166 249	0	52,525 1,894	0	7,305 352	3,906 188	62,400 3,010	19,816 1,743	0	(42,942) (2,071)	9,096 726	0	(33,846) (1,345)
4277 WILCHEII SCHOOL	(12,666)	U	249	U	1,894	U	352	188	3,010	1,743	U	(2,071)	726	0	(1,345)

Part	Total for all entities	(343,400,560)	0		0 erred Outflows of R	51,611,120 esources	0	9,554,034	5,108,521	81,610,165 Deferred Inflows of	51,611,148 Resources	0	(56,162,383)	29 OPEB I	0 Expense	(56,162,354)
Part			D.W		Differences		DW	D'//		Differences		D'''				
Property											Changes in		Employer Share of			
Color Colo		Employer Net OPEB		Changes in												Employer Total
March Content Floram	Number Employer Name		Experience		Earnings		of Contributions					of Contributions			Contributions	Expense/(Income)
See Notice Control Con			0		0		0					0			0	(114,485) 14,994
Color Principal Content Color			0		0		0					0			0	9,147
ACCOUNT Common Description	4288 Medford School District 549C	(1,749,417)	0		0	104,018	0				0	0	(286,113)		0	(224,222)
Column Content Con			0		0		0					0			0	(14,168)
## Comment Search Searc			0		0		0					0			0	(18,693) (1,560)
Color Segregate State Color Colo	4295 Wasco County Education Service District		0		0		0					0			ő	(6,725)
Color Colo			0		0		0					0			0	(23,505)
61 September 27.660			0		0		0					0			0	(12) (110,826)
Column C			0		0		0					0			0	(3,295)
## 1 Demonstrated 1980 9 1737 8 1658 9 1737 1 1650 1 1737 1 1650 1 1737 1 1650 1 1737 1 1650 1 1737 1 173			0	20,121	0		0					0			0	(140,874)
General State General Stat			0		0		0					0			0	(27,893)
## 25 Service Minus Control Minus 1	4315 John Day School District		0		0		0					0			0	(6,682) (307,395)
General Distance Classes (1985) 1986 1			0		0		0					0			0	(82,008)
Color December Color C			0		0		0					0			0	(2,132)
440 Cameran Bins Character 2 1/3 May 1 2 2 / 2 / 2 2 2 2 2 2 2			0		0		0					0			0	(531,848)
Add			0		0		•					0			0	1,008 (90,565)
ACC 2000 Propro Control Cont			0		0		0					0			0	8.544
Color Colo		(58,581)	0		0	2,633	0					0			0	(19,029)
A STAN Abborner Charge Cha			0		0		0					0			0	(24,632)
432 Consum Brown Extend Direct 1			0		0		0					0			0	(744) (29,813)
SAS Concess			0		0		0					0			0	(224,168)
455 Man-Faulente Inflate Shared Pauler 2 (pc) (26) (pc) (pc) (pc) (pc) (pc) (pc) (pc) (pc			0		0		0					0		24,191	0	(131,303)
ASSI National value files for the file of the file o			0		0		0					0			0	(41,790)
457 Sharman Curiny Shoro Disease (35,577)			0		0		0					0			0	(17,759) 70
434) Lebanon Community Groved Detect 662,729 0 11,072 0 240,055 0 15,056 8,271 133,734 77,988 0 62,0231 52,038 0 444 444 Membra Section Chanter 1 13,044 78,988 0 72,174 0			0		0		0					0			0	(3,093)
440 Morous Sirout Disnict 1 (46,596) 0 594 0 26,088 0 1,779 64 10,971 7,774 0 7,757 0 7,576 8,376 0 641 1450 55000 Disnict 1 3 (16,587) 0 6,2872 3 35,70 0 645 147,62 2 7,576 0 7,576			0		0		0					0			0	(100,749)
451 Historic Shord Desired 1 (5.198,387) 0 (2.2882 0 1.526,816 0 8.914 47,942 799.00 492,416 0 (52.272) 381,337 0 4 4 4 4 4 4 5 4 5 4 5 4 4 5 4 5 4 5 4			0		0		0					0			0	(39,994) 860
424 North Barmam Girono Distance 240 (17.497) 0 0 0.247 0 9.6566 0 0 8.833 4 723 76.462 30.666 0 (19.554) 22.013 0 0 444 444 Hammy School Distance 4 (19.654) 0 1.1056 0 2.1056 1 1.707 0 12.866 0 2.1056 1 1.707 0 12.866 0 2.1056 1 1.707 0 12.866 0 1.207 0 12.866 0 2.1056 1 1.707 0 12.866 0 1.207			0		0		0					0			0	(141,542)
444 South Wisson Convey School bassert 1 (92,449) 0 1,008 0 21,978 0 1,464 777 12,477 0,378 0 (8,546) 31,34 4 4240 Chapter Toll School Deliver 64 (606,699) 0 11,007 0 270,629 0 14,148 7,556 120,648 0 0 18,3179 120,648 0 0 18,3179 120,648 0 0 14,317 120,648 0 0 14,317 120,648 0 0 14,317 120,648 0 0 14,318 120,648 0 0 0 11,556 0 0 14,318 120,648 0 0 0 11,556 0 0 14,318 120,648 0 0 0 11,556 0 0 14,318 120,648 0 0 0 11,556 0 0 14,318 120,648 0 0 0 11,556 0 0 14,318 120,648 0 0 14,318 120,648 0 0 0 14,318 120,648 0 0 0 14,318 120,648 0 0 0 14,318 120,648 0 0 0 14,318 120,648 0 0 14,318 120,648 0 0 14,320 0 0 1			0		ő		0					Ö			ő	(29,911)
4340 Organo Trad School Distorced 4 (66,657) 0 (10,070 0 237,650 0 14,140 7,566 120,663 70,335 0 (83,170) 61,666 0 43454 Curres School Distorced 4 (66,657) 0 1,070 0 23,950 0 1,032 73,95 11,000 0 1,			0		0		0					0			0	(3,117)
4346 Knigspa Schrod Dillerick 5 (40,657) 0 977 0 23,960 0 1,382 739 11,601 3,664 0 (8,121) 10,002 0 4346 Knigspa Schrod Dillerick 5 (70,556) 0 1,356 0 1,356 0 1,374 0 1,574 11,605 18,683 0 0 1,574 11,601 0 1,574 11,605 18,683 0 0 1,575 0			0		0		0					0			0	(5,411) (21,489)
4361 Eustrée Chebrer School (4,685) 0 90 0 135 0 128 68 1,89 72 0 (750) 54 0 450 1,101 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0		0		0					0			0	1,881
4950 Regignée Mointensors (20,0560) 0 412 0 1694 0 583 312 4,779 9 0 (3,428) 1,151 0 4551 THE Williage School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4347 Clatskanie School District 6J		0	1,396	0	19,154	0			16,863	0	0	(11,605)	12,876	0	1,271
4451 The Village School 0 0 0 3,750 0 0 0 0 0 0 0 0 0 0 0 1,487 0 0 452 451 0 0 1,487 0 0 452 451 0 0 0 1,487 0 0 453 0 1,517 0 0 60 32 515 460 0 0 (5,55) 1,439 0 0 4354 Open Chainer School (6,53) 0 0 128 0 0 4,193 0 0 182 0 1,522 688 0 0 (1,683) (1,42) 0 0 4,440 0 0 182 0 1,522 688 0 0 (1,683) (1,42) 0 0 1,440 0 1,4			0		0		0				72	0			0	(696)
4352 Ammalio Terchnical hestatute (2,168) 0 43 0 1,617 0 60 32 515 486 0 (355) 1,439 0 4354 Cyntarie School (2,133) 0 128 0 1419 0 182 97 1,552 989 0 (1,068) (1,142 0 0 4355 Trives (News Charles School (2,133) 0 42 0 7,563 0 59 32 557 166 0 (3,49) 4,243 0 0 4350 University (News Charles School (2,133) 0 42 0 7,563 0 59 32 557 166 0 (3,49) 4,243 0 0 1,1152 3,248			0	412	0						621	0			0	(2,275) 1,487
4355 Time Rheart School (2,13) 0 42 0 7,563 0 59 32 507 166 0 (349) 4,243 0 4360 Linear School (7,291) 0 143 0 3,442 0 233 108 1,733 768 0 (1,152) 3,246 0 3482 Kings Valley Charter School (20,13) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(2,168)	0	43	0		0	60	32	515		0	(355)		0	1,084
4360 Lucksmute Valley Charter School (7.291) 0 143 0 3,442 0 203 108 1,733 758 0 (1,192) 3,246 0 4362 Kings Valley Charter School 0 0 0 0 665 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	128	0		0				989	0			0	(1,210)
4982 Kings Valley Charter School 0 0 0 665 0 0 0 0 2 0 0 0 380 0 1 4363 Millstensory Lesting Academy (25.031) 0 493 0 1,496 0 493 0 1,496 0 666 372 5,949 32 0 (4,094) 5,938 0 1 4365 Millstensory Lesting Academy (25.031) 0 1,496 0 642 0 1,649 882 14,896 15,589 0 (9,994) (7,852) 0 1,496 1,			0		0		0					0			0	3,894 2,054
4363 Mulfisensorly (26,031) 0 493 0 9,130 0 686 372 5,949 32 0 (4,094) 5,938 0 4365 Mulfisensorly Learning Academy (50,273) 0 1,166 0 642 0 1,649 882 14,086 15,559 0 (8,649) (7,852) 0 4366 Sand Ridge Charter School (11,644) 0 227 0 4,721 0 321 172 2,744 3,707 0 (1,888) 2,823 0 4367 Arthur Academy, Charter School (11,051) 0 355 0 26,339 0 500 22 269 4,290 0 0 0 (2,952) 17,530 0 4367 Influm Charter School 10. (14,555) 0 0 28,770 0 0 0 0 0 0 0 4,888 0 0 0 7,934 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(7,291)	0	143	0		0		0	1,733	756	0	(1,192)		0	2,054
4386 Sand Ridgo Charter School (11,544) 0 27 0 4,721 0 321 172 2,744 3,707 0 (1,886) 2,823 0 4387 Hum Anademyr Charter School (18,051) 0 355 0 26,339 0 502 269 4,290 0 0 0 4,888 0 0 0,355 1,7590 0 4396 Trillium Charter School, Inc. (14,585) 0 0 0 0 0 23,760 0 0 0 0 4,888 0 0 0 0 7,934 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(25,031)	0	493	0	9,130	0		372	5,949	32	0	(4,094)	5,938	0	1,844
4387 Athur Academy Charter School (18,051) 0 355 0 25,339 0 502 269 4,290 0 0 (2,952) 17,590 0 0 4367 1300 1 0 0 0 2,3760 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0		0					0			0	(17,546)
4369 Tillium Charter School Inc. 4370 Phoward Street Charter School Inc. 4370 Phoward Street Charter School Inc. 4371 The Lighthouse School 4371 The Lighthouse School (6,660) 0 129 0 21,411 0 183 98 1,559 5,851 0 (1,073) 5,835 0 4373 Shrifan Japanese School Foundation (5,050) 0 99 0 0 99 0 141 75 1,201 1,507 1,201 1,			0		0		0				3,707	0			0	935 14,638
4371 The Lighthouse School (6,560) 0 129 0 21,441 0 183 98 1,559 5,851 0 (1,073) 5,855 0 (1,074) 4373 Sherkan Japanese School Foundation (5,052) 0 99 0 994 0 1,41 75 1,201 1,216 0 (8,08) 5,851 0 (8,08)		(18,031)	0		0		0	0	0		4,888	0		7,934	0	7,934
4373 Sheridan Japanese School Foundation (5,052) 0 99 0 994 0 141 75 1,201 1,216 0 (8,26) 344 0 4374 los School District (48,418) 0 953 0 8,259 0 1,347 720 11,507 3,916 0 (7,219) 452 0 4375 Eddy, will charter School (12,782) 0 251 0 13,554 0 356 190 3,038 3,622 0 (2,990) 3,887 0 4376 Four Rivers Community School (29,907) 0 588 0 2,769 0 832 445 7,107 17 0 (4,891) 1,748 0 4376 Mosier Community School (12,470) 0 245 0 13,432 0 347 186 2,964 3,384 0 (2,039) 4,122 0 4,378 Slietz Valley School (17,358) 0 342 0 4,888 0 4,882 0 4,888 0 2,884 3,284 3,284 3,384 0 (2,039) 1,359 0 4,388 The Emerson School (429) 0 8 0 3,882 0 12 6 102 2 0 (7,70) 2,619 0 1,387 0 1,389 1 1,38			0		0		0					0			0	(3,075)
4374 lone School District (48.418) 0 953 0 8.259 0 1.347 720 11.507 3.916 0 7.919) 452 0 4375 Eddy/ille Charter School (12.782) 0 251 0 13.554 0 3.66 190 3.038 3.622 0 12.090) 497 0 4376 Four Rivers Community School (12.470) 0 588 0 2.769 0 882 445 7,107 17 0 (4.891) 1.748 0 4378 Mosier Community School (12.470) 0 245 0 13.452 0 347 186 2.964 3.884 0 (2.039) 4.122 0 44378 Mosier Community School (12.470) 0 342 0 4.688 0 348 28 4125 1.373 0 (2.039) 4.122 0 4.380 The Emerson School (4.29) 0 8 0 3.882 0 15.2 4 6 102 2 0 7.070 (2.839) 4.124 0 4.381 North Wassoc County School District 1 (457.33) 0 8.995 0 150.328 0 12.718 6.80 18.63 5 3.447 0 7.070 2.619 0 4.382 Self Enhancement 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	4,762
4375 Eddyville Charter School (12,782) 0 251 0 13,554 0 556 190 3,038 3,622 0 (2,909) 3,987 0 4376 Four Rivers Community School (29,907) 0 588 0 2,769 0 832 445 7,107 7 0 (4,891) 1,748 0 4378 Mosier Community School (12,470) 0 245 0 13,432 0 347 186 2,964 3,384 0 (2,039) 1,359 0 347 8,900 1 1,7359 0 (2,039) 1,359 0 347 8,900 1 1,7359 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,735 0 (2,039) 1,359 0 348 0 1,035 0 1,			0		0		0					0			0	(442) (7,467)
4378 Mosier Community School (12,470) 0 245 0 13,432 0 347 186 2,964 3,384 0 (2,039) 4,122 0 3479 Siletz Valley School (17,358) 0 342 0 4,688 0 483 258 4,125 1,373 0 (2,839) 1,359 0 3430 The Emerson School (429) 0 8 0 3,882 0 12 6 102 2 0 0 (70) 2,619 0 4381 North Wasso County School District 21 (45,133) 0 8,895 0 150,328 0 12,718 6,800 108,639 53,947 0 (74,763) 27,919 0 14382 Self Enhancement Inc 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0		0					0		3,987	ő	1,897
4379 Siletz Valley School (17,358) 0 342 0 4,688 0 483 258 4,125 1,373 0 (2,839) 1,359 0 4380 The Emerson School (429) 0 8 0 3,882 0 12 6 102 2 0 0 (70) 2,619 0 4381 North Wasso County School District 21 (457,133) 0 8,995 0 150,328 0 12,718 6,800 186,639 53,847 0 (74,763) 27,919 0 4382 Self Enhancement Inc 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0		0	832				0			0	(3,143)
4380 The Emerson School (429) 0 8 0 3,882 0 12 6 102 2 0 (70) 2,619 0 4381 Morth Wassor Country School District 21 (457,133) 0 8,895 0 150,328 0 12,718 6,800 108,639 53,947 0 (74,763) 27,919 0 4382 Self Enhancement 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	2,083
4381 North Wasco County School District 21 (457,133) 0 8,995 0 150,328 0 127,18 6,800 108,639 53,947 0 (74,763) 27,919 0 4382 Self Enhancement Inc 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	342 R	0		0		∠58 6		1,3/3	0			0	(1,480) 2,549
4383 City View Charter School 0 0 0 5,789 0 0 0 0 0 0 0 0 0 0 0 0 3,947 0 4386 Nioyaeui Community School (9,178) 0 181 0 1,638 0 255 137 2,181 1,458 0 (1,501) 685 0 4388 West Lame Tech (22,773) 0 448 0 1,013 0 634 339 5,412 5,276 0 (3,725) (2,152) 0 4390 Oregon Connections Academy (231,760) 0 4,560 0 7,701 0 6,448 3,48 55,078 440 0 (37,904) 6,373 0 4392 Eagleridge High School (410) 0 8 0 1,142 0 6,448 3,448 55,078 440 0 (37,904) 6,373 0 4392 Eagleridge High School (4,623) 0 91 0 5,708 0 11,42 0 6,448 3,448 55,078 440 0 (37,904) 6,373 0 4393 Cascade Heights Public Charter School (4,623) 0 91 0 5,708 0 129 69 1,099 19 0 (756) 3,599 0 4395 Siletz Valley Early College Academy 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	8,995	0		0		6,800		53,947	0			0	(46,844)
4386 Nixyaavii Community School (9.178) 0 181 0 1.638 0 255 137 2.181 1.458 0 (1.501) 685 0 4388 West Lane Tech (2.2773) 0 448 0 1.013 0 634 339 5.412 5.276 0 (3.725) (2.152) 0 4390 Oregon Connections Academy (231,760) 0 4,560 0 7,701 0 6,448 3,448 55,078 440 0 (37,904) 6,373 0 4392 Eagleridge High School (410) 0 8 0 11,142 0 11 6 97 885 0 (677) 5.201 0 4392 Cascade Highs Public Charter School (4,623) 0 91 0 5,708 0 129 69 1.099 19 0 (756) 3.599 0 4395 Siletz Valley Early College Academy 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4382 Self Enhancement Inc	0	0	0	0	0	0	0	0		0	0	0	66	0	66
4388 West Lane Tech (22,773) 0 448 0 1,013 0 634 339 5,412 5,276 0 (3,725) (2,152) 0 4390 Cropnections Academy (231,760) 0 4,560 0 7,701 0 6,448 3,448 55,078 440 0 (37,904) 6,373 0 4392 Eagleridge High School (410) 0 8 0 11,142 0 11 6 97 885 0 (67) 5,201 0 4393 Cascade Heights Public Charter School (4,623) 0 91 0 5,708 0 129 69 1,099 19 0 (756) 3,599 0 4395 Siletz Valley Early College Academy 0 0 0 0 0 0 0 0 0 187 0 0 0 2,442 0 4396 Sweet Home Charter School 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	3,947
4390 Oregon Connections Academy (231760) 0 4,560 0 7,701 0 6,448 3,448 55,078 440 0 (37,904) 6,373 0 4392 Eagleridge High School (410) 0 8 0 11,142 0 11 6 97 885 0 (67) 5,201 0 4393 Cascade Heights Public Charter School (4,623) 0 91 0 5,708 0 129 69 1,099 19 0 (756) 3,599 0 4395 Siletz Valley Early College Academy 0 0 0 0 0 0 0 187 0 0 0 2,442 0 4396 Sweet Home Charter School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0		0					0			0	(816) (5.877)
4392 Eagleridge High School (410) 0 8 0 11,142 0 11 6 97 885 0 (67) 5,201 0 4393 Cascade Heights Public Charter School (4,623) 0 91 0 5,708 0 129 69 1,099 19 0 (756) 3,599 0 4395 Siletz Valley Early College Academy 0 0 0 3,876 0 0 0 187 0 0 0 0,496 4396 Sweet Home Charter School 0 0 0 0 0 0 0 0 0 0 0 0 0			0		0	7,701	0				440	0		6,373	ő	(31,531)
4395 Siletz Valley Early College Academy 0 0 0 0 3,876 0 0 0 0 187 0 0 2,042 0 4396 Sweet Home Charter School 0 0 0 0 0 0 0 0 0 0 2,486 0	4392 Eagleridge High School		0		0		0		6			0			0	5,134
4396 Sweet Home Charter School 0 0 0 0 2,205 0 0 0 0 0 0 2,486 0		(4,623)	0		0		0		69			0			0	2,843 2,042
		0	0	-	0		0	0	0	-		0	0		0	2,486
439 / Springwater Environmental Sciences School (13,096) 0 258 0 3,441 0 364 195 3,112 13 0 (2,142) 2,142 0	4397 Springwater Environmental Sciences School	(13,096)	0	258	0	3,441	0	364	195	3,112	13	0	(2,142)		ő	0

Total for all entities		(343,400,560)	0	6,756,793	0	51,611,120	0	9,554,034	5,108,521	81,610,165	51,611,148	0	(56,162,383)	29	0	(56,162,354)
				Def	ferred Outflows of R	Resources				Deferred Inflows of	Resources		<u> </u>	OPEB	Expense	
			D.W		Differences		D'''	D.W		Differences		DW				
			Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of	
Employer		Employer Net OPEB	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share		Change in	Differences in	Employer Total
Number	Employer Name	Liability/(Asset) at MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
4400 Phoenix School		(24,265)	0	477	0	798	0	675	361	5,767	4,692	0	(3,968)	(1,875)		(5,843)
4401 Ballston Community	/ School	0	0	0	0	1,663	0	0	0	0	0	0	0	1,131	0	1,131
4402 Sage Community Sc		0	0	0	0	945	0	0	0	0	5	0	0	1,009	0	1,009
4403 Portland Village Sch		(15,381)	0	303	0	21,048	0	428	229	3,655	6,854	0	(2,516)	5,722	0	3,206
4404 Alliance Charter Aca		(38,490)	0	757	0	2,161	0	1,071	573	9,147	0	0	(6,295)	1,617	0	(4,678)
4405 Forest Grove Comm		(5,309)	0	104	0	4,989	0	148	79	1,262	13	0	(868)	3,447	0	2,579
4407 Madrone Trail Public 4408 Muddy Creek Charte		(4,302)	0	0 85	0	5,491 3.501	0	120	0 64	1,022	280	0	(704)	4,418 1.668	0	4,418 964
4409 Southwest Charter S		(4,302)	0	0.0	0	5,678	0	0	04	1,022	200	0	(704)	3,944	0	3.944
4410 Ace Academy	Ochool	0	0	0	0) 3,070	0	0	0	0	0	0	0	0,544	0	0,544
4411 Sherwood Charter S	School	(12,173)	0	240	0	4,620	0	339	181	2,893	508	0	(1,991)	2.070	0	79
4412 Estacada Web Acad		(43,627)	0	858	0	12,457	0	1,214		10,368	2,343		(7,135)	4,317	0	(2,818)
4413 Marcola Early Colleg		0	0	0	0	4,625	0	0	0	0	1,822	0	0	697	0	697
4414 Marcola Web Acade		0	0	0	0	4,458	0	0	0	0	1,756	0	0	671	0	671
4418 Lewis And Clark Mo		(1,342)	0	26	0	14,060	0	37	20	319	47	0	(219)	9,135	0	8,916
4419 Silvies River Web Ad		(14,802)	0	291	0	7,153	0	412		3,518	1,207	0	(2,421)	2,235	0	(186)
4420 Oregon Virtual Acad 4422 Redmond Proficience		(52,791) (51,998)	0	1,039 1,023	0) 12,256) 33.069	0	1,469 1,447	785 774	12,546 12,357	1,244 7,210	0	(8,634) (8,504)	11,564 10,833	0	2,930 2,329
4422 Redmond Prolicient 4423 Molalla River Acader		(51,996)	0	1,023	0	12,976	0	1,447	774	12,357	2,189		(0,504)		0	5,311
4424 The Ivy School	any	0	0	0	0	11,017	0	0	0	0	1,031	0	0	5,527	0	5,527
4429 Clackamas Web Ac	cademy	(763)	0	15	0) 2	0	21	11	181	97	0	(125)	(68)) 0	(193)
4430 Clackamas Charter		(771)	0	15	0	852	0	21	11	183	122	0	(126)	380	0	254
4432 Renaissance Public	Academy	0	0	0	0	2,988	0	0		0	14		0	1,989	0	1,989
4433 Powell Butte Commi		(2,289)	0	45	0	14,837	0	64		544	2,478	0	(374)		0	5,365
4434 Logos Public Charte		(13,710)	0	270	0	18,052	0	381	204	3,258	350	0	(2,242)	10,021	0	7,779
4435 Sunny Wolf Charter		(9,085)	0	179	0) 2,142) 179	0	253	135	2,159	2,133	0	(1,486)	974	0	(512)
4436 Academy Of Arts & 4437 Center for Advance		(15.944)	0	314	0	11.026	0	444	237	3.789	3.039	0	(2.608)	1,763 3.185	0	1,763 577
4440 Sheridan Allprep Ac		(5,370)	0	106	0	8,518	0	149		1,276	1,929	0	(2,606)	2,753	0	1,875
4441 Baker Web Academ		(151,770)	0	2,986	0	22,071	0	4,223	2,258	36,069	38,305	0	(24,822)	(2,505)) 0	(27,327)
4443 Knova Learning Ore		0	0	0	0	8,689	0	0		0	0	0	0	5,784		5,784
4444 Bennett Pearson Ac	cademy, Inc.	(11,004)	0	217	0	8,233	0	306	164	2,615	2,598	0	(1,800)	1,783	0	(17)
4446 Coburg Community		(1,789)	0	35	0	12,380	0	50		425	1,683		(293)	5,577	0	5,284
4447 Arco Iris Spanish Im		(14,016)	0	276	0	10,850	0	390		3,331	1,779	0	(2,292)	4,083	0	1,791
4448 Gresham Barlow We		(6,470)	0	127	0	25,436	0	180		1,538	3,978	0	(1,058)	10,077	0	9,019
4449 Mosier Middle School 4450 Sauvie Island Acade		(26,435)	0	0 520	0	0 11,197	0	0 735	0 393	0 6.282	0 4,163	0	0 (4,323)	2.091	0	(2,232)
4450 Sauvie Island Acade 4451 River's Edge Acader		(8,290)	0	163	0) 2,282	0	231	123	1,970	1,654	0	(1,356)	1,263	0	(2,232)
4452 South Columbia Far		(0,230)	0	0	0	781	0	0	125	1,370	3	0	(1,550)	853	0	853
4453 Woodland Education		0	0	0	Ö	5.233	0	0	0	0	16	0	0	3.456	0	3,456
4454 Le Monde Immersion	on Charter School	0	0	0	0	7,711	0	0	0	0	15	0	0	5,194	0	5,194
4455 Hope Chinese Chart		(3,737)	0	74	0	7,691	0	104	56	888	69		(611)	5,249		4,638
4456 Insight School of Ore		(24,982)	0	492	0	6,044	0	695	372	5,937	1,542	0	(4,086)	1,189	0	(2,897)
4457 Oregon Virtual Educ		0	0	0	0	842	0	0	0	0	5	0	0	468	0	468
4458 Oregon Virtual Educ		0	0	0	0	842	0	0	0	0	5	0	0	468	0	468
4459 Crater Lake Charter 4460 Kairos Pdx	Academy	(6,626)	0	130	0) 11,030) 4,356	0	184	99	1,575 0	2,080 101	0	(1,084)	4,193 3,812		3,109 3,812
4460 Kallos Pax 4461 Mountain View Acad	demy	0	0	0	0	1 4,356	0	0	0	0	101	0	0	3,612	0	3,612
4462 Bend International S		(4,354)	0	86	0) 11,354	0	121	65	1,035	1,982	0	(712)		0	3,640
	School-Community Innovation Partners	0	0	0	0	6.898	0	0	0	0	1,348	0	0	2,738	0	2.738
4464 The Valley School C	Of Southern Oregon	(3,446)	0	68	0	1,196	0	96	51	819	812	0	(564)	680	0	116
4465 Bridge Educational F		0	0	0	0	1,280	0	0	0	0	0	0	0	974		974
4467 Cannon Beach Acad		(5,051)	0	99	0	179	0	141		1,200	13		(826)	(2)		(828)
4468 Frontier Charter Aca		(6,423)	0	126	0	7,601	0	179	96	1,527	162	0	(1,051)	3,556	0	2,505
4469 Desert Sky Montess		0	0	0	0	3,062	0	0	0	0	97	0	0	1,486	0	1,486
4470 Oregon Family Scho 4471 Wahtonka Commun		(1,561) (12,205)	0	31 240	0	3,477	0	43 340	23 182	371 2.900	453 1.807	0	(255) (1,996)	965 (1,731)	0	710 (3,727)
4471 Wantonka Commun 4472 Valley Inquiry Charte		(12,205)	0	240 31	0) 1,794	0	340 44		2,900 376	1,807	0	(1,996)	(1,731)		(3,727)
4472 Valley Inquity Charte		(3,231)	0	64	0	, 1,794) 0	0	90	48	768	1.153		(528)	(679)		(1,207)
	/irtual Education Inc	(1,132)	0	22	0) 0	0	31	17	269	405	0	(185)	(238)		(423)
						303					120					

Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	16.48256895%	39.50341116%	(203,760,218)	(9,001,316)	(44,835,139)	2,963,356	1,170,627	1,170,627	0	2.7	(16,605,607)	0
2000	Lake County	0.01934757%	0.02183065%	(203,760,218)	(9,001,316)	(4,837)		647	647	0	2.7	(1,791)	0
2001	Clackamas County	1.26070000%	1.17098647%	(203,760,218)	(9,001,316)	174,725		34,700	34,700	0	2.7	64,713	0
2002	Curry County	0.02830457%	0.03139008%	(203,760,218)	(9,001,316)	(6,009)		930	930	0	2.7	(2,226)	0
2003	Douglas County	0.13438751%	0.17170430%	(203,760,218)	(9,001,316)	(72,678)		5,088	5,088	0	2.7	(26,918)	0
2004	Harney County	0.03244508%	0.01537277%	(203,760,218)	(9,001,316)	33,251	2,963,356	456	456	0	2.7	12,315	0
2005	Jackson County	0.14083130%	0.32815731%	(203,760,218)	(9,001,316)	(364,835)		9,724	9,724	0	2.7	(135,124)	0
2006	Jefferson County	0.03959064%	0.03627002% 0.02204494%	(203,760,218)	(9,001,316)	6,467	2,963,356 2,963,356	1,075	1,075 653	0	2.7 2.7	2,395	0
2007 2008	Klamath County	0.01933358% 0.27762933%	0.70859183%	(203,760,218)	(9,001,316)	(5,281) (839,338)		653 20,998	20.998	0	2.7	(1,956)	0
2008	Lane County Marion County	0.46815945%	0.65848918%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(370.684)		19.513	20,996 19.513	0	2.7	(310,866) (137,290)	0
2009	Washington County	0.82893273%	1.14182595%	(203,760,218)	(9,001,316)	(609,388)		33,836	33,836	0	2.7	(225,699)	0
2012	Grant County	0.02828492%	0.02000131%	(203,760,218)	(9,001,316)	16,133	2,963,356	593	593	0	2.7	5,975	0
2013	Umatilla County	0.13330269%	0.11917433%	(203,760,218)	(9,001,316)	27.516	2,963,356	3,532	3.532	0	2.7	10.191	0
2014	Linn County	0.14243077%	0.33358832%	(203,760,218)	(9,001,316)	(372,296)	, ,	9,885	9,885	0	2.7	(137,887)	0
2015	Yamhill County	0.16799964%	0.20954585%	(203,760,218)	(9,001,316)	(80,915)		6,210	6,210	0	2.7	(29,969)	0
2016	Sherman County	0.02347157%	0.02952058%	(203,760,218)	(9,001,316)	(11,781)		875	875	0	2.7	(4,363)	0
2017	Columbia County	0.08894383%	0.07765688%	(203,760,218)	(9,001,316)	21,982	2,963,356	2,301	2,301	0	2.7	8,141	0
2018	Coos County	0.14184551%	0.12789688%	(203,760,218)	(9,001,316)	27,167	2,963,356	3,790	3,790	0	2.7	10,062	0
2020	Wasco County	0.05177221%	0.04058540%	(203,760,218)	(9,001,316)	21,787	2,963,356	1,203	1,203	0	2.7	8,069	0
2021	Baker County	0.03681594%	0.03942591%	(203,760,218)	(9,001,316)	(5,083)	2,963,356	1,168	1,168	0	2.7	(1,883)	0
2022	Gilliam County	0.01218628%	0.02022504%	(203,760,218)	(9,001,316)	(15,657)		599	599	0	2.7	(5,799)	0
2027	Deschutes County	0.59129689%	0.53423581%	(203,760,218)	(9,001,316)	111,132		15,831	15,831	0	2.7	41,160	0
2035	Hood River County	0.04914783%	0.07331619%	(203,760,218)	(9,001,316)	(47,070)		2,173	2,173	0	2.7	(17,433)	0
2036	Clatsop County	0.19413379%	0.10983357%	(203,760,218)	(9,001,316)			3,255	3,255	0	2.7	60,808	0
2037	Polk County	0.15228373%	0.13954178%	(203,760,218)	(9,001,316)	24,816	2,963,356	4,135	4,135	0	2.7	9,191	0
2038	Multnomah County	11.98700323%	2.61821580%	(203,760,218)	(9,001,316)	18,246,548	2,963,356	77,587	77,587	0	2.7	6,757,981	0
2039	Malheur County	0.06752632%	0.06243124%	(203,760,218)	(9,001,316)	9,924	2,963,356	1,850	1,850	0	2.7	3,676	0
2040	Benton County	0.15549038%	0.18451410%	(203,760,218)	(9,001,316)	(56,527)		5,468	5,468	0	2.7 2.7	(20,936)	0
2042	Josephine County	0.05810892%	0.12919203%	(203,760,218)	(9,001,316)	(138,440)		3,828	3,828	0	2.7	(51,274) 2,293	0
2043 2044	Lincoln County Crook County	0.02645446% 0.01010974%	0.02327496% 0.01244164%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	6,192 (4,541)	2,963,356 2,963,356	690 369	690 369	0	2.7	(1,682)	0
2050	Wallowa County	0.00047440%	0.00053959%	(203,760,218)	(9,001,316)	(4,541)		16	16	0	2.7	(1,062)	0
2099	State Judiciary	0.31377385%	0.67537578%	(203,760,218)	(9,001,316)	(704,252)		20,014	20,014	0	2.7	(260,834)	0
2100	City of Roseburg	0.10633688%	0.09460591%	(203,760,218)	(9,001,316)	22,847	2,963,356	2,804	2,804	0	2.7	8,462	0
2101	City of Salem	0.55294705%	0.84127720%	(203,760,218)	(9,001,316)	(561,549)		24,930	24,930	0	2.7	(207,981)	0
2102	City of Medford	0.24950229%	0.35256106%	(203,760,218)	(9,001,316)	(200,716)		10,448	10.448	0	2.7	(74,339)	0
2103	City of Albany	0.26544509%	0.27710945%	(203,760,218)	(9,001,316)	(22,717)		8,212	8,212	0	2.7	(8,414)	0
2104	City of Ashland	0.11355525%	0.19925718%	(203,760,218)	(9,001,316)	(166,912)		5,905	5,905	0	2.7	(61,819)	0
2105	City of Astoria	0.02803443%	0.04865767%	(203,760,218)	(9,001,316)	(40,165)	2,963,356	1,442	1,442	0	2.7	(14,876)	0
2106	City of Beaverton	0.38005293%	0.32895168%	(203,760,218)	(9,001,316)	99,524	2,963,356	9,748	9,748	0	2.7	36,861	0
2107	City of Bend	0.30914873%	0.44808754%	(203,760,218)	(9,001,316)	(270,595)	2,963,356	13,278	13,278	0	2.7	(100,220)	0
2109	City of Canby	0.03864027%	0.05646976%	(203,760,218)	(9,001,316)	(34,724)	2,963,356	1,673	1,673	0	2.7	(12,861)	0
2110	City of Coquille	0.01097678%	0.01594240%	(203,760,218)	(9,001,316)	(9,671)		472	472	0	2.7	(3,582)	0
2111	City of Eugene	0.67187983%	0.97866264%	(203,760,218)	(9,001,316)	(597,486)		29,001	29,001	0	2.7	(221,291)	0
2112	City Of Forest Grove	0.00708188%	0.00527308%	(203,760,218)	(9,001,316)	3,523	2,963,356	156	156	0	2.7	1,305	0
2113	City of Grants Pass	0.08433758%	0.14820054%	(203,760,218)	(9,001,316)	(124,378)		4,392	4,392	0	2.7	(46,066)	0
2114	City of Gresham	0.30156477%	0.41497576%	(203,760,218)	(9,001,316)	(220,878)		12,297	12,297	0	2.7	(81,807)	0
2115	City of Hillsboro	0.55867051%	0.53301996%	(203,760,218)	(9,001,316)	49,957	2,963,356	15,795	15,795	0	2.7	18,503	0
2117	City of McMinnville	0.11569878%	0.17570348%	(203,760,218)	(9,001,316)	(116,865)		5,207	5,207	0	2.7	(43,283)	0
2118	City of Ontario	0.02676029%	0.02441691%	(203,760,218)	(9,001,316)	4,564	2,963,356	724	724	0	2.7	1,690	0
2119	City of Oregon City	0.13785612%	0.14536828%	(203,760,218)	(9,001,316)	(14,631)		4,308	4,308	0	2.7	(5,419)	0
2120	City of Lake Oswego	0.25664487%	0.28261402%	(203,760,218)	(9,001,316)	(50,578)		8,375	8,375	0	2.7	(18,733)	0
2121	City of Portland	1.19705914%	2.72209700%	(203,760,218)	(9,001,316)	(2,970,147)		80,665	80,665	0	2.7 2.7	(1,100,054)	0
2122	City of Redmond	0.08389447%	0.08953193%	(203,760,218)	(9,001,316)	(10,979)		2,653	2,653 1.068	0	2.7	(4,066)	0
2123 2125	City of St Helens City of Vernonia	0.03946438% 0.00264655%	0.03603246% 0.00200043%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	6,684 1,258	2,963,356 2,963,356	1,068 59	1,068	0	2.7	2,476 466	0
2120	City or Vernonia	0.00264655%	0.00200043%	(203,760,218)	(9,001,316)	1,258	2,903,356	59	59	U	2.1	466	U



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2021 Measurement Date

2007 Clay of Charges Come	Employer Number	Employer Name	Proportionate Share at Prior Measurement Date		Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
200 Cry of Filmmork		City of West Linn		0.06324214%						1,874	0	2.7		0
200 Clay of State Home Control											•			0
1 1 1 1 1 1 1 1 1 1											•			0
Ligare Vater & Determination Services Control Cont		· ·									•			0
Accordance Acc											-			0
238											-			0
2192		9 .							, .	, .	•			0
24-14 Cy of Lassawan											-			0
24-14 Clay of Bineward 0.04489777 0.0448907											-			0
244										,	0			0
2446	2143										0			0
2417 City of Winsered 0.0011493496 0.0000000096 0.0037802/180 0.001316 2.288 2.863.586 0 0 0 0 2.7 628	2145	City of Vale	0.00317111%	0.00095972%	(203,760,218)	(9,001,316)	4,307	2,963,356	28	28	0	2.7	1,595	0
244	2146	City of Prineville	0.03673575%	0.02627798%	(203,760,218)	(9,001,316)	20,368	2,963,356	779	779	0			0
2410 Cly of Desyrowine 0.00336137% 0.001678514 20.07.002.18 0.001.316 3.276 2.983.368 50 50 0 2.7 1.428									0	•	•			0
215 Clipy of Barwison											-			0
215 Cly of Coo Bay											•			0
216											•			0
215 City of Kenneuth											-			0
2156 City of Mormouch 0.0384027% 0.0288515% (20.370.218) (9.01.318) (24.119 2.983.356 786 786 0 2.7 (12.213) (-			0
2186 City of Mitton-Treswater 0.1388259tk 0.0361969tk 0.03790.216) (0.001.316) (32.974) 2.983.356 907 907 0 2.7 (1.219) (2.219)											-			0
2190 City of Basker City City of Harriston DA4164827, 0.0699069990; 0.03760218) (9.001,316) (48,8569) 2.963,356 2.048 2.04 0 2.7 (17,869) 2161 City of Pitot Rock City of Pitot Rock City of Market DA526482, 0.00000000000000000000000000000000000											-			0
216 City of Hermiston 0.044144424, 0.086086981, (203,760.218) (9.001,316) (8,558) 2.983.356											-			0
241											•			0
2162 City of Clastisame 0.00287833% 0.00238240% (203780,218) (9.001,316) (17.88) 2.963,356 70 70 0 2.7 451 (6.23) 2165 City of Milwaukile 0.05621439% 0.06160830% (203780,218) (9.001,316) (17.88) 2.963,356 18.26 18.26 0 2.7 (4.967) 2165 City of Nyssa 0.01608500% 0.02345155% (203780,218) (9.001,316) (1.01,316											0			0
2165 City of Cornelius 0.01665606% 0.0235415% (203,760,218) (9,001,316) (13,410) 2.968,3366 688 688 0 2.7 (4,967) 2167 City of Nyssa 0.00446427% 0.0047421% (203,760,218) (9,001,316) 2.998,3365 101 101 01 0 2.7 755 2167 City of Athena 0.00101641% 0.00273627% (203,760,218) (9,001,316) (3,441) 2.968,3366 82 82 0 0 2.7 (1,274) 2176 City of Madrias 0.01604627% 0.0181816% (203,760,218) (9,001,316) 2.346 2.968,3366 241 241 0 2.7 (899) 2170 City of Madrias 0.01604627% 0.01430074% (203,760,218) (9,001,316) 3.282 2.968,3366 426 426 426 0 0 2.7 1.216 (203,760,218) (9,001,316											0			0
2166 Cify of Nyssa	2163	City of Milwaukie	0.05242193%	0.06160380%	(203,760,218)	(9,001,316)	(17,883)	2,963,356	1,826	1,826	0	2.7	(6,623)	0
2167 City of Ahmena	2165	City of Cornelius	0.01665606%	0.02354155%	(203,760,218)	(9,001,316)	(13,410)	2,963,356	698	698	0	2.7	(4,967)	0
2186 City of Darkridge 0.00932243% 0.0081816% (203760,218) (9.001,316) 2.346 2.983,356 241 241 0 2.7 1.216 2.72 2.72 2.73 2.74	2166	City of Nyssa	0.00446427%	0.00341741%	(203,760,218)	(9,001,316)	2,039	2,963,356	101	101	0		755	0
2170 City of Mardras 2170 City of Sandy 2172 City of Sandy 2173 City of Sandy 2174 City of Sandy 2175 City of Sandy 2175 City of Sandy 2176 City of Sandy 2176 City of Sandy 2177 City of Sandy 2177 City of Sandy 2177 City of Sandy 2178 City of Sandy 2178 City of Sandy 2178 City of Sandy 2179 City of Sandy 2179 City of Sandy 2170 City o											-			0
2172 City of Sandy 0.03571509% 0.02152301% (203,760,218) (9,001,316) (2,420) 2,963,356 626 626 0 2,7 (1,526)											•			0
2174 City of Mangel 0.00450216% 0.00663314% (203,760,218) (9,001,316) (2,202) 2,983,356 167 167 0 2.7 (3,165) (2,176) (2,1776) (2,1777) (2,17											-			0
2175 City of Unatilia 0.011857630% 0.01429933% (203.760.218) (9.001.316) (8.306) 2.963.356 424 424 424 0 2.7 3.0857205000000000000000000000000000000000											•			0
2176 City of Scappose 0.02042091% 0.02370960% (203,760,218) (9.001,316) (6.405) 2.983,356 703 703 0 2.7 (2.372)											•			0
2177 City of Condon 0.002853639% 0.00251539% (203,760,218) (9,001,316) (659) 2,963,356 75 75 0 2,7 (244) (217) (-			0
2178 Cilý of Boardman											-			0
2179 City of Estacada 0.00431615% 0.01000251% (203,760,218) (9,001,316) (11,076) 2,963,356 296 296 0 2,7 (4,102) 2180 City of Enterprise 0.00229291% 0.00644911% (203,760,218) (9,001,316) (8,95) 2,963,356 191 191 0 2,7 (2,988) 2181 City of Cascade Locks 0.00227860% 0.00612852% (203,760,218) (9,001,316) (7,498) 2,963,356 182 182 0 2,7 (2,789) 2182 City of Cascade Locks 0.00227860% 0.00612852% (203,760,218) (9,001,316) (7,498) 2,963,356 182 182 0 2,7 (2,777) 2183 City of Port Orford 0.0033854% 0.00719252% (203,760,218) (9,001,316) (687) 2,963,356 111 111 111 0 2,7 2,7 3,168 2184 City of Port Orford 0.00542156% 0.00542156% (203,760,218) (9,001,316) (587) 2,963,356 </td <td></td> <td>•</td> <td></td> <td></td> <td>0</td>											•			0
2180 Cify of Enterprise 0.00229291% 0.00644911% (203,760,218) (9,001,316) (8,095) 2,963,356 191 191 0 2.7 (2,998) (2,9											-			0
2181 Cify of Central Point 0.01828949% 0.04863675% (203,760,218) (9.01,316) (59,105) 2,963,356 1,441 1,441 0 2,7 (21,891) 2182 City of Cascade Locks 0.00227860% 0.00612852% (203,760,218) (9.001,316) (7,498) 2,963,356 182 182 0 2.7 (27,777) 3.168 2183 City of Myrtle Point 0.003881452% 0.00719252% (203,760,218) (9.001,316) 8,553 2,963,356 213 213 0 2.7 3,168 2184 City of Port Orford 0.00388354% 0.00373664% (203,760,218) (9.001,316) (687) 2,963,356 111 111 0 0 2.7 (254) 2185 City of Wood Village 0.00542156% 0.00259571% (203,760,218) (9.001,316) 2,511 2,963,356 77 77 77 79 0 2.7 (254) 2186 City of Philomath 0.00277342% 0.00149020% (203,760,218) (9.001,316) 2,511 2,963,356 44 44 0 0 2.7 (304) 2187 City of Philomath 0.00870242% 0.01472216% (203,760,218) (9.001,316) (11,724) 2,963,356 436 436 436 0 2.7 (304) 2188 City of Talent 0.00646455% 0.00796986% (203,760,218) (9.001,316) (2,931) 2,963,356 236 236 0 2.7 (304) 2189 City of Willamina 0.00380118% 0.00299559% (203,760,218) (9.001,316) (2,931) 2,963,356 89 89 0 0 2.7 (381) 2191 City of Huntington 0.0052252% 0.00000000% (203,760,218) (9.001,316) 1,188 2,963,356 0 0 0 0 0 2.7 (377) 2192 City of North Plains 0.00052252% 0.00000000% (203,760,218) (9.001,316) 5,568 2,963,356 0 0 0 0 0 2.7 (278) 2,976 2,976 2,976 2,976 2,977 2,978 2											0			0
2182 City of Cascade Locks 0.00227860% 0.00612852% (203,760,218) (9,001,316) (7,498) 2,963,356 182 182 0 2.7 (2,777) 2183 City of Myrle Point 0.0038354% 0.00373664% (203,760,218) (9,001,316) 8,553 2,963,356 113 213 0 2.7 (254) 2184 City of Prot Oford 0.00383854% 0.00373664% (203,760,218) (9,001,316) (867) 2,963,356 111 111 111 0 2.7 (254) 2185 City of Wood Village 0.00542156% 0.00259571% (203,760,218) (9,001,316) 5,503 2,963,356 77 77 77 0 0 2.7 (254) 2186 City of Chiloquin 0.00277942% 0.00149020% (203,760,218) (9,001,316) 2,511 2,963,356 44 44 44 0 2.7 (2778) 2187 City of Fhilomath 0.00277942% 0.001490216% (203,760,218) (9,001,316) (11,724) 2,963,356 44 44 44 0 2.7 (4,342) 2188 City of Talent 0.00646455% 0.00796968% (203,760,218) (9,001,316) (2,931) 2,963,356 436 436 436 0 2.7 (4,342) 2189 City of Willamina 0.00380118% 0.00299559% (203,760,218) (9,001,316) (2,931) 2,963,356 89 89 0 0 2.7 (581) 2191 City of Huntington 0.0056225% 0.0000000% (203,760,218) (9,001,316) 1,169 2,963,356 89 89 0 0 0 2.7 (3776) 2192 City of North Plains 0.00502389% 0.00211854% (203,760,218) (9,001,316) 1,569 2,963,356 63 63 0 0 2.7 (2796) 2193 City of Herpiner 0.00002940% 0.00000000% (203,760,218) (9,001,316) 5,658 2,963,356 60 0 0 0 0 0 2.7 2,096 2194 City of Cave Junction 0.0037655% 0.00191303% (203,760,218) (9,001,316) 1,121 2,963,356 57 57 0 0 2.7 1,352 2195 City of Metolius 0.0000240% 0.00000000% (203,760,218) (9,001,316) 1,121 2,963,356 0 0 0 0 0 0 2.7 450	2181	City of Central Point		0.04863675%				2,963,356	1,441	1,441	0	2.7		0
2184 City of Port Orford 0.00338354% 0.00373664% (203,760,218) (9,001,316) (687) 2,963,356 111 111 111 0 0 2.7 (254) 2185 City of Wood Village 0.00542156% 0.00259571% (203,760,218) (9,001,316) 5.503 2,963,356 77 77 0 0 2.7 2,038 (254) 2186 City of Chiloquin 0.0027742% 0.00149020% (203,760,218) (9,001,316) 2,511 2,963,356 44 44 44 0 0 2.7 930 (218) 2187 City of Philomath 0.0087024% 0.01472216% (203,760,218) (9,001,316) (11,724) 2,963,356 436 436 436 0 0 2.7 (4,342) (218) 2188 City of Talent 0.00846455% 0.00796968% (203,760,218) (9,001,316) (12,001,316) (2,001,316)	2182	City of Cascade Locks	0.00227860%	0.00612852%		(9,001,316)	(7,498)	2,963,356	182	182	0	2.7	(2,777)	0
2185 City of Wood Village 0.00542156% 0.00259571% (203,760,218) (9,001,316) 5,503 2,963,356 77 77 77 0 2.7 2,038 2186 City of Chiloquin 0.00277942% 0.00149020% (203,760,218) (9,001,316) 2,511 2,963,356 44 44 44 0 2.7 9.30 2.7 9.	2183	City of Myrtle Point	0.01158452%	0.00719252%	(203,760,218)	(9,001,316)	8,553	2,963,356	213	213	0	2.7	3,168	0
2186 City of Chiloquin 0.00277942% 0.00149020% (203,760,218) (9,001,316) 2,511 2,963,356 44 44 44 0 2.7 930 2187 City of Philomath 0.00870242% 0.01472216% (203,760,218) (9,001,316) (11,724) 2,963,356 436 436 0 2.7 (4,342) 2188 City of Talent 0.00846455% 0.00796968% (203,760,218) (9,001,316) (2,931) 2,963,356 236 236 236 0 2.7 (1,086) 2189 City of Willamina 0.00380118% 0.00299559% (203,760,218) (9,01,316) 1,569 2,963,356 89 89 89 0 2.7 581 2191 City of North Plains 0.00502389% 0.00211854% (203,760,218) (9,01,316) 1,018 2,963,356 0 0 0 0 0 2.7 377 2192 City of North Plains 0.00502389% 0.00211854% (203,760,218) (9,01,316) 5,568 2,963,356 63 63 63 0 2.7 2,096 2193 City of Heppner 0.000002940% 0.00000000% (203,760,218) (9,01,316) 5,58 2,963,356 0 0 0 0 0 2.7 2,1096 2194 City of Cave Junction 0.003878% 0.00191303% (203,760,218) (9,01,316) 3,651 2,963,356 57 57 50 0 2.7 450 2195 City of Metolius 0.000062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 2.7 450 2195 City of Metolius 0.000062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 0 2.7 450 2195 City of Metolius 0.000062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 0 2.7 450 2195 City of Metolius 0.000062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 0 2.7 450 2195 City of Metolius 0.000062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2184	City of Port Orford	0.00338354%	0.00373664%	(203,760,218)	(9,001,316)					0			0
2187 City of Philomath 0.00870242% 0.01472216% (203,760,218) (9,001,316) (11,724) 2,963,356 436 436 0 2.7 (4,342) 2188 City of Talent 0.00646455% 0.00796968% (203,760,218) (9,001,316) (2,931) 2,963,356 236 236 236 0 2.7 (1,086) 2189 City of Williamina 0.008118% 0.00299559% (203,760,218) (9,001,316) 1,569 2,963,356 89 89 0 0 2.7 581 2191 City of Huntington 0.0005225% 0.00000000% (203,760,218) (9,001,316) 1,1018 2,963,356 0 0 0 0 0 0 2.7 377 2192 City of North Plains 0.0052389% 0.00211854% (203,760,218) (9,001,316) 5,658 2,963,356 63 63 0 0 2.7 2,096 2193 City of Heppner 0.00002940% 0.00000000% (203,760,218) (9,001,316) 5,8 2,963,356 0 0 0 0 0 2.7 2,096 2194 City of Cave Junction 0.0037865% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.00000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 0 0 0 2.7 450											•			0
2188 City of Talent 0.00646455% 0.00796968% (203,760,218) (9,001,316) (2,931) 2,963,356 236 236 0 2.7 (1,086) 2189 City of Willamina 0.00380118% 0.00299559% (203,760,218) (9,001,316) 1,569 2,963,356 89 89 0 0 2.7 581 2191 City of Huntington 0.0052252% 0.00000000% (203,760,218) (9,001,316) 1,1018 2,963,356 0 0 0 0 0 2.7 377 2192 City of North Plains 0.0052389% 0.00211854% (203,760,218) (9,001,316) 5,658 2,963,356 63 63 0 2.7 2,963 2193 City of Heppner 0.00002940% 0.00000000% (203,760,218) (9,001,316) 5,88 2,963,356 0 0 0 0 0 2.7 2,104 2194 City of Cave Junction 0.00376755% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.00000000% (203,760,218) (9,001,316) 1,1215 2,963,356 0 0 0 0 0 2.7 450											-			0
2189 City of Willamina 0.00380118% 0.00299559% (203,760,218) (9,001,316) 1,569 2,963,356 89 89 0 2.7 581 2191 City of Huntington 0.0052252% 0.00000000% (203,760,218) (9,001,316) 1,018 2,963,356 0 0 0 0 2.7 377 2192 City of North Plains 0.005289% 0.00211854% (203,760,218) (9,001,316) 5,658 2,963,356 63 63 0 2.7 2,096 2193 City of Heppner 0.00002940% 0.00000000% (203,760,218) (9,01,316) 5,8 2,963,356 0 0 0 0 0 2.7 2,1 2194 City of Cave Junction 0.0003865% 0.00191303% (203,760,218) (9,01,316) 3,651 2,963,356 57 57 0 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.00000000% (203,760,218) (9,01,316) 1,1215 2,963,356 0 0 0 0 0 2.7 450											•			0
2191 City of Huntington 0.00052252% 0.0000000% (203,760,218) (9,001,316) 1,018 2,963,356 0 0 0 2.7 377 2192 City of North Plains 0.00502389% 0.00211854% (203,760,218) (9,001,316) 5,658 2,963,356 63 63 0 2.7 2,096 2193 City of Heppner 0.0000278765 0.00191303% (203,760,218) (9,001,316) 58 2,963,356 0 0 0 2.7 21 2194 City of Cave Junction 0.00378765% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 2,7 1,352 2195 City of Metolius 0.00062378% 0.000000% (203,760,218) (9,001,316) 1,215 2,963,356 57 57 0 2,7 1,352 2195 City of Metolius 0.00062378% 0.0000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 2,7											-			0
2192 City of North Plains 0.00502389% 0.00211854% (203,760,218) (9,001,316) 5,658 2,963,356 63 63 0 2.7 2,096 2193 City of Heppner 0.00002940% 0.000000000% (203,760,218) (9,001,316) 5,658 2,963,356 0 0 0 0 0 2.7 21 21 2194 City of Cave Junction 0.003787655% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.0000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 0 0 2.7 450											-			0
2193 City of Heppner 0.00002940% 0.00000000% (203,760,218) (9,001,316) 58 2,963,356 0 0 0 0 2.7 21 2194 City of Cave Junction 0.00378765% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.0000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 0 2.7 450									•	•	•			0
2194 City of Cave Junction 0.00378765% 0.00191303% (203,760,218) (9,001,316) 3,651 2,963,356 57 57 0 2.7 1,352 2195 City of Metolius 0.00062378% 0.0000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 0 2.7 450		· ·									•			0
2195 City of Metolius 0.00062378% 0.00000000% (203,760,218) (9,001,316) 1,215 2,963,356 0 0 0 2.7 450									•		-			0
2100 011) 01 110101000 0 0 0 0 0 0 0 0 0											-			0
	2196	City of Hubbard	0.00576765%	0.00736057%	(203,760,218)	(9,001,316)	(3,103)	2,963,356	218	218	0	2.7	(1,149)	0
2197 City of Myrtle Creek 0.00481948% 0.00501593% (203,760,218) (9,001,316) (383) 2,963,356 149 149 0 2.7 (142)														0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2021 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date		Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2198	City of Carlton	0.00070602%	0.00196433%	(203,760,218)	(9,001,316)	(2,451)	2,963,356	58	58	0	2.7	(908)	0
2199	City of Junction City	0.00779718%	0.02152357%	(203,760,218)	(9,001,316)	(26,733)	2,963,356	638	638	0	2.7	(9,901)	0
2200	City of Wallowa	0.00153956%	0.00148818%	(203,760,218)	(9,001,316)		2,963,356	44	44	0	2.7	37	0
2201	City of Coburg	0.00685514%	0.00527308%	(203,760,218)	(9,001,316)	3,081	2,963,356	156	156	0	2.7	1,141	0
2202 2203	City of Dallas	0.04273580% 0.00687354%	0.03464990% 0.00591390%	(203,760,218)	(9,001,316)	15,748 1.868	2,963,356 2,963,356	1,027 175	1,027 175	0	2.7 2.7	5,833	0
2203	City of Rockaway Beach City of Burns	0.00687354% 0.00377162%	0.00591390%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	1,868	2,963,356	175 83	175	0	2.7	692 712	0
2204	City of Elgin	0.00392162%	0.00278302%	(203,760,218)	(9,001,316)	7,638	2,963,356	0.0	03	0	2.7	2,829	0
2205	City of Eight	0.00122508%	0.00087536%	(203,760,218)	(9,001,316)		2,963,356	26	26	0	2.7	2,029	0
2207	City of Mill City	0.00183455%	0.00160257%	(203,760,218)	(9,001,316)	453	2,963,356	47	47	0	2.7	168	0
2208	City of Fairview	0.00973032%	0.01451597%	(203,760,218)	(9,001,316)		2,963,356	430	430	0	2.7	(3,452)	0
2209	City of Monroe	0.00072096%	0.00000000%	(203,760,218)	(9,001,316)	1,404	2,963,356	0	0	0	2.7	520	0
2210	City of Helix	0.00079313%	0.00000000%	(203,760,218)	(9.001,316)	1,545	2,963,356	0	0	0	2.7	572	0
2211	City of Jefferson	0.00304736%	0.00412944%	(203,760,218)	(9,001,316)	(2,107)	2,963,356	122	122	0	2.7	(780)	0
2212	Town of Lakeview	0.00425278%	0.00914571%	(203,760,218)	(9,001,316)	(9,530)	2,963,356	271	271	0	2.7	(3,530)	0
2213	City of Stanfield	0.00447166%	0.00512527%	(203,760,218)	(9,001,316)	(1,273)	2,963,356	152	152	0	2.7	(471)	0
2214	City of Yamhill	0.00155686%	0.00405452%	(203,760,218)	(9,001,316)	(4,864)	2,963,356	120	120	0	2.7	(1,801)	0
2215	City of Powers	0.00028461%	0.00000000%	(203,760,218)	(9,001,316)	554	2,963,356	0	0	0	2.7	205	0
2216	City of Brookings	0.00955562%	0.01029272%	(203,760,218)	(9,001,316)	(1,436)		305	305	0	2.7	(532)	0
2217	City of Sutherlin	0.01351734%	0.01751291%	(203,760,218)	(9,001,316)	(7,781)	2,963,356	519	519	0	2.7	(2,882)	0
2218	City of Prairie City	0.00200170%	0.00188165%	(203,760,218)	(9,001,316)	234	2,963,356	56	56	0	2.7	87	0
2219	City of Sheridan	0.00773098%	0.00710377%	(203,760,218)	(9,001,316)	1,221	2,963,356	211	211	0	2.7	452	0
2220	City of Garibaldi	0.00132461%	0.00201866%	(203,760,218)	(9,001,316)	(1,351)	2,963,356	60	60	0	2.7	(500)	0
2221	City of Sisters	0.00381486%	0.00373563%	(203,760,218)	(9,001,316)	154	2,963,356	111	111	0	2.7	57	0
2222 2223	City of Jacksonville	0.00833447%	0.00688206%	(203,760,218)	(9,001,316) (9,001,316)		2,963,356 2,963,356	204 497	204 497	0	2.7 2.7	1,047	0
2223	City of Cannon Beach City of Falls City	0.00640307% 0.00158154%	0.01677726% 0.00028987%	(203,760,218) (203,760,218)	(9,001,316)	(20,204) 2,516	2,963,356	497	497	0	2.7	(7,483) 932	0
2225	City of Falls City City of Echo	0.00377256%	0.00028987 %	(203,760,218)	(9,001,316)		2,963,356	41	41	0	2.7	1,720	0
2226	City of Hines	0.00377238%	0.00138829%	(203,760,218)	(9,001,316)	2,697	2,963,356	2	2	0	2.7	999	0
2228	City of Turner	0.00442008%	0.00502505%	(203,760,218)	(9.001,316)	(1.178)		149	149	0	2.7	(436)	0
2229	City of John Day	0.00418328%	0.00281775%	(203,760,218)	(9,001,316)	2,659	2,963,356	84	84	0	2.7	985	0
2231	City of Banks	0.00174728%	0.00157322%	(203,760,218)	(9,001,316)	339	2,963,356	47	47	0	2.7	126	0
2232	City of Joseph	0.00099534%	0.00000000%	(203,760,218)	(9,001,316)	1,939	2,963,356	0	0	0	2.7	718	0
2233	City of Lafayette	0.00305821%	0.00518466%	(203,760,218)	(9,001,316)	(4,142)	2,963,356	154	154	0	2.7	(1,534)	0
2234	City of Aumsville	0.00538099%	0.00754752%	(203,760,218)	(9,001,316)	(4,220)	2,963,356	224	224	0	2.7	(1,563)	0
2235	City of Amity	0.00082364%	0.00124217%	(203,760,218)	(9,001,316)	(815)	2,963,356	37	37	0	2.7	(302)	0
2236	City of Creswell	0.00868921%	0.01029441%	(203,760,218)	(9,001,316)	(3,127)		305	305	0	2.7	(1,158)	0
2237	City of Troutdale	0.00990973%	0.02854601%	(203,760,218)	(9,001,316)	(36,296)	2,963,356	846	846	0	2.7	(13,443)	0
2238	City of Warrenton	0.01785125%	0.01775284%	(203,760,218)	(9,001,316)		2,963,356	526	526	0	2.7	71	0
2240	City of Wilsonville	0.08739437%	0.08068048%	(203,760,218)	(9,001,316)	13,075	2,963,356	2,391	2,391	0	2.7	4,843	0
2241	City of Bay City	0.00051245%	0.00012013%	(203,760,218)	(9,001,316)	764	2,963,356	4	4	0	2.7	283	0
2242	City of Gaston	0.00064202%	0.00000000%	(203,760,218)	(9,001,316)		2,963,356	0	0	0	2.7	463	0
2244	City of Lakeside	0.00175089%	0.00112339%	(203,760,218)	(9,001,316)	1,222	2,963,356	33 168	33 168	0	2.7 2.7	453 384	0
2245	City of Dundee	0.00620903%	0.00567701%	(203,760,218)	(9,001,316)	1,037 2,969	2,963,356 2,963,356	34	168	0	2.7	1,100	0
2246 2247	City of Merrill	0.00267705%	0.00115241% 0.00259672%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(3,268)	2,963,356	34 77	34 77	0	2.7	(1,210)	0
2247	City of Malin City of Fossil	0.00091877% 0.00044877%	0.00259672%	(203,760,218)			2,963,356	0	0	0	2.7	324	0
2249	City of Phoenix	0.0074577%	0.00408726%	(203,760,218)	(9,001,316)	7.346	2,963,356	121	121	0	2.7	2,721	0
2250	City of Frideritx City of Gold Beach	0.01157005%	0.00408726%	(203,760,218)	(9,001,316)	4,509	2,963,356	274	274	0	2.7	1,670	0
2251	City of Rogue River	0.00375275%	0.00523303%	(203,760,218)			2,963,356	161	161	0	2.7	(1,217)	0
2252	City of Dayton	0.00373273%	0.00304148%	(203,760,218)	(9,001,316)	1.776	2,963,356	90	90	0	2.7	658	0
2253	Town of Butte Falls	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	1,770	2,963,356	0	0	0	2.7	0	0
2254	City of Shady Cove	0.00064296%	0.0000000%	(203,760,218)	(9,001,316)	-	2,963,356	0	n	0	2.7	464	0
2255	Town of Canyon City	0.00036009%	0.0000000%	(203,760,218)	(9,001,316)	702	2,963,356	0	0	0	2.7	260	0
2256	City of Jordan Valley	0.00038823%	0.00103599%	(203,760,218)	(9,001,316)	(1,262)		31	31	0	2.7	(467)	0
2257	City of Culver	0.00146880%	0.00153981%	(203,760,218)	(9,001,316)	(139)		46	46	0	2.7	(51)	0
		0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0		0	2.7	0	0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2021 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2260	City of Riddle	0.00268224%	0.00295813%	(203,760,218)	(9,001,316)	(538)	2,963,356	88	88	0	2.7	(199)	0
2261	City of Waldport	0.00415230%	0.00779623%	(203,760,218)	(9,001,316)				231	0	2.7	(2,629)	0
2262	City of Dufur	0.00128153%	0.00000000%	(203,760,218)	(9,001,316)	2,495	2,963,356	0	0	0	2.7	924	0
2263	City of La Grande	0.02020706%	0.01533801%	(203,760,218)	(9,001,316)	9,482	2,963,356	455	455 71	0	2.7	3,512	0
2264 2265	City of Gervais	0.00309028% 0.00030301%	0.00239121% 0.00000000%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	1,361 590	2,963,356 2,963,356	71 0	71	0	2.7 2.7	504 219	0
2265	City of Westfir City of Irrigon	0.00030301%	0.00746991%	(203,760,218)	(9,001,316)	(9.260)		221	221	0	2.7	(3,430)	0
2267	City of Independence	0.03021349%	0.02436595%	(203,760,218)	(9,001,316)	11.389	2,963,356		722	0	2.7	4.218	0
2268	City of Harrisburg	0.00138483%	0.00356319%	(203,760,218)	(9,001,316)	(4,243)	2,963,356	106	106	0	2.7	(1,571)	0
2269	City of Durham	0.00050569%	0.0000000%	(203,760,218)	(9,001,316)	985	2,963,356	0	0	0	2.7	365	0
2270	City of Lyons	0.00020017%	0.00068942%	(203,760,218)	(9,001,316)	(953)		20	20	0	2.7	(353)	0
2271	City of Columbia City	0.00273963%	0.00084398%	(203,760,218)	(9,001,316)	3,693	2,963,356	25	25	0	2.7	1,368	0
2272	City of Aurora	0.00113796%	0.00000000%	(203,760,218)	(9,001,316)		2,963,356	0	0	0	2.7	821	0
2273	City of Silverton	0.01862363%	0.02774219%	(203,760,218)	(9,001,316)	(17,759)	2,963,356	822	822	0	2.7	(6,577)	0
2274	City of Gold Hill	0.00132602%	0.00000000%	(203,760,218)	(9,001,316)	2,582	2,963,356	0	0	0	2.7	956	0
2275	City of Toledo	0.01598274%	0.00581368%	(203,760,218)	(9,001,316)	19,804	2,963,356	172	172	0	2.7	7,335	0
2276	City of Newport	0.02311762%	0.02102751%	(203,760,218)	(9,001,316)	4,071	2,963,356	623	623	0	2.7	1,508	0
2278	City of Springfield	0.19551218%	0.33703340%	(203,760,218)	(9,001,316)	(275,625)	2,963,356	9,988	9,988	0	2.7	(102,083)	0
2279	City of Keizer	0.03962524%	0.05218947%	(203,760,218)	(9,001,316)				1,547	0	2.7	(9,063)	0
2280	City of Winston	0.00544829%	0.00567465%	(203,760,218)	(9,001,316)	(440)	2,963,356	168	168	0	2.7	(163)	0
2281	City of Manzanita	0.00442920%	0.00215195%	(203,760,218)	(9,001,316)	4,435	2,963,356	64	64	0	2.7	1,643	0
2282	City of Eagle Point	0.00432542%	0.00514619%	(203,760,218)	(9,001,316)		2,963,356		152	0	2.7	(592)	0
2283	City of Maupin	0.00497027%	0.00071473%	(203,760,218)	(9,001,316)	8,288	2,963,356	21	21	0	2.7	3,070	0
2284	City of Halsey	0.00169696%	0.00154352%	(203,760,218)	(9,001,316)	299	2,963,356	46	46	0	2.7	111	0
2285	City of Veneta	0.00659978%	0.00755832%	(203,760,218)	(9,001,316)		2,963,356		224	0	2.7	(691)	0
2286	City of Millersburg	0.00213645%	0.00172811%	(203,760,218)	(9,001,316)	796	2,963,356	51	51 138	0	2.7 2.7	295	0
2287	City of King City	0.00116076%	0.00466093%	(203,760,218)	(9,001,316)	(6,817)		138		-		(2,525)	0
2288 2290	City of Tualatin City of Molalla	0.02390037% 0.02026147%	0.06381987% 0.02755119%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(77,747) (14,198)	2,963,356 2,963,356	1,891 816	1,891 816	0	2.7 2.7	(28,795) (5,259)	0
2290	City of Notalia City of Florence	0.01608306%	0.02755119%	(203,760,218)	(9,001,316)	(8,924)	2,963,356	612	612	0	2.7	(3,305)	0
2291	City of Pioterice City of North Bend	0.04653085%	0.04463081%	(203,760,218)	(9,001,316)	3,701	2,963,356		1,323	0	2.7	1,371	0
2292	City of North Bend City of Lowell	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	3,701	2,963,356	1,323	1,323	0	2.7	1,371	0
2294	City of Depoe Bay	0.00295333%	0.00202169%	(203,760,218)	(9,001,316)	1.814	2,963,356	60	60	0	2.7	672	0
2295	City of Tigard	0.03449269%	0.05494952%	(203,760,218)	(9,001,316)	(39,841)	2,963,356	1,628	1,628	0	2.7	(14,756)	0
2296	City of Happy Valley	0.01889409%	0.02846705%	(203,760,218)	(9,001,316)	(18,644)	2,963,356	844	844	0	2.7	(6,905)	0
2297	City of Rainier	0.00854235%	0.00921084%	(203,760,218)	(9,001,316)		2,963,356	273	273	0	2.7	(482)	0
2298	City of Lincoln City	0.05605109%	0.04571168%	(203,760,218)	(9,001,316)	20,137	2,963,356		1,355	0	2.7	7,458	0
2299	City of Dunes City	0.00022517%	0.00000000%	(203,760,218)	(9,001,316)	439	2,963,356	0	0	0	2.7	163	0
2300	City of Yachats	0.00249402%	0.00326555%	(203,760,218)	(9,001,316)	(1,503)	2,963,356	97	97	0	2.7	(557)	0
2301	City of Moro	0.00044075%	0.00000000%	(203,760,218)	(9,001,316)	858	2,963,356		0	0	2.7	318	0
2302	City of Mt. Vernon	0.00097192%	0.00151382%	(203,760,218)	(9,001,316)	(1,055)	2,963,356	45	45	0	2.7	(391)	0
2303	City of Woodburn	0.05046883%	0.07087099%	(203,760,218)	(9,001,316)				2,100	0	2.7	(14,716)	0
2304	City of Gladstone	0.02979869%	0.02789945%	(203,760,218)	(9,001,316)	3,699	2,963,356	827	827	0	2.7	1,370	0
2305	City of Elkton	0.00055790%	0.00115950%	(203,760,218)	(9,001,316)	(1,172)		34	34	0	2.7	(434)	0
2306	City of Imbler	0.00010755%	0.00000000%	(203,760,218)	(9,001,316)		2,963,356		0	0	2.7	77	0
2307	City of Yoncalla	0.00135842%	0.00119830%	(203,760,218)	(9,001,316)	311	2,963,356	36	36	0	2.7	115	0
2308	City of North Powder	0.00028272%	0.00000000%	(203,760,218)	(9,001,316)	550	2,963,356	0	0	0	2.7	204	0
2309	City of Gearhart	0.01628748%	0.00959621%	(203,760,218)	(9,001,316)		2,963,356		284	0	2.7	4,826	0
2501 2507	Port of Astoria	0.00227828% 0.00929947%	0.00280189% 0.00517555%	(203,760,218)	(9,001,316)	(1,020) 8,031	2,963,356 2,963,356	83 153	83 153	0	2.7 2.7	(378) 2,974	0
2507	Port of Astoria Multnomah Drainage	0.00929947% 0.01606624%	0.00517555%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)		2,963,356		153	0	2.7	2,974 4,635	0
2508 2510	Horsefly Irrigation District	0.00034122%	0.00964076%	(203,760,218)	(9,001,316)	12,515	2,963,356	286	286	0	2.7	4,635	0
2510 2511	Grants Pass Irrigation District	0.00034122%	0.0000000%	(203,760,218)	(9,001,316)	2.656	2,963,356	0	0	0	2.7	984	0
2511	Port of Portland	0.57850632%	0.51701986%	(203,760,218)	(9,001,316)		2,963,356	15,321	15,321	0	2.7	44,352	0
2512	Port of Coos Bay	0.00567755%	0.00424215%	(203,760,218)	(9,001,316)	2,796	2,963,356	126	126	0	2.7	1,036	0
2515	Klamath County Fire District 1	0.03132504%	0.03690984%	(203,760,218)	(9,001,316)	(10,878)		1,094	1,094	0	2.7	(4,029)	0
2518	Clackamas County Housing Authority	0.02449836%	0.03551682%	(203,760,218)	(9,001,316)				1,052	0	2.7	(7,948)	0



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2519	Home Forward	0.08330245%		(203,760,218)				3,546	3,546	0	2.7	(26,216)	0
2521	League of Oregon Cities	0.01713848%	0.00431875%	(203,760,218)	(9,001,316)	24,968	2,963,356	128	128	0	2.7	9,247	0
2522	Lane Council of Governments	0.04884404%		(203,760,218)			2,963,356	1,926	1,926	0	2.7	(11,643)	0
2526	Clatskanie PUD	0.00528209%		(203,760,218)				347	347	0	2.7	(4,630)	0
2527	Deschutes Valley Water District	0.01607001%		(203,760,218)		(6,161)	2,963,356	570	570	0	2.7	(2,282)	0
2528	Columbia River Fire & Rescue	0.03794431%		(203,760,218)				1,356	1,356	0	2.7	(5,639)	0
2529	East Fork Irrigation District	0.00254308%		(203,760,218)		(2,753)	2,963,356	117	117	0	2.7	(1,020)	0
2531 2533	Oregon School Boards Association Owyhee Irrigation District	0.03070377% 0.00351295%		(203,760,218) (203,760,218)		11,940 (4,246)	2,963,356 2,963,356	728 169	728 169	0	2.7 2.7	4,422 (1,573)	0
2536	Valley View Cemetery	0.00331295%		(203,760,218)		(4,240)	2,963,356	109	6	0	2.7	90	0
2538	Clackamas Vector Control	0.00033317 %		(203,760,218)		2.671	2,963,356	0	0	0	2.7	989	0
2540	West Extension Irrigation District	0.00236634%		(203,760,218)			2,963,356	29	29	0	2.7	1,006	0
2541	Jackson County Vector Control District	0.00184555%		(203,760,218)		3,594	2,963,356	0	0	0	2.7	1,331	0
2542	Rainbow Water District	0.00542439%	0.00357028%	(203,760,218)		3,611	2,963,356	106	106	0	2.7	1,337	0
2545	Council of Governments	0.04410853%	0.03048874%	(203,760,218)	(9,001,316)	26,526	2,963,356	903	903	0	2.7	9,824	0
2549	Rogue River Fire District	0.01115352%		(203,760,218)		(5,625)	2,963,356	416	416	0	2.7	(2,083)	0
2550	Nyssa Road Assessment District 2	0.00148028%		(203,760,218)				48	48	0	2.7	(105)	0
2551	Sandy Fire Department	0.00681174%		(203,760,218)		(18,317)		481	481	0	2.7	(6,784)	0
2552	Winston-Dillard Fire District	0.00748584%		(203,760,218)		(1,936)	2,963,356	251	251	0	2.7	(717)	0
2553	Tangent Rural Fire Protection District	0.00102852%		(203,760,218)			2,963,356	1 50	1 50	0	2.7	730	0
2555 2556	Monroe Fire Department Jackson County Fire District 5	0.00130370% 0.00939995%		(203,760,218) (203,760,218)		(756) (31,031)	2,963,356 2,963,356	50 751	50 751	0	2.7 2.7	(280) (11,493)	0
2557	Estacada Fire Department	0.00939995%		(203,760,218)		8,205	2,963,356	751	751	0	2.7	3,039	0
2559	Keizer Fire Department	0.00421204%		(203,760,218)		10,672	2,963,356	383	383	0	2.7	3,953	0
2561	Jefferson Rural Fire Protection District	0.00478803%		(203,760,218)			2,963,356	84	84	0	2.7	1,418	0
2562	Wy'East Fire District	0.00039829%		(203,760,218)		(1,478)	2,963,356	34	34	0	2.7	(547)	0
2563	Central Oregon Irrigation District	0.03185683%	0.00925943%	(203,760,218)		44,011	2,963,356	274	274	0	2.7	16,300	0
2564	Illinois Valley Fire District	0.00212702%		(203,760,218)	(9,001,316)		2,963,356	60	60	0	2.7	81	0
2567	Charleston Rural Fire Protection District	0.00229086%		(203,760,218)		(2,378)	2,963,356	104	104	0	2.7	(881)	0
2568	Molalla Rural Fire Protection District 73	0.00884315%		(203,760,218)			2,963,356	600	600	0	2.7	(8,235)	0
2569	Central Oregon Intergovernmental Council	0.01142240%		(203,760,218)		(9,610)	2,963,356	485	485	0	2.7	(3,559)	0
2570	Port of St Helens	0.00520362%		(203,760,218)		10,134	2,963,356	0	93	0	2.7 2.7	3,753	0
2571 2572	Crystal Springs Water District Local Government Personnel Institute	0.00228945% 0.00000000%		(203,760,218) (203,760,218)		(1,626)	2,963,356 2,963,356	93	93	0	2.7	(602)	0
2575	Jefferson County Rural Fire Protection District 1	0.00252217%		(203,760,218)		1,652	2,963,356	50	50	0	2.7	612	0
2576	Depoe Bay Rural Fire Protection District	0.00610918%		(203,760,218)		11,898	2,963,356	0	0	0	2.7	4,407	0
2579	La Pine Rural Fire Protection District	0.02008410%		(203,760,218)		(2,278)		630	630	0	2.7	(844)	0
2580	Marion County Fire District 1	0.02452981%		(203,760,218)				1,517	1,517	0	2.7	(19,229)	0
2581	Port of Umatilla	0.00223913%	0.00391111%	(203,760,218)	(9,001,316)	(3,257)	2,963,356	116	116	0	2.7	(1,206)	0
2582	Talent Irrigation District	0.00629080%	0.01221217%	(203,760,218)	(9,001,316)	(11,532)	2,963,356	362	362	0	2.7	(4,271)	0
2585	Rogue River Valley Irrigation District	0.00221209%		(203,760,218)				98	98	0	2.7	(792)	0
2587	Tualatin Valley Irrigation District	0.00054013%		(203,760,218)		(1,867)	2,963,356	44	44	0	2.7	(691)	0
2588	Clatskanie Rural Fire Protection District	0.00904096%		(203,760,218)		4,160	2,963,356	205	205	0	2.7	1,541	0
2589 2590	West Slope Water District	0.00199037%		(203,760,218)			2,963,356 2,963,356	156 2,299	156 2,299	0	2.7 2.7	(2,374) (32,566)	0
2590 2592	Redmond Fire & Rescue Medford Irrigation District	0.03242432% 0.00181741%		(203,760,218)		(87,929) (777)		2,299	2,299	0	2.7	(32,500)	0
2592	Metro	0.35575269%		(203,760,218) (203,760,218)		(52,677)		11,344	11.344	0	2.7	(19,510)	0
2595	Canby Fire District	0.01514936%		(203,760,218)		5,335	2,963,356	368	368	0	2.7	1,976	0
2596	Bend Parks & Recreation	0.06566473%		(203,760,218)			2,963,356	1,427	1,427	0	2.7	12,634	0
2597	Mapleton Water District	0.00059485%		(203,760,218)				39	39	0	2.7	(525)	ō
2598	Marion County Housing Authority	0.00531888%	0.00327365%	(203,760,218)		3,982	2,963,356	97	97	0	2.7	1,475	0
2599	South Suburban Sanitary District	0.00428941%	0.00529906%	(203,760,218)	(9,001,316)	(1,966)	2,963,356	157	157	0	2.7	(728)	0
2600	Winston-Dillard Water District	0.00237688%		(203,760,218)		(2,251)	2,963,356	105	105	0	2.7	(834)	0
2601	Baker Valley Irrigation District	0.00056466%		(203,760,218)		(1,168)	2,963,356	34	34	0	2.7	(433)	0
2602	Aumsville Rural Fire Protection District	0.00162274%		(203,760,218)		3,160	2,963,356	0	0	0	2.7	1,170	0
2603	Corbett Water District	0.00132587%		(203,760,218)		2,582	2,963,356	0	0	0	2.7	956	0
2604	Netarts-Oceanside Sanitary District	0.00363796%	0.00394148%	(203,760,218)	(9,001,316)	(591)	2,963,356	117	117	0	2.7	(219)	0



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2605	Scio Fire District	0.00176976%	0.00200921%	(203,760,218)	(9,001,316)	(466)			60		2.7	(173)	0
2606	West Valley Housing Authority	0.01224399%	0.01155548%	(203,760,218)	(9,001,316)	1,341	2,963,356	342	342	0	2.7	497	0
2607	Hoodland Fire District 74	0.01533160%	0.00544619%	(203,760,218)	(9,001,316)	19,253	2,963,356	161	161	0	2.7	7,131	0
2608	Gaston Rural Fire Protection District	0.00078417%	0.00000000%	(203,760,218)	(9,001,316)	1,528	2,963,356		0	0	2.7	566	0
2610	Turner Fire District	0.00344628%	0.00051158%	(203,760,218)	(9,001,316)	5,716	2,963,356		15	0	2.7	2,117	0
2612	Community Services Consortium	0.02135257%		(203,760,218)	(9,001,316)	(8,972)			769		2.7	(3,323)	0
2613	Polk Soil & Water Conservation District	0.00127854%		(203,760,218)	(9,001,316)	2,490	2,963,356		0	0	2.7	922	0
2617	Clean Water Services	0.09927985%		(203,760,218)	(9,001,316)	(292,277) 384			7,389	0	2.7 2.7	(108,251)	0
2618 2620	Estacada Cemetery District Jackson County Fire District 4	0.00037141% 0.00057299%	0.00017480% 0.00000000%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	384 1,117	2,963,356 2,963,356	5	5	0	2.7	142 414	0
2623	Evans Valley Fire District 6	0.00057299%	0.0000000%	(203,760,218)	(9,001,316)	1,117	2,963,356		0	0	2.7	398	0
2624	Klamath Vector Control	0.00033038%		(203,760,218)	(9,001,316)	965	2,963,356	0	0	0	2.7	357	0
2625	Port of Newport	0.00566481%		(203,760,218)	(9,001,316)	(2,656)		208	208	0	2.7	(984)	0
2626	Tillamook Peoples Utility District	0.07032618%		(203,760,218)	(9,001,316)	13,691	2,963,356	1,876	1,876		2.7	5,071	0
2628	McKenzie Fire And Rescue	0.00496509%	0.00317512%	(203,760,218)	(9,001,316)	3,486	2,963,356	94	94	0	2.7	1,291	0
2630	Sheridan Fire District	0.00298556%	0.00000000%	(203,760,218)	(9,001,316)	5,815	2,963,356	0	0	0	2.7	2,154	0
2631	Arch Cape Water-Sanitary District	0.00096044%		(203,760,218)	(9,001,316)	(1,652)			54	0	2.7	(612)	0
2633	Port of Cascade Locks	0.00342207%		(203,760,218)	(9,001,316)	3,573	2,963,356		47	-	2.7	1,323	0
2637	Northeast Oregon Housing Authority	0.00432275%		(203,760,218)	(9,001,316)	7,647	2,963,356	12	12	0	2.7	2,832	0
2638	North Douglas County Fire and EMS	0.00313243%		(203,760,218)	(9,001,316)	(638)			103		2.7	(236)	0
2641 2642	Suburban East Salem Water District Dexter Rural Fire Protection District	0.00351751% 0.00046261%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(2,873) 902	2,963,356 2,963,356	148	148	0	2.7 2.7	(1,064) 334	0
2642	Sweet Home Cemetery	0.00102050%		(203,760,218)	(9,001,316)	(110)	,,.			0	2.7	(41)	0
2644	Lakeside Water District	0.00102030%		(203,760,218)	(9,001,316)	1,322	2,963,356	64	64	0	2.7	490	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00203337		(203,760,218)	(9,001,316)	(633)			35	0	2.7	(234)	0
2646	Keno Rural Fire Protection District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	(,	0
2647	Crooked River Ranch Rural Fire Protection District	0.00134772%		(203,760,218)	(9,001,316)	2,559	2,963,356	1	1	0	2.7	948	0
2648	Black Butte Ranch Rural Fire Protection District	0.00356012%	0.00000000%	(203,760,218)	(9,001,316)	6,934	2,963,356	0	0	0	2.7	2,568	0
2649	Colton Fire Department	0.00278618%	0.00082238%	(203,760,218)	(9,001,316)	3,824	2,963,356	24	24	0	2.7	1,416	0
2651	Imbler Rural Fire Protection District	0.00020033%	0.00008065%	(203,760,218)	(9,001,316)	233	2,963,356		2	0	2.7	86	0
2652	The Oregon Consortium	0.00000000%		(203,760,218)	(9,001,316)	0	2,963,356		0	0	2.7	0	0
2653	Umatilla Fire Department	0.00132996%	0.00130460%	(203,760,218)	(9,001,316)	50	2,963,356	39	39		2.7	19	0
2657 2659	Mid-Willamette Valley Senior Service Agency Silverton Fire District	0.09431398% 0.00684696%	0.05519991% 0.00900499%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	76,178 (4,203)			1,636 267		2.7 2.7	28,214 (1,557)	0
2660	Tualatin Valley Fire & Rescue	0.25122394%		(203,760,218)	(9,001,316)	(653,461)		17,387	17,387	0	2.7	(242,023)	0
2663	Metropolitan Area Communications Commission	0.00231602%		(203,760,218)	(9,001,316)	4,511	2,963,356		0	0	2.7	1,671	0
2664	Applegate Valley Rural Fire Protection District 9	0.00201002%		(203,760,218)	(9,001,316)	(3,917)			120		2.7	(1,451)	0
2669	Roseburg Urban Sanitary Authority	0.00919962%	0.01100239%	(203,760,218)	(9,001,316)	(3,511)			326	0	2.7	(1,300)	0
2671	Columbia 911 Communications District	0.00845335%	0.01095380%	(203,760,218)	(9,001,316)	(4,870)	2,963,356	325	325	0	2.7	(1,804)	0
2672	Rockwood Water PUD	0.00841152%	0.01245851%	(203,760,218)	(9,001,316)	(7,882)	2,963,356	369	369	0	2.7	(2,919)	0
2673	Port Orford Library	0.00073023%		(203,760,218)	(9,001,316)	(246)			25		2.7	(91)	0
2674	Nestucca Rural Fire District	0.00229369%		(203,760,218)	(9,001,316)	945	2,963,356		54		2.7	350	0
2676	Woodburn Fire District	0.03981361%		(203,760,218)	(9,001,316)	26,166	2,963,356	782	782		2.7	9,691	0
2678 2679	Central Oregon Regional Housing Authority	0.00332945%		(203,760,218)	(9,001,316)	994 (16,493)	2,963,356 2,963,356	84	84 883		2.7 2.7	368 (6,109)	0
2679 2681	Columbia River Public Utility District Cloverdale Rural Fire Protection District	0.02132112% 0.00153406%		(203,760,218)	(9,001,316) (9,001,316)	(16,493)		75	883 75	-	2.7	(6,109)	0
2684	Parkdale Fire District	0.00153406%		(203,760,218) (203,760,218)	(9,001,316)	(2,752)			62		2.7	(710)	0
2685	Oregon Community College Association	0.00544169%	0.0027669%	(203,760,218)	(9,001,316)	4,217	2,963,356	97	97		2.7	1,562	0
2686	Weston Cemetery	0.00011604%		(203,760,218)	(9,001,316)	225	2,963,356		0	0	2.7	83	0
2687	Columbia Drainage Vector Control District	0.00293556%		(203,760,218)	(9,001,316)	2,162			54	0	2.7	801	ō
2688	Polk County Fire District 1	0.01126076%	0.01387481%	(203,760,218)	(9,001,316)	(5,090)	2,963,356	411	411	0	2.7	(1,885)	0
2689	Redmond Área Park & Recreation District	0.00619912%	0.00299154%	(203,760,218)	(9,001,316)	6,247	2,963,356		89		2.7	2,314	0
2692	Siuslaw Public Library	0.00328715%		(203,760,218)	(9,001,316)	(83)			99	0	2.7	(31)	0
2693	City-County Insurance Services	0.05492602%		(203,760,218)	(9,001,316)	15,851	2,963,356		1,386	0	2.7	5,871	0
2694	Philomath Fire Department	0.00222341%		(203,760,218)	(9,001,316)	4,330	2,963,356		0	0	2.7	1,604	0
2695 2696	Washington County Consolidated Communications Agency Stavton Fire District	0.03727997% 0.00560034%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(14,304) (6,443)			1,322 264		2.7 2.7	(5,298) (2,386)	0
_000		0.0000000470	0.0000000E/0	(200,700,210)	(0,001,010)	(0,440)	2,000,000	204	204	0		(2,000)	Ŭ



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2698	Halsey Shedd Rural Fire Protection District	0.00079926%	0.00047649%	(203,760,218)	(9,001,316)	629	2,963,356	14	14	0	2.7	233	0
2699	Chetco Library Board	0.00130260%	0.00133531%	(203,760,218)	(9,001,316)	(64)	2,963,356	40	40	0	2.7	(24)	0
2700	Lowell Rural Fire Protection District	0.00064454%	0.00026119%	(203,760,218)	(9,001,316)	747	2,963,356	8	8	0	2.7	277	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00507610%	0.00796023%	(203,760,218)	(9,001,316)	(5,618)	2,963,356	236	236	0	2.7	(2,081)	0
2702	Banks Fire District 13	0.00260834%		(203,760,218)	(9,001,316)	2,081	2,963,356	46	46	0	2.7	771	0
2705	Lebanon Fire District	0.01078101%		(203,760,218)	(9,001,316)	(37,092)		884	884	0	2.7	(13,738)	0
2707	Clatskanie Library	0.00085351%		(203,760,218)	(9,001,316)	1,006	2,963,356	10	10	0	2.7	373	0
2709	Scappoose Public Library	0.00084785%		(203,760,218)	(9,001,316)	1,652	2,963,356	0	0	0	2.7	612	0
2710	Klamath County Emergency Communications District	0.00399128%		(203,760,218)	(9,001,316)	(3,020)		164	164	0	2.7	(1,119)	0
2712	Jefferson County EMS	0.00457701%		(203,760,218)	(9,001,316)	4,355	2,963,356	69	69	0	2.7	1,613	0
2713	Port of Tillamook Bay	0.00110683%	0.00308029%	(203,760,218)	(9,001,316)	(3,843)		91 47	91 47	0	2.7	(1,423)	0
2714 2715	Winchester Bay Sanitary District	0.00133640%		(203,760,218)	(9,001,316)	(454)			2,361	0	2.7 2.7	(168)	0
2715	Jackson County Fire District 3 Neskowin Water District	0.04509334% 0.00102726%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(67,379) 2.001	2,963,356 2,963,356	2,361	2,361	0	2.7	(24,955) 741	0
2717	Ice Fountain Water District	0.00102726%		(203,760,218)	(9,001,316)	(4,601)	, ,	113	113	0	2.7	(1,704)	0
2718	Curry Library	0.00206695%	0.00000000%	(203,760,218)	(9,001,316)	4,026	2,963,356	0	0	0	2.7	1,491	0
2710	Klamath Housing Authority	0.00200033%	0.00325442%	(203,760,218)	(9,001,316)	1,839	2,963,356	96	96	0	2.7	681	0
2722	Tillamook 9-1-1	0.00506352%		(203,760,218)	(9,001,316)	3,681	2,963,356	94	94	0	2.7	1.363	0
2724	Nehalem Bay Wastewater Agency	0.00217828%	0.00000000%	(203,760,218)	(9,001,316)	4.242	2,963,356	0	0	0	2.7	1.571	0
2725	West Valley Fire District	0.01162288%		(203,760,218)	(9,001,316)	22,637	2,963,356	0	0	0	2.7	8,384	0
2726	Yamhill Communications Agency	0.00453487%		(203,760,218)	(9,001,316)	(1,282)		154	154	0	2.7	(475)	0
2728	Baker County Library District	0.00087317%		(203,760,218)	(9,001,316)	(286)		30	30	0	2.7	(106)	0
2729	Douglas County Fire District 2	0.03795060%	0.04038968%	(203,760,218)	(9,001,316)	(4,751)	2,963,356	1,197	1,197	0	2.7	(1,760)	0
2731	Canby Utility Board	0.00875982%	0.00867530%	(203,760,218)	(9,001,316)	164	2,963,356	257	257	0	2.7	61	0
2732	Umatilla County Special Library District	0.00110007%	0.00106636%	(203,760,218)	(9,001,316)	66	2,963,356	32	32	0	2.7	24	0
2733	Wiard Memorial Park District	0.00000000%		(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2734	Seal Rock Water District	0.00317142%		(203,760,218)	(9,001,316)	(3,239)		143	143	0	2.7	(1,200)	0
2739	Scappoose Rural Fire Protection District	0.01666140%		(203,760,218)	(9,001,316)	(6,082)		586	586	0	2.7	(2,253)	0
2740	Neskowin Regional Sanitary Authority	0.00067331%		(203,760,218)	(9,001,316)	1,312	2,963,356	0	0	0	2.7	486	0
2741	Port of Garibaldi	0.01665731%		(203,760,218)	(9,001,316)	10,552	2,963,356	333	333	0	2.7	3,908	0
2742	Amity Fire District	0.00296968%		(203,760,218)	(9,001,316)	5,784	2,963,356	0	0 58	0	2.7	2,142	0
2743	Douglas Soil & Water Conservation District	0.00395748%		(203,760,218)	(9,001,316)	3,894	2,963,356	58		0	2.7 2.7	1,442	0
2745 2747	Clackamas County Fire District Salem Housing Authority	0.16615330% 0.01635840%	0.20988263% 0.01766713%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(85,167) (2,550)		6,220 524	6,220 524	0	2.7	(31,543) (944)	0
2747	Black Butte Ranch Police	0.00516242%		(203,760,218)	(9,001,316)	3,974	2,963,356	93	93	0	2.7	1,472	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00098292%		(203,760,218)	(9,001,316)	(1,418)		51	51	0	2.7	(525)	0
2752	Linn-Benton Housing Authority	0.01181503%		(203,760,218)	(9,001,316)	(13,351)		553	553	0	2.7	(4,945)	0
2754	Western Lane Ambulance District	0.01149505%		(203,760,218)	(9,001,316)	(1,978)		371	371	0	2.7	(733)	0
2757	City of Stayton	0.00760424%		(203,760,218)	(9,001,316)	(3,278)		275	275	0	2.7	(1,214)	0
2758	Mohawk Valley Rural Fire District	0.00086436%		(203,760,218)	(9,001,316)	1,683	2,963,356	0	0	0	2.7	623	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00086468%		(203,760,218)	(9,001,316)	(1,871)		54	54	0	2.7	(693)	0
2761	Clackamas River Water	0.02723705%		(203,760,218)	(9,001,316)	(8,783)		941	941	0	2.7	(3,253)	0
2763	Junction City Fire Department	0.00075807%	0.00101642%	(203,760,218)	(9,001,316)	(503)	2,963,356	30	30	0	2.7	(186)	0
2765	Green Sanitary	0.00355211%	0.00655338%	(203,760,218)	(9,001,316)	(5,845)		194	194	0	2.7	(2,165)	0
2766	Southwest Lincoln County Water District	0.00324139%	0.00353856%	(203,760,218)	(9,001,316)	(579)	2,963,356	105	105	0	2.7	(214)	0
2767	Springfield Utility Board	0.00000000%		(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2768	Lake County Library District	0.00253978%		(203,760,218)	(9,001,316)	4,947	2,963,356	0	0	0	2.7	1,832	0
2771	Harbor Water PUD	0.00213252%	0.00213339%	(203,760,218)	(9,001,316)	(2)		63	63	0	2.7	(1)	0
2772	Umatilla County Soil & Water District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,000,000	0	0	0	2.7	0	0
2773	Housing Authority of Jackson County	0.01174365%		(203,760,218)	(9,001,316)	(29,816)		802	802	0	2.7	(11,043)	0
2774	Oregon Trail Library District	0.00065995%	0.00000000%	(203,760,218)	(9,001,316)	1,286	2,963,356	0	0	0	2.7	476	0
2776	Rainier Cemetery District	0.00025583%		(203,760,218)	(9,001,316)	498	2,963,356	0	0	0	2.7	184	0
2777	City of Newberg	0.05397329%	0.05204032%	(203,760,218)	(9,001,316)	3,765	2,963,356 2,963,356	1,542 51	1,542	0	2.7 2.7	1,394 (605)	0
2778 2779	Mulino Water District 23 Brownsville Rural Fire Protection District	0.00087238% 0.00145292%	0.00171124% 0.00155331%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(1,633) (196)		51 46	51 46	0	2.7	(605)	0
2779	Nehalem Bay Health District	0.00145292%	0.00000000%	(203,760,218)	(9,001,316)	788	2,963,356	46	40	0	2.7	(73)	0
2781	North Bend Coos-Curry Housing Authority	0.00000000%		(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share		Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2782	Millington Rural Fire Protection District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2783	Tillamook Fire District	0.00267689%	0.00349604%	(203,760,218)	(9,001,316)	(1,596)	2,963,356	104	104	0	2.7	(591)	0
2784	Eisenschmidt Pool	0.00218551%	0.00289672%	(203,760,218)	(9,001,316)	(1,385)		86	86	0	2.7	(513)	0
2785	Fern Ridge Community Library	0.00024624%	0.00068436%	(203,760,218)	(9,001,316)	(853)		20	20	0	2.7	(316)	0
2786	Seal Rock Rural Fire Protection District	0.00092128%	0.00000000%	(203,760,218)	(9,001,316)	1,794		0	0	0	2.7	664	0
2788	Port of Hood River	0.00357648%	0.01196684%	(203,760,218)	(9,001,316)	(16,341)		355	355		2.7	(6,052)	0
2789	Farmers Irrigation District	0.00298053%	0.00308434%	(203,760,218)	(9,001,316)	(203)		91	91	0	2.7	(75)	0
2790	Silver Falls Library District	0.00429492%	0.00382775%	(203,760,218)	(9,001,316)	910		113	113		2.7	337	0
2792	North Wasco County Parks And Recreation District	0.00223960%	0.00342585%	(203,760,218)	(9,001,316)	(2,310)		102	102		2.7	(856)	0
2793	North Lincoln Fire & Rescue District 1	0.00861468%	0.00556801%	(203,760,218)	(9,001,316)	5,933		165	165		2.7	2,197	0
2794	Siuslaw Rural Fire Protection District 1	0.00343622%	0.00000000%	(203,760,218)	(9,001,316)	6,693		0	0	0	2.7	2,479	0
2796	West Side Rural Fire Protection District	0.00087207%	0.00303338%	(203,760,218)	(9,001,316)	(4,210)		90	90 17		2.7 2.7	(1,559)	0
2797 2798	Vernonia Fire Fairview Water District	0.00086106% 0.00045946%	0.00058481% 0.00000000%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	539 895		17 0	17		2.7	200 331	0
2799	Sublimity Fire District	0.00043946%	0.00179222%	(203,760,218)	(9,001,316)	(1,646		53	53		2.7	(610)	0
2801	Coburg Rural Fire Protection District	0.00180907%	0.00179222%	(203,760,218)	(9,001,316)	(1,933)		83	83	0	2.7	(716)	0
2802	Rural Road Assessment District 3	0.00180907%	0.00280122%	(203,760,218)	(9,001,316)	1,571	2,963,356	2	2		2.7	582	0
2803	Southwestern Polk County Rural Fire Protection District	0.00007301%	0.00000048%	(203,760,218)	(9,001,316)	1,5/1		0	0	ŭ	2.7	0	0
2804	Aurora Rural Fire Protection District	0.00079329%	0.00218401%	(203,760,218)	(9,001,316)	(2,709)		65	65	0	2.7	(1,003)	0
2806	Multnomah County Rural Fire Protection District 14	0.00013623%	0.00000000%	(203,760,218)	(9,001,316)	247		0	0	-	2.7	91	0
2809	Juntura Road District 4	0.0001204270	0.0000000%	(203,760,218)	(9,001,316)	2,285		0	0	•	2.7	846	0
2810	Sutherlin Water Control District	0.00044217%	0.0000000%	(203,760,218)	(9.001,316)	861	2,963,356	0	0	0	2.7	319	0
2811	Mid-Columbia Center For Living	0.03938701%	0.01108675%	(203,760,218)	(9,001,316)	55,118	,,.	329	329	0	2.7	20,414	0
2816	Odell Sanitary District	0.00315585%	0.00128031%	(203,760,218)	(9,001,316)	3,653		38	38	0	2.7	1,353	0
2817	Wickiup Water District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0		0	0	0	2.7	0	0
2818	Netarts Water District	0.00184854%	0.00134982%	(203,760,218)	(9,001,316)	971	2,963,356	40	40	0	2.7	360	0
2819	Harrisburg Fire and Rescue	0.00086420%	0.00038132%	(203,760,218)	(9,001,316)	940	2,963,356	11	11	0	2.7	348	0
2820	Central Oregon Coast Fire & Rescue District	0.00136785%	0.00001586%	(203,760,218)	(9,001,316)	2,633	2,963,356	0	0	0	2.7	975	0
2821	Tillamook County Soil And Water Conservation District	0.00353308%	0.00216579%	(203,760,218)	(9,001,316)	2,663	2,963,356	64	64	0	2.7	986	0
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2823	Lyons Fire District	0.00061828%	0.00000000%	(203,760,218)	(9,001,316)	1,204		0	0	0	2.7	446	0
2824	Glide Fire Department	0.00061356%	0.00027401%	(203,760,218)	(9,001,316)	661	2,963,356	8	8	0	2.7	245	0
2825	Northern Oregon Corrections	0.02699002%	0.04391980%	(203,760,218)	(9,001,316)	(32,972)		1,302	1,302	0	2.7	(12,212)	0
2826	Wasco County Soil-Water Conservation District	0.00302927%	0.00430525%	(203,760,218)	(9,001,316)	(2,485)		128	128		2.7	(920)	0
2828	Deschutes Public Library District	0.03812090%	0.03945931%	(203,760,218)	(9,001,316)	(2,606)		1,169	1,169	0	2.7	(965)	0
2829	Hubbard Rural Fire Protection District	0.0000000%	0.00000000%	(203,760,218)	(9,001,316)	0		0	0	0	2.7	0	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00213221%	0.00060911%	(203,760,218)	(9,001,316)	2,966	,,.	18	18	-	2.7	1,099	0
2833	Boardman Rural Fire Protection District	0.00093559%	0.00000000%	(203,760,218)	(9,001,316)	1,822		0	0	0	2.7	675	0
2834	Crescent Rural Fire Protection District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0		0	0	0	2.7	0	0
2835	North Clackamas County Water Commission	0.00183014%	0.00000000%	(203,760,218)	(9,001,316)	3,565		•	U	•	2.7	1,320	0
2837 2838	NORCOM High Desert Parks & Recreation District	0.01186048% 0.00057582%	0.01000993% 0.00001350%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	3,604 1.095		297 0	297	0	2.7 2.7	1,335 406	0
2839	North Morrow Vector Control District	0.00057582%	0.00367691%	(203,760,218)	(9,001,316)	(3,960		109	109		2.7	(1,467)	0
2840	Cannon Beach Rural Fire Protection District	0.00104303%	0.00367691%	(203,760,218)	(9,001,316)	(2,199)		68	68		2.7	(814)	0
2841	Jefferson County Soil & Water Conservation District	0.00016783%	0.00228016%	(203,760,218)	(9,001,316)	(1,907)		58	58		2.7	(706)	0
2842	Tualatin Valley Water District	0.05185162%	0.09743986%	(203,760,218)	(9,001,316)	(88,787)		2,887	2,887	0	2.7	(32,884)	0
2843	Yachats Rural Fire Protection District	0.00380621%	0.00259064%	(203,760,218)	(9,001,316)	2.367		77	77	0	2.7	877	0
2844	Crook County Rural Fire Protection District 1	0.01403561%	0.0025560476	(203,760,218)	(9,001,316)	10,068		263	263		2.7	3,729	0
2845	Sunrise Water Authority	0.00331404%	0.00848092%	(203,760,218)	(9,001,316)	(10,063		251	251	0	2.7	(3,727)	0
2846	Jefferson County Library District	0.0005140476	0.00074004%	(203,760,218)	(9,001,316)	(371)		22	22		2.7	(137)	0
2847	Sweet Home Fire and Ambulance District	0.00918547%	0.01012669%	(203,760,218)	(9,001,316)	(1,833)		300	300		2.7	(679)	0
2849	Lebanon Aquatic District	0.00193502%	0.00091180%	(203,760,218)	(9,001,316)	1,993		27	27		2.7	738	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2851	East Umatilla County Rural Fire Protection District	0.00024310%	0.00000000%	(203,760,218)	(9,001,316)	473		0	0	0	2.7	175	0
2852	Ochoco Irrigation District	0.00093512%	0.00248401%	(203,760,218)	(9,001,316)	(3,017)		74	74	0	2.7	(1,117)	0
2853	Mill City Rural Fire Protection District	0.00079533%	0.00138222%	(203,760,218)	(9,001,316)	(1,143)		41	41	0	2.7	(423)	0
2855	Harney Hospital	0.03781396%	0.02145540%	(203,760,218)	(9,001,316)	31,860	2,963,356	636	636	0	2.7	11,800	0
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Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share		Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2857	Sunriver Service District	0.01351372%	0.01702462%	(203,760,218)	(9,001,316)	(6,838)		504	504	0	2.7	(2,533)	0
2858	Nesika Beach-Ophir Water District	0.00064234%	0.00031350%	(203,760,218)	(9,001,316)	641	2,963,356	9	9	0	2.7	237	0
2859	South Lane County Fire and Rescue	0.01539073%	0.01162331%	(203,760,218)	(9,001,316)	7,338	2,963,356	344	344	0	2.7	2,718	0
2860	Coos County Airport District	0.00172416%	0.00468152%	(203,760,218)	(9,001,316)	(5,760)	2,963,356	139	139	0	2.7	(2,133)	0
2861	Mt Angel Fire District	0.00087615%	0.00124487%	(203,760,218)	(9,001,316)	(718)	2,963,356	37	37	0	2.7	(266)	0
2864	Tri-City Water and Sanitary Authority	0.00238883%	0.00000000%	(203,760,218)	(9,001,316)	4,652	2,963,356	0	0	0	2.7	1,723	0
2865	Tri-County Cooperative Weed Management Area	0.00083732%	0.00000000%	(203,760,218)	(9,001,316)	1,631	2,963,356	0	0	0	2.7	604	0
2867	West Multnomah Soil And Water Conservation District	0.00357664%	0.00405824%	(203,760,218)	(9,001,316)	(938)	2,963,356	120	120	0	2.7	(347)	0
2869	Nehalem Bay Fire & Rescue	0.00165403%	0.00000000%	(203,760,218)	(9,001,316)	3,221	2,963,356	0	0	0	2.7	1,193	0
2870	Clackamas River Water Providers	0.00175482%	0.00248941%	(203,760,218)	(9,001,316)	(1,430)	2,963,356	74	74	0	2.7	(530)	0
2873	Mosier Fire District	0.00040757%	0.00143857%	(203,760,218)	(9,001,316)	(2,009)	2,963,356	43	43	0	2.7	(744)	0
2874	Umatilla-Morrow Radio and Data District	0.00164837%	0.00490154%	(203,760,218)	(9,001,316)	(6,336)	2,963,356	145	145	0	2.7	(2,347)	0
2876	Oregon Municipal Electric Utilities Association	0.00063416%	0.00000000%	(203,760,218)	(9,001,316)	1,235	2,963,356	0	0	0	2.7	457	0
2877	Mid-Columbia Fire And Rescue V1-801	0.01133828%	0.00000000%	(203,760,218)	(9,001,316)	22,082	2,963,356	0	0	0	2.7	8,179	0
2878	Yamhill Fire Protection District	0.00036889%	0.00007896%	(203,760,218)	(9,001,316)	565	2,963,356	2	2	0	2.7	209	0
2879	LaGrande Rural Fire Protection District	0.00039657%	0.00000000%	(203,760,218)	(9,001,316)	772	2,963,356	0	0	0	2.7	286	0
2880	Oregon Health & Science University	2.12398453%	2.93234611%	(203,760,218)	(9,001,316)	(1,574,356)		86,896	86,896	0	2.7	(583,095)	0
2881	Lake Chinook Fire and Rescue District	0.00021259%	0.00000000%	(203,760,218)	(9,001,316)	414	2,963,356	0	0	0	2.7	153	0
2883	Lane Fire Authority	0.01311732%	0.02289465%	(203,760,218)	(9,001,316)	(19,042)	2,963,356	678	678	0	2.7	(7,053)	0
2884	North Central Public Health District	0.00560412%	0.00333574%	(203,760,218)	(9,001,316)	4,418	2,963,356	99	99	0	2.7	1,636	0
2885	Siletz Rural Fire Protection District	0.00100431%	0.00000000%	(203,760,218)	(9,001,316)	1,956	2,963,356	0	0	0	2.7	724	0
2886	Idanha-Detroit Rural Fire Protection District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
2887	Umatilla County Fire District #1	0.02885853%	0.02143144%	(203,760,218)	(9,001,316)	14,465	2,963,356	635	635	0	2.7	5,357	0
2888	Oak Lodge Water Services District	0.02363416%	0.02007454%	(203,760,218)	(9,001,316)	6,933	2,963,356	595	595	0	2.7	2,568	0
2889	Mid-valley Behavioral Care Network	0.00491241%	0.00063138%	(203,760,218)	(9,001,316)	8,338	2,963,356	19	19	0	2.7	3,088	0
2890	Central Cascades Fire & EMS	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0 45	0	2.7	0	0
2891	Grant County Emergency Communications Agency	0.00166158%	0.00152024%	(203,760,218)	(9,001,316)	275	2,963,356	45		0	2.7	102	•
2892	Lake Health District	0.00250723%	0.00000000%	(203,760,218)	(9,001,316)	4,883	2,963,356	0 391	0 391	0	2.7 2.7	1,809	0
2893 2894	Pleasant Hill Goshen Fire & Rescue Greater Toledo Pool Recreation District	0.00299610% 0.00000000%	0.01320496% 0.00000000%	(203,760,218)	(9,001,316)	(19,883)		391	391	0	2.7	(7,364)	0
2895				(203,760,218)	(9,001,316)	•	2,963,356 2,963,356	79	79	0	2.7	(1,658)	0
2895	Western Lane Fire and EMS Authority Clatsop Community College	0.00036056% 0.05750668%	0.00265948% 0.04405275%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(4,477) 26,203	2,963,356	1,305	1,305	0	2.7	9,705	0
2900	Blue Mountain Community College	0.12628481%	0.04403275%	(203,760,218)	(9,001,316)	114,695	2,963,356	1,997	1,997	0	2.7	42,480	0
2902	Treasure Valley Community College	0.06595909%	0.07032060%	(203,760,218)	(9,001,316)	(8,494)		2,084	2,084	0	2.7	(3,146)	0
2903	Umpqua Community College	0.07947784%	0.04351046%	(203,760,218)	(9,001,316)	70,049	2,963,356	1,289	1,289	0	2.7	25,944	0
2904	Lane Community College	0.31305054%	0.47854187%	(203,760,218)	(9,001,316)	(322,309)		14,181	14,181	0	2.7	(119,374)	0
2905	Mt Hood Community College	0.66637037%	0.41051663%	(203,760,218)	(9,001,316)	498,298	2,963,356	12,165	12.165	0	2.7	184,555	0
2906	Klamath Community College	0.07543011%	0.00000000%	(203,760,218)	(9,001,316)	146,907	2,963,356	.2,.00	.2,.00	0	2.7	54,410	0
2908	Clackamas Community College	0.26831870%	0.28580027%	(203,760,218)	(9,001,316)	(34,046)		8,469	8,469	0	2.7	(12,610)	0
2910	Linn-Benton Community College	0.22581105%	0.18067622%	(203,760,218)	(9,001,316)	87,904	2,963,356	5,354	5,354	0	2.7	32,557	0
2918	Portland Community College	0.65933032%	0.90735329%	(203,760,218)	(9,001,316)	(483,046)		26,888	26,888	0	2.7	(178,906)	0
2919	Chemeketa Community College	0.45836702%	0.41509421%	(203,760,218)	(9,001,316)	84,278	2,963,356	12.301	12.301	0	2.7	31,214	0
2922	Rogue Community College	0.18163522%	0.15932307%	(203,760,218)	(9,001,316)	43,455	2,963,356	4,721	4,721	0	2.7	16,094	0
2995	Oregon Coast Community College	0.04685948%	0.00000000%	(203,760,218)	(9,001,316)	91,263	2,963,356	0	0	0	2.7	33,801	0
2996	Columbia Gorge Community College	0.04459661%	0.02378047%	(203,760,218)	(9,001,316)	40,541	2,963,356	705	705	0	2.7	15,015	0
2997	Tillamook Bay Community College	0.00453204%	0.00942681%	(203,760,218)	(9,001,316)	(9,533)	2,963,356	279	279	0	2.7	(3,531)	0
2998	Southwestern Community College	0.09616126%	0.05922744%	(203,760,218)	(9,001,316)	71,931	2,963,356	1,755	1,755	0	2.7	26,641	0
2999	Central Oregon Community College	0.14945777%	0.11505097%	(203,760,218)	(9,001,316)	67,009	2,963,356	3,409	3,409	0	2.7	24,818	0
3003	Baker School District 5J	0.16208166%	0.09091853%	(203,760,218)	(9,001,316)	138,596	2,963,356	2,694	2,694	0	2.7	51,332	0
3008	Huntington School District 16J	0.00093575%	0.00244925%	(203,760,218)	(9,001,316)	(2,948)	2,963,356	73	73	0	2.7	(1,092)	0
3016	Burnt River High School	0.00031842%	0.00185398%	(203,760,218)	(9,001,316)	(2,991)	2,963,356	55	55	0	2.7	(1,108)	0
3027	Pine-Eagle School District 61	0.01919631%	0.01180216%	(203,760,218)	(9,001,316)	14,400	2,963,356	350	350	0	2.7	5,333	0
3037	Alsea School	0.01568430%	0.01923798%	(203,760,218)	(9,001,316)	(6,921)	2,963,356	570	570	0	2.7	(2,563)	0
3039	Corvallis School District 509J	0.63528151%	0.33387549%	(203,760,218)	(9,001,316)	587,016	2,963,356	9,894	9,894	0	2.7	217,413	0
3043	Philomath School District 17J	0.13668136%	0.08675130%	(203,760,218)	(9,001,316)	97,244	2,963,356	2,571	2,571	0	2.7	36,016	0
3075	West Linn School District	0.54315557%	0.46115752%	(203,760,218)	(9,001,316)	159,699	2,963,356	13,666	13,666	0	2.7	59,148	0
3116	Colton School District 53	0.04584920%	0.02217688%	(203,760,218)	(9,001,316)	46,104	2,963,356	657	657	0	2.7	17,076	0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2021 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share		Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3122	Oregon City School District 62	0.47466425%	0.43918514%	(203,760,218)	(9,001,316)	69,098	2,963,356	13,015	13,015	0	2.7	25,592	0
3160	Gladstone School District 115	0.15204017%		(203,760,218)	(9,001,316)	53,114	2,963,356	3,697	3,697	0	2.7	19,672	0
3179	Clatsop County School District 1C	0.16688495%		(203,760,218)	(9,001,316)	103,110		3,377	3,377	0	2.7	38,189	0
3186	Jewell School District 8	0.03101228%		(203,760,218)	(9,001,316)	35,024	2,963,356	386	386	0	2.7	12,972	0
3187	Seaside Schools	0.15924973%		(203,760,218)	(9,001,316)	122,119	2,963,356	2,861	2,861	0	2.7	45,229	0
3195	Warrenton-Hammond School District	0.08505146%		(203,760,218)	(9,001,316)	123,025	2,963,356	649	649	0	2.7	45,565	0
3230	Vernonia School District	0.05120944%		(203,760,218)	(9,001,316)	49,337	2,963,356	767	767	0	2.7	18,273	0
3241	Coquille School District 8	0.09706697%		(203,760,218)	(9,001,316)	116,312		1,107	1,107	0	2.7	43,079	0
3242	Coos Bay School District 9	0.18330797%		(203,760,218)	(9,001,316)	117,495	2,963,356	3,644	3,644	0	2.7	43,517	0
3245	North Bend Public Schools	0.16877956%		(203,760,218)	(9,001,316)	173,160		2,367	2,367	0	2.7	64,133	0
3252	Powers School District	0.01347174%		(203,760,218)	(9,001,316)	5,281	2,963,356	319	319 664	0	2.7 2.7	1,956 21,396	0
3257 3264	Myrtle Point School District 41 Bandon School District	0.05205949% 0.05365000%	0.02239724% 0.02321388%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	57,770 59.278	2,963,356 2,963,356	664 688	688	0	2.7	21,396	0
3264 3274	Crook County School District	0.25806901%		(203,760,218)	(9,001,316)	233,004	2,963,356	4,102	4,102	0	2.7	21,955 86,298	0
3275	Port Orford-Langlois School District 2Cj	0.02127364%		(203,760,218)	(9,001,316)	35,440	2,963,356	91	91	0	2.7	13,126	0
3283	Brookings-Harbor School District 17C	0.11993002%	0.05168093%	(203,760,218)	(9,001,316)	132,921	2,963,356	1.531	1.531	0	2.7	49.230	0
3288	Central Curry School District 1	0.03965354%		(203,760,218)	(9,001,316)	40,738	2,963,356	555	555	0	2.7	15,088	0
3291	Bend-La Pine Public Schools	1.56763947%		(203,760,218)	(9,001,316)	1,506,362	2,963,356	23,535	23,535	0	2.7	557,912	0
3296	Sisters School District	0.08676650%		(203,760,218)	(9,001,316)	66,598	2,963,356	1,558	1,558	0	2.7	24,666	0
3307	Oakland School District	0.04537653%		(203,760,218)	(9,001,316)	58,274	2,963,356	458	458	0	2.7	21,583	0
3310	Roseburg Public Schools	0.40745225%	0.26986057%	(203,760,218)	(9,001,316)	267,972	2,963,356	7,997	7,997	0	2.7	99,249	0
3316	Glide School District 12	0.06150881%	0.03661592%	(203,760,218)	(9,001,316)	48,482	2,963,356	1,085	1,085	0	2.7	17,956	0
3318	Days Creek School District 15	0.01698233%		(203,760,218)	(9,001,316)	15,620	2,963,356	266	266	0	2.7	5,785	0
3319	South Umpqua School District	0.08851991%		(203,760,218)	(9,001,316)	74,124	2,963,356	1,495	1,495	0	2.7	27,453	0
3320	Camas Valley School District 21	0.01956928%		(203,760,218)	(9,001,316)	28,524	2,963,356	146	146	0	2.7	10,564	0
3321	North Douglas School District 22	0.03016207%		(203,760,218)	(9,001,316)	29,604	2,963,356	443	443	0	2.7	10,964	0
3324	Yoncalla School District 32	0.02036147%		(203,760,218)	(9,001,316)	21,625	2,963,356	274	274	0	2.7	8,009	0
3325 3335	Elkton School District 34 Riddle School District	0.01923703% 0.03225167%		(203,760,218)	(9,001,316)	26,484	2,963,356 2,963,356	167 1,281	167 1.281	0	2.7 2.7	9,809	0
3338	Glendale 77	0.03223167%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(21,384) 35,152	2,963,356	287	287	0	2.7	(7,920) 13.019	0
3349	Winston-Dillard Schools	0.10397699%		(203,760,218)	(9,001,316)	83,361	2,963,356	1.813	1.813	0	2.7	30,874	0
3353	Sutherlin School District 130	0.02935951%		(203,760,218)	(9,001,316)	(22,497)		1,212	1,212	0	2.7	(8,332)	0
3361	Arlington Public Schools	0.01242293%		(203,760,218)	(9,001,316)	14,483	2,963,356	148	148	0	2.7	5,364	0
3364	Condon Admin School District 25J	0.01218974%		(203,760,218)	(9,001,316)	6,790	2,963,356	258	258	0	2.7	2,515	0
3370	Prairie City School District 4	0.01959680%	0.00714899%	(203,760,218)	(9,001,316)	24,244	2,963,356	212	212	0	2.7	8,979	0
3372	Monument School District 8	0.01114974%	0.00415542%	(203,760,218)	(9,001,316)	13,623	2,963,356	123	123	0	2.7	5,046	0
3375	Dayville School District 16J	0.00714321%		(203,760,218)	(9,001,316)	10,497	2,963,356	52	52	0	2.7	3,888	0
3376	Long Creek Schools	0.00682904%	0.00660501%	(203,760,218)	(9,001,316)	436	2,963,356	196	196	0	2.7	161	0
3394	Crane Elementary School	0.00331671%		(203,760,218)	(9,001,316)	(4,905)		173	173	0	2.7	(1,817)	0
3395	Pine Creek School	0.00000000%		(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7 2.7	0	0
3396 3397	Diamond School District 7 Suntex School District	0.00013397% 0.00000000%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(515) 0	2,963,356 2,963,356	12 0	12	0	2.7	(191)	0
3398	Drewsey School	0.0000000%		(203,760,218)	(9,001,316)	41	2,963,356	0	0	0	2.7	15	0
3399	Frenchglen School District	0.00075571%		(203,760,218)	(9,001,316)	(1,441)		44	44	0	2.7	(534)	0
3405	Fields-Trout Creek 33	0.00063683%		(203,760,218)	(9,001,316)	1,240		0	0	0	2.7	459	0
3407	Crane Union High School	0.00227168%		(203,760,218)	(9,001,316)	(6,079)		160	160	0	2.7	(2,251)	0
3409	Hood River County School District	0.45906895%		(203,760,218)	(9,001,316)	422,220	2,963,356	7,180	7,180	0	2.7	156,378	0
3414	Phoenix-Talent School District	0.20491716%	0.10331563%	(203,760,218)	(9,001,316)	197,878	2,963,356	3,062	3,062	0	2.7	73,288	0
3415	Ashland Public Schools	0.24142223%	0.12121661%	(203,760,218)	(9,001,316)	234,111	2,963,356	3,592	3,592	0	2.7	86,708	0
3416	Central Point School District 6	0.24611796%		(203,760,218)	(9,001,316)	38,207	2,963,356	6,712	6,712	0	2.7	14,151	0
3417	Eagle Point School District 9	0.32266622%		(203,760,218)	(9,001,316)	345,439	2,963,356	4,306	4,306	0	2.7	127,940	0
3424	Rogue River School District	0.04808991%		(203,760,218)	(9,001,316)	8,844	2,963,356	1,290	1,290	0	2.7	3,276	0
3432	Prospect School District	0.00540646%		(203,760,218)	(9,001,316)	(11,286)		332	332	0	2.7	(4,180)	0
3439	Butte Falls School District	0.02207651%		(203,760,218)	(9,001,316)	20,600	2,963,356	341	341	0	2.7	7,630	0
3440	Pinehurst School	0.00087961%		(203,760,218)	(9,001,316)	1,713	2,963,356	0	0	0	2.7	634	0
3445 3446	Culver School District 4 Ashwood School	0.05567654% 0.00000000%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	50,627	2,963,356 2,963,356	880	880	0	2.7 2.7	18,751 0	0
3440	ASTINUOU GUTIOUI	0.00000000%	0.00000000%	(203,700,216)	(3,001,310)	U	2,903,330	U	U	0	2.1	0	0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2021 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3447	Madras School District	0.30835103%	0.12073473%	(203,760,218)	(9,001,316)	365,399	2,963,356	3,578	3,578	0	2.7	135,333	0
3451	Black Butte School District	0.00231634%	0.00000000%	(203,760,218)	(9,001,316)	4,512	2,963,356	0	0	0	2.7	1,671	0
3454	Grants Pass School District	0.60517054%	0.35594607%	(203,760,218)	(9,001,316)	485,387	2,963,356	10,548	10,548	0	2.7	179,773	0
3456	Klamath County School District	0.70022875%	0.76779093%	(203,760,218)	(9,001,316)	(131,583)	2,963,356	22,752	22,752	0	2.7	(48,734)	0
3457	Klamath Falls City Schools	0.26641937%	0.14873575%	(203,760,218)	(9,001,316)	229,199	2,963,356	4,408	4,408	0	2.7	84,889	0
3461	Lake County School District 7	0.06673901%	0.03862749%	(203,760,218)	(9,001,316)	54,750	2,963,356	1,145	1,145	0	2.7	20,278	0
3462	Paisley School District	0.01265675%	0.00341167%	(203,760,218)	(9,001,316)	18,006	2,963,356	101	101	0	2.7	6,669	0
3463	North Lake School District 14	0.02196346%	0.01800762%	(203,760,218)	(9,001,316)	7,704	2,963,356	534	534	0	2.7	2,853	0
3464	Plush School District	0.00080807%	0.00220358%	(203,760,218)	(9,001,316)	(2,717)		65	65	0	2.7	(1,006)	0
3465	Adel School District 21	0.00109110%	0.00109673%	(203,760,218)	(9,001,316)	(10)		32	32	0	2.7	(4)	0
3470	Pleasant Hill School District	0.06983275%	0.02814511%	(203,760,218)	(9,001,316)	81,190		834	834	0	2.7	30,070	0
3473	Eugene School District 4J	0.88991635%	0.83003151%	(203,760,218)	(9,001,316)	116,631	2,963,356	24,597	24,597	0	2.7	43,197	0
3487	Springfield School District 19	0.92223548%	0.57393033%	(203,760,218)	(9,001,316)	678,355	2,963,356	17,008	17,008	0	2.7	251,243	0
3494	Fern Ridge School District	0.10515615%	0.05908031%	(203,760,218)	(9,001,316)	89,737	2,963,356	1,751	1,751	0	2.7	33,236	0
3498	Mapleton School District	0.02150871%	0.01548987%	(203,760,218)	(9,001,316)	11,722	2,963,356	459	459	0	2.7	4,341	0
3502 3506	Creswell School District 40 South Lane School District	0.11254812% 0.25544244%	0.06456193% 0.10855259%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	93,458 286,081	2,963,356 2,963,356	1,913 3,217	1,913 3,217	0	2.7 2.7	34,614 105,956	0
3510	Bethel School District	0.50365204%	0.17242814%	(203,760,218)	(9,001,316)	645,089	2,963,356	5,217	5.110	0	2.7	238,922	0
3517	Crow-Applegate-Lorane District 66	0.02231521%	0.01418932%	(203,760,218)	(9,001,316)	15,825	2,963,356	420	420	0	2.7	5.861	0
3519	McKenzie School District	0.02130650%	0.01205694%	(203,760,218)	(9,001,316)	18,014	2,963,356	357	357	0	2.7	6,672	0
3520	Junction City School District 69	0.15092673%	0.07277559%	(203,760,218)	(9,001,316)	152,207	2,963,356	2,157	2,157	0	2.7	56,373	0
3522	Lowell School District	0.02860852%	0.00355003%	(203,760,218)	(9,001,316)	48,803	2,963,356	105	105	0	2.7	18,075	0
3524	Oakridge School District	0.05243247%	0.03018807%	(203,760,218)	(9,001,316)	43,323	2,963,356	895	895	0	2.7	16,046	0
3527	Marcola School District 79	0.03093618%	0.01676646%	(203,760,218)	(9,001,316)	27,597	2,963,356	497	497	0	2.7	10,221	0
3533	Triangle Lake Schools	0.02651641%	0.01390822%	(203,760,218)	(9,001,316)	24,555	2,963,356	412	412	0	2.7	9,094	0
3537	Siuslaw School District 97J	0.11266856%	0.05757762%	(203,760,218)	(9,001,316)	107,294	2,963,356	1,706	1,706	0	2.7	39,739	0
3579	Lincoln County School District	0.42682656%	0.14905026%	(203,760,218)	(9,001,316)	540,994	2,963,356	4,417	4,417	0	2.7	200,368	0
3615	Central Linn School District 552C	0.05260229%	0.02885377%	(203,760,218)	(9,001,316)	46,252	2,963,356	855	855	0	2.7	17,130	0
3618	Sweet Home School District 55	0.18965254%	0.10319549%	(203,760,218)	(9,001,316)	168,383	2,963,356	3,058	3,058	0	2.7	62,364	0
3647	Scio School District 95C	0.04558692%	0.02219713%	(203,760,218)	(9,001,316)	45,554	2,963,356	658	658	0	2.7	16,872	0
3665	Santiam Canyon School District	0.05653288%	0.02695997%	(203,760,218)	(9,001,316)	57,596	2,963,356	799	799	0	2.7	21,332	0
3684	Ontario School District 8C	0.22168942%	0.05904893%	(203,760,218)	(9,001,316)	316,757	2,963,356	1,750	1,750	0	2.7	117,317	0
3687 3694	Juntura Grade School	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0 107,686	2,963,356 2,963,356	1,380	1,380	0	2.7 2.7	39,884	0
3694	Nyssa School District 26 Annex Elementary School	0.10187435% 0.00070963%	0.04658232% 0.00620175%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	(10,697)		1,360	1,360	0	2.7	(3,962)	0
3707	Adrian School District 61	0.02751238%	0.01840818%	(203,760,218)	(9,001,316)	17,732	2,963,356	546	546	0	2.7	6,567	0
3707	Harper School District 66	0.00445719%	0.00925572%	(203,760,218)	(9,001,316)	(9,345)		274	274	0	2.7	(3,461)	0
3712	W W Jones School	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	(0,040)	2,963,356	0	0	0	2.7	(0,401)	0
3729	Jefferson School District 14Cj	0.07369321%	0.03855055%	(203,760,218)	(9,001,316)	68,443		1,142	1,142	0	2.7	25,349	0
3730	North Marion School District 15	0.17191796%	0.12430298%	(203,760,218)	(9,001,316)	92,734	2,963,356	3,684	3.684	0	2.7	34,346	0
3735	Salem-Keizer Public Schools	4.02031999%	1.87523728%	(203,760,218)	(9,001,316)	4,177,740		55,570	55,570	0	2.7	1,547,311	0
3750	St Paul School District	0.03752746%	0.01131150%	(203,760,218)	(9,001,316)	51,058	2,963,356	335	335	0	2.7	18,910	0
3780	Mt Angel School District 91	0.01756869%	0.04038732%	(203,760,218)	(9,001,316)	(44,441)	2,963,356	1,197	1,197	0	2.7	(16,460)	0
3786	Woodburn School District	0.55230267%	0.28017557%	(203,760,218)	(9,001,316)	529,992	2,963,356	8,303	8,303	0	2.7	196,293	0
3809	Morrow County Schools	0.20851125%	0.10439650%	(203,760,218)	(9,001,316)	202,772	2,963,356	3,094	3,094	0	2.7	75,101	0
3818	Portland Public Schools	2.92790345%	2.66607302%	(203,760,218)	(9,001,316)	509,938	2,963,356	79,005	79,005	0	2.7	188,866	0
3820	Parkrose School District	0.27805530%	0.12251312%	(203,760,218)	(9,001,316)	302,932	2,963,356	3,630	3,630	0	2.7	112,197	0
3824	Reynolds School District	1.05576051%	0.59059319%	(203,760,218)	(9,001,316)	905,955	2,963,356	17,501	17,501	0	2.7	335,539	0
3842	Corbett School District 39	0.04495324%	0.03079853%	(203,760,218)	(9,001,316)	27,567	2,963,356	913	913	0	2.7	10,210	0
3843	David Douglas School District	1.19042257%	0.67092677%	(203,760,218)	(9,001,316)	1,011,764	2,963,356	19,882	19,882	0	2.7	374,727	0
3847	Riverdale School	0.07020526%	0.05696716%	(203,760,218)	(9,001,316)	25,783	2,963,356	1,688	1,688	0	2.7	9,549	0
3850	Dallas School District	0.24868573%	0.14650551%	(203,760,218)	(9,001,316)	199,006	2,963,356	4,341	4,341	0	2.7	73,706	0
3859	Central School District 13J	0.17084195%	0.16222552%	(203,760,218)	(9,001,316)	16,781	2,963,356	4,807	4,807	0	2.7	6,215	0
3865 3887	Perrydale School District 21	0.01530660%	0.01402700%	(203,760,218)	(9,001,316)	2,492 12,300	2,963,356 2,963,356	416 154	416 154	0	2.7 2.7	923 4,556	0
3887	Falls City School District Tillamook Public Schools	0.01150998% 0.17375125%	0.00519445% 0.06148906%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	12,300 218,641	2,963,356	1,822	1,822	0	2.7	4,556 80,978	0
3920	Neah-Kah-Nie School District	0.09568717%	0.06018885%	(203,760,218)	(9,001,316)	69,136	2,963,356	1,784	1,784	0	2.7	25,606	0



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3927	Echo School District	0.00311953%	0.01080059%	(203,760,218)	(9,001,316)	(14,960)			320		2.7	(5,541)	0
3928	Umatilla School District 6R	0.02297971%	0.04470708%	(203,760,218)	(9,001,316)	(42,316)	2,963,356	1,325	1,325	0	2.7	(15,673)	0
3931	Pendleton School District 16R	0.18097701%		(203,760,218)	(9,001,316)	31,080	2,963,356		4,890		2.7	11,511	0
3935	Athena-Weston School District 29Rj	0.05469031%	0.03305138%	(203,760,218)	(9,001,316)	42,144	2,963,356	979	979		2.7	15,609	0
3942	Stanfield School District	0.03832201%		(203,760,218)	(9,001,316)	40,444	2,963,356		520		2.7	14,979	0
3944	Ukiah School	0.00288115%		(203,760,218)	(9,001,316)	(8,199)			210		2.7	(3,037)	0
3957	Helix School District	0.00279970%		(203,760,218)	(9,001,316)	(10,282)			239		2.7	(3,808)	0
3958	Pilot Rock School District 2R	0.02680448%		(203,760,218)	(9,001,316)	21,717	2,963,356		464		2.7	8,043	0
3965	La Grande Public Schools	0.23736570%		(203,760,218)	(9,001,316)	227,429	2,963,356		3,574		2.7	84,233	0
3966	Union County School District	0.03195008%	0.02424346%	(203,760,218)	(9,001,316)	15,009	2,963,356	718	718		2.7	5,559	0
3967 3969	North Powder School District	0.02693578%	0.01718693%	(203,760,218)	(9,001,316)	18,986	2,963,356	509	509 485		2.7	7,032	0
3969	Imbler School District	0.03013754%		(203,760,218)	(9,001,316)	26,835	2,963,356	485 586	485 586		2.7 2.7	9,939 5,681	0
3973	Cove School District Elgin School District 23	0.02766774% 0.00928343%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	15,340 (11,215)	2,963,356 2,963,356	446	446		2.7	(4.154)	0
3986	Joseph School District 6	0.00926343%		(203,760,218)	(9,001,316)	21,013	2,963,356		474	-	2.7	7,783	0
3990	Wallowa School	0.01912350%	0.01027619%	(203,760,218)	(9,001,316)	17,231	2,963,356	305	305		2.7	6,382	0
3993	Enterprise School District 21	0.03977414%		(203,760,218)	(9,001,316)	43,547	2,963,356		516		2.7	16,129	0
4003	Troy School District 54	0.00082804%		(203,760,218)	(9,001,316)	1.613	2,963,356		0.0	0	2.7	597	0
4012	Dufur Schools	0.00752845%		(203,760,218)	(9,001,316)	(18.141)		499	499	0	2.7	(6.719)	0
4034	Gaston Public Schools	0.04966626%		(203,760,218)	(9,001,316)	63,183			510	0	2.7	23,401	0
4035	Banks School District	0.04936671%		(203,760,218)	(9,001,316)	3,182	2,963,356	1,414	1,414		2.7	1,179	0
4062	Beaverton School District	2.55584064%		(203,760,218)	(9,001,316)	520,846	2,963,356	67,814	67,814		2.7	192,906	0
4109	Spray School District 1	0.00086468%	0.00195623%	(203,760,218)	(9,001,316)	(2,125)	2,963,356	58	58	0	2.7	(787)	0
4114	Fossil School District 21J	0.00354471%	0.01877196%	(203,760,218)	(9,001,316)	(29,656)	2,963,356	556	556	0	2.7	(10,984)	0
4135	Newberg School District 29Jt	0.46943122%	0.23775103%	(203,760,218)	(9,001,316)	451,218	2,963,356	7,045	7,045	0	2.7	167,118	0
4142	McMinnville Schools	0.64007222%		(203,760,218)	(9,001,316)	672,663	2,963,356	8,733	8,733		2.7	249,134	0
4144	Sheridan School District 48J	0.06115863%	0.02922801%	(203,760,218)	(9,001,316)	62,187	2,963,356		866	0	2.7	23,032	0
4166	Yamhill-Carlton School District 1	0.08129541%		(203,760,218)	(9,001,316)	87,302	2,963,356		1,081	0	2.7	32,334	0
4219	Grant County Education Service District	0.00865305%		(203,760,218)	(9,001,316)	9,432	2,963,356		113		2.7	3,493	0
4220	Jefferson County Education Service District	0.01456693%	0.00811614%	(203,760,218)	(9,001,316)	12,564	2,963,356		241		2.7	4,653	0
4223	InterMountain Education Service District	0.10681474%		(203,760,218)	(9,001,316)	31,289	2,963,356		2,689		2.7	11,589	0
4224	Wallowa County Region 18	0.01659945%	0.01374624%	(203,760,218)	(9,001,316)	5,558	2,963,356	407	407	0	2.7	2,059	0
4226	North Central Education Service District	0.00582190%	0.00299930%	(203,760,218)	(9,001,316)	5,497 40,501	2,963,356 2,963,356		89 1,274		2.7 2.7	2,036 15,000	0
4232 4237	South Coast Education Service District Region 7 Douglas Education Service District	0.06377122% 0.11887240%		(203,760,218)	(9,001,316) (9,001,316)	139,983	2,963,356	1,274	1,274		2.7	51,846	0
4237	Multnomah Education Service District	0.11867240%		(203,760,218) (203,760,218)	(9,001,316)	419,303	2,963,356		4,264		2.7	155,297	0
4252	High Desert Education Service District	0.19301847%		(203,760,218)	(9,001,316)	170,134	2,963,356		3.131	0	2.7	63,013	0
4254	Willamette Education Service District	0.19301647 %		(203,760,218)	(9,001,316)	159,150	2,963,356		4.150	0	2.7	58.944	0
4258	Hermiston School District 8R	0.34959760%		(203,760,218)	(9,001,316)	246,316			6,612		2.7	91,228	0
4259	Clackamas Education Service District	0.20841061%		(203,760,218)	(9,001,316)	139,716	2,963,356		4.050		2.7	51,747	0
4260	Greater Albany School District 8J	0.86030400%		(203,760,218)	(9,001,316)	935,182	2,963,356		11,265		2.7	346,364	0
4268	Lake Oswego School District	0.71312592%		(203,760,218)	(9,001,316)	727,534	2.963.356		10.063		2.7	269.457	0
4270	Silver Falls School District	0.35316432%	0.17885329%	(203,760,218)	(9,001,316)	339,486	2,963,356	5,300	5,300	0	2.7	125,736	0
4271	Malheur Education Service District Region 14	0.00575727%	0.01124974%	(203,760,218)	(9,001,316)	(10,697)	2,963,356	333	333	0	2.7	(3,962)	0
4272	Linn-Benton-Lincoln Education Service District	0.18930834%	0.11453635%	(203,760,218)	(9,001,316)	145,625	2,963,356	3,394	3,394	0	2.7	53,935	0
4273	Double O School District	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4276	Lane County Education Service District	0.11927086%	0.07646128%	(203,760,218)	(9,001,316)	83,376	2,963,356	2,266	2,266	0	2.7	30,880	0
4277	Mitchell School	0.00229700%	0.00368839%	(203,760,218)	(9,001,316)	(2,709)	2,963,356	109	109	0	2.7	(1,003)	0
4279	St Helens School District 502	0.05724000%		(203,760,218)	(9,001,316)	(203,244)			4,789		2.7	(75,276)	0
4280	Northwest Regional Education Service District	0.34999149%		(203,760,218)	(9,001,316)	386,288	2,963,356	, .	4,494		2.7	143,070	0
4286	Southern Oregon Education Service District	0.14701737%		(203,760,218)	(9,001,316)	172,454	2,963,356	1,733	1,733		2.7	63,872	0
4288	Medford School District 549C	0.59415446%		(203,760,218)	(9,001,316)	164,990	2,963,356		15,096		2.7	61,107	0
4291	Dayton Public Schools	0.09446398%	0.04580516%	(203,760,218)	(9,001,316)	94,767	2,963,356		1,357	0	2.7	35,099	0
4293	Lake County Education Service District	0.00599911%		(203,760,218)	(9,001,316)	(22,418)		519	519		2.7	(8,303)	0
4294	Harney Education Service District Region XVII	0.01291730%		(203,760,218)	(9,001,316)	11,302	2,963,356		211	0	2.7	4,186	0
4295	Wasco County Education Service District	0.04033094%	0.01850672%	(203,760,218)	(9,001,316)	42,504	2,963,356		548		2.7	15,742	0
4306	Amity School District	0.07589979%	0.04637917%	(203,760,218)	(9,001,316)	57,493	2,963,356	1,374	1,374	0	2.7	21,294	0



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4309	Scappoose School District	0.16812197%	0.06625832%	(203,760,218)	(9,001,316)	198,389	2,963,356	1,963	1,963	0	2.7	73,477	0
4311	Redmond School District 2J	0.64611819%	0.32829803%	(203,760,218)	(9,001,316)	618,983	2,963,356	9,729	9,729	0	2.7	229,253	0
4312	Reedsport School District	0.04241692%		(203,760,218)	(9,001,316)	40,931	2,963,356	634	634	0	2.7	15,160	0
4313	Forest Grove School District	0.31096063%	0.29779039%	(203,760,218)	(9,001,316)	25,650	2,963,356	8,825	8,825	0	2.7	9,500	0
4314	Willamina School District 30J	0.04071288%		(203,760,218)	(9,001,316)	(12,453)		1,396	1,396	0	2.7	(4,612)	0
4315	John Day School District	0.06425112%		(203,760,218)	(9,001,316)	73,635		784	784	0	2.7	27,272	0
4316	Tigard-Tualatin School District 23J	1.27564086%		(203,760,218)	(9,001,316)	1,106,347	2,963,356	20,968	20,968	0	2.7	409,758	0
4317	Sherwood School District 88J	0.44033541%		(203,760,218)	(9,001,316)	397,198		7,005	7,005	0	2.7	147,110	0
4320	Rainier School District 13	0.07920990%		(203,760,218)	(9,001,316)	91,400		957	957	0	2.7	33,852	0
4321	North Clackamas School District 12	1.68266399%	1.04552973%	(203,760,218)	(9,001,316)	1,240,875	2,963,356	30,983	30,983	0	2.7	459,583	0
4323 4324	Estacada School District 108 Centennial School District 28	0.15618743% 0.85875013%		(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	184,322 1,015,530		1,824 9,996	1,824 9,996	0	2.7 2.7	68,267 376,122	0
4324	Harney County School District 3	0.07333674%		(203,760,218)	(9,001,316)	1,015,530		9,996	9,996	0	2.7	376,122	0
4327	Jordan Valley School District 3	0.00000000%		(203,760,218)	(9,001,316)	(33.225)		506	506	0	2.7	(12.306)	0
4329	Gervais School District 1	0.10118232%		(203,760,218)	(9,001,316)	85,612		1,696	1.696	0	2.7	31,708	0
4330	Vale School District 84	0.08329868%	0.03398140%	(203,760,218)	(9,001,316)	96,050	2,963,356	1,007	1,007	0	2.7	35,574	0
4331	Molalla River School District	0.27336618%		(203,760,218)	(9,001,316)	315.718		3,297	3,297	0	2.7	116,933	0
4332	Gresham-Barlow School District 10	1.11113782%		(203,760,218)	(9,001,316)	1,047,245		16,993	16.993	0	2.7	387,869	0
4333	Canby School District	0.47702965%	0.27686547%	(203,760,218)	(9,001,316)	389,838	2,963,356	8,205	8,205	0	2.7	144,384	0
4334	Cascade School District 5	0.21157842%	0.11032963%	(203,760,218)	(9,001,316)	197,192	2,963,356	3,269	3,269	0	2.7	73,034	0
4335	Milton-Freewater Unified School District 7	0.16357075%	0.07339988%	(203,760,218)	(9,001,316)	175,616	2,963,356	2,175	2,175	0	2.7	65,043	0
4336	Nestucca Valley School District 101	0.04976029%	0.01944484%	(203,760,218)	(9,001,316)	59,042	2,963,356	576	576	0	2.7	21,867	0
4337	Sherman County School District	0.01775770%		(203,760,218)	(9,001,316)	15,545	2,963,356	290	290	0	2.7	5,757	0
4338	Three Rivers U J School District	0.55890575%	0.26300956%	(203,760,218)	(9,001,316)	576,284	2,963,356	7,794	7,794	0	2.7	213,439	0
4339	Lebanon Community School District	0.36034055%	0.16386960%	(203,760,218)	(9,001,316)	382,645	2,963,356	4,856	4,856	0	2.7	141,720	0
4340	Monroe School District 1J	0.03628761%		(203,760,218)	(9,001,316)	44,610	2,963,356	397	397	0	2.7	16,522	0
4341	Hillsboro School District 1J	2.17476548%		(203,760,218)	(9,001,316)	2,423,037	2,963,356	27,578	27,578	0	2.7	897,421	0
4342	North Santiam School District 29J	0.16956734%		(203,760,218)	(9,001,316)	150,185		2,740	2,740	0	2.7	55,624	0
4343	Harrisburg Sschool District 7	0.00771730%		(203,760,218)	(9,001,316)	(29,680)		680	680	0	2.7	(10,993)	0
4344	South Wasco County School District 1	0.03308128%		(203,760,218)	(9,001,316)	34,795		451	451	0	2.7	12,887	0
4345 4346	Oregon Trail School District 46 Knappa School District 4	0.34187715% 0.03396828%	0.14809796% 0.01446029%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	377,402 37,994	2,963,356 2,963,356	4,389 429	4,389 429	0	2.7 2.7	139,779 14,072	0
4346	Clatskanie School District 6J	0.03396628%	0.02066272%	(203,760,218)	(9,001,316)	26,001	2,963,356	612	612	0	2.7	9,630	0
4348	Lourdes Charter School	0.00144144%		(203,760,218)	(9,001,316)	20,001		40	40	0	2.7	9,630	0
4350	Ridgeline Montessori	0.00695514%		(203,760,218)	(9,001,316)	1,665	2,963,356	181	181	0	2.7	617	0
4351	The Village School	0.00305821%		(203,760,218)	(9,001,316)	5,956		0	0	0	2.7	2,206	0
4352	Armadillo Technical Institute	0.00023162%		(203,760,218)	(9,001,316)	(779		19	19	0	2.7	(289)	0
4354	Opal Charter School	0.00109629%	0.00190156%	(203,760,218)	(9,001,316)	(1,568)		56	56	0	2.7	(581)	0
4355	Three Rivers Charter School	0.00678878%		(203,760,218)	(9,001,316)	12,012		18	18	0	2.7	4,449	0
4360	Luckiamute Valley Charter School	0.00151456%		(203,760,218)	(9,001,316)	(1,185		63	63	0	2.7	(439)	0
4362	Kings Valley Charter School	0.00042550%	0.00000000%	(203,760,218)	(9,001,316)	828	2,963,356	0	0	0	2.7	307	0
4363	Multisensory Learning Academy	0.01331811%	0.00728903%	(203,760,218)	(9,001,316)	11,742	2,963,356	216	216	0	2.7	4,349	0
4365	Mitch Charter School	0.00473551%	0.01726050%	(203,760,218)	(9,001,316)	(24,393)	2,963,356	511	511	0	2.7	(9,034)	0
4366	Sand Ridge Charter School	0.00035883%	0.00336173%	(203,760,218)	(9,001,316)	(5,848)		100	100	0	2.7	(2,166)	0
4367	Arthur Academy Charter School	0.02390524%	0.00525654%	(203,760,218)	(9,001,316)	36,321	2,963,356	156	156	0	2.7	13,452	0
4369	Trillium Charter School	0.01937619%		(203,760,218)	(9,001,316)	37,737	2,963,356	0	0	0	2.7	13,977	0
4370	Howard Street Charter School, Inc.	0.00287974%		(203,760,218)	(9,001,316)	(2,663)		126	126	0	2.7	(986)	0
4371	The Lighthouse School	0.01939537%		(203,760,218)	(9,001,316)	34,054	2,963,356	57	57	0	2.7	12,613	0
4373	Sheridan Japanese School Foundation	0.00047927%		(203,760,218)	(9,001,316)	(1,932)		44	44	0	2.7	(716)	0
4374	Ione School District	0.02083556%		(203,760,218)	(9,001,316)	13,118	, ,	418	418	0	2.7	4,859	0
4375	Eddyville Charter School	0.01477402%		(203,760,218)	(9,001,316)	21,524	2,963,356	110	110	0	2.7	7,972	0
4376	Four Rivers Community School	0.01047077%		(203,760,218)	(9,001,316)	3,431	2,963,356	258	258	0	2.7	1,271	0
4378	Mosier Community School	0.01458502%	0.00363136%	(203,760,218)	(9,001,316)	21,333		108	108	0	2.7	7,901	0
4379	Siletz Valley School	0.00886910%		(203,760,218)	(9,001,316)	7,428	2,963,356	150	150	0	2.7	2,751	0
4380	The Emerson School	0.00273617%		(203,760,218)	(9,001,316)	5,086	2,963,356	4	4	0	2.7	1,884	0
4381 4382	North Wasco County School District 21 Self Enhancement Inc	0.25571022% 0.00000000%	0.13311933% 0.00000000%	(203,760,218)	(9,001,316)	238,756	2,963,356 2,963,356	3,945	3,945	0	2.7 2.7	88,428 0	0
4302	Sell Ethiancement Inc	0.0000000%	0.00000000%	(203,760,218)	(9,001,316)	Ü	2,903,356	0	0	Ü	2.1	0	U



Exhibit E

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4383	City View Charter School	0.00394946%	0.00000000%	(203,760,218)	(9,001,316)	7,692			0	0	2.7	2,849	0
4386	Nixyaawii Community School	0.00150701%	0.00267265%	(203,760,218)	(9,001,316)	(2,270)	2,963,356	79	79	0	2.7	(841)	0
4388	West Lane Tech	0.00234323%	0.00663167%	(203,760,218)	(9,001,316)	(8,352)	2,963,356	197	197	0	2.7	(3,093)	0
4390	Oregon Connections Academy	0.06728841%	0.06748969%	(203,760,218)	(9,001,316)	(392)	2,963,356	2,000	2,000	0	2.7	(145)	0
4392	Eagleridge High School	0.00920575%	0.00011946%	(203,760,218)	(9,001,316)	17,696	2,963,356	4	4	0	2.7	6,554	0
4393	Cascade Heights Public Charter School	0.00533067%	0.00134611%	(203,760,218)	(9,001,316)	7,760	2,963,356	40	40	0	2.7	2,874	0
4395	Siletz Valley Early College Academy	0.00316089%	0.00000000%	(203,760,218)	(9,001,316)	6,156	2,963,356	0	0	0	2.7	2,280	0
4396	Sweet Home Charter School	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4397	Springwater Environmental Sciences School	0.00620463%	0.00381358%	(203,760,218)	(9,001,316)	4,657	2,963,356	113	113	0	2.7	1,725	0
4400	Phoenix School	0.00324014%	0.00706597%	(203,760,218)	(9,001,316)	(7,452)	2,963,356	209	209	0	2.7	(2,760)	0
4401	Ballston Community School	0.00119001%	0.00000000%	(203,760,218)	(9,001,316)	2,318		0	0	0	2.7	859	0
4402	Sage Community School	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356		0	0	2.7	0	0
4403	Portland Village School	0.02156013%	0.00447904%	(203,760,218)	(9,001,316)	33,267	2,963,356	133	133		2.7	12,321	0
4404	Alliance Charter Academy	0.01247671%	0.01120857%	(203,760,218)	(9,001,316)	2,469			332		2.7	914	0
4405	Forest Grove Community School	0.00461145%	0.00154588%	(203,760,218)	(9,001,316)	5,970	2,963,356		46		2.7	2,211	0
4407	Madrone Trail Public Charter School	0.00260645%	0.00000000%	(203,760,218)	(9,001,316)	5,077	2,963,356	0	0	0	2.7	1,880	0
4408	Muddy Creek Charter School	0.00410764%	0.00125263%	(203,760,218)	(9,001,316)	5,560			37	0	2.7	2,059	0
4409	Southwest Charter School	0.00363277%	0.00000000%	(203,760,218)	(9,001,316)	7,075			0	0	2.7	2,620	0
4410	Ace Academy	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4411	Sherwood Charter School	0.00731287%	0.00354497%	(203,760,218)	(9,001,316)	7,338			105		2.7	2,718	0
4412	Estacada Web Academy	0.02286257%	0.01270451%	(203,760,218)	(9,001,316)	19,784	2,963,356		376		2.7	7,327	0
4413	Marcola Early College Academy	0.00377146%	0.00000000%	(203,760,218)	(9,001,316)	7,346	2,963,356	0	0	0	2.7	2,721	0
4414	Marcola Web Academy	0.00363529%	0.00000000%	(203,760,218)	(9,001,316)	7,080	2,963,356		0	0	2.7	2,622	0
4418	Lewis And Clark Montessori Charter School	0.00972544%	0.00039077%	(203,760,218)	(9,001,316)	18,180		12	12	0	2.7	6,733	0
4419	Silvies River Web Academy	0.01014323%	0.00431032%	(203,760,218)	(9,001,316)	11,360			128		2.7	4,207	0
4420	Oregon Virtual Academy	0.01446834%	0.01537311%	(203,760,218)	(9,001,316)	(1,763)		456	456		2.7	(653)	0
4422	Redmond Proficiency Academy	0.04210888%	0.01514195%	(203,760,218)	(9,001,316)	52,521	2,963,356		449	-	2.7	19,452	0
4423	Molalla River Academy	0.01057266%	0.00000202%	(203,760,218)	(9,001,316)	20,587 17.467	2,963,356		0	0	2.7 2.7	7,625 6.469	0
4424	The Ivy School	0.00896910%	0.00000000%	(203,760,218)	(9,001,316)	, .	2,963,356		7	0	2.7	-,	0
4429	Clackamas Web Academy	0.00016715%	0.00022205%	(203,760,218)	(9,001,316)	(107)	, , , , , , , , , , , , , , , , , , , ,		7	0		(40)	0
4430 4432	Clackamas Charter Alliance 2 Renaissance Public Academy	0.00091719% 0.00186222%	0.00022441% 0.00000000%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	1,350 3,626	2,963,356 2,963,356	7	7	0	2.7 2.7	500 1,343	0
4432	Powell Butte Community Charter School	0.00186222%	0.00066647%			23,564	2,963,356	20	20	•	2.7	8,727	0
4433	Logos Public Charter School	0.01276556%	0.00399243%	(203,760,218) (203,760,218)	(9,001,316) (9,001,316)	23,564			118		2.7	7,596	0
4435	Sunny Wolf Charter School	0.00091782%	0.00399243%	(203,760,218)	(9,001,316)	(3,366)		78	78		2.7	(1,247)	0
4436	Academy Of Arts & Academics	0.00000000%	0.00204303%	(203,760,218)	(9,001,316)	(3,300)	2,963,356		0	0	2.7	(1,247)	0
4437	Center for Advance Learning	0.01362898%	0.00464305%	(203,760,218)	(9,001,316)	17,501	2,963,356		138		2.7	6.482	0
4440	Sheridan Allprep Academy	0.00851011%	0.00156377%	(203,760,218)	(9,001,316)	13,529		46	46		2.7	5,011	0
4441	Baker Web Academy	0.01332802%	0.04419617%	(203,760,218)	(9,001,316)	(60,119)			1,310		2.7	(22,266)	0
4443	Knova Learning Oreogn	0.00603701%	0.00000000%	(203,760,218)	(9,001,316)	11,758			0.0.0	0	2.7	4,355	0
4444	Bennett Pearson Academy, Inc.	0.00991853%	0.00320447%	(203,760,218)	(9,001,316)	13,076			95	0	2.7	4,843	0
4446	Coburg Community Charter School	0.01060364%	0.00052103%	(203,760,218)	(9,001,316)	19.637	2,963,356		15	0	2.7	7.273	0
4447	Arco Iris Spanish Immersion Charter School	0.01292973%	0.00408152%	(203,760,218)	(9,001,316)	17,233	2,963,356	121	121	0	2.7	6,383	0
4448	Gresham Barlow Web Academy	0.02262639%	0.00188401%	(203,760,218)	(9,001,316)	40,398	2,963,356		56		2.7	14,962	0
4449	Mosier Middle School	0.0000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4450	Sauvie Island Academy	0.01681534%	0.00769803%	(203,760,218)	(9,001,316)	17,756		228	228	0	2.7	6,576	0
4451	River's Edge Academy Charter School	0.00109032%	0.00241415%	(203,760,218)	(9,001,316)	(2,578)			72		2.7	(955)	0
4452	South Columbia Family School	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4453	Woodland Educational Initiative	0.00336294%	0.00000000%	(203,760,218)	(9,001,316)	6,549		0	0	0	2.7	2,426	0
4454	Le Monde Immersion Charter School	0.00500833%	0.00000000%	(203,760,218)	(9,001,316)	9,754	2,963,356		0	0	2.7	3,613	0
4455	Hope Chinese Charter School	0.00510283%	0.00108829%	(203,760,218)	(9,001,316)	7,819	2,963,356	32	32	0	2.7	2,896	0
4456	Insight School of Oregon Charter	0.01220390%	0.00727486%	(203,760,218)	(9,001,316)	9,599	2,963,356		216		2.7	3,555	0
4457	Oregon Virtual Education East	0.00068652%	0.00000000%	(203,760,218)	(9,001,316)	1,338	2,963,356	0	0	0	2.7	496	0
4458	Oregon Virtual Education West	0.00068652%	0.00000000%	(203,760,218)	(9,001,316)	1,338	2,963,356	0	0	0	2.7	496	0
4459	Crater Lake Charter Academy	0.01092253%	0.00192957%	(203,760,218)	(9,001,316)	17,515	2,963,356	57	57	0	2.7	6,487	0
4460	Kairos Pdx	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0
4461	Mountain View Academy	0.00000000%	0.00000000%	(203,760,218)	(9,001,316)	0	2,963,356	0	0	0	2.7	0	0



Exhibit E

Employer Number	Employer Name		Proportionate Share at Current Measurement Date	Measurement Date	Outflow/(Inflow) at Prior Measurement Date		Measurement Period		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
4462	Bend International School	0.01052659%	0.00126782%	(203,760,218)	(9,001,316)	18,033	2,963,356		38	0	2.7	6,679	0
4463	Dallas Community School-Community Innovation Partners	0.00560852%	0.00000000%	(203,760,218)	(9,001,316)	10,923	2,963,356	0	0	0	2.7	4,046	0
4464	The Valley School Of Southern Oregon	0.00035631%	0.00100359%	(203,760,218)	(9,001,316)	(1,261)	2,963,356	30	30	0	2.7	(467)	0
4465	Bridge Educational Foundation	0.00081499%	0.00000000%	(203,760,218)	(9,001,316)	1,588	2,963,356	0	0	0	2.7	588	0
4467	Cannon Beach Academy	0.00151928%	0.00147097%	(203,760,218)	(9,001,316)	94	2,963,356	44	44	0	2.7	35	0
4468	Frontier Charter Academy	0.00685781%	0.00187051%	(203,760,218)	(9,001,316)	9,713	2,963,356	55	55	0	2.7	3,597	0
4469	Desert Sky Montessori	0.00148720%	0.00000000%	(203,760,218)	(9,001,316)	2,896	2,963,356	0	0	0	2.7	1,073	0
4470	Oregon Family School	0.00328998%	0.00045455%	(203,760,218)	(9,001,316)	5,522	2,963,356	13	13	0	2.7	2,045	0
4471	Wahtonka Community School	0.00267469%	0.00355408%	(203,760,218)	(9,001,316)	(1,713)	2,963,356	105	105	0	2.7	(634)	0
4472	Valley Inquiry Charter School	0.00192417%	0.00046096%	(203,760,218)	(9,001,316)	2,850	2,963,356	14	14	0	2.7	1,056	0
4473	Willamette Connections Academy	0.00000000%	0.00094083%	(203,760,218)	(9,001,316)	(1,832)	2,963,356	28	28	0	2.7	(679)	0
4474	Oregon for Quality Virtual Education Inc	0.00000000%	0.00032969%	(203,760,218)	(9,001,316)	(643)	2,963,356	10	10	0	2.7	(238)	0
4479	Harmony Academy	0.00024687%	0.00000000%	(203,760,218)	(9,001,316)	481	2,963,356	0	0	0	2.7	178	0



Exhibit F

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

June 30, 2021 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 1000	Employer Name State Agencies	Recognition 6/30/2020	Proportion	Amortization Period 2.7	Period 1.7	Outflow/(Inflow) (44,835,139)	Outflow/(Inflow) (28,229,532)	(16,605,607)	Expense (16,605,607)	Expense (11,623,925)	Expense	Expense	Expense	Subsequent Expense
1000	State Agencies	6/30/2019	Proportion	2.9	0.9	21,272,610	6,601,844	7,335,383	6,601,844	(11,023,923)	0			C
1000	State Agencies	6/30/2018	Proportion	3.1	0.1	(375,954)	(12,129)	(121,275)	(12,129)	0	0	Ċ	0	C
1000	State Agencies	6/30/2017	Proportion	3.3	0.0	269,675	0	24,515	0	0	0	(0	0
1000	State Agencies	6/30/2016	Proportion	3.7	0.0	380,880	0	0	0	0	0			0
2000	Lake County	6/30/2020	Proportion	2.7	1.7	(4,837)	(3,046)		(1,791)	(1,255)				0
2000 2000	Lake County Lake County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	29,638 (2,195)	9,198 (71)	10,220 (708)	9,198 (71)	0	0			0
2000	Lake County	6/30/2017	Proportion	3.3	0.0	(321)	(/1)	(30)	(/1)	0	0			C
2000	Lake County	6/30/2016	Proportion	3.7	0.0	(2,195)	0	0	0	0	Ö			Č
2001	Clackamas County	6/30/2020	Proportion	2.7	1.7	174,725	110,012	64,713	64,713	45,299	0	(0	0
2001	Clackamas County	6/30/2019	Proportion	2.9	0.9	243,050	75,430	83,810	75,430	0	0		-	0
2001	Clackamas County	6/30/2018	Proportion	3.1	0.1	374	11	121	11	0	0		-	0
2001	Clackamas County	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0	6,478 3,016	0	589	0	0	0		-	0
2001 2002	Clackamas County Curry County	6/30/2016	Proportion Proportion	2.7	1.7	(6,009)	(3.783)	(2,226)	(2.226)					0
2002	Curry County	6/30/2019	Proportion	2.9	0.9	23.327	7.239	8.044	7,239	(1,557)	0			C
2002	Curry County	6/30/2018	Proportion	3.1	0.1	655	22	211	22	0	0		0	c
2002	Curry County	6/30/2017	Proportion	3.3	0.0	384	0	36	0	0	0	(0	C
2002	Curry County	6/30/2016	Proportion	3.7	0.0	(1,262)	0	0	0	0	0	(0	0
2003	Douglas County	6/30/2020	Proportion	2.7	1.7	(72,678)	(45,760)	(26,918)	(26,918)	(18,842)	0			0
2003	Douglas County	6/30/2019	Proportion	2.9 3.1	0.9 0.1	165,505 3,809	51,363 122	57,071	51,363 122	0	0	(0
2003 2003	Douglas County Douglas County	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	723	0	1,229 66	0	0	0			0
2003	Douglas County	6/30/2016	Proportion	3.7	0.0	(5,854)	0	0	0	0	0			Č
2004	Harney County	6/30/2020	Proportion	2.7	1.7	33,251	20,936	12,315	12,315	8,621	Ö			Ċ
2004	Harney County	6/30/2019	Proportion	2.9	0.9	16,068	4,986	5,541	4,986	0	0	(0	0
2004	Harney County	6/30/2018	Proportion	3.1	0.1	(1,080)	(36)	(348)	(36)		0			0
2004	Harney County	6/30/2017	Proportion	3.3	0.0	(599)	0	(53)	0	0	0			0
2004 2005	Harney County Jackson County	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(1,073) (364,835)	0 (229,711)	0 (135,124)	0 (135,124)	0 (94,587)	0		-	0
2005	Jackson County	6/30/2019	Proportion	2.9	0.9	482,656	149,790	166,433	149,790	(94,567)	0		-	C
2005	Jackson County	6/30/2018	Proportion	3.1	0.1	16,012	517	5,165	517	0	0		0	c
2005	Jackson County	6/30/2017	Proportion	3.3	0.0	7,915	0	721	0	0	0	(0	C
2005	Jackson County	6/30/2016	Proportion	3.7	0.0	(4,019)	0	0	0	0	0			0
2006	Jefferson County	6/30/2020	Proportion	2.7	1.7	6,467	4,072	2,395	2,395	1,677	0			0
2006 2006	Jefferson County Jefferson County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	33,322 (2,200)	10,342 (70)	11,490 (710)	10,342	0	0		-	0
2006	Jefferson County	6/30/2017	Proportion	3.3	0.0	(2,200)	(70)	(710)	(70) 0	0	0		-	C
2006	Jefferson County	6/30/2016	Proportion	3.7	0.0	(709)	0	0	0	0	0			Č
2007	Klamath County	6/30/2020	Proportion	2.7	1.7	(5,281)	(3,325)	(1,956)	(1,956)	(1,369)	Ō	Ċ	0	Ċ
2007	Klamath County	6/30/2019	Proportion	2.9	0.9	24,435	7,583	8,426	7,583	0	0		-	0
2007	Klamath County	6/30/2018	Proportion	3.1	0.1	(69)	(3)	(22)	(3)	0	0			0
2007	Klamath County	6/30/2017	Proportion	3.3	0.0	237	0	21 0	0	0	0			0
2007 2008	Klamath County Lane County	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(1,514) (839,338)	(528,472)	-	(310,866)	(217,606)				0
2008	Lane County	6/30/2020	Proportion	2.9	0.9	1,000,150	310,392	344.879	310,392	(217,000)	0		-	C
2008	Lane County	6/30/2018	Proportion	3.1	0.1	(55,620)	(1,794)	(17,942)	(1,794)	0	Ö	Ċ	0	Ċ
2008	Lane County	6/30/2017	Proportion	3.3	0.0	(4,526)	0	(410)	0	0	0	(0	0
2008	Lane County	6/30/2016	Proportion	3.7	0.0	(2,753)	0	0	0	0	0			0
2009	Marion County	6/30/2020	Proportion	2.7	1.7	(370,684)	(233,394)	(137,290)	(137,290)	(96,104)				0
2009 2009	Marion County Marion County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	523,831 5,699	162,569 185	180,631 1,838	162,569 185	0	0		-	0
2009	Marion County	6/30/2017	Proportion	3.3	0.0	(2,159)	105	(197)	0	0	0		-	C
2009	Marion County	6/30/2016	Proportion	3.7	0.0	(7,145)	0	0	0	0	Ö			Č
2011	Washington County	6/30/2020	Proportion	2.7	1.7	(609,388)	(383,689)	(225,699)	(225,699)	(157,990)	Ō	Ċ	0	Ċ
2011	Washington County	6/30/2019	Proportion	2.9	0.9	852,426	264,546	293,940	264,546	0	0		0	0
2011	Washington County	6/30/2018	Proportion	3.1	0.1	(52,478)	(1,694)	(16,928)	(1,694)		0		-	0
2011	Washington County	6/30/2017	Proportion	3.3	0.0	(9,296)	0	(845)	0	0	0		-	0
2011 2012	Washington County	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(8,187) 16,133	0 10,158	0 5,975	0 5,975	0 4,183	0			0
2012	Grant County Grant County	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	16,133 6,765	10,158 2,099	2,333	5,975 2,099	4,183 0	0			0
2012	Grant County	6/30/2018	Proportion	3.1	0.1	(514)	(16)	(166)	2,099	•	0			ľ
2012	Grant County	6/30/2017	Proportion	3.3	0.0	(189)	0	(18)	0	0	Ö	Č	0	c
2012	Grant County	6/30/2016	Proportion	3.7	0.0	(819)	0	0	0	0	0	C	0	0
2013	Umatilla County	6/30/2020	Proportion	2.7	1.7	27,516	17,325	10,191	10,191	7,134	0			0
2013	Umatilla County	6/30/2019	Proportion	2.9	0.9	30,458	9,452	10,503	9,452	0	0	(0	0



Exhibit F

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

June 30, 2021 Measurement Date

		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	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
2013	Umatilla County	6/30/2018	Proportion	3.1	0.1	(3,281) 418	(107)	(1,058) 37	(107)	0	0	0		0
2013 2013	Umatilla County Umatilla County	6/30/2017	Proportion Proportion	3.3 3.7	0.0 0.0	(1,595)	0	37	0	0	0	0	,	0
2013	Linn County	6/30/2016 6/30/2020	Proportion	2.7	1.7	(372,296)	(234,409)	(137,887)	(137,887)	(96,522)	0	0		0
2014	Linn County	6/30/2019	Proportion	2.9	0.9	349,010	108,314	120,348	108,314	(30,322)	0	ď		0
2014	Linn County	6/30/2018	Proportion	3.1	0.1	6,437	209	2,076	209	0	0	d	0	0
2014	Linn County	6/30/2017	Proportion	3.3	0.0	(82)	0	(7)	0	0	0	C	0	0
2014	Linn County	6/30/2016	Proportion	3.7	0.0	(1,641)	0	0	0	0	0	0		0
2015	Yamhill County	6/30/2020	Proportion	2.7	1.7	(80,915)	(50,946)	(29,969)	(29,969)	(20,977)		C		0
2015 2015	Yamhill County Yamhill County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	175,529 (10,062)	54,475 (324)	60,527 (3,246)	54,475 (324)	0	0	0		0
2015	Yamhill County	6/30/2017	Proportion	3.3	0.0	(2,776)	(324)	(253)	(324)	0	0	0		0
2015	Yamhill County	6/30/2016	Proportion	3.7	0.0	(2,463)	0	0	0	0	0	ď		0
2016	Sherman County	6/30/2020	Proportion	2.7	1.7	(11,781)	(7,418)	(4,363)	(4,363)	(3,055)	0	ď	0	0
2016	Sherman County	6/30/2019	Proportion	2.9	0.9	1,994	618	688	618	0	0	0	0	0
2016	Sherman County	6/30/2018	Proportion	3.1	0.1	(766)	(25)	(247)	(25)	0	0	C		0
2016	Sherman County	6/30/2017	Proportion	3.3	0.0	162	0	15	0	0	0	C		0
2016 2017	Sherman County Columbia County	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(395) 21.982	13.841	0 8.141	0 8.141	0 5.700	0	0	,	0
2017	Columbia County	6/30/2020	Proportion	2.7	0.9	27,803	8.629	9,587	8,629	5,700	0	0	,	0
2017	Columbia County	6/30/2018	Proportion	3.1	0.1	(4,282)	(139)	(1,381)	(139)	0	0	0	,	0
2017	Columbia County	6/30/2017	Proportion	3.3	0.0	(1,141)	0	(103)	0	0	0	ď	0	0
2017	Columbia County	6/30/2016	Proportion	3.7	0.0	1,658	0	· ó	0	0	0	C	0	0
2018	Coos County	6/30/2020	Proportion	2.7	1.7	27,167	17,105	10,062	10,062	7,043	0	C		0
2018	Coos County	6/30/2019	Proportion	2.9	0.9	21,507	6,675	7,416	6,675	0	0	C		0
2018	Coos County	6/30/2018	Proportion	3.1	0.1	(2,077)	(67)	(670)	(67)	0	0	C		0
2018 2018	Coos County Coos County	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(825) (1,244)	0	(75)	0	0	0	0		0
2010	Wasco County	6/30/2020	Proportion	2.7	1.7	21,787	13,718	8,069	8,069	5,649	0	C		0
2020	Wasco County	6/30/2019	Proportion	2.9	0.9	15,286	4,744	5,271	4,744	0,0.0	0	ď		0
2020	Wasco County	6/30/2018	Proportion	3.1	0.1	763	25	246	25	0	0	ď	0	0
2020	Wasco County	6/30/2017	Proportion	3.3	0.0	(35)	0	(2)	0	0	0	C	0	0
2020	Wasco County	6/30/2016	Proportion	3.7	0.0	1,156	0	0	0	0	0	C		0
2021	Baker County	6/30/2020	Proportion	2.7	1.7	(5,083)	(3,200)	(1,883)	(1,883)	(1,317)		C		0
2021 2021	Baker County Baker County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	25,280 (1,405)	7,846 (46)	8,717 (453)	7,846 (46)	0	0	0		0
2021	Baker County	6/30/2017	Proportion	3.3	0.0	(316)	(40)	(28)	(40)	0	0	0		0
2021	Baker County	6/30/2016	Proportion	3.7	0.0	(335)	0	0	0	0	0	ď		0
2022	Gilliam County	6/30/2020	Proportion	2.7	1.7	(15,657)	(9,858)	(5,799)	(5,799)	(4,059)	0	C	0	0
2022	Gilliam County	6/30/2019	Proportion	2.9	0.9	13,376	4,152	4,612	4,152	0	0	C	0	0
2022	Gilliam County	6/30/2018	Proportion	3.1	0.1	(390)	(12)	(126)	(12)	0	0	C		0
2022	Gilliam County	6/30/2017	Proportion	3.3	0.0	(99)	0	(9)	0	0	0	0		0
2022 2027	Gilliam County Deschutes County	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(302) 111,132	69,972	41,160	41,160	28,812	0	C C	,	0
2027	Deschutes County Deschutes County	6/30/2019	Proportion	2.9	0.9	102,709	31,875	35,417	31,875	20,012	0	0	,	0
2027	Deschutes County	6/30/2018	Proportion	3.1	0.1	(19,280)	(623)	(6,219)	(623)	0	0	d	0	0
2027	Deschutes County	6/30/2017	Proportion	3.3	0.0	(6,235)	0	(568)	o o	0	0	d	0	0
2027	Deschutes County	6/30/2016	Proportion	3.7	0.0	(3,079)	0	0	0	0	0	C		0
2035	Hood River County	6/30/2020	Proportion	2.7	1.7	(47,070)	(29,637)	(17,433)	(17,433)	(12,204)		C		0
2035 2035	Hood River County Hood River County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	30,875 2.617	9,581 85	10,647 844	9,581 85	0	0	0		0
2035	Hood River County Hood River County	6/30/2018	Proportion	3.1	0.1	(441)	85	(39)	85 0	0	0			0
2035	Hood River County	6/30/2017	Proportion	3.7	0.0	(441)	0	(39)	0	0	0	0	,	0
2036	Clatsop County	6/30/2020	Proportion	2.7	1.7	164,182	103,374	60,808	60,808	42,566	0	ď	0	0
2036	Clatsop County	6/30/2019	Proportion	2.9	0.9	(69,711)	(21,635)	(24,038)	(21,635)	0	0	C	0	0
2036	Clatsop County	6/30/2018	Proportion	3.1	0.1	(33,926)	(1,094)	(10,944)	(1,094)	0	0	C	0	0
2036	Clatsop County	6/30/2017	Proportion	3.3	0.0	3,514	0	319	0	0	0	0		0
2036	Clatsop County	6/30/2016	Proportion	3.7	0.0	(190)	0	0	0	0	0	0		0
2037 2037	Polk County Polk County	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	24,816 46,120	15,625 14,314	9,191 15,903	9,191 14,314	6,434	0	0		0
2037	Polk County Polk County	6/30/2019	Proportion	2.9 3.1	0.9	(4,747)	(154)	(1,531)	(154)	0	0			0
2037	Polk County	6/30/2017	Proportion	3.3	0.0	(2,523)	(134)	(228)	(134)	0	0	0		0
2037	Polk County	6/30/2016	Proportion	3.7	0.0	1,651	0	0	0	0	0	ď		0
2038	Multnomah County	6/30/2020	Proportion	2.7	1.7	18,246,548	11,488,567	6,757,981	6,757,981	4,730,586	0	C		0
2038	Multnomah County	6/30/2019	Proportion	2.9	0.9	(15,497,600)	(4,809,600)	(5,344,000)	(4,809,600)	0	0	C	,	0
2038	Multnomah County	6/30/2018	Proportion	3.1	0.1	1,100,407	35,497	354,970	35,497	0	0			0
2038	Multnomah County	6/30/2017	Proportion	3.3	0.0	(9,406)	0	(856)	0	0	0	C	, 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Measurement Period for Initial	Source of Employe	r- Original	Remaining Amortization	Original Balance of	Measurement Date Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2038	Multnomah County	6/30/2016	Proportion	3.7	0.0	(18,641)	0	0	0	0	0)		0
2039	Malheur County	6/30/2020	Proportion	2.7	1.7 0.9	9,924 11,030	6,248 3,424		3,676	2,572	0		0	0
2039 2039	Malheur County Malheur County	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(95)	3,424		3,424	0	0			0
2039	Malheur County	6/30/2017	Proportion	3.3	0.0	70	(2)	7	0	0	0			0
2039	Malheur County	6/30/2016	Proportion	3.7	0.0	(1,662)	0	0	0	0	0) (0 0	0
2040	Benton County	6/30/2020	Proportion	2.7	1.7	(56,527)	(35,591)			(14,655) 0) (0 0	0
2040	Benton County	6/30/2019	Proportion	2.9	0.9	188,047	58,359		58,359	0	0		0 0	0
2040	Benton County	6/30/2018	Proportion	3.1	0.1	3,778	121		121	0	0			0
2040 2040	Benton County	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	(3,134) 950	0	(284)	0	0	0			0
2040	Benton County Josephine County	6/30/2020	Proportion Proportion	2.7	1.7	(138,440)	(87,166)		-	•			-	0
2042	Josephine County	6/30/2019	Proportion	2.9	0.9	178,766	55,480		55,480	(55,652	, ,			0
2042	Josephine County	6/30/2018	Proportion	3.1	0.1	(16,561)	(535)			0	Ö) (0 0	0
2042	Josephine County	6/30/2017	Proportion	3.3	0.0	(1,447)	o o	(133)	0	0	Ö) (0 0	0
2042	Josephine County	6/30/2016	Proportion	3.7	0.0	(814)	0	0	0	0	0			0
2043	Lincoln County	6/30/2020	Proportion	2.7	1.7	6,192	3,899		2,293	1,606				0
2043 2043	Lincoln County	6/30/2019	Proportion	2.9 3.1	0.9 0.1	28,372	8,806		8,806	0	0		0	0
2043	Lincoln County Lincoln County	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.0	(53) 17	(2)) (17)	(2)	0	Ü)	0	0
2043	Lincoln County	6/30/2016	Proportion	3.7	0.0	(527)	0	0	0	0	o o		0	0
2044	Crook County	6/30/2020	Proportion	2.7	1.7	(4,541)	(2,859)	(1,682)	(1,682)	(1,177) 0) (0 0	0
2044	Crook County	6/30/2019	Proportion	2.9	0.9	10,944	3,396		3,396	0	0) (0 0	0
2044	Crook County	6/30/2018	Proportion	3.1	0.1	1,096	34		34	0	0			0
2044	Crook County	6/30/2017	Proportion	3.3	0.0	(711)	0	(66)			0			0
2044	Crook County	6/30/2016	Proportion	3.7	0.0	213	0	0	0	0	0			0
2050 2050	Wallowa County Wallowa County	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(127) 3,918	(80) 1,216		(47) 1,216		, ,			0
2050	Wallowa County	6/30/2019	Proportion	3.1	0.5	242	1,210	78		0	0			0
2050	Wallowa County	6/30/2017	Proportion	3.3	0.0	(125)	0	(11)		0	0			0
2050	Wallowa County	6/30/2016	Proportion	3.7	0.0	(47)	0	0	0	0	0) (0 0	0
2099	State Judiciary	6/30/2020	Proportion	2.7	1.7	(704,252)	(443,418)						0	0
2099	State Judiciary	6/30/2019	Proportion	2.9	0.9	(59,382)	(18,428)			0	0			0
2099 2099	State Judiciary State Judiciary	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	68,750 (15,321)	2,219	22,177 (1,392)	2,219	0	0			0
2099	State Judiciary	6/30/2016	Proportion	3.7	0.0	4,198	0	(1,392)	0	0	0			0
2100	City of Roseburg	6/30/2020	Proportion	2.7	1.7	22,847	14,385	8,462	8,462	5,923	0) (0 0	0
2100	City of Roseburg	6/30/2019	Proportion	2.9	0.9	(4,112)	(1,276)				0) (0 0	0
2100	City of Roseburg	6/30/2018	Proportion	3.1	0.1	2,182	70		70	0	0			0
2100	City of Roseburg	6/30/2017	Proportion	3.3	0.0	(203)	0	(17)		0	0			0
2100 2101	City of Roseburg City of Salem	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(885) (561,549)	0 (353,568)	0 (207,981)	0 (207,981)	(4.45.507	0			0
2101	City of Salem	6/30/2019	Proportion Proportion	2.7	0.9	(561,549) 448,338	(353,568)		139,140	(145,587) 0			0
2101	City of Salem	6/30/2019	Proportion	3.1	0.5	3,277	106		106	0	0		0	0
2101	City of Salem	6/30/2017	Proportion	3.3	0.0	(5,775)	0	(525)		0	Ö) (0 0	0
2101	City of Salem	6/30/2016	Proportion	3.7	0.0	1,484	0	0	0	0	Ö) (0 0	0
2102	City of Medford	6/30/2020	Proportion	2.7	1.7	(200,716)	(126,377)							0
2102	City of Medford	6/30/2019	Proportion	2.9	0.9	206,249	64,009		64,009	0	0			0
2102 2102	City of Medford	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	(4,489) (1,464)	(145)			0	0			0
2102	City of Medford City of Medford	6/30/2017	Proportion Proportion	3.3	0.0	(5,298)	0	(132)	0	0	0	,		0
2102	City of Albany	6/30/2020	Proportion	2.7	1.7	(22,717)	(14,303)	•		•				0
2103	City of Albany	6/30/2019	Proportion	2.9	0.9	51,766	16,066		16,066	(0,000)	, ,	,	0 0	0
2103	City of Albany	6/30/2018	Proportion	3.1	0.1	(10,040)	(323)			0	0) (0 0	0
2103	City of Albany	6/30/2017	Proportion	3.3	0.0	(3,168)	0	(288)		0	0) (0 0	0
2103	City of Albany	6/30/2016	Proportion	3.7	0.0	(5,410)	0	0	0	0	0			0
2104	City of Ashland	6/30/2020	Proportion	2.7	1.7	(166,912)	(105,093)			(43,274				0
2104 2104	City of Ashland City of Ashland	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	105,259 (7,906)	32,667 (256)		32,667 (256)	0	0			0
2104	City of Ashland	6/30/2017	Proportion	3.3	0.0	1,041	(236)	96	(236)	n	0			0
2104	City of Ashland	6/30/2016	Proportion	3.7	0.0	(1,924)	0	0	0	0	0			Ö
2105	City of Astoria	6/30/2020	Proportion	2.7	1.7	(40,165)	(25,289)			(10,413) 0)	0 0	0
2105	City of Astoria	6/30/2019	Proportion	2.9	0.9	50,233	15,589		15,589	0	0)		0
2105	City of Astoria	6/30/2018	Proportion	3.1	0.1	12	0	4	0	0	0		-	0
2105	City of Astoria	6/30/2017	Proportion	3.3 3.7	0.0 0.0	426	0	39	0	0	0		0	0
2105 2106	City of Astoria City of Beaverton	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(151) 99,524	62,663	•	36,861	25,802			0 0	0
2100	Oity of Deaverton	3/30/2020	гторонноп	2.1	1.7	55,324	02,003	30,001	30,001	25,602	0		0	U



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2106	City of Beaverton	6/30/2019	Proportion	2.9	0.9	5,144	1,596	1,774	1,596	0	0		0	0
2106	City of Beaverton	6/30/2018	Proportion	3.1	0.1 0.0	23,338 (1,842)	754 0	7,528	754 0	0	0	(0	0
2106 2106	City of Beaverton City of Beaverton	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0	(1,842) 2,025	0	(168)	0	0	0	(0
2107	City of Bend	6/30/2020	Proportion	2.7	1.7	(270,595)	(170,375)	(100,220)	(100,220)	(70,155)	0	Ċ		0
2107	City of Bend	6/30/2019	Proportion	2.9	0.9	248,443	77,103	85,670	77,103	0	0	(0	0
2107	City of Bend	6/30/2018	Proportion	3.1	0.1	(16,292)	(527)		(527)		0	(0
2107	City of Bend	6/30/2017	Proportion	3.3 3.7	0.0	(4,577)	0	(416)	0	0	0	(0
2107 2109	City of Bend City of Canby	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	1,067 (34,724)	(21,863)	•	(12,861)	•		(0
2109	City of Canby	6/30/2019	Proportion	2.9	0.9	37,314	11,580	12,867	11,580	(5,002)	0	(0
2109	City of Canby	6/30/2018	Proportion	3.1	0.1	(3,526)	(115)		(115)	0	0	Ċ	0	0
2109	City of Canby	6/30/2017	Proportion	3.3	0.0	78	0	6	0	0	0	(0
2109	City of Canby	6/30/2016	Proportion	3.7	0.0	(1,002)	0	0	0	0	0	(0
2110 2110	City of Coquille City of Coquille	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(9,671) 6,602	(6,089) 2,048	(3,582) 2,277	(3,582) 2,048	(2,507)	0	(0
2110	City of Coquille	6/30/2018	Proportion	3.1	0.9	(649)	(22)		2,046	0	0	(0
2110	City of Coquille	6/30/2017	Proportion	3.3	0.0	(93)	0	(9)	0	0	0		0	0
2110	City of Coquille	6/30/2016	Proportion	3.7	0.0	(419)	0	0	0	0	0	Ċ	,	0
2111	City of Eugene	6/30/2020	Proportion	2.7	1.7	(597,486)	(376,195)		(221,291)	(154,904)	0	(,	0
2111 2111	City of Eugene	6/30/2019	Proportion	2.9 3.1	0.9 0.1	576,952	179,054	198,949 (5,434)	179,054	0	0	(,	0
2111	City of Eugene City of Eugene	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	(16,845) (1,982)	(543)	(5,434)	(543) 0	0	0	(,	0
2111	City of Eugene	6/30/2016	Proportion	3.7	0.0	(11,152)	0	0	0	0	0	(,	0
2112	City Of Forest Grove	6/30/2020	Proportion	2.7	1.7	3,523	2,218	1,305	1,305	913	0	Ċ	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	2.9	0.9	2,141	665	738	665	0	0	(0
2112	City Of Forest Grove	6/30/2018	Proportion	3.1	0.1	(23)	(2)	(7)	(2)	0	0	(0
2112 2112	City Of Forest Grove City Of Forest Grove	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(989) 982	0	(89)	0	0	0	(0
2112	City of Grants Pass	6/30/2020	Proportion	2.7	1.7	(124,378)	(78,312)	(46,066)	(46,066)	(32,246)	-	(0
2113	City of Grants Pass	6/30/2019	Proportion	2.9	0.9	88,537	27,477	30,530	27,477	0	0	Č		0
2113	City of Grants Pass	6/30/2018	Proportion	3.1	0.1	29,204	941	9,421	941	0	0	(0	0
2113	City of Grants Pass	6/30/2017	Proportion	3.3	0.0	(8,415)	0	(765)	0	0	0	(0
2113 2114	City of Grants Pass City of Gresham	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	377 (220,878)	0 (139,071)	0 (81,807)	0 (81,807)	0 (57,264)	0	(0
2114	City of Gresham	6/30/2020	Proportion	2.7	0.9	284,060	88,156	97,952	88,156	(37,264)	0	(0
2114	City of Gresham	6/30/2018	Proportion	3.1	0.1	(21,671)	(698)		(698)	0	0	Č		0
2114	City of Gresham	6/30/2017	Proportion	3.3	0.0	(3,388)	, o	(307)	o o	0	0	(0	0
2114	City of Gresham	6/30/2016	Proportion	3.7	0.0	(2,784)	0	0	0	0	0	(0
2115 2115	City of Hillsboro	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	49,957 120,519	31,454 37,403	18,503 41,558	18,503 37,403	12,951	0	(0
2115	City of Hillsboro City of Hillsboro	6/30/2019	Proportion Proportion	3.1	0.9	(17,607)	(567)		(567)	0	0	(0
2115	City of Hillsboro	6/30/2017	Proportion	3.3	0.0	(3,920)	0	(356)	0	0	0	Č		0
2115	City of Hillsboro	6/30/2016	Proportion	3.7	0.0	(2,721)	0	0	Ö	0	0	Ċ	0	0
2117	City of McMinnville	6/30/2020	Proportion	2.7	1.7	(116,865)	(73,582)		(43,283)	(30,299)	0	(0
2117	City of McMinnville	6/30/2019	Proportion	2.9	0.9	25,934	8,048	8,943	8,048	0	0	(0
2117 2117	City of McMinnville City of McMinnville	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(2,059) 9,317	(67) 0	(664) 848	(67) 0	0	0	(0
2117	City of McMinnville	6/30/2016	Proportion	3.7	0.0	(2,071)	0	0.0	0	0	0	Č		0
2118	City of Ontario	6/30/2020	Proportion	2.7	1.7	4,564	2,874	1,690	1,690	1,184	0	Ċ	0	0
2118	City of Ontario	6/30/2019	Proportion	2.9	0.9	1,903	591	656	591	0	0	(0
2118 2118	City of Ontario	6/30/2018	Proportion	3.1 3.3	0.1	389 (413)	14	125	14	0	0	(,	0
2118	City of Ontario City of Ontario	6/30/2017 6/30/2016	Proportion Proportion	3.3	0.0 0.0	(1,005)	0	(38)	0	0	0	(,	0
2119	City of Oregon City	6/30/2020	Proportion	2.7	1.7	(14,631)	(9,212)	•	(5,419)	(3,793)	•	(,	0
2119	City of Oregon City	6/30/2019	Proportion	2.9	0.9	(2,671)	(829)		(829)		0	Č	0	0
2119	City of Oregon City	6/30/2018	Proportion	3.1	0.1	(628)	(19)		(19)	0	0	(0
2119	City of Oregon City	6/30/2017	Proportion	3.3	0.0	(1,344)	0	(123)	0	0	0	(0
2119 2120	City of Oregon City City of Lake Oswego	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	22 (50,578)	0 (31,845)	0 (18,733)	0 (18,733)	0 (13,112)	0	(0
2120	City of Lake Oswego City of Lake Oswego	6/30/2020	Proportion	2.7	0.9	4,253	(31,845)	1.467	1,319	(13,112)	0	(0
2120	City of Lake Oswego	6/30/2018	Proportion	3.1	0.1	(1,175)	(38)		(38)	0	0	(0
2120	City of Lake Oswego	6/30/2017	Proportion	3.3	0.0	(197)	0	(17)	O O	0	0	Ċ	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	3.7	0.0	(3,805)	. 0	0	0	0	0	(0
2121	City of Portland	6/30/2020	Proportion	2.7	1.7	(2,970,147)	(1,870,093)		(1,100,054)		0	(0
2121 2121	City of Portland City of Portland	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	4,322,252 (187,470)	1,341,388 (6,048)	1,490,432 (60,474)	1,341,388 (6,048)	0	0	(0
2121	Oity of Fortialia	0/30/2010	i roportion	3.1	0.1	(167,470)	(0,046)	(00,474)	(6,046)	0	0		, 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)				
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2121	City of Portland	6/30/2017	Proportion	3.3	0.0	(46,117)	0	(4,192)	0	0	0	(0	0
2121	City of Portland	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(16,078)	(0.040)	(4.000)	0 (4,066)	0 (0.047)			0	0
2122 2122	City of Redmond City of Redmond	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	(10,979) 46,339	(6,913) 14,381	(4,066) 15,979	(4,066)	(2,847)) 0	(0
2122	City of Redmond	6/30/2018	Proportion	3.1	0.1	(2,413)	(79)		(79)	0	0			0
2122	City of Redmond	6/30/2017	Proportion	3.3	0.0	(321)	0	(30)	0	0	0		0	0
2122	City of Redmond	6/30/2016	Proportion	3.7	0.0	1,037	0	O O	0	0	0	(0	0
2123	City of St Helens	6/30/2020	Proportion	2.7	1.7	6,684	4,208	2,476	2,476	1,732			0	0
2123	City of St Helens	6/30/2019	Proportion	2.9	0.9	5,392	1,674	1,859	1,674	0	0			0
2123 2123	City of St Helens	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	(26) (453)	(2)		(2)	0	0			0
2123	City of St Helens City of St Helens	6/30/2016	Proportion Proportion	3.7	0.0	588	0	(42)	0	0	0			0
2125	City of Vernonia	6/30/2020	Proportion	2.7	1.7	1,258	792	466	466	•				0
2125	City of Vernonia	6/30/2019	Proportion	2.9	0.9	5,964	1,850	2,057	1,850		Ö	(0	0
2125	City of Vernonia	6/30/2018	Proportion	3.1	0.1	(416)	(14)	(134)	(14)	0	Ö	(0	0
2125	City of Vernonia	6/30/2017	Proportion	3.3	0.0	11	0	2	0	0	0	(0
2125	City of Vernonia	6/30/2016	Proportion	3.7	0.0	99	0	0	0	0	0	(0
2126	City of West Line	6/30/2020	Proportion	2.7 2.9	1.7 0.9	(25,067) 46,486	(15,783) 14,426	(9,284) 16.030	(9,284)	(6,499)	0	(,	0
2126 2126	City of West Linn City of West Linn	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	46,486 3,713	14,426	16,030	14,426 119	0	0	(,	0
2126	City of West Linn	6/30/2017	Proportion	3.3	0.0	1,147	0	103	0	0	n	(,	0
2126	City of West Linn	6/30/2016	Proportion	3.7	0.0	(608)	Ö	0	Ö	0	Ö	(0	0
2127	City of Cottage Grove	6/30/2020	Proportion	2.7	1.7	(32,138)	(20,235)	(11,903)	(11,903)	(8,332)) 0	(0	0
2127	City of Cottage Grove	6/30/2019	Proportion	2.9	0.9	49,306	15,302	17,002	15,302	0	0			0
2127	City of Cottage Grove	6/30/2018	Proportion	3.1	0.1	(2,549)	(83)		(83)		0			0
2127	City of Cottage Grove	6/30/2017	Proportion	3.3	0.0	823	0	76 0	0	0	0			0
2127 2128	City of Cottage Grove City of Tillamook	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	430 3,522	2,218	1,304	1,304	914				0
2128	City of Tillamook	6/30/2019	Proportion	2.9	0.9	6,146	1,908	2,119	1,908	0	0			0
2128	City of Tillamook	6/30/2018	Proportion	3.1	0.1	(579)	(18)		(18)	0	0			0
2128	City of Tillamook	6/30/2017	Proportion	3.3	0.0	272	° o′	26	° o′	0	0	(0	0
2128	City of Tillamook	6/30/2016	Proportion	3.7	0.0	5	0	0	0	0	0		,	0
2129	City of Sweet Home	6/30/2020	Proportion	2.7	1.7	(606)	(382)		(224)					0
2129 2129	City of Sweet Home City of Sweet Home	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	896 310	278 10	309 100	278 10		0	(0
2129	City of Sweet Home	6/30/2017	Proportion	3.3	0.0	(117)	0	(12)	0		0			0
2129	City of Sweet Home	6/30/2016	Proportion	3.7	0.0	(30)	0	(12)	0	0	o o			0
2131	City of Drain	6/30/2020	Proportion	2.7	1.7	476	300	176	176	124	Ö	(0	0
2131	City of Drain	6/30/2019	Proportion	2.9	0.9	4,523	1,403	1,560	1,403	0	0	(0	0
2131	City of Drain	6/30/2018	Proportion	3.1	0.1	(372)	(12)		(12)	0	0	(0
2131	City of Drain	6/30/2017	Proportion	3.3	0.0	(96)	0	(9)	0	0	0	(0
2131 2132	City of Drain	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(343) (325,728)	(205,088)	(120,640)	0 (120,640)	(84,448)	. U	(0
2132	Eugene Water & Electric Board Eugene Water & Electric Board	6/30/2019	Proportion Proportion	2.9	0.9	477,140	148,078	164,531	148,078	(04,440)	, ,		,	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	3.1	0.1	(16,981)	(547)		(547)	0	Ö			0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	3.3	0.0	7,200	0	654	0	0	Ö	(0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	3.7	0.0	(6,520)	0	0	0	0	0			0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	2.7	1.7	(19,159)	(12,063)		(7,096)	(4,967)				0
2135 2135	McMinnville Water & Light Department	6/30/2019	Proportion	2.9 3.1	0.9 0.1	25,751	7,991	8,880	7,991	0	0			0
2135	McMinnville Water & Light Department McMinnville Water & Light Department	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.0	275 (10,426)	8	89 (949)	8	0	0			0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	3.7	0.0	(796)	0	(949)	0	0	0			0
2138	City of Hood River	6/30/2020	Proportion	2.7	1.7	(57,851)	(36,425)	(21,426)	(21,426)	(14,999)) 0	() 0	0
2138	City of Hood River	6/30/2019	Proportion	2.9	0.9	43,431	13,479	14,976	13,479	0	0	· (0	0
2138	City of Hood River	6/30/2018	Proportion	3.1	0.1	(2,143)	(70)	(691)	(70)	0	0	(0	0
2138	City of Hood River	6/30/2017	Proportion	3.3	0.0	47	0	5	0	0	0			0
2138	City of Hood River	6/30/2016	Proportion	3.7	0.0	72	0 (0.000)	0	0 704)	0				0
2139 2139	City of Reedsport City of Reedsport	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(9,993) 10,249	(6,292) 3,181	(3,701) 3,534	(3,701) 3,181	(2,591)	0	(0
2139	City of Reedsport	6/30/2018	Proportion	3.1	0.9	10,249	3,101	63	3,101	0	n			0
2139	City of Reedsport	6/30/2017	Proportion	3.3	0.0	(203)	0	(17)	0	0	ñ			0
2139	City of Reedsport	6/30/2016	Proportion	3.7	0.0	(136)	ő	0	ő	0	Ö			0
2140	City of Lebanon	6/30/2020	Proportion	2.7	1.7	67,592	42,558	25,034	25,034	17,524	0			0
2140	City of Lebanon	6/30/2019	Proportion	2.9	0.9	(45,298)	(14,058)		(14,058)		0			0
2140	City of Lebanon	6/30/2018	Proportion	3.1	0.1	1,569	51	506	51	0	0			0
2140 2140	City of Lebanon	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	1,011 1,208	0	93 0	0	0	0			0
2140	City of Lebanon	0/30/2016	Proportion	3.1	0.0	1,208	U	U	0	0	U		, 0	U



Exhibit F

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

June 30, 2021 Measurement Date

Employer Number							Measurement Date	Recognized in	Recognized in	Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Number		Measurement Period for Initial	Source of Employer-	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of						Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2142	City of Sherwood	6/30/2020	Proportion	2.7	1.7	(43,499)	(27,388)	(16,111)	(16,111)	(11,277)	0) (0	0
2142	City of Sherwood	6/30/2019	Proportion	2.9	0.9 0.1	41,265	12,807	14,229	12,807	0	0) (,	0
2142 2142	City of Sherwood City of Sherwood	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(1,351) (146)	(43) 0	(436) (14)	(43) 0	0	0	,		0
2142	City of Sherwood	6/30/2016	Proportion	3.7	0.0	(1,246)	0	0	0	0	0	,		0
2143	City of Oakland	6/30/2020	Proportion	2.7	1.7	(1,368)	(861)		(507)	(354)) 0) (0	0
2143	City of Oakland	6/30/2019	Proportion	2.9	0.9	1,500	466	517	466	0	0) (0	0
2143	City of Oakland	6/30/2018	Proportion	3.1	0.1	117	3	38	3	0	0		0	0
2143	City of Oakland	6/30/2017	Proportion	3.3	0.0	49	0	4	0	0	0			0
2143 2145	City of Oakland	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(55) 4,307	0 2,712	0 1,595	0 1,595	0 1,117	0			0
2145	City of Vale City of Vale	6/30/2020	Proportion Proportion	2.7	0.9	4,307 341	2,712	1,595	1,595	1,117	0			0
2145	City of Vale	6/30/2018	Proportion	3.1	0.1	324	9	105	9	0	0			0
2145	City of Vale	6/30/2017	Proportion	3.3	0.0	91	0	7	0	0	Ö			0
2145	City of Vale	6/30/2016	Proportion	3.7	0.0	(77)	0	0	0	0	Ö) (0	0
2146	City of Prineville	6/30/2020	Proportion	2.7	1.7	20,368	12,824	7,544	7,544	5,280	0	,		0
2146	City of Prineville	6/30/2019	Proportion	2.9	0.9	8,656	2,686	2,985	2,686	0	0) (0
2146	City of Prineville	6/30/2018	Proportion	3.1 3.3	0.1	(828)	(27)		(27)	0	0) (,	0
2146 2146	City of Prineville City of Prineville	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(424) (799)	0	(40)	0	0	0) (,	0
2146	City of Wheeler	6/30/2016	Proportion	2.7	1.7	2,236	1,408	828	828	580	0	,	,	0
2147	City of Wheeler	6/30/2019	Proportion	2.9	0.9	(386)	(120)		(120)		Ö) (0	0
2147	City of Wheeler	6/30/2018	Proportion	3.1	0.1	382	13		13	0	0) (0	0
2147	City of Wheeler	6/30/2017	Proportion	3.3	0.0	18	0	3	0	0	0	,		0
2147	City of Wheeler	6/30/2016	Proportion	3.7	0.0	(14)	0	0	0	0	0			0
2148	City of Klamath Falls	6/30/2020	Proportion	2.7	1.7	(5,659)	(3,563)		(2,096)		0			0
2148 2148	City of Klamath Falls City of Klamath Falls	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	3,387 2,527	1,051 82	1,168 815	1,051 82	0	0			0
2148	City of Klamath Falls	6/30/2017	Proportion	3.3	0.0	278	0	26	0	0	0			0
2148	City of Klamath Falls	6/30/2016	Proportion	3.7	0.0	(1,591)	0	0	0	0	0			0
2149	City of Canyonville	6/30/2020	Proportion	2.7	1.7	3,276	2,063	1,213	1,213	850	0) (0	0
2149	City of Canyonville	6/30/2019	Proportion	2.9	0.9	(908)	(282)		(282)		0	,	,	0
2149	City of Canyonville	6/30/2018	Proportion	3.1	0.1	99	3	32	3	0	0	,		0
2149 2149	City of Canyonville City of Canyonville	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	65 128	0	5	0	0	0)) (0
2150	City of Bandon	6/30/2020	Proportion	2.7	1.7	(3,951)	(2,488)	(1,463)	(1,463)	(1,025)		,		0
2150	City of Bandon	6/30/2019	Proportion	2.9	0.9	756	234	261	234	0	0) (0	0
2150	City of Bandon	6/30/2018	Proportion	3.1	0.1	(401)	(14)		(14)	0	0) (0	0
2150	City of Bandon	6/30/2017	Proportion	3.3	0.0	137	0	11	0	0	0	,		0
2150	City of Bandon	6/30/2016	Proportion	3.7	0.0	(298)	0	0	0	0	0	,		0
2152 2152	City of Coos Bay	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	(4,725) 7,236	(2,975) 2,246	(1,750) 2,495	(1,750) 2,246	(1,225)	0	,		0
2152	City of Coos Bay City of Coos Bay	6/30/2019	Proportion Proportion	3.1	0.9	(306)	2,246		2,246	-	0	,		0
2152	City of Coos Bay	6/30/2017	Proportion	3.3	0.0	394	(9)	37	(9)	0	0	,	,	0
2152	City of Coos Bay	6/30/2016	Proportion	3.7	0.0	(1,414)	0	0	0	0	Ö			0
2154	City of Pendleton	6/30/2020	Proportion	2.7	1.7	31,076	19,566	11,510	11,510	8,056	Ö) (0	0
2154	City of Pendleton	6/30/2019	Proportion	2.9	0.9	14,890	4,622	5,134	4,622	0	0			0
2154	City of Pendleton	6/30/2018	Proportion	3.1	0.1	(225)	(6)	(73)	(6)		0			0
2154 2154	City of Pendleton City of Pendleton	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(1,123) (1.683)	0	(103)	0	0	0			0
2154	City of Corvallis	6/30/2016	Proportion	2.7	1.7	(29.036)	(18,282)		(10,754)	(7,528)		,		0
2155	City of Corvallis	6/30/2019	Proportion	2.9	0.9	59,853	18,575	20,639	18,575	(1,020)	, ,			0
2155	City of Corvallis	6/30/2018	Proportion	3.1	0.1	(5,056)	(163)		(163)	0	Ö) (0	0
2155	City of Corvallis	6/30/2017	Proportion	3.3	0.0	(1,685)	0	(152)	0	0	0) (0	0
2155	City of Corvallis	6/30/2016	Proportion	3.7	0.0	(5,424)	0	0	0	0	0			0
2157	City of Monmouth	6/30/2020	Proportion	2.7	1.7	24,119	15,186	8,933	8,933	6,253	0			0
2157 2157	City of Monmouth City of Monmouth	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(7,810) (694)	(2,424)		(2,424)		0			0
2157	City of Monmouth	6/30/2018	Proportion	3.3	0.1	(145)	(22)	(224)	(22)	0	0			0
2157	City of Monmouth	6/30/2016	Proportion	3.7	0.0	(295)	0	0	0	0	n) (0
2158	City of Milton-Freewater	6/30/2020	Proportion	2.7	1.7	(32,974)	(20,761)	(12,213)	(12,213)	(8,548)) 0) (0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	2.9	0.9	44,961	13,953	15,504	13,953	0	0) (0	0
2158	City of Milton-Freewater	6/30/2018	Proportion	3.1	0.1	(2,358)	(75)		(75)		0) (0
2158	City of Milton-Freewater	6/30/2017	Proportion	3.3	0.0	618	0	57	0	0	0) (0
2158 2159	City of Milton-Freewater	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(44)	0	0 4,049	0	0	0	,		0
2159	City of Baker City City of Baker City	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	10,932 5,508	6,883 1,710	4,049 1,899	4,049 1,710	2,834	0			0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Moseuroment Dat-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflow
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +	Recognized in 4 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
2159	City of Baker City	6/30/2018	Proportion	3.1	0.1	1,298	41	419	41	0	0	(0	0
2159	City of Baker City	6/30/2017	Proportion	3.3	0.0	(192)	0	(18)	0		0	(,	0
2159	City of Baker City	6/30/2016	Proportion	3.7	0.0	(531)	(20.574)	0	(47.004)	(40.500)	0	(0
2160 2160	City of Hermiston City of Hermiston	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(48,558) 22,976	(30,574) 7,130	(17,984) 7,923	(17,984) 7,130	(12,590)	0	(0
2160	City of Hermiston	6/30/2018	Proportion	3.1	0.1	1,321	43	426	43	0	0	(0
2160	City of Hermiston	6/30/2017	Proportion	3.3	0.0	(798)	0	(72)	0	0	Ö	(0
2160	City of Hermiston	6/30/2016	Proportion	3.7	0.0	122	0	o o	0	0	0	(0	0
2161	City of Pilot Rock	6/30/2020	Proportion	2.7	1.7	270	170		100	70	0	(0	0
2161	City of Pilot Rock	6/30/2019	Proportion	2.9	0.9	387	121	133	121	0	0	(0
2161	City of Pilot Rock	6/30/2018	Proportion	3.1	0.1	(97)	(4)		(4)		0	(0
2161 2161	City of Pilot Rock City of Pilot Rock	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(61) (103)	0	(7)	0	0	0	(0
2162	City of Clatskanie	6/30/2020	Proportion	2.7	1.7	1,219	768	451	451	317	0	(0
2162	City of Clatskanie	6/30/2019	Proportion	2.9	0.9	3,736	1,160	1,288	1,160	0	0	Č		0
2162	City of Clatskanie	6/30/2018	Proportion	3.1	0.1	2,531	83	816	83	ō	Ö	Ċ	0	0
2162	City of Clatskanie	6/30/2017	Proportion	3.3	0.0	(609)	0	(54)	0	0	0	(0	0
2162	City of Clatskanie	6/30/2016	Proportion	3.7	0.0	(1,006)	0	0	0	0	0	(,	0
2163	City of Milwaukie	6/30/2020	Proportion	2.7	1.7	(17,883)	(11,260)		(6,623)		0	(,	0
2163	City of Milwaukie	6/30/2019	Proportion	2.9	0.9 0.1	71,265	22,117	24,574	22,117	0	0	(,	0
2163 2163	City of Milwaukie City of Milwaukie	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(2,553)	(81)	(824)	(81) 0	0	0	(,	0
2163	City of Milwaukie	6/30/2016	Proportion	3.7	0.0	(419)	0	0	0	0	0	(,	0
2165	City of Cornelius	6/30/2020	Proportion	2.7	1.7	(13,410)	(8,443)	(4,967)	(4,967)	(3,476)	Ö	Č) 0	0
2165	City of Cornelius	6/30/2019	Proportion	2.9	0.9	12,503	3,881	4,311	3,881	0	0	· ·	0	0
2165	City of Cornelius	6/30/2018	Proportion	3.1	0.1	(772)	(25)	(249)	(25)	0	0	(0	0
2165	City of Cornelius	6/30/2017	Proportion	3.3	0.0	(24)	0	(3)	0	0	0	(0
2165	City of Cornelius	6/30/2016	Proportion	3.7	0.0	63	0	0	0	0	0	(0
2166 2166	City of Nyssa City of Nyssa	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	2,039 2,100	1,284 652	755 724	755	529 0	0	(0
2166	City of Nyssa	6/30/2019	Proportion Proportion	3.1	0.9	(292)	(10)		652 (10)		0	(0
2166	City of Nyssa	6/30/2017	Proportion	3.3	0.0	194	0	17	0	0	Ö	Č		0
2166	City of Nyssa	6/30/2016	Proportion	3.7	0.0	(270)	0	0	0	0	0	(0	0
2167	City of Athena	6/30/2020	Proportion	2.7	1.7	(3,441)	(2,167)	(1,274)	(1,274)	(893)	0	(0	0
2167	City of Athena	6/30/2019	Proportion	2.9	0.9	2,719	843	938	843	0	0	(0
2167	City of Athena	6/30/2018	Proportion	3.1	0.1	(362)	(11)	(117)	(11)		0	(0
2167 2167	City of Athena City of Athena	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	69 (12)	0	6	0	0	0	(0
2167	City of Oakridge	6/30/2020	Proportion	2.7	1.7	2,346	1,477	869	869	608	0	(0
2168	City of Oakridge	6/30/2019	Proportion	2.9	0.9	5,238	1,626	1,806	1,626	0.00	o O	Č		0
2168	City of Oakridge	6/30/2018	Proportion	3.1	0.1	(1,955)	(62)		(62)	ō	Ö	Ċ	0	0
2168	City of Oakridge	6/30/2017	Proportion	3.3	0.0	196	o o	19	° o′	0	0	(0	0
2168	City of Oakridge	6/30/2016	Proportion	3.7	0.0	(204)	0	0	0	0	0	(,	0
2170	City of Madras	6/30/2020	Proportion	2.7	1.7	3,282	2,066	1,216	1,216	850	0	(0
2170	City of Madras	6/30/2019	Proportion	2.9 3.1	0.9 0.1	5,007 232	1,553	1,727	1,553	0	0	(0
2170 2170	City of Madras City of Madras	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	(384)	0	75 (36)	0	0	0	(0
2170	City of Madras	6/30/2016	Proportion	3.7	0.0	10	0	0	Ö	0	Ö	Č		0
2172	City of Sandy	6/30/2020	Proportion	2.7	1.7	28,420	17,894	10,526	10,526	7,368	0	(0	0
2172	City of Sandy	6/30/2019	Proportion	2.9	0.9	12,271	3,809	4,231	3,809	0	0	(0
2172	City of Sandy	6/30/2018	Proportion	3.1	0.1	381	12	123	12	0	0	(0
2172	City of Sandy	6/30/2017	Proportion	3.3	0.0	(686)	0	(62)	0	0	0	(0
2172 2174	City of Sandy City of Mt Angel	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	382 (2,202)	(1,386)	0 (816)	0 (816)	0 (570)	0	(,	0
2174	City of Mt Angel	6/30/2020	Proportion Proportion	2.9	0.9	6,222	1,930	2,146	1,930	(570)	0	(0
2174	City of Mt Angel	6/30/2018	Proportion	3.1	0.1	(195)	(6)		(6)		0	(0
2174	City of Mt Angel	6/30/2017	Proportion	3.3	0.0	93	0	9	0	ō	Ö	Ċ	0	0
2174	City of Mt Angel	6/30/2016	Proportion	3.7	0.0	(43)	0	0	0	0	0	(0	0
2175	City of Umatilla	6/30/2020	Proportion	2.7	1.7	8,330	5,245	3,085	3,085	2,160	0	(0
2175	City of Umatilla	6/30/2019	Proportion	2.9	0.9	(144)	(44)		(44)		0	(0
2175	City of Umatilla	6/30/2018	Proportion	3.1	0.1	2,541	81	820	81	0	0	(0
2175 2175	City of Umatilla City of Umatilla	6/30/2017	Proportion	3.3 3.7	0.0 0.0	(576) (331)	0	(51)	0	0	0	(0
2175 2176	City of Umatilia City of Scappoose	6/30/2016 6/30/2020	Proportion Proportion	2.7	0.0 1.7	(6,405)	(4,033)		(2,372)	•	0	(0
2176	City of Scappoose	6/30/2019	Proportion	2.9	0.9	3,135	973	1,081	973	(1,001)	0	(0
2176	City of Scappoose	6/30/2018	Proportion	3.1	0.1	(425)	(14)		(14)		Ö			0
21/0		6/30/2017	Proportion	3.3	0.0	(20)	` o´	(2)	` o´	0	0		0	



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Facilities 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
2176	Employer Name City of Scappoose	6/30/2016	Proportion	3.7	0.0	164	Outriow/(iiiiow)	0	0		Lxperise 0			Oubsequent Expense
2177	City of Condon	6/30/2020	Proportion	2.7	1.7	659	415	244	244		Ö	· ·	0	0
2177	City of Condon	6/30/2019	Proportion	2.9	0.9	(2,035)	(631)		(631)		0	(,	0
2177 2177	City of Condon City of Condon	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	288 (28)	9	93	9	0	0	(,	0
2177	City of Condon	6/30/2017	Proportion	3.7	0.0	(165)	0	(4)	0	0	0			0
2178	City of Boardman	6/30/2020	Proportion	2.7	1.7	(775)	(488)	(287)	(287)	(201)	Ö			0
2178	City of Boardman	6/30/2019	Proportion	2.9	0.9	2,967	921	1,023	921	0	0			0
2178	City of Boardman	6/30/2018	Proportion	3.1	0.1	(572)	(17)	(185)	(17)	0	0			0
2178 2178	City of Boardman City of Boardman	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	10 (779)	0	1	0	0	0			0
2179	City of Estacada	6/30/2020	Proportion	2.7	1.7	(11,076)	(6,974)	•	(4,102)	(2,872)				0
2179	City of Estacada	6/30/2019	Proportion	2.9	0.9	13,499	4,189	4,655	4,189		0	· (0	0
2179	City of Estacada	6/30/2018	Proportion	3.1	0.1	(989)	(32)		(32)	0	0			0
2179 2179	City of Estacada	6/30/2017	Proportion	3.3 3.7	0.0	(273)	0	(24)	0	0	0		, ,	0
2179	City of Estacada City of Enterprise	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	73 (8.095)	(5.097)	•	(2,998)	(2,099)	0			0
2180	City of Enterprise City of Enterprise	6/30/2019	Proportion	2.9	0.9	7.747	2,405	2.671	2,405	(2,099)	0	(0
2180	City of Enterprise	6/30/2018	Proportion	3.1	0.1	(193)	(7)	(62)	(7)	0	Ö	Č	0	0
2180	City of Enterprise	6/30/2017	Proportion	3.3	0.0	(154)	Ô	(13)	0	0	0	(0
2180	City of Enterprise	6/30/2016	Proportion	3.7	0.0	(62)	0	0	0	0	0			0
2181 2181	City of Central Point	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	(59,105) 43,583	(37,214) 13,525	(21,891) 15,029	(21,891) 13,525	(15,323)	0			0
2181	City of Central Point City of Central Point	6/30/2019	Proportion Proportion	3.1	0.9	43,363 715	13,525		13,525	0	0			0
2181	City of Central Point	6/30/2017	Proportion	3.3	0.0	(472)	0	(43)	0	0	0			0
2181	City of Central Point	6/30/2016	Proportion	3.7	0.0	(801)	0	o′	0	Ö	Ö	· ·	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	2.7	1.7	(7,498)	(4,721)		(2,777)	(1,944)	0			0
2182	City of Cascade Locks	6/30/2019	Proportion	2.9	0.9	6,557	2,035	2,261	2,035	0	0			0
2182 2182	City of Cascade Locks City of Cascade Locks	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	363 (211)	12	117 (19)	12 0	0	0			0
2182	City of Cascade Locks	6/30/2016	Proportion	3.7	0.0	(334)	0	(19)	0	0	0			0
2183	City of Myrtle Point	6/30/2020	Proportion	2.7	1.7	8,553	5,385	3,168	3,168	2,217	Ö	(0	0
2183	City of Myrtle Point	6/30/2019	Proportion	2.9	0.9	1,095	339	378	339	0	0	(0	0
2183	City of Myrtle Point	6/30/2018	Proportion	3.1	0.1	335	11	108	11	0	0			0
2183 2183	City of Myrtle Point City of Myrtle Point	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(261) (325)	0	(24)	0	0	0			0
2184	City of Port Orford	6/30/2020	Proportion	2.7	1.7	(687)	(433)	•	(254)	•	-			0
2184	City of Port Orford	6/30/2019	Proportion	2.9	0.9	3,560	1,104	1,228	1,104	0	Ö			0
2184	City of Port Orford	6/30/2018	Proportion	3.1	0.1	(303)	(9)		(9)	0	0			0
2184	City of Port Orford	6/30/2017	Proportion	3.3	0.0	(121)	0	(10)	0	0	0			0
2184 2185	City of Port Orford City of Wood Village	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(164) 5,503	0 3,465	2,038	0 2,038	0 1,427	0	(0
2185	City of Wood Village	6/30/2019	Proportion	2.9	0.9	1,823	565	629	2,030	1,427	0			0
2185	City of Wood Village	6/30/2018	Proportion	3.1	0.1	1,200	39	387	39	0	Ö			0
2185	City of Wood Village	6/30/2017	Proportion	3.3	0.0	166	0	16	0	0	0	(0	0
2185	City of Wood Village	6/30/2016	Proportion	3.7	0.0	45	0	0	0	0	0			0
2186 2186	City of Chiloquin City of Chiloquin	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	2,511 (1,291)	1,581 (401)	930 (445)	930 (401)	651 0	0			0
2186	City of Chiloquin	6/30/2019	Proportion Proportion	3.1	0.9	(258)	(401)		(401)		0			0
2186	City of Chiloquin	6/30/2017	Proportion	3.3	0.0	12	0	0	0	0	Ö	(0	0
2186	City of Chiloquin	6/30/2016	Proportion	3.7	0.0	5	0	0	0	0	0	(0	0
2187	City of Philomath	6/30/2020	Proportion	2.7	1.7	(11,724)	(7,382)		(4,342)	(3,040)	0			0
2187	City of Philomath	6/30/2019	Proportion	2.9 3.1	0.9 0.1	9,997 518	3,103	3,447	3,103	0	0			0
2187 2187	City of Philomath City of Philomath	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(88)	17	167 (7)	17 0	0	0			0
2187	City of Philomath	6/30/2017	Proportion	3.7	0.0	(61)	0	0	0	0	0			0
2188	City of Talent	6/30/2020	Proportion	2.7	1.7	(2,931)	(1,845)	(1,086)	(1,086)	(759)	0	· (0	0
2188	City of Talent	6/30/2019	Proportion	2.9	0.9	6,942	2,154	2,394	2,154	0	0			0
2188	City of Talent	6/30/2018	Proportion	3.1	0.1	571	19	184	19	0	0			0
2188 2188	City of Talent City of Talent	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	425 30	0	38	0	0	0			0
2188	City of Talent City of Willamina	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	30 1,569	988	581	581	407	0			0
2189	City of Willamina	6/30/2019	Proportion	2.9	0.9	1,612	500	556	500	0	Ö			0
2189	City of Willamina	6/30/2018	Proportion	3.1	0.1	(720)	(24)	(232)	(24)	0	0	(0	0
2189	City of Willamina	6/30/2017	Proportion	3.3	0.0	(197)	0	(17)	0	0	0			0
2189	City of Willamina	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(131) 1.018	0 641	0 377	0 377	0 264	0			0
2191	City of Huntington	6/30/2020	Proportion	2.1	1.7	1,018	641	3//	3//	264	U		, 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Magazzament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Infle
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 4 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
2191	City of Huntington	6/30/2019	Proportion	2.9	0.9	655	203	226	203	0	0	(0	0
2191	City of Huntington	6/30/2018	Proportion	3.1	0.1	(311)	(11)		(11)	0	0	(,	0
2191 2191	City of Huntington City of Huntington	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	39 (86)	0	3	0	0	0	(0
2192	City of North Plains	6/30/2020	Proportion	2.7	1.7	5,658	3,562	2,096	2,096	1,466	0	(0
2192	City of North Plains	6/30/2019	Proportion	2.9	0.9	4,544	1,410	1,567	1,410	0	0	(0	0
2192	City of North Plains	6/30/2018	Proportion	3.1	0.1	(856)	(28)		(28)	0	0	(0	0
2192	City of North Plains	6/30/2017	Proportion	3.3	0.0	(241)	0	(22)	0	0	0	(0	0
2192	City of North Plains	6/30/2016	Proportion	3.7	0.0	(225)	0	0	0	. 0	0	(0
2193 2193	City of Heppner	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	58 4,086	37 1,268	21 1,409	21	16 0	0	(0
2193	City of Heppner City of Heppner	6/30/2019	Proportion Proportion	3.1	0.9	(313)	(10)		1,268 (10)	-	0	(0
2193	City of Heppiner	6/30/2017	Proportion	3.3	0.0	51	(10)	(101)	0	0	0	(0
2193	City of Heppner	6/30/2016	Proportion	3.7	0.0	(8)	Ö	0	0	ō	Ö	Ċ	0	0
2194	City of Cave Junction	6/30/2020	Proportion	2.7	1.7	3,651	2,299	1,352	1,352	947	0	(0	0
2194	City of Cave Junction	6/30/2019	Proportion	2.9	0.9	1,106	344	381	344	0	0	(0
2194	City of Cave Junction	6/30/2018	Proportion	3.1	0.1	(27)	0	(9)	0	0	0	(0
2194	City of Cave Junction	6/30/2017	Proportion	3.3 3.7	0.0	(78)	0	(6)	0	0	0	(,	0
2194 2195	City of Cave Junction City of Metolius	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(62) 1,215	765	450	450	0 315	0	(,	0
2195	City of Metolius	6/30/2020	Proportion	2.9	0.9	308	96	106	96	0	0	(,	0
2195	City of Metolius	6/30/2018	Proportion	3.1	0.1	30	0	10	0	0	Ö	(0	0
2195	City of Metolius	6/30/2017	Proportion	3.3	0.0	25	0	1	0	0	0	(0	0
2195	City of Metolius	6/30/2016	Proportion	3.7	0.0	(53)	0	0	0	0	0	(0
2196	City of Hubbard	6/30/2020	Proportion	2.7	1.7	(3,103)	(1,954)		(1,149)		0	(0
2196	City of Hubbard	6/30/2019	Proportion	2.9	0.9	1,220	378	421	378	0	0	(0
2196 2196	City of Hubbard City of Hubbard	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(856) 231	(28)	(276) 21	(28)	0	0	(0
2196	City of Hubbard	6/30/2016	Proportion	3.7	0.0	(193)	0	0	0	0	0	(0
2197	City of Myrtle Creek	6/30/2020	Proportion	2.7	1.7	(383)	(241)		(142)	(99)	0	(0
2197	City of Myrtle Creek	6/30/2019	Proportion	2.9	0.9	6,648	2,064	2,292	2,064	° o′	0	(0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	3.1	0.1	(6)	0	(2)	0	0	0	(,	0
2197	City of Myrtle Creek	6/30/2017	Proportion	3.3	0.0	2	0	0	0	0	0	(0
2197 2198	City of Myrtle Creek City of Carlton	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(306) (2,451)	(1,543)	0 (908)	0 (908)	(635)	0	(0
2198	City of Carlton	6/30/2019	Proportion	2.9	0.9	6,774	2,102	2,336	2,102	(033)	0	(0
2198	City of Carlton	6/30/2018	Proportion	3.1	0.1	346	10		10	0	0		0	0
2198	City of Carlton	6/30/2017	Proportion	3.3	0.0	(67)	0	(7)	0	0	0	(0	0
2198	City of Carlton	6/30/2016	Proportion	3.7	0.0	21	0	0	0	0	0	(0
2199	City of Junction City	6/30/2020	Proportion	2.7	1.7	(26,733)	(16,832)		(9,901)	,	0	(0
2199 2199	City of Junction City	6/30/2019 6/30/2018	Proportion	2.9 3.1	0.9 0.1	28,179 (2,815)	8,745 (91)	9,717 (908)	8,745 (91)	0	0	(0
2199	City of Junction City City of Junction City	6/30/2017	Proportion Proportion	3.3	0.0	218	(91)	(900)	(91)	0	0	(0
2199	City of Junction City	6/30/2016	Proportion	3.7	0.0	(557)	Ö	0	0	0	Ö	Č	,	0
2200	City of Wallowa	6/30/2020	Proportion	2.7	1.7	101	64	37	37	27	0	· ·	0	0
2200	City of Wallowa	6/30/2019	Proportion	2.9	0.9	(66)	(20)		(20)	0	0	(0
2200	City of Wallowa	6/30/2018	Proportion	3.1	0.1	88	4	28	4	0	0	(0
2200	City of Wallowa	6/30/2017	Proportion	3.3	0.0	(34)	0	(4)	0	0	0	(0
2200 2201	City of Wallowa City of Coburg	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	32 3.081	1.940	0 1.141	1.141	0 799	0	(0
2201	City of Coburg	6/30/2019	Proportion	2.9	0.9	32	1,540		1,141	0	0	(0
2201	City of Coburg	6/30/2018	Proportion	3.1	0.1	(68)	(2)		(2)	0	0	(0	0
2201	City of Coburg	6/30/2017	Proportion	3.3	0.0	(73)	0	(7)	O O	0	0	(0	0
2201	City of Coburg	6/30/2016	Proportion	3.7	0.0	(211)	0	0	0	0	0	(0	0
2202	City of Dallas	6/30/2020	Proportion	2.7	1.7	15,748	9,915		5,833	4,082	0	(0
2202	City of Dallas	6/30/2019	Proportion	2.9	0.9	10,096	3,134	3,481	3,134	0	0	(0
2202 2202	City of Dallas City of Dallas	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(559) (579)	(19)	(180) (54)	(19)	0	0	(0
2202	City of Dallas City of Dallas	6/30/2017	Proportion	3.3	0.0	(95)	0	(54)	0	0	0	(0
2203	City of Rockaway Beach	6/30/2020	Proportion	2.7	1.7	1,868	1,176	692	692	484	Ö	Č		0
2203	City of Rockaway Beach	6/30/2019	Proportion	2.9	0.9	3,304	1,026	1,139	1,026	0	0	(0	0
2203	City of Rockaway Beach	6/30/2018	Proportion	3.1	0.1	346	10	112	10	0	0	(0
2203	City of Rockaway Beach	6/30/2017	Proportion	3.3	0.0	42	0	3	0	0	0	(0
2203	City of Rockaway Beach	6/30/2016	Proportion	3.7 2.7	0.0 1.7	270	0	0	0	0 498	0	(0
2204 2204	City of Burns City of Burns	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	1,922 5,237	1,210 1,625	712 1,806	712 1,625	498	0			0
	City of Burns	6/30/2019	Proportion	3.1	0.9	(358)	(13)		(13)		0			U



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer	Original	Remaining Amortization	Original Balance of	Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2204	City of Burns	6/30/2017	Proportion	3.3	0.0	13	0	1	0		0	(0
2204 2205	City of Burns City of Elgin	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	7,638	4,809	2,829	2,829		Ü	(,	0
2205	City of Elgin	6/30/2019	Proportion	2.9	0.9	653	203	225	2,029	0	0			0
2205	City of Elgin	6/30/2018	Proportion	3.1	0.1	(224)	(8)		(8)	0	Ö	· ·	0	0
2205	City of Elgin	6/30/2017	Proportion	3.3	0.0	(33)	0	(3)	0		0			0
2205 2206	City of Elgin City of Weston	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(80) 681	0 429	0 252	0 252		0			0
2206	City of Weston	6/30/2020	Proportion	2.9	0.9	607	189	209	189		0			0
2206	City of Weston	6/30/2018	Proportion	3.1	0.1	175	7	56	7	0	Ö			0
2206	City of Weston	6/30/2017	Proportion	3.3	0.0	(21)	0	(3)	0		0	(0	0
2206	City of Weston	6/30/2016	Proportion	3.7	0.0	(2)	0	0	0		0			0
2207 2207	City of Mill City City of Mill City	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	453 675	285 209	168 233	168 209		0			0
2207	City of Mill City	6/30/2019	Proportion	3.1	0.9	(169)	(4)		209		0			0
2207	City of Mill City	6/30/2017	Proportion	3.3	0.0	(16)	0	(1)	0	0	Ö	(0
2207	City of Mill City	6/30/2016	Proportion	3.7	0.0	(51)	0	0	0		0	(0
2208	City of Fairview	6/30/2020	Proportion	2.7	1.7	(9,320)	(5,868)		(3,452)	(2,416)	0		,	0
2208 2208	City of Fairview City of Fairview	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	7,607 91	2,361	2,623 29	2,361	0	0	(,	0
2208	City of Fairview	6/30/2017	Proportion	3.3	0.0	2,400	0	219	0	•	0		,	0
2208	City of Fairview	6/30/2016	Proportion	3.7	0.0	(265)	0	0	o o	0	Ö	(0	0
2209	City of Monroe	6/30/2020	Proportion	2.7	1.7	1,404	884	520	520	364	0	(0	0
2209	City of Monroe	6/30/2019	Proportion	2.9	0.9	978	304	337	304	0	0			0
2209	City of Monroe	6/30/2018	Proportion	3.1	0.1 0.0	48	3	15	3	0	0			0
2209 2209	City of Monroe City of Monroe	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0	(79) 45	0	(7)	0		0			0
2210	City of Helix	6/30/2020	Proportion	2.7	1.7	1,545	973		572		0			0
2210	City of Helix	6/30/2019	Proportion	2.9	0.9	(789)	(245)		(245)		Ö	Ċ	0	0
2210	City of Helix	6/30/2018	Proportion	3.1	0.1	78	3	25	3	0	0	(0	0
2210	City of Helix	6/30/2017	Proportion	3.3	0.0	(56)	0	(5)	0		0			0
2210 2211	City of Helix City of Jefferson	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(72) (2,107)	(1,327)	0 (780)	0 (780)		0		,	0
2211	City of Jefferson	6/30/2020	Proportion	2.9	0.9	570	176	197	176		0			0
2211	City of Jefferson	6/30/2018	Proportion	3.1	0.1	28	1	9	1	0	Ö	(0	0
2211	City of Jefferson	6/30/2017	Proportion	3.3	0.0	57	0	6	0	0	0			0
2211	City of Jefferson	6/30/2016	Proportion	3.7	0.0	41	0	0	0	0	0			0
2212 2212	Town of Lakeview Town of Lakeview	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(9,530) 6,113	(6,000) 1,897	(3,530) 2,108	(3,530) 1,897	(2,470)	0	(0
2212	Town of Lakeview	6/30/2018	Proportion	3.1	0.1	1,120	37	361	37	0	o O			0
2212	Town of Lakeview	6/30/2017	Proportion	3.3	0.0	(145)	0	(13)	0	0	Ö	(0	0
2212	Town of Lakeview	6/30/2016	Proportion	3.7	0.0	(233)	0	0	0	0	0		0	0
2213	City of Stanfield	6/30/2020	Proportion	2.7	1.7	(1,273)	(802)		(471)		0		,	0
2213 2213	City of Stanfield City of Stanfield	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	913 64	283	315 21	283	0	0			0
2213	City of Stanfield	6/30/2017	Proportion	3.3	0.0	(204)	. 0	(18)	0	0	o O			0
2213	City of Stanfield	6/30/2016	Proportion	3.7	0.0	(58)	0	0	0	0	Ö			0
2214	City of Yamhill	6/30/2020	Proportion	2.7	1.7	(4,864)	(3,063)		(1,801)					0
2214	City of Yamhill	6/30/2019	Proportion	2.9	0.9	4,624	1,436	1,594	1,436		0			0
2214 2214	City of Yamhill City of Yamhill	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(130) (26)	(4)	(42)	(4)		0			0
2214	City of Yamhill	6/30/2016	Proportion	3.7	0.0	(20)	0	0	0	-	0			0
2215	City of Powers	6/30/2020	Proportion	2.7	1.7	554	349	205	205	144	Ö	Ċ	0	0
2215	City of Powers	6/30/2019	Proportion	2.9	0.9	263	81	91	81	0	0		,	0
2215	City of Powers	6/30/2018	Proportion	3.1	0.1	(85)	(4)		(4)		0			0
2215 2215	City of Powers City of Powers	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	37 (4)	0	4 0	0		0			0
2215	City of Brookings	6/30/2016	Proportion	2.7	1.7	(1,436)	(904)	-	(532)					0
2216	City of Brookings	6/30/2019	Proportion	2.9	0.9	18,639	5,785		5,785		Ö			0
2216	City of Brookings	6/30/2018	Proportion	3.1	0.1	2,981	95	962	95	0	0			0
2216	City of Brookings	6/30/2017	Proportion	3.3	0.0	422	0	38	0		0			0
2216 2217	City of Sutherlin	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(588) (7,781)	0 (4,899)	0 (2,882)	(2.892)		0			0
2217	City of Sutherlin City of Sutherlin	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	(7,781) 19,076	(4,899) 5,920	(2,882) 6,578	(2,882) 5,920		0			0
2217	City of Sutherlin	6/30/2018	Proportion	3.1	0.1	(1,143)	(36)		(36)		0			0
2217	City of Sutherlin	6/30/2017	Proportion	3.3	0.0	(293)	0	(26)	0	0	ō			0
2217		6/30/2016	Proportion	3.7	0.0	451	0	0	0	0	0	(



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number 2218	Employer Name City of Prairie City	Recognition 6/30/2020		Amortization Period 2.7	Period 1.7	Outflow/(Inflow) 234	Outflow/(Inflow)	Expense 87	Expense 87	Expense 60	Expense 0	Expense	Expense	Subsequent Expense
2218	City of Prairie City City of Prairie City	6/30/2020	Proportion Proportion	2.9	0.9	(383)	(119)		(119)		0			0
2218	City of Prairie City	6/30/2018	Proportion	3.1	0.1	298	10	96	10		Ö	ď		0
2218	City of Prairie City	6/30/2017	Proportion	3.3	0.0	(17)	0	(2)	0		0	d	0	0
2218	City of Prairie City	6/30/2016	Proportion	3.7	0.0	13	0	0	0		0	C	0	0
2219	City of Sheridan	6/30/2020	Proportion	2.7	1.7	1,221	769	452	452		0	C		0
2219	City of Sheridan	6/30/2019	Proportion	2.9	0.9	1,917	595	661	595		0	C		0
2219	City of Sheridan	6/30/2018	Proportion	3.1	0.1	(783)	(24)		(24)		0	0		0
2219 2219	City of Sheridan City of Sheridan	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	186 (467)	0	18	0		0	C		0
2219	City of Garibaldi	6/30/2010	Proportion Proportion	2.7	1.7	(1,351)	(851)		(500)		0	C		0
2220	City of Garibaldi	6/30/2019	Proportion	2.9	0.9	4,496	1,396	1,550	1,396		o O	0		0
2220	City of Garibaldi	6/30/2018	Proportion	3.1	0.1	33	0	11	0		Ö	ď		0
2220	City of Garibaldi	6/30/2017	Proportion	3.3	0.0	(78)	0	(6)	0	0	0	d	0	0
2220	City of Garibaldi	6/30/2016	Proportion	3.7	0.0	(114)	0	0	0		0	C	0	0
2221	City of Sisters	6/30/2020	Proportion	2.7	1.7	154	97	57	57		0	C		0
2221	City of Sisters	6/30/2019	Proportion	2.9	0.9	6,789	2,107	2,341	2,107	0	0	0		0
2221	City of Sisters	6/30/2018	Proportion	3.1	0.1	467	14	151	14		0	C	,	0
2221	City of Sisters	6/30/2017	Proportion	3.3 3.7	0.0 0.0	(263)	0	(23)	0	0	0	0	,	0
2221 2222	City of Sisters City of Jacksonville	6/30/2016 6/30/2020	Proportion Proportion	2.7	0.0 1.7	(135) 2,828	1,781	1,047	0 1,047	734	Ü	U.		0
2222	City of Jacksonville	6/30/2020	Proportion	2.9	0.9	1,285	399	443	399		0	0		0
2222	City of Jacksonville	6/30/2018	Proportion	3.1	0.1	851	26	275	26		Ö	ď	0	0
2222	City of Jacksonville	6/30/2017	Proportion	3.3	0.0	110	0	11	0		0	d	0	0
2222	City of Jacksonville	6/30/2016	Proportion	3.7	0.0	(128)	0	0	0	0	0	C	0	0
2223	City of Cannon Beach	6/30/2020	Proportion	2.7	1.7	(20,204)	(12,721)		(7,483)		0	C	0	0
2223	City of Cannon Beach	6/30/2019	Proportion	2.9	0.9	24,882	7,722		7,722		0	C		0
2223	City of Cannon Beach	6/30/2018	Proportion	3.1	0.1	(1,565)	(50)		(50)		0	C		0
2223	City of Cannon Beach	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0	226 106	0	22	0		0	0		0
2223 2224	City of Cannon Beach City of Falls City	6/30/2016	Proportion Proportion	2.7	0.0 1.7	2,516	1,584	932	932		0	C		0
2224	City of Falls City	6/30/2019	Proportion	2.9	0.9	426	132	147	132		0	0		0
2224	City of Falls City	6/30/2018	Proportion	3.1	0.1	(354)	(12)		(12)		0	ď		0
2224	City of Falls City	6/30/2017	Proportion	3.3	0.0	33	0	3	0	, 0	Ö	d	0	0
2224	City of Falls City	6/30/2016	Proportion	3.7	0.0	51	0	0	0	0	0	0	0	0
2225	City of Echo	6/30/2020	Proportion	2.7	1.7	4,643	2,923		1,720		0	C		0
2225	City of Echo	6/30/2019	Proportion	2.9	0.9	(2,880)	(894)		(894)) 0	0	C		0
2225	City of Echo	6/30/2018	Proportion	3.1	0.1	128	5	41	5	0	0	C		0
2225 2225	City of Echo City of Echo	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	2 (34)	0	0	0		0	0		0
2225	City of Ecro City of Hines	6/30/2016	Proportion Proportion	2.7	1.7	(34) 2,697	1,698	999	999		0	C		0
2226	City of Hines	6/30/2019	Proportion	2.9	0.9	2,685	833	926	833		0	0		0
2226	City of Hines	6/30/2018	Proportion	3.1	0.1	229	7	74	7	0	0	ď) 0	0
2226	City of Hines	6/30/2017	Proportion	3.3	0.0	(84)	0	(9)	0	0	0	Ċ	0	0
2226	City of Hines	6/30/2016	Proportion	3.7	0.0	117	0	0	0	0	0	C	0	0
2228	City of Turner	6/30/2020	Proportion	2.7	1.7	(1,178)	(742)		(436)		0	0		0
2228	City of Turner	6/30/2019	Proportion	2.9	0.9	284	88	98	88		0	C		0
2228	City of Turner	6/30/2018	Proportion	3.1 3.3	0.1 0.0	(330)	(12)		(12)) 0	0	0		0
2228 2228	City of Turner City of Turner	6/30/2017 6/30/2016	Proportion	3.3	0.0	(78) 44	0	(6)	0	0	0	C		0
2229	City of Turner City of John Day	6/30/2016	Proportion Proportion	2.7	1.7	2,659	1,674	985	985	689	0	0		0
2229	City of John Day	6/30/2019	Proportion	2.9	0.9	3,909	1,213	1,348	1,213		0	C		0
2229	City of John Day	6/30/2018	Proportion	3.1	0.1	1,020	33	329	33	0	Ö	ď		0
2229	City of John Day	6/30/2017	Proportion	3.3	0.0	(343)	0	(31)	0	0	0	C	0	0
2229	City of John Day	6/30/2016	Proportion	3.7	0.0	(330)	0	0	0	0	0	C		0
2231	City of Banks	6/30/2020	Proportion	2.7	1.7	339	213	126	126		0	0		0
2231	City of Banks	6/30/2019	Proportion	2.9	0.9	3,326	1,032	1,147	1,032		0	C		0
2231	City of Banks	6/30/2018	Proportion	3.1	0.1	(123)	(3)		(3)		0	0		0
2231 2231	City of Banks City of Banks	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(113) (107)	0	(11)	0	0	0	0		0
2231	City of Joseph	6/30/2016	Proportion	2.7	0.0 1.7	1,939	1,221	718	718	•	0			0
2232	City of Joseph	6/30/2020	Proportion	2.9	0.9	26	1,221 R	710	710	0.00	0	0		0
2232	City of Joseph	6/30/2018	Proportion	3.1	0.1	24	0	8	0	0	Ö	Č		0
2232	City of Joseph	6/30/2017	Proportion	3.3	0.0	(67)	0	(7)	0	0	Ö	d	0	0
2232	City of Joseph	6/30/2016	Proportion	3.7	0.0	(142)	0	0	0		Ö	d	0	0
2233	City of Lafayette	6/30/2020	Proportion	2.7	1.7	(4,142)	(2,608)		(1,534)					0
2233	City of Lafayette	6/30/2019	Proportion	2.9	0.9	2.676	830	923	830	0	Ü	Ċ	١	0



Exhibit F

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

June 30, 2021 Measurement Date

Employer Number Enginger Name Recognition Secret (Employer Original Secret (Employer) Original Secret		Measurement Period +4 Expense Expense Company Company	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Recognized in Subsequent Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
2233 Cy of Lathyuete	(8) 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 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
2233 Cay of Lathywiths	0 0 0 0 0 0 0 0 (1,563) (1,094) 1,891 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 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
2234 City of Aumsville	(1,563) (1,094) 1,891 0 0 0 0 0 0 0 0 (302) (211) 686 0 13 0 0 0 0 1,158) (811) 276 0 0 0 0 0 (1,158) (811) 276 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 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
2234 City of Aumswille	1,891 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 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
2234 City of Auroville	(6) 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 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
City of Aumswille	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 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
Care City of Aumanus	(302) (211) 686 0 13 0 0 0 0 0 (1,158) (811) 276 0 0 0 0 0 0 0 (13,443) (9,410) 8,728 0 0 0 0 0 0 0 0 0 0 0 71 50	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 0 0
2255 City of Annity 6/30/2019 Proportion 2.9 0.9 2.208 686 761	686 0 13 0 0 0 0 0 (1,158) (811) 276 0 (5) 0 0 0 (13,443) (9,410) 8,728 0 0 0 0 0 0 0 0 0 0 0 71 50	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
2235 City of Aminy 630/2018 Proportion 3.1 0.1 379 13 12	13 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 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0
2235 City of Amily 630/2017 Proportion 3.3 0.0 (8) 0 (2)	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 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0
2236 City of Anniv 630/2016 Proportion 3.7 0.0 (36) 0 0 0 0 0 0 0 0 0	(1,158) (811) 276 0 (5) 0 0 0 0 0 (13,443) (9,410) 8,728 0 0 0 0 0 0 0 71 50	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
2236 City of Creswell 6/30/2018 Proportion 2.9 0.9 882 276 306 2236 City of Creswell 6/30/2018 Proportion 3.1 0.1 (188) (5) (61) 2236 City of Creswell 6/30/2016 Proportion 3.3 0.0 (156) 0 (15) 2237 City of Creswell 6/30/2016 Proportion 3.7 0.0 70 0 0 2237 City of Troutdale 6/30/2020 Proportion 2.7 1.7 (38,296) (22,853) (13,443) 2237 City of Troutdale 6/30/2019 Proportion 2.9 0.9 28,124 8,728 9,688 2237 City of Troutdale 6/30/2018 Proportion 3.1 0.1 1,739 56 561 2237 City of Troutdale 6/30/2018 Proportion 3.1 0.1 1,739 56 561 2237 City of Troutdale 6/30/2016 Proportion 3.3 0.0 (820) 0 0 2237 City of Troutdale 6/30/2016 Proportion 3.7 0.0 (729) 0 0 2238 City of Warrenton 6/30/2020 Proportion 2.7 1.7 192 121 71 2238 City of Warrenton 6/30/2018 Proportion 2.9 0.9 16,244 5,066 5,619 2238 City of Warrenton 6/30/2018 Proportion 3.1 0.1 (1,990) (64) (642) 2238 City of Warrenton 6/30/2018 Proportion 3.1 0.1 (1,990) (64) (642) 2238 City of Warrenton 6/30/2019 Proportion 3.7 0.0 (107) 0 11 2240 City of Wascowille 6/30/2019 Proportion 3.7 0.0 (176) 0 0 2240 City of Wascowille 6/30/2019 Proportion 3.7 0.0 (176) 0 0 2240 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2240 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2241 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2241 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2241 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2242 City of Wascowille 6/30/2019 Proportion 3.1 0.1 (2,349) (75) (75) 2244 City of Baston 6/30/2019 Pr	276 0 (5) 0 0 0 0 0 (13,443) (9,410) 8,728 0 56 0 0 0 0 0 71 50	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
2236 City of Creswell	(5) 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 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 0 0 0
2236 City of Creswell	0 0 0 0 (13,443) (9,410) 8,728 0 56 0 0 0 0 0 71 50	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 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
2236 City of Cresswell	0 0 (13,443) (9,410) 8,728 0 56 0 0 0 71 50	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 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
2237 Cily of Troutdale 6/30/2020 Proportion 2.7 1.7 (36.296) (22.853) (13.443) 2237 Cily of Troutdale 6/30/2018 Proportion 3.1 0.1 1.739 56 561 2237 Cily of Troutdale 6/30/2018 Proportion 3.1 0.1 1.739 56 561 2237 Cily of Troutdale 6/30/2016 Proportion 3.7 0.0 (729) 0 0 2237 Cily of Warrenton 6/30/2016 Proportion 3.7 0.0 (729) 0 0 2238 Cily of Warrenton 6/30/2019 Proportion 2.7 1.7 192 121 71 2238 Cily of Warrenton 6/30/2019 Proportion 2.9 0.9 16.294 5.056 5.619 2238 Cily of Warrenton 6/30/2019 Proportion 3.3 0.0 (107) 0 1 2238 Cily of Warrenton 6/30/2018 Proportion 3.3 0.0 (107) 0 0 2238 Cily of Warrenton 6/30/2018 Proportion 3.3 0.0 (107) 0 0 2239 Cily of Warrenton 6/30/2018 Proportion 3.3 0.0 (107) 0 0 2230 Cily of Warrenton 6/30/2018 Proportion 2.7 1.7 13.075 8.232 4.843 2240 Cily of Warrenton 6/30/2019 Proportion 2.7 1.7 13.075 8.232 4.843 2240 Cily of Warrenton 6/30/2019 Proportion 2.9 0.9 9.735 3.021 3.357 2240 Cily of Warrenton 6/30/2018 Proportion 3.1 0.1 (2.249) (75) (758) 2240 Cily of Warrenton 6/30/2018 Proportion 3.7 0.0 (1.235) 0 (113) 2240 Cily of Warrenton 6/30/2018 Proportion 3.7 0.0 (3.186) 0 0 2241 Cily of Bay Cily 6/30/2019 Proportion 2.7 1.7 764 441 283 2240 Cily of Warrenton 6/30/2019 Proportion 2.7 1.7 764 441 283 2241 Cily of Bay Cily 6/30/2019 Proportion 3.7 0.0 (13) 0 0 2241 Cily of Bay Cily 6/30/2019 Proportion 3.7 0.0 (17) 0 (2) 2241 Cily of Bay Cily 6/30/2019 Proportion 3.7 0.0 (17) 0 0 2242 Cily of Gaston 6/30/2019 Proportion 3.7 0.0 (16) 0 0 2244 Cily of Gaston 6/30/2019 Proportion 3.7 0.0 0 2244 Cily of Gasto	(13,443) (9,410) 8,728 0 56 0 0 0 0 0 71 50	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0
2237 City of Troutdale	8,728 0 56 0 0 0 0 0 71 50	0 0 0 0 0	0 0	0 0 0
2237 City of Troutdale 6/30/2017 Proportion 3.3 0.0 (820) 0 (76) 2238 City of Warrenton 6/30/2020 Proportion 2.7 1.7 192 121 71 2238 City of Warrenton 6/30/2018 Proportion 2.9 0.9 16,294 5,656 5,619 2238 City of Warrenton 6/30/2018 Proportion 3.1 0.1 (1,999) (64) (642) 2238 City of Warrenton 6/30/2018 Proportion 3.3 0.0 107 0 11 2238 City of Wissonville 6/30/2020 Proportion 3.7 0.0 (176) 0 0 2240 City of Wissonville 6/30/2020 Proportion 2.7 1.7 13,075 8,232 4,843 2240 City of Wissonville 6/30/2018 Proportion 3.1 0.1 (2,349) (75) (758) 2240 City of Wissonville 6/30/2018 Proportion	0 0 0 0 71 50	0 0 0 0 0 0	0 0	0 0
2237 City of Troutdale 6/30/2016 Proportion 3.7 0.0 (729) 0 0	0 0 71 50	0 0	0	0
2238 City of Warrenton 6/30/2009 Proportion 2,7 1,7 192 121 71 2238 City of Warrenton 6/30/2018 Proportion 2,9 0,9 16,294 5,056 5,619 2238 City of Warrenton 6/30/2018 Proportion 3,1 0,1 10,7 0 0 11 2238 City of Warrenton 6/30/2016 Proportion 3,3 0,0 107 0 0 11 2238 City of Wissorwille 6/30/2016 Proportion 3,7 0,0 107 0 0 0 2240 City of Wissorwille 6/30/2019 Proportion 2,7 1,7 13,075 8,232 4,843 2240 City of Wissorwille 6/30/2019 Proportion 3,1 0,1 (2,349) (75) (788) 2240 City of Wissorwille 6/30/2017 Proportion 3,1 0,1 (2,349) (75) (788) 2240 City of Wissorwille	71 50	0 0		0
2238 City of Warrenton 6/30/2019 Proportion 2.9 0.9 16,294 5,066 5,619 2238 City of Warrenton 6/30/2018 Proportion 3.1 0.1 (1,990) (64) (642) 2238 City of Warrenton 6/30/2016 Proportion 3.7 0.0 (107) 0 0 2240 City of Wilsonville 6/30/2019 Proportion 2.7 1.7 13,075 8,232 4,843 2240 City of Wilsonville 6/30/2018 Proportion 2.9 0.9 9,735 3,021 3,357 2240 City of Wilsonville 6/30/2018 Proportion 3.1 0.1 (2,349) (75) (758) 2240 City of Wilsonville 6/30/2018 Proportion 3.3 0.0 (1,235) 0 (113) 2240 City of Wilsonville 6/30/2018 Proportion 3.7 0.0 (3,186) 0 0 2241 City of Bay City 6/30/2016 Propor			,	
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2240 City of Wilsonville 6/30/2020 Proportion 2.7 1.7 13,075 8,232 4,843 2240 City of Wilsonville 6/30/2019 Proportion 2.9 0.9 9,735 3,021 3,357 2240 City of Wilsonville 6/30/2018 Proportion 3.1 0.1 (2,349) (75) (758) 2240 City of Wilsonville 6/30/2016 Proportion 3.3 0.0 (1,235) 0 (113) 2240 City of Wilsonville 6/30/2016 Proportion 3.7 0.0 (3,186) 0 0 0 2241 City of Bay City 6/30/2018 Proportion 2.7 1.7 764 481 283 2241 City of Bay City 6/30/2018 Proportion 2.9 0.9 5,510 1,710 1,900 2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2018	0 0	0 0		0
2240 City of Wilsonville 6/30/2019 Proportion 2.9 0.9 9,735 3,021 3,357 2240 City of Wilsonville 6/30/2018 Proportion 3.1 0.1 (2,349) (75) (758) 2240 City of Wilsonville 6/30/2016 Proportion 3.3 0.0 (1,235) 0 0 2241 City of Wilsonville 6/30/2016 Proportion 3.7 0.0 (3,186) 0 0 2241 City of Bay City 6/30/2019 Proportion 2.7 1.7 764 481 283 2241 City of Bay City 6/30/2019 Proportion 2.9 0.9 5.510 1,710 1,900 2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2018 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Bay City 6/30/2016 Proportion <	0 0	0 0		0
2240 City of Wilsonville 6/30/2018 Proportion 3.1 0.1 (2,349) (75) (758) 2240 City of Wilsonville 6/30/2017 Proportion 3.3 0.0 (1,235) 0 (113) 2240 City of Wilsonville 6/30/2018 Proportion 3.7 0.0 (3,186) 0 0 2241 City of Bay City 6/30/2019 Proportion 2.7 1.7 764 481 283 2241 City of Bay City 6/30/2018 Proportion 2.9 0.9 5.510 1,710 1,900 2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2018 Proportion 3.7 0.0 13 0 0 (2) 2241 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 0 2 2242 City of Gaston 6/30/2016 Proportion	4,843 3,389 3,021 0	0 0		0
2240 City of Wilsonville 6/30/2017 Proportion 3.3 0.0 (1,235) 0 (113) 2240 City of Wilsonville 6/30/2016 Proportion 3.7 0.0 (3,186) 0 0 2241 City of Bay City 6/30/2019 Proportion 2.7 1.7 764 481 283 2241 City of Bay City 6/30/2019 Proportion 2.9 0.9 5,510 1,710 1,900 2241 City of Bay City 6/30/2018 6/30/2019 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2017 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 2242 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 2242 City of Gaston 6/30/2019 Proportion <	(75) 0	0 0		0
2241 City of Bay City 6/30/2020 Proportion 2.7 1.7 764 481 283 2241 City of Bay City 6/30/2019 Proportion 2.9 0.9 5,510 1,710 1,900 2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2016 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 2242 City of Gaston 6/30/2018 Proportion 2.7 1.7 1,250 787 463 2242 City of Gaston 6/30/2019 Proportion 2.9 0.9 733 227 253 2242 City of Gaston 6/30/2019 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2016 Proportion 3.7 0.0	o o	0 0	0	0
2241 City of Bay City 6/30/2019 Proportion 2.9 0.9 5.510 1,710 1,900 2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2016 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Bay City 6/30/2020 Proportion 3.7 0.0 13 0 0 2242 City of Gaston 6/30/2020 Proportion 2.7 1.7 1,250 787 463 2242 City of Gaston 6/30/2019 Proportion 2.9 0.9 733 227 253 2242 City of Gaston 6/30/2018 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2019 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Gaston 6/30/2019 Proportion 3.7 0.0	0 0	0 0		0
2241 City of Bay City 6/30/2018 Proportion 3.1 0.1 (522) (18) (168) 2241 City of Bay City 6/30/2017 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Gastor 6/30/2018 Proportion 3.7 0.0 13 0 0 2242 City of Gastor 6/30/2019 Proportion 2.7 1.7 1,250 787 463 2242 City of Gastor 6/30/2019 Proportion 2.9 0.9 733 227 253 2242 City of Gastor 6/30/2019 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gastor 6/30/2017 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Gastor 6/30/2017 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Gastor 6/30/2016 Proportion 3.7 0.0 <td< td=""><td>283 198</td><td>0 0</td><td></td><td>0</td></td<>	283 198	0 0		0
2241 City of Bay City 6/30/2017 Proportion 3.3 0.0 (17) 0 (2) 2241 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 2242 City of Gaston 6/30/2019 Proportion 2.7 1.7 1,250 787 463 2242 City of Gaston 6/30/2019 Proportion 2.9 0.9 733 227 253 2242 City of Gaston 6/30/2018 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2017 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Gaston 6/30/2016 Proportion 3.7 0.0 (16) 0 0 2242 City of Lakeside 6/30/2020 Proportion 3.7 0.0 (16) 0 0 2244 City of Lakeside 6/30/2020 Proportion 2.7 1.7 1,222 </td <td>1,710 0 (18) 0</td> <td>0 0</td> <td></td> <td>0</td>	1,710 0 (18) 0	0 0		0
2241 City of Bay City 6/30/2016 Proportion 3.7 0.0 13 0 0 2242 City of Gaston 6/30/2019 Proportion 2.7 1.7 1,250 787 463 2242 City of Gaston 6/30/2018 Proportion 2.9 0.9 733 227 253 2242 City of Gaston 6/30/2018 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2016 Proportion 3.7 0.0 (16) 0 0 2242 City of Lakeside 6/30/2020 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2019 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2019 Proportion 3.3 0.0 6	0 0	0 0		0
2242 City of Gaston 6/30/2019 Proportion 2.9 0.9 733 227 253 2242 City of Gaston 6/30/2018 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2016 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Lakeside 6/30/2020 Proportion 3.7 0.0 (16) 0 0 2244 City of Lakeside 6/30/2019 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2017 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	0 0	0 0	0	0
2242 City of Gaston 6/30/2018 Proportion 3.1 0.1 (62) (2) (20) 2242 City of Gaston 6/30/2016 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Lakeside 6/30/2016 Proportion 3.7 0.0 (16) 0 0 2244 City of Lakeside 6/30/2019 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2017 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	463 324	0 0		0
2242 City of Gaston 6/30/2017 Proportion 3.3 0.0 (123) 0 (12) 2242 City of Gaston 6/30/2016 Proportion 3.7 0.0 (16) 0 0 2244 City of Lakeside 6/30/2019 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2017 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	227 0	0 0		0
2242 City of Gaston 6/30/2016 Proportion 3.7 0.0 (16) 0 0 2244 City of Lakeside 6/30/2020 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2018 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	(2) 0	0 0		0
2244 City of Lakeside 6/30/2020 Proportion 2.7 1.7 1,222 769 453 2244 City of Lakeside 6/30/2019 Proportion 2.9 0.9 1,198 372 413 2244 City of Lakeside 6/30/2018 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	0 0	0 0		0
2244 City of Lakeside 6/30/2018 Proportion 3.1 0.1 196 7 63 2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	453 316	0 0	0	0
2244 City of Lakeside 6/30/2017 Proportion 3.3 0.0 66 0 6	372 0	0 0		0
	7 0	0 0		0
	0 0	0 0		0
2245 City of Dundee 6/30/2020 Proportion 2.7 1.7 1,037 653 384	384 269	0 0	•	0
2245 City of Dundee 6/30/2019 Proportion 2.9 0.9 (143) (45) (49)	(45) 0	0 0	0	0
2245 City of Dundee 6/30/2018 Proportion 3.1 0.1 (487) (16) (157)	(16) 0	0 0		0
2245 City of Dundee 6/30/2017 Proportion 3.3 0.0 24 0 3	0 0	0 0		0
2245 City of Dundee 6/30/2016 Proportion 3.7 0.0 (67) 0 0 2246 City of Merrill 6/30/2020 Proportion 2.7 1.7 2,969 1,869 1,100	0 0 1,100 769	0 0		0
2246 Giy of Mertill (666) (963) 1790-1790 2.9 0.9 (2,792) (866) (963)	(866) 0	0 0		0
2246 City of Merrill 6/30/2018 Proportion 3.1 0.1 (7) (1) (2)	(1) 0	0 0		0
2246 City of Merrill 6/30/2017 Proportion 3.3 0.0 13 0 1	0 0	0 0		0
2246 City of Merrill 6/30/2016 Proportion 3.7 0.0 4 0 0	0 0	0 0		0
2247 City of Malin 6/30/2020 Proportion 2.7 1.7 (3,268) (2,058) (1,210) 2247 City of Malin 6/30/2019 Proportion 2.9 0.9 10 4 3	(1,210) (848) 4 0	0 0		0
2247 City of Malin 6/30/2018 Proportion 2.9 0.9 10 4 3 2247 City of Malin 6/30/2018 Proportion 3.1 0.1 152 5 49		0 0		0
2247 City of Malin 6/30/2017 Proportion 3.3 0.0 (7) 0 (1)	5 0	0 0		0
2247 City of Malin 6/30/2016 Proportion 3.7 0.0 (17) 0 0	5 0	0 0		0
2248 City of Fossil 6/30/2020 Proportion 2.7 1.7 874 550 324	0 0	0 0		0
2248 City of Fossil 6/30/2019 Proportion 2.9 0.9 509 157 176 2248 City of Fossil 6/30/2018 Proportion 3.1 0.1 (95) (2) (31)	0 0 0 0 324 226	0 0		0
2248 City of Fossil 6/30/2017 Proportion 3.1 0.1 (95) (2) (31) 2248 City of Fossil 6/30/2017 Proportion 3.3 0.0 31 0 4	0 0 0 0 324 226 157 0	0 0		0
22-0 - City 0.1-0-0	0 0 0 0 324 226		, 0	0



Exhibit F

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

June 30, 2021 Measurement Date

			ning of					Measurement Date	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		gnition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2248	City of Fossil			Proportion	3.7	0.0	(4)	0	0	0	0	0	(0
2249 2249	City of Phoenix City of Phoenix			Proportion Proportion	2.7 2.9	1.7 0.9	7,346 5,374	4,625 1,668	2,721 1,853	2,721 1,668	1,904	0	(,	0
2249	City of Phoenix			Proportion	3.1	0.9	(544)	(19)		(19)	-	0	(0
2249	City of Phoenix			Proportion	3.3	0.0	(278)	0	(26)	0	0	0	Č		0
2249	City of Phoenix			Proportion	3.7	0.0	(572)	0	0	0	0	0	(0	0
2250	City of Gold Beach			Proportion	2.7	1.7	4,509	2,839	1,670	1,670	1,169	0	(0
2250	City of Gold Beach			Proportion	2.9	0.9	(5,433)	(1,687)		(1,687)		0	(0
2250	City of Gold Beach			Proportion	3.1	0.1	(133)	(4)	(43)	(4)		0	(0
2250 2250	City of Gold Beach City of Gold Beach			Proportion Proportion	3.3 3.7	0.0 0.0	(35) (152)	0	(2)	0	0	0	(0
2251	City of Rogue River			Proportion	2.7	1.7	(3,287)	(2,070)					(0
2251	City of Roque River			Proportion	2.9	0.9	4,107	1,275	1,416	1,275	0	0	(0
2251	City of Rogue River	6/30	/2018	Proportion	3.1	0.1	565	19	182	19	0	0	(0	0
2251	City of Rogue River			Proportion	3.3	0.0	11	0	2	0	0	0	(0
2251	City of Rogue River			Proportion	3.7	0.0	(91)	0	0	0	0	0	(0
2252	City of Dayton			Proportion	2.7 2.9	1.7 0.9	1,776 (484)	1,118	658 (167)	658 (150)		0	(0
2252 2252	City of Dayton City of Dayton			Proportion Proportion	2.9 3.1	0.9	(484)	(150) 12	(167)	(150)	0	0	(,	0
2252	City of Dayton			Proportion	3.3	0.0	33	0	3	0	0	0	(,	0
2252	City of Dayton			Proportion	3.7	0.0	12	0	0	0	0	0	(0	0
2253	Town of Butte Falls	6/30	/2020	Proportion	2.7	1.7	0	0	0	0	0	0	(0	0
2253	Town of Butte Falls			Proportion	2.9	0.9	1,462	454	504	454	0	0	(,	0
2253	Town of Butte Falls			Proportion	3.1	0.1	(120)	(3)		(3)		0	(0
2253 2253	Town of Butte Falls			Proportion	3.3 3.7	0.0 0.0	(82) 10	0	(7) 0	0	0	0	(0
2253	Town of Butte Falls City of Shady Cove			Proportion Proportion	2.7	1.7	1,252	788	464	464	324	0	(0
2254	City of Shady Cove			Proportion	2.9	0.9	2,524	784	870	784	0	0	(0
2254	City of Shady Cove			Proportion	3.1	0.1	(231)	(6)		(6)	0	0	Ċ	0	0
2254	City of Shady Cove	6/30	/2017	Proportion	3.3	0.0	(64)	0	(7)	0	0	0	(0	0
2254	City of Shady Cove			Proportion	3.7	0.0	(68)	0	0	0	0	0	(0
2255	Town of Canyon City			Proportion	2.7	1.7	702	442		260		0	(,	0
2255 2255	Town of Canyon City			Proportion	2.9 3.1	0.9 0.1	1,471	457 0	507	457 0	0	0	(0
2255	Town of Canyon City Town of Canyon City			Proportion Proportion	3.3	0.0	(30) 10	0	(10)	0	0	0	(0
2255	Town of Canyon City			Proportion	3.7	0.0	3	Ö	0	Ö	Ö	0	Č		0
2256	City of Jordan Valley			Proportion	2.7	1.7	(1,262)	(795)	(467)	(467)	(328)	0	(0	0
2256	City of Jordan Valley			Proportion	2.9	0.9	494	154	170	154	o o	0	(0	0
2256	City of Jordan Valley			Proportion	3.1	0.1	(114)	(3)	(37)	(3)		0	(0
2256	City of Jordan Valley			Proportion	3.3	0.0	13	0	1	0	0	0	(0
2256 2257	City of Jordan Valley City of Culver			Proportion Proportion	3.7 2.7	0.0 1.7	(139)	0 (88)	0 (51)	0 (51)	0 (37)	0	(0
2257	City of Culver			Proportion	2.9	0.9	(26)	(8)	(9)	(8)		0	(0
2257	City of Culver			Proportion	3.1	0.1	75	3	24	3	Ö	0	Č	,	0
2257	City of Culver			Proportion	3.3	0.0	(59)	0	(5)	0	0	0	· ·	0	0
2257	City of Culver	6/30	/2016	Proportion	3.7	0.0	17	0	0	0	0	0	(0	0
2258	City of Adair Village			Proportion	2.7	1.7	0	0	0	0	0	0	(0
2258	City of Adair Village			Proportion	2.9	0.9	3,143	975	1,084	975	0	0			0
2258 2258	City of Adair Village City of Adair Village			Proportion Proportion	3.1 3.3	0.1 0.0	(103) (29)	(4)	(33)	(4)	0	0	(0
2258	City of Adair Village			Proportion	3.7	0.0	(6)	0	(2)	0	0	0	(0
2260	City of Riddle			Proportion	2.7	1.7	(538)	(339)		(199)			Č		0
2260	City of Riddle			Proportion	2.9	0.9	139	43		43		0	Ċ	0	0
2260	City of Riddle	6/30	/2018	Proportion	3.1	0.1	319	10	103	10	0	0	(0	0
2260	City of Riddle			Proportion	3.3	0.0	(20)	0	(2)	0	0	0	(0
2260	City of Riddle			Proportion	3.7	0.0	(38)	0	0	0	0	0	(0
2261 2261	City of Waldport City of Waldport			Proportion	2.7 2.9	1.7 0.9	(7,097) 5,724	(4,468) 1,776		(2,629) 1,776		0	(0
2261	City of Waldport			Proportion Proportion	2.9 3.1	0.9 0.1	5,724 (59)	1,776		1,776		0	(0
2261	City of Waldport			Proportion	3.3	0.0	(42)	0	(3)	0	0	0	(0
2261	City of Waldport			Proportion	3.7	0.0	(49)	0	0	0	0	0	(0	0
2262	City of Dufur	6/30	/2020	Proportion	2.7	1.7	2,495	1,571	924	924		0	(0	0
2262	City of Dufur			Proportion	2.9	0.9	(278)	(86)		(86)		0	(0
2262	City of Dufur			Proportion	3.1	0.1	(207)	(6)	, ,	(6)		0	(0
2262 2262	City of Dufur			Proportion Proportion	3.3 3.7	0.0 0.0	32 (81)	0	2	0	0	0	(0
2262	City of Dufur City of La Grande			Proportion Proportion	3.7 2.7	0.0 1.7	(81) 9,482	5,970	3,512	3,512	2,458	0			0
2200	ony or La Grande	6/30	,_020	oportion	4.1	1.7	3,402	3,970	3,312	3,512	2,430	U	(. 0	U



Exhibit F

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

June 30, 2021 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 2263	Employer Name City of La Grande	Recognition 6/30/2019	Proportion	Amortization Period 2.9	Period 0.9	Outflow/(Inflow) 3,379	Outflow/(Inflow) 1,049	Expense 1,165	Expense 1,049	Expense 0	Expense 0	Expense	Expense 0	Subsequent Expense
2263	City of La Grande	6/30/2018	Proportion	3.1	0.1	(697)	(22)		(22)		Ö	Č		ď
2263	City of La Grande	6/30/2017	Proportion	3.3	0.0	169	o o	16	, o		Ö	(0	Ċ
2263	City of La Grande	6/30/2016	Proportion	3.7	0.0	(366)	0	0	0	0	0	(C
2264	City of Gervais	6/30/2020	Proportion	2.7	1.7	1,361	857	504	504	353	0	(C
2264 2264	City of Gervais	6/30/2019	Proportion	2.9 3.1	0.9 0.1	3,073 68	953	1,060	953 2	0	0	(C
2264	City of Gervais City of Gervais	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	88	0	22	0	0	0	(
2264	City of Gervais	6/30/2016	Proportion	3.7	0.0	(76)	0	0	0	0	o O	(C
2265	City of Westfir	6/30/2020	Proportion	2.7	1.7	590	371	219	219	152	Ö	Ċ		d
2265	City of Westfir	6/30/2019	Proportion	2.9	0.9	401	125	138	125	0	0	(0	C
2265	City of Westfir	6/30/2018	Proportion	3.1	0.1	. 1	1	0	1	0	0	(C
2265	City of Westfir	6/30/2017	Proportion	3.3	0.0	(33)	0	(3)	0	0	0	(C
2265 2266	City of Westfir City of Irrigon	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(26) (9,260)	(5.830)	(3.430)	(3.430)	(2,400)	0	(C
2266	City of Irrigon City of Irrigon	6/30/2020	Proportion	2.7	0.9	(9,260)	(5,830)	(3,430)	(3,430)	(2,400)	0	(, ,	(
2266	City of Irrigon	6/30/2018	Proportion	3.1	0.5	(254)	(8)		(8)	0	0	(C
2266	City of Irrigon	6/30/2017	Proportion	3.3	0.0	4	0	1	0	0	0	·) 0	Č
2266	City of Irrigon	6/30/2016	Proportion	3.7	0.0	(11)	0	0	0	0	0	Ċ	0	Ċ
2267	City of Independence	6/30/2020	Proportion	2.7	1.7	11,389	7,171	4,218	4,218		0	(0	C
2267	City of Independence	6/30/2019	Proportion	2.9	0.9	(1,647)	(511)		(511)		0	(C
2267	City of Independence	6/30/2018	Proportion	3.1	0.1	(1,122)	(36)		(36)		0	(C
2267	City of Independence	6/30/2017	Proportion	3.3	0.0	(139)	0	(13)	0	0	0	((
2267 2268	City of Independence City of Harrisburg	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(166) (4,243)	(2,672)	•	(1,571)	•	0	((
2268	City of Harrisburg	6/30/2019	Proportion	2.9	0.9	9,056	2,810	3,123	2,810		0	(C
2268	City of Harrisburg	6/30/2018	Proportion	3.1	0.1	(137)	(5)		(5)		0			d
2268	City of Harrisburg	6/30/2017	Proportion	3.3	0.0	(91)	Ô	(7)	O O	0	0	(0	C
2268	City of Harrisburg	6/30/2016	Proportion	3.7	0.0	(127)	0	0	0	0	0	(C
2269	City of Durham	6/30/2020	Proportion	2.7	1.7	985	620	365	365	255	0	(C
2269	City of Durham	6/30/2019	Proportion	2.9	0.9 0.1	615	191	212	191 0	0	0	(C
2269 2269	City of Durham City of Durham	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(18)	0	(6)	0	0	0	(
2269	City of Durham	6/30/2017	Proportion	3.7	0.0	25	0	0	0	0	0	(
2270	City of Lyons	6/30/2020	Proportion	2.7	1.7	(953)	(600)	(353)	(353)	(247)	Ö	Č		ď
2270	City of Lyons	6/30/2019	Proportion	2.9	0.9	770	238	266	238	o o	0	(0	C
2270	City of Lyons	6/30/2018	Proportion	3.1	0.1	42	0	14	0	0	0	(0	C
2270	City of Lyons	6/30/2017	Proportion	3.3	0.0	(16)	0	(1)	0	0	0	(C
2270	City of Lyons	6/30/2016	Proportion	3.7	0.0 1.7	13	0 225	0	0	0	0	(C
2271 2271	City of Columbia City City of Columbia City	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	0.9	3,693 3,468	2,325 1,076	1,368 1,196	1,368 1,076	957 0	0	((
2271	City of Columbia City City of Columbia City	6/30/2018	Proportion	3.1	0.1	228	1,070	74	1,076	0	0	(C
2271	City of Columbia City	6/30/2017	Proportion	3.3	0.0	(113)	0	(11)	0	0	0	·) 0	Č
2271	City of Columbia City	6/30/2016	Proportion	3.7	0.0	10	0	` o´	0	0	0	Ċ	0	Ċ
2272	City of Aurora	6/30/2020	Proportion	2.7	1.7	2,217	1,396	821	821	575	0	(C
2272	City of Aurora	6/30/2019	Proportion	2.9	0.9	1,376	428	474	428	0	0	(C
2272	City of Aurora	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	28 (6)	1	9	1 0	0	0	(0
2272 2272	City of Aurora City of Aurora	6/30/2017	Proportion Proportion	3.3	0.0	(6) 66	0	0	0	0	Ü	((
2273	City of Silverton	6/30/2020	Proportion	2.7	1.7	(17,759)	(11,182)	(6,577)	(6,577)	(4,605)	0	(,	C
2273	City of Silverton	6/30/2019	Proportion	2.9	0.9	12,728	3,950	4,389	3,950	0	Ö	Ċ	0	d
2273	City of Silverton	6/30/2018	Proportion	3.1	0.1	1,466	47	473	47	0	0	(0	C
2273	City of Silverton	6/30/2017	Proportion	3.3	0.0	280	0	25	0	0	0	(C
2273	City of Silverton	6/30/2016	Proportion	3.7	0.0	47	0	0	0	0	0	(C
2274	City of Gold Hill	6/30/2020	Proportion	2.7	1.7	2,582	1,626	956	956	670	0	(0
2274 2274	City of Gold Hill City of Gold Hill	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	452 (616)	140 (19)	156 (199)	140 (19)	0	0	((
2274	City of Gold Hill	6/30/2017	Proportion	3.3	0.0	72	(19)	(139) A	0	0	0	((
2274	City of Gold Hill	6/30/2016	Proportion	3.7	0.0	(214)	0	0	0	0	Ö	Č		Č
2275	City of Toledo	6/30/2020	Proportion	2.7	1.7	19,804	12,469	7,335	7,335	5,134	0	Ċ	0	Č
2275	City of Toledo	6/30/2019	Proportion	2.9	0.9	5,212	1,618	1,797	1,618	0	0	(0	C
2275	City of Toledo	6/30/2018	Proportion	3.1	0.1	(77)	(2)		(2)		0	(C
2275	City of Toledo	6/30/2017	Proportion	3.3	0.0	103	0	10	0	0	0	(C
2275	City of Toledo	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(849) 4,071	0 2,563	1 508	0 1,508	0	0	(0
2276 2276	City of Newport City of Newport	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	4,071 4,288	2,563 1,330	1,508 1,479	1,508	1,055	0			C
	City of Newport	6/30/2019	Proportion	3.1	0.9	126	1,330	1,479	1,330	0	0	(



Exhibit F

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

June 30, 2021 Measurement Date

Employer Period for Initial Source of Employer Original Remaining Amortization Original Balance of Balance of Measurement Period 4 Measurement Period + Meas			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)
Sect Property Company Compan			Period for Initial					Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +	4 Measurement Period +5	Recognized in
250 Color designed								Outflow/(Inflow)			Expense	Expense	Expense	Expense	Subsequent Expense
2.77 Chef desirement Che								0			-	() (0	0
Control Cont								(470.540)	•		•	(,	,	0
Conf. of Printing Conf											(71,459)		,		0
Control Cont											0	,	,		0
Company Comp) (0	0
Color of Section								0		0	0	Ċ) (0	0
Depth Dept											(6,344)			0	0
Day of Market Control											-				0
The color of the															0
200 Cly of Winner Calcading Pagestar 27 17 (448) (277) (180)								-			-				0
200 City of Wintern															0
200 Sept Of Windows Seption Processor Seption															0
2500 Clay of Virginia Section Proposed Propos	2280	City of Winston	6/30/2018	Proportion	3.1	0.1	(338)	(11)	(109)	(11)	0	() (0	0
200 Cyr of Numeraths								-			0	(,		0
201								U	•		0	(0
231 Cly of Minamark 6002009 Prejection 3.1 0.1 (140) (4) (4) (4) (4) (4) (5) (6) (6) (6) (6) (7) (7) (7) (8) (8) (7) (8) (8) (8) (8) (10) (8													,	,	0
288											•	(,	,	0
281 Cly of Marconells								` '				(,	,	0
2002 Cly of Engine Point								•			•	,	,	,	0
2022 Clay of Eigh Potest 60/02/19 Proposition 2.9 0.8 4.294 1.332 1.481 1.332 0 0 0 0 0 0 0 0 0								(1,006)	(592)		(414))) (0	0
2202 Cy of Eagle Port	2282				2.9							() (0	0
2826 Clay of Equip Power 690/2016 Proportion 2.7 1.9 8.289 0.9 0 0 0 0 0 0 0 0 0								5			0				0
228								0			0				0
Company Comp								0			0				0
2235 Cly of Maspin 6302018 Projection 3.1															0
Carlo Carlo Maupin 630-2077 Proportion 3.7 0.0															0
2285 Clip of Malaphin 69020018 Proportion 3.7 0.0 (18) 0 0 0 0 0 0 0 0 0								_	1		-				0
2244 Chy of Hallary 600/2019 Proportion 2.9 0.9 8.29 2.57 286 2.57 0 0 0 0 0 0 0 0 0					3.7	0.0		0	0	0	0	Ċ) (0	0
2284 City of Hallery Childrey Childr				Proportion							77	() (0	0
2284 City of Halley Giography Giog											-	,	,		0
2286 Cly of Vereina 60,002/10 Proportion 3.7 0.0 (108) 0 0 0 0 0 0 0 0 0												,	,		0
2285 City of Vereina 690/2002 Pipoportion 2.7 1.7 (1,867) (1,176) (691) (691) (495) (0.91) (495) (0.91) (225) (2) of Vereina (690/2018) Pipoportion 2.9 0.9 4.764 1.484 1.686 (1.91)								-			-	,			0
2285 City of Venetia															0
2285 City of Venetia															Ö
2285 City of Millersburg 6/30/2016 Proportion 3.7 0.0 17 0 0 0 0 0 0 0 0 0	2285	City of Veneta	6/30/2018	Proportion	3.1	0.1	(298)	(10)	(96)	(10)	0	() (0	0
2286 City of Millersburg 6/30/2029 Proportion 2.7 1.7 796 501 295 295 296 0 0 0 0 0 0 0 0 0								0			0	,	,		0
2286 City of Millersburg 630/2019 Proportion 2.9 0.9 1,049 325 362 325 0 0 0 0 0 0 0 0 0								0			•	,	,		0
2286 City of Millersburg 600/2017 Proportion 3.1 0.1 (172) (7) (55) (7) 0 0 0 0 0 0 0 0 0													,	,	0
2286 Cily of Millersburg 6/30/2017 Proportion 3.3 0.0 (221) 0 (20) 0 0 0 0 0 0 0 0 0												,	,		0
2286 City of Ming City 6/30/2002 Proportion 3.7 0.0 (173) 0.0															0
287 City of King City 630/2020 Proportion 2.7 1.7 (6.817) (4.292) (2.525) (2.525) (1.767) 0 0 0 0 0 0 0 0 0											-				0
2287 City of King City 6/30/2018 Proportion 3.1 0.1 (372) (12) (120) (12) (12) (0 0 0 0 0 0 0 0 0	2287	City of King City				1.7		(4,292)	(2,525)	(2,525)	(1,767)) () (0	0
2287 City of King City 6/30/2016 Proportion 3.3 0.0 29 0 2 0 0 0 0 0 0 0 0											-			0	0
2287 City of King City 6/30/2016 Proportion 3.7 0.0 (24) 0 0 0 0 0 0 0 0 0												,	,		0
2288 City of Tualatin 6/30/2020 Proportion 2.7 1.7 (77.47) (48,952) (28,795) (20,157) 0 0 0 2288 City of Tualatin 6/30/2018 Proportion 2.9 0.9 126,913 39,387 43,763 39,387 0 0 0 0 2288 City of Tualatin 6/30/2018 Proportion 3.1 0.1 (1,390) (46) (448) (46) 0 0 0 0 2288 City of Tualatin 6/30/2017 Proportion 3.3 0.0 (857) 0 0 0 0 0 2288 City of Tualatin 6/30/2018 Proportion 3.7 0.0 (857) 0								0	-	-	0				0
2288 City of Tualatin 6/30/2019 Proportion 2.9 0.9 12e,913 39,387 43,783 39,387 0 0 0 0 2288 City of Tualatin 6/30/2018 Proportion 3.1 0.1 (1,390) (46) (448) (46) 0 0 0 0 2288 City of Tualatin 6/30/2019 Proportion 3.7 0.0 (857) 0 </td <td></td> <td>City of King City</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(49.052)</td> <td></td> <td></td> <td>(20.157)</td> <td></td> <td>,</td> <td>,</td> <td>0</td>		City of King City						(49.052)			(20.157)		,	,	0
2288 City of Tualatin 6/30/2018 Proportion 3.1 0.1 (1,390) (46) (48) (46) 0 0 0 0 2288 City of Tualatin 6/30/2017 Proportion 3.3 0.0 (857) 0											(20,137)		,	,	0
2288 City of Tualatin 6/30/2017 Proportion 3.3 0.0 (857) 0 (77) 0 0 0 0 2288 City of Tualatin 6/30/2016 Proportion 3.7 0.0 (857) 0 0 0 0 0 2290 City of Modalla 6/30/2020 Proportion 2.7 1.7 (14,198) (8,939) (5,259) (5,259) (3,080) 0 0 2290 City of Modalla 6/30/2019 Proportion 2.9 0.9 12,735 3,953 4,391 3,953 0 0 0 2290 City of Modalla 6/30/2019 Proportion 3.1 0.1 (998) (32) (32) (32) 0 0 0 2290 City of Modalla 6/30/2017 Proportion 3.3 0.0 (110) 0 (11) 0 0 0 0 2291 City of Modalla 6/30/2016 Proportion 3.7 0.0 <td></td> <td>0</td> <td>Č</td> <td>) (</td> <td>) 0</td> <td>0</td>											0	Č) () 0	0
2290 City of Molalla 6/30/2020 Proportion 2.7 1.7 (14,198) (8,939) (5,259) (5,259) (3,680) 0 0 0 2290 City of Molalla 6/30/2018 Proportion 2.9 0.9 12,735 3,953 4,391 3,953 0 0 0 0 2290 City of Molalla 6/30/2018 Proportion 3.1 0.1 (998) (32) (32) (32) 0 0 0 0 0 2290 City of Molalla 6/30/2017 Proportion 3.3 0.0 (110) 0 (11) 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>Ċ</td><td>) (</td><td>0</td><td>0</td></t<>											0	Ċ) (0	0
2290 City of Molalla 6/30/2019 Proportion 2.9 0.9 12,735 3,953 4,381 3,953 0 0 0 0 2290 City of Molalla 6/30/2018 Proportion 3.1 0.1 (998) (32) (322) (32) 0 0 0 0 2290 City of Molalla 6/30/2017 Proportion 3.3 0.0 (110) 0 (11) 0				Proportion				-	-		0) (0	0
2290 City of Molalla 6/30/2018 Proportion 3.1 0.1 (998) (32) (32) (32) 0 0 0 0 2290 City of Molalla 6/30/2016 Proportion 3.3 0.0 (110) 0 (11) 0															0
2290 City of Molalla 6/30/2017 Proportion 3.3 0.0 (110) 0 (11) 0<															0
2290 City of Molalla 6/30/2016 Proportion 3.7 0.0 15 0															0
2291 City of Florence 6/30/2020 Proportion 2.7 1.7 (8,924) (5,619) (3,305) (3,305) (2,314) 0 0 0 2291 City of Florence 6/30/2019 Proportion 2.9 0.9 21,185 6,575 7,305 6,575 0 0 0 0 2291 City of Florence 6/30/2018 Proportion 3.1 0.1 404 14 130 14 0 0 0 0 0 2291 City of Florence 6/30/2017 Proportion 3.3 0.0 (311) 0 (29) 0 0 0 0 0											•	,	,		0
2291 City of Florence 6/30/2019 Proportion 2.9 0.9 21,185 6,575 7,305 6,575 0 0 0 0 2291 City of Florence 6/30/2018 Proportion 3.1 0.1 404 14 130 14 0 0 0 0 2291 City of Florence 6/30/2017 Proportion 3.3 0.0 (311) 0 (29) 0 0 0 0 0											•	,	,		0
2291 City of Florence 6/30/2018 Proportion 3.1 0.1 404 14 130 14 0 0 0 0 2291 City of Florence 6/30/2017 Proportion 3.3 0.0 (311) 0 (29) 0 0 0 0 0											(2,011)				0
	2291				3.1	0.1	404		130		0	Ċ) (0	0
2291 City of Florence 6/30/2016 Proportion 3.7 0.0 (1,003) 0 0 0 0 0 0 0 0								-			-				0
	2291	City of Florence	6/30/2016	Proportion	3.7	0.0	(1,003)	0	0	0	0	() (0	0



Exhibit F

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

June 30, 2021 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 2292	Employer Name City of North Bend	Recognition 6/30/2020	Proportion	Amortization Period 2.7	Period 1.7	Outflow/(Inflow) 3,701	Outflow/(Inflow) 2,330	Expense 1,371	Expense 1,371	Expense 959	Expense 0	Expense	Expense	Subsequent Expense
2292	City of North Bend	6/30/2020	Proportion	2.7	0.9	(9,055)	(2,811)	(3,122)	(2,811)		0			0
2292	City of North Bend	6/30/2018	Proportion	3.1	0.1	(742)	(25)	(239)	(25)		0) (0	0
2292	City of North Bend	6/30/2017	Proportion	3.3	0.0	(668)	° o′	(62)	O O	0	0) (0	0
2292	City of North Bend	6/30/2016	Proportion	3.7	0.0	(8)	0	0	0	0	0) (0	0
2293	City of Lowell	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	0			0
2293 2293	City of Lowell	6/30/2019	Proportion	2.9 3.1	0.9 0.1	3,615 147	1,121	1,247 47	1,121	0	0			0
2293	City of Lowell City of Lowell	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	(20)	0	(2)	0	0	0			0
2293	City of Lowell	6/30/2016	Proportion	3.7	0.0	127	0	(2)	0		0			0
2294	City of Depoe Bay	6/30/2020	Proportion	2.7	1.7	1,814	1,142	672	672	470	0) (0	0
2294	City of Depoe Bay	6/30/2019	Proportion	2.9	0.9	4,718	1,464	1,627	1,464	0	0) (0	0
2294	City of Depoe Bay	6/30/2018	Proportion	3.1	0.1	7	1	2	1	0	0			0
2294	City of Depoe Bay	6/30/2017	Proportion	3.3	0.0	86	0	8	0	0	0			0
2294 2295	City of Depoe Bay City of Tigard	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(49) (39.841)	(25,085)	(14.756)	0 (14.756)	(10,329	0		, ,	0
2295	City of Tigard	6/30/2020	Proportion	2.7	0.9	40.845	12.677	14,730)	12.677	(10,329	, ,			0
2295	City of Tigard	6/30/2018	Proportion	3.1	0.1	(2,283)	(75)	(736)	(75)	. 0	o o			0
2295	City of Tigard	6/30/2017	Proportion	3.3	0.0	747	0	69	0	0	Ö)	0	0
2295	City of Tigard	6/30/2016	Proportion	3.7	0.0	(1,689)	0	0	0	0	0)	0	0
2296	City of Happy Valley	6/30/2020	Proportion	2.7	1.7	(18,644)	(11,739)	(6,905)	(6,905)) 0			0
2296	City of Happy Valley	6/30/2019	Proportion	2.9	0.9	32,176	9,986	11,095	9,986		0)		0
2296	City of Happy Valley	6/30/2018	Proportion	3.1	0.1	75	3	24	3	0	0			0
2296 2296	City of Happy Valley City of Happy Valley	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(208) 642	0	(19)	0		0			0
2297	City of Rainier	6/30/2020	Proportion	2.7	1.7	(1,301)	(819)	(482)	(482)					0
2297	City of Rainier	6/30/2019	Proportion	2.9	0.9	(680)	(212)		(212)		0)	0	0
2297	City of Rainier	6/30/2018	Proportion	3.1	0.1	559	19	180	19	0	0) (0	0
2297	City of Rainier	6/30/2017	Proportion	3.3	0.0	197	0	17	0	0	0			0
2297	City of Rainier	6/30/2016	Proportion	3.7 2.7	0.0	44	0	0	0	0	0			0
2298 2298	City of Lincoln City City of Lincoln City	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	20,137 24,100	12,679 7,480	7,458 8,310	7,458 7,480		0			0
2298	City of Lincoln City	6/30/2018	Proportion	3.1	0.1	(3,744)	(120)	(1,208)	(120)		0			0
2298	City of Lincoln City	6/30/2017	Proportion	3.3	0.0	713	0	65	0	0	Ö			0
2298	City of Lincoln City	6/30/2016	Proportion	3.7	0.0	(473)	0	0	0		0) (0	0
2299	City of Dunes City	6/30/2020	Proportion	2.7	1.7	439	276	163	163					0
2299	City of Dunes City	6/30/2019	Proportion	2.9	0.9	2,009	623	693	623		0			0
2299 2299	City of Dunes City	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(1,016)	(32)	(328)	(32)		0			0
2299	City of Dunes City City of Dunes City	6/30/2017	Proportion	3.7	0.0	(25) 16	0	(1)	0		0			0
2300	City of Yachats	6/30/2020	Proportion	2.7	1.7	(1,503)	(946)	(557)	(557)					0
2300	City of Yachats	6/30/2019	Proportion	2.9	0.9	3,471	1,077	1,197	1,077	0	Ö	Ò	0	0
2300	City of Yachats	6/30/2018	Proportion	3.1	0.1	(474)	(15)	(153)	(15)	0	0) (0	0
2300	City of Yachats	6/30/2017	Proportion	3.3	0.0	176	0	17	0	0	0			0
2300	City of Yachats	6/30/2016	Proportion	3.7	0.0	(80)	0	0	0	0	0			0
2301 2301	City of Moro City of Moro	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	858 529	540 165	318 182	318 165		0			0
2301	City of Moro	6/30/2018	Proportion	3.1	0.1	(188)	(5)	(61)	(5)		0			0
2301	City of Moro	6/30/2017	Proportion	3.3	0.0	36	0	3	0	0	0) (0	0
2301	City of Moro	6/30/2016	Proportion	3.7	0.0	(64)	0	0	0	0	0) (0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	2.7	1.7	(1,055)	(664)	(391)	(391)					0
2302	City of Mt. Vernon	6/30/2019	Proportion	2.9	0.9	735	229	253	229		0			0
2302 2302	City of Mt. Vernon City of Mt. Vernon	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(141) 25	(6)	(45)	(6) 0	0	0			0
2302	City of Mt. Vernon	6/30/2017	Proportion	3.7	0.0	(28)	0	1	0	0	0			0
2303	City of Woodburn	6/30/2020	Proportion	2.7	1.7	(39,734)	(25,018)	(14,716)	(14,716)	(10,302)				0
2303	City of Woodburn	6/30/2019	Proportion	2.9	0.9	48,292	14,988	16,652	14,988	0	0) (0	0
2303	City of Woodburn	6/30/2018	Proportion	3.1	0.1	778	25	251	25	0	0			0
2303	City of Woodburn	6/30/2017	Proportion	3.3	0.0	(222)	0	(21)	0	-	0			0
2303	City of Woodburn	6/30/2016	Proportion	3.7	0.0	(1,485)	0	0	0	0	0			0
2304 2304	City of Gladstone City of Gladstone	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	3,699 3,954	2,329 1,228	1,370 1,363	1,370 1,228	959	0			0
2304	City of Gladstone	6/30/2019	Proportion	3.1	0.9	1,264	40	408	1,226	0	0			0
2304	City of Gladstone	6/30/2017	Proportion	3.3	0.0	(791)	0	(71)	0	0	Ö			0
2304	City of Gladstone	6/30/2016	Proportion	3.7	0.0	731	0	0	0		0)	0	0
2305	City of Elkton	6/30/2020	Proportion	2.7	1.7	(1,172)	(738)		(434)) 0			0
2305	City of Elkton	6/30/2019	Proportion	2.9	0.9	(216)	(68)	(74)	(68)		Ü) () 0	0



Exhibit F

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

June 30, 2021 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 2305	Employer Name City of Elkton	Recognition 6/30/2018	Proportion	Amortization Period 3.1	Period 0.1	Outflow/(Inflow) (17)	Outflow/(Inflow)	Expense (5)	Expense (2	Expense 0	Expense	Expense	Expense	Subsequent Expense
2305	City of Elkton	6/30/2017	Proportion	3.3	0.0	(17)	0	(1)		0				0
2305	City of Elkton	6/30/2016	Proportion	3.7	0.0	(2)	0	O O	0	0	Ċ	Ċ	0	0
2306	City of Imbler	6/30/2020	Proportion	2.7	1.7	209	132	77			C	(0	0
2306	City of Imbler	6/30/2019	Proportion	2.9	0.9	(5)	(1)				-			0
2306	City of Imbler	6/30/2018	Proportion	3.1	0.1	(1)	(1)		(1					0
2306 2306	City of Imbler City of Imbler	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(4) 23	0	(1)	0		C			0
2307	City of Yoncalla	6/30/2020	Proportion	2.7	1.7	311	196	115	-		(0
2307	City of Yoncalla	6/30/2019	Proportion	2.9	0.9	382	118	132			-			0
2307	City of Yoncalla	6/30/2018	Proportion	3.1	0.1	280	10	90	10	0	C	(0	0
2307	City of Yoncalla	6/30/2017	Proportion	3.3	0.0	15	0	0	0		C			0
2307	City of Yoncalla	6/30/2016	Proportion	3.7	0.0	75	0	0	0		C			0
2308 2308	City of North Powder City of North Powder	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	550 296	346 92	204 102						0
2308	City of North Powder City of North Powder	6/30/2019	Proportion	3.1	0.9	173	92	102					, ,	0
2308	City of North Powder	6/30/2017	Proportion	3.3	0.0	10	0	1	0				, ,	0
2308	City of North Powder	6/30/2016	Proportion	3.7	0.0	25	0	0	0	0	ď		0	0
2309	City of Gearhart	6/30/2020	Proportion	2.7	1.7	13,031	8,205	4,826			Ċ	Ċ) 0	0
2309	City of Gearhart	6/30/2019	Proportion	2.9	0.9	(17,154)	(5,324)					(0
2309	City of Gearhart	6/30/2018	Proportion	3.1	0.1	5,008	163	1,615			C			0
2309 2309	City of Gearhart City of Gearhart	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(1,190) (67)	0	(107)) 0 0		C	(,	0
2509	Port of The Dalles	6/30/2020	Proportion	2.7	1.7	(1,020)	(642)	(378)					,	0
2501	Port of The Dalles	6/30/2019	Proportion	2.9	0.9	(793)	(247)							0
2501	Port of The Dalles	6/30/2018	Proportion	3.1	0.1	223	7	72		, o	d			0
2501	Port of The Dalles	6/30/2017	Proportion	3.3	0.0	27	0	3	0	0	C	(0	0
2501	Port of The Dalles	6/30/2016	Proportion	3.7	0.0	(28)	0	0	0	0	C			0
2507	Port of Astoria	6/30/2020	Proportion	2.7	1.7	8,031	5,057	2,974						0
2507 2507	Port of Astoria Port of Astoria	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	8,832 (569)	2,740 (17)	3,046 (184)			-			0
2507	Port of Astoria	6/30/2017	Proportion	3.3	0.0	216	(17)	21			-			0
2507	Port of Astoria	6/30/2016	Proportion	3.7	0.0	21	0	0	0	0	ď		0	0
2508	Multnomah Drainage	6/30/2020	Proportion	2.7	1.7	12,515	7,880	4,635		3,245	C	(0	0
2508	Multnomah Drainage	6/30/2019	Proportion	2.9	0.9	3,216	998	1,109						0
2508	Multnomah Drainage	6/30/2018	Proportion	3.1	0.1	(472)	(16)							0
2508 2508	Multnomah Drainage Multnomah Drainage	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(202) 491	0	(19)) 0		C			0
2510	Horsefly Irrigation District	6/30/2020	Proportion	2.7	1.7	664	418	246						0
2510	Horsefly Irrigation District	6/30/2019	Proportion	2.9	0.9	502	156	173						0
2510	Horsefly Irrigation District	6/30/2018	Proportion	3.1	0.1	21	0	7	0		d	Ċ	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	3.3	0.0	(37)	0	(4)			C	(0
2510	Horsefly Irrigation District	6/30/2016	Proportion	3.7	0.0	47	0	0	0					0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	2.7	1.7	2,656	1,672	984						0
2511 2511	Grants Pass Irrigation District Grants Pass Irrigation District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	4,919 394	1,527 13	1,696 127			-			0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	3.3	0.0	(4)	0	(1)						0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	3.7	0.0	63	ō	0	0	Ō	d	Ċ	0	0
2512	Port of Portland	6/30/2020	Proportion	2.7	1.7	119,751	75,399	44,352			C	(0	0
2512	Port of Portland	6/30/2019	Proportion	2.9	0.9	171,228	53,140	59,044			C			0
2512	Port of Portland	6/30/2018	Proportion	3.1	0.1	(5,833)	(187)							0
2512 2512	Port of Portland Port of Portland	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	1,926 (8,834)	0	174	0	0	C			0
2512	Port of Coos Bay	6/30/2020	Proportion	2.7	1.7	2,796	1,760	1,036		724				0
2513	Port of Coos Bay	6/30/2019	Proportion	2.9	0.9	17,224	5,346	5,939						0
2513	Port of Coos Bay	6/30/2018	Proportion	3.1	0.1	1,440	45	465		Ö	d	Ċ	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	3.3	0.0	(822)	0	(75)			C			0
2513	Port of Coos Bay	6/30/2016	Proportion	3.7	0.0	391	0	0	0					0
2515	Klamath County Fire District 1	6/30/2020	Proportion	2.7	1.7	(10,878)	(6,849)							0
2515 2515	Klamath County Fire District 1 Klamath County Fire District 1	6/30/2019 6/30/2018	Proportion	2.9 3.1	0.9 0.1	28,695 (2,401)	8,905	9,895			-			0
2515 2515	Klamath County Fire District 1 Klamath County Fire District 1	6/30/2018	Proportion Proportion	3.1	0.1	(2,401)	(76)	(775)	(76					0
2515	Klamath County Fire District 1	6/30/2016	Proportion	3.7	0.0	(1,686)	0	0	0		0			0
2518	Clackamas County Housing Authority	6/30/2020	Proportion	2.7	1.7	(21,459)	(13,511)) (5,563) .	Ċ	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	2.9	0.9	(3,115)	(967)	(1,074)	(967) 0	C			0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	3.1	0.1	1,798	58	580			C			0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	3.3	0.0	(320)	0	(29)) 0	0	C	(0	0



Exhibit F

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

June 30, 2021 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	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	8 Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2518	Clackamas County Housing Authority	6/30/2016	Proportion	3.7	0.0	377	0	0	0	0	DXPCTISC 0			Cubsequent Expense
2519	Home Forward	6/30/2020	Proportion	2.7	1.7	(70,783)	(44,567)	(26,216)	(26,216)	(18,351)	0	Ò	0	Ċ
2519	Home Forward	6/30/2019	Proportion	2.9	0.9	99,487	30,875	34,306	30,875	0	0) (0	(
2519	Home Forward	6/30/2018	Proportion	3.1	0.1	(6,961)	(226)		(226)		0)		(
2519	Home Forward	6/30/2017	Proportion	3.3	0.0	619	0	55	0	0	0		•	(
2519	Home Forward	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(3,178)	0 15,721	0 9,247	0 9,247	0 6,474	0			(
2521 2521	League of Oregon Cities League of Oregon Cities	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	24,968 654	15,721	9,247	9,247	0,474	0			(
2521	League of Oregon Cities	6/30/2018	Proportion	3.1	0.1	(3,904)	(127)		(127)	•	0			(
2521	League of Oregon Cities	6/30/2017	Proportion	3.3	0.0	13,701	(127)	1,245	(127)	0	0			(
2521	League of Oregon Cities	6/30/2016	Proportion	3.7	0.0	62	0	0	Ö	0	Ö			Č
2522	Lane Council of Governments	6/30/2020	Proportion	2.7	1.7	(31,435)	(19,792)	(11,643)	(11,643)	(8,149)	0)	0	Ċ
2522	Lane Council of Governments	6/30/2019	Proportion	2.9	0.9	87,163	27,051	30,056	27,051	0	0)	0	Ċ
2522	Lane Council of Governments	6/30/2018	Proportion	3.1	0.1	(136)	(4)	(44)	(4)	0	0) (0	(
2522	Lane Council of Governments	6/30/2017	Proportion	3.3	0.0	(110)	0	(11)	0	0	0) (, ,	(
2522	Lane Council of Governments	6/30/2016	Proportion	3.7	0.0	1,596	0	0	0	0	0		, ,	(
2526	Clatskanie PUD	6/30/2020	Proportion	2.7	1.7	(12,500)	(7,870)		(4,630)	(3,240)	0			(
2526	Clatskanie PUD	6/30/2019	Proportion	2.9	0.9	41,220	12,792	14,214	12,792	0	0)	, ,	(
2526	Clatskanie PUD	6/30/2018	Proportion	3.1	0.1	1,851	60	597	60	0	0) (, ,	(
2526 2526	Clatskanie PUD Clatskanie PUD	6/30/2017	Proportion	3.3 3.7	0.0 0.0	(414) (518)	0	(39)	0	0	0) (•	(
2526	Deschutes Valley Water District	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	(6,161)	(3,879)	(2,282)	(2,282)	(1,597)			,	(
2527	Deschutes Valley Water District	6/30/2019	Proportion	2.9	0.9	(2,991)	(929)		(929)				,	(
2527	Deschutes Valley Water District	6/30/2018	Proportion	3.1	0.1	645	21	208	21	0	o O		,	(
2527	Deschutes Valley Water District	6/30/2017	Proportion	3.3	0.0	205	0	19	0	0	Ö			Č
2527	Deschutes Valley Water District	6/30/2016	Proportion	3.7	0.0	(580)	0	0	Ō	0	Ö			Ċ
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	2.7	1.7	(15,225)	(9,586)	(5,639)	(5,639)	(3,947)	0) (0	(
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	2.9	0.9	6,093	1,891	2,101	1,891	0	0) (0	(
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	3.1	0.1	596	20		20	0	0) (0	(
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	3.3	0.0	(741)	0	(66)	0	0	0			(
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	3.7	0.0	(1,375)	0	0	0	0	0			(
2529	East Fork Irrigation District	6/30/2020	Proportion	2.7	1.7	(2,753)	(1,733)		(1,020)					(
2529	East Fork Irrigation District	6/30/2019	Proportion	2.9	0.9 0.1	(56) 167	(18)		(18)		0			(
2529 2529	East Fork Irrigation District East Fork Irrigation District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(18)	5	54 (3)	5	0	0			(
2529	East Fork Irrigation District	6/30/2016	Proportion	3.7	0.0	(23)	0	(3)	0	0	0			(
2531	Oregon School Boards Association	6/30/2020	Proportion	2.7	1.7	11,940	7,518	4,422	4,422	3,096				(
2531	Oregon School Boards Association	6/30/2019	Proportion	2.9	0.9	6,858	2,128	2,365	2,128	0,030	0			(
2531	Oregon School Boards Association	6/30/2018	Proportion	3.1	0.1	(6,877)	(223)		(223)	0	Ö			Č
2531	Oregon School Boards Association	6/30/2017	Proportion	3.3	0.0	762	, o	69	0	0	0)	0	Ċ
2531	Oregon School Boards Association	6/30/2016	Proportion	3.7	0.0	(73)	0	Ö	0	0	Ö) (0	(
2533	Owyhee Irrigation District	6/30/2020	Proportion	2.7	1.7	(4,246)	(2,673)		(1,573)	(1,100)	0) (0	(
2533	Owyhee Irrigation District	6/30/2019	Proportion	2.9	0.9	15,394	4,778	5,308	4,778	0	0			(
2533	Owyhee Irrigation District	6/30/2018	Proportion	3.1	0.1	(367)	(13)		(13)		0			(
2533	Owyhee Irrigation District	6/30/2017	Proportion	3.3	0.0	(1)	0	(1)	0	0	0) ((
2533	Owyhee Irrigation District	6/30/2016	Proportion	3.7	0.0	(170)	0	0	0	0	0			(
2536 2536	Valley View Cemetery	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	242 195	152 61	90 67	90 61	62	0			(
2536	Valley View Cemetery	6/30/2019	Proportion	3.1	0.9	(52)			(1)	-	0			(
2536	Valley View Cemetery Valley View Cemetery	6/30/2017	Proportion Proportion	3.3	0.0	16	(1)	(17)	0	0	0		,	(
2536	Valley View Cemetery	6/30/2016	Proportion	3.7	0.0	5	0	0	0	0	0		, ,	(
2538	Clackamas Vector Control	6/30/2020	Proportion	2.7	1.7	2,671	1,682	989	989	693	0			Č
2538	Clackamas Vector Control	6/30/2019	Proportion	2.9	0.9	1,513	469	522	469	0	Ö			Č
2538	Clackamas Vector Control	6/30/2018	Proportion	3.1	0.1	71	2	23	2	0	0)	0	Ċ
2538	Clackamas Vector Control	6/30/2017	Proportion	3.3	0.0	212	0	20	0	0	Ö) (0	(
2538	Clackamas Vector Control	6/30/2016	Proportion	3.7	0.0	115	0	0	0	0	0			(
2540	West Extension Irrigation District	6/30/2020	Proportion	2.7	1.7	2,716	1,710	1,006	1,006	704	0			(
2540	West Extension Irrigation District	6/30/2019	Proportion	2.9	0.9	2,551	791	880	791	0	0			(
2540	West Extension Irrigation District	6/30/2018	Proportion	3.1	0.1	(316)	(10)		(10)		0			(
2540	West Extension Irrigation District	6/30/2017	Proportion	3.3	0.0	(91)	0	(7)	0	0	0			(
2540	West Extension Irrigation District	6/30/2016	Proportion	3.7	0.0	188	0	0	0	0	0			9
2541	Jackson County Vector Control District	6/30/2020	Proportion	2.7 2.9	1.7 0.9	3,594 (10)	2,263	1,331	1,331	932	0			
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(10)	(4)	(3)	(4)	0	0		,	
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2017	Proportion	3.1	0.0	(14)	0	(5)	0	0	0			
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2017	Proportion	3.3	0.0	(34)	0	(5)	0	0	0			
			oportion	2.7	1.7	(34)	2,274	1.337	1,337	937	U		. 0	,



Exhibit F

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

June 30, 2021 Measurement Date

2542 2542 2542 2544 2545 2545 2545 2545	Employer Name Rainbow Water District Council of Governments Rogue River Fire District Rogue River Fi	Measurement Period for Initial Recognition 6/30/2019 6/30/2018 6/30/2017 6/30/2018 6/30/2019 6/30/2019 6/30/2019 6/30/2017 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2016 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2017 6/30/2018	Source of Employer- Specific Deferral Proportion	Amortization Period 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	Remaining Amortization Period 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.1 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Original Balance of Outflow/(Inflow) 581 (388) (50) (2) 26,526 32,957 (2,525) 521 (1,750) (5,625) (1,120)	Measurement Date Balance of Outflow/(Inflow) 181 (13) 0 0 16,702 10,229 (80) 0 0 (3,542) (348)	Expense 200 (125) (5) (5) 0 9.824 11,364 (815) 47 0	Recognized in Measurement Period +1 Expense 181 (13) 0 0 9,824 10,229 (80) 0 0	Recognized in Measurement Period +2 Expense 0 0 0 0 0 0 6,878 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Recognized in Measurement Period +4 Expense C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0	Outflow/(Inflow) Recognized in Subsequent Expense 0 0 0 0 0 0 0 0 0 0
2542 2542 2542 2544 2545 2545 2545 2545	Rainbow Water District Council of Governments Rogue River Fire District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	Recognition 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2017 6/30/2016 6/30/2018 6/30/2018 6/30/2018	Specific Deferral Proportion	Amortization Period 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	Period 0.9 0.1 0.0 0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Outflow/(Inflow) 581 (388) (50) (2) 26,526 32,957 (2,525) 521 (1,750) (5,625) (1,125)	Outflow/(Inflow) 181 (13) 0 16,702 10,229 (80) 0 0 (3,542)	Expense 200 (125) (5) (5) 0 9.824 11,364 (815) 47 0	Expense 181 (13) 0 0 9,824 10,229 (80) 0	Expense 0 0 0 0 6,878 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
2542 2542 2542 2542 2545 2545 2545 2545	Rainbow Water District Council of Governments Rogue River Fire District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2019 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2010 6/30/2010 6/30/2010 6/30/2010 6/30/2010 6/30/2010 6/30/2010 6/30/2010	Proportion	3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.1 0.0 0.0 1.7 0.9 0.1 0.0 1.7 0.9 0.1	(388) (50) (2) 26,526 32,957 (2,525) 521 (1,750) (5,625) (1,120)	(13) 0 0 16,702 10,229 (80) 0 0 (3,542)	(125) (5) 0 9,824 11,364 (815) 47	(13) 0 0 9,824 10,229 (80) 0	0 0 6,878 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
2542 2545 2545 2545 2545 2545 2545 2549 2549	Rainbow Water District Rainbow Water District Council of Governments Rogue River Fire District Ryssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2018	Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9	(50) (2) 26,526 32,957 (2,525) 521 (1,750) (5,625) (1,120)	0 0 16,702 10,229 (80) 0 0 0,3,542)	(5) 0 9,824 11,364 (815) 47	0 9,824 10,229 (80)	0 0 6,878 0 0	0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0
2542 2545 2545 2545 2545 2545 2549 2549	Rainbow Water District Council of Governments Rogue River Fire District Rysas Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2016 6/30/2019 6/30/2019 6/30/2018 6/30/2016 6/30/2016 6/30/2018 6/30/2018 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2018	Proportion	3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1	(2) 26,526 32,957 (2,525) 521 (1,750) (5,625) (1,120)	0 16,702 10,229 (80) 0 0 (3,542)	0 9,824 11,364 (815) 47 0	0 9,824 10,229 (80) 0	0 6,878 0 0	0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0
2545 2545 2545 2545 2545 2548 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Council of Governments Rogue River Fire District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sysandy Fire Department Sandy Fire Department	6/30/2020 6/30/2020 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion	2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1	26,526 32,957 (2,525) 521 (1,750) (5,625) (1,120)	10,229 (80) 0 0 (3,542)	11,364 (815) 47 0	9,824 10,229 (80) 0	0 0 0	0 0 0	0	0 0 0	0 0 0 0 0
2545 2545 2545 2545 2548 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Council of Governments Rogue River Fire District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2018	Proportion	2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.9 0.1 0.0 0.0 1.7 0.9 0.1	32,957 (2,525) 521 (1,750) (5,625) (1,120)	10,229 (80) 0 0 (3,542)	11,364 (815) 47 0	10,229 (80) 0	0 0 0	0 0 0	0	0 0	0
2545 2545 2545 2549 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Council of Governments Council of Governments Council of Governments Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2020 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion	3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.1 0.0 0.0 1.7 0.9 0.1 0.0	(2,525) 521 (1,750) (5,625) (1,120)	(80) 0 0 (3,542)	(815) 47 0	(80)	0	0	o o	0 0	0
2545 2545 2549 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Council of Governments Council of Governments Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018	Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7	0.0 0.0 1.7 0.9 0.1 0.0	521 (1,750) (5,625) (1,120)	0 0 (3,542)	47 0	° o′	0	0	ď	0	0
2549 2549 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	2.7 2.9 3.1 3.3 3.7 2.7	1.7 0.9 0.1 0.0	(5,625) (1,120)			0	^) 0	0
2549 2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Rogue River Fire District Rogue River Fire District Rogue River Fire District Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion Proportion Proportion	2.9 3.1 3.3 3.7 2.7	0.9 0.1 0.0	(1,120)		(2.002)		0	0	· ·		U
2549 2549 2549 2550 2550 2550 2550 2551 2551 2551 2551	Rogue River Fire District Rogue River Fire District Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion Proportion	3.1 3.3 3.7 2.7	0.1 0.0		(348)		(2,083)	(1,459)	0	C	0	0
2549 2549 2550 2550 2550 2550 2550 2551 2551 2551	Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion	3.3 3.7 2.7	0.0	(70)			(348)	0	0	C	•	0
2549 2550 2550 2550 2550 2550 2551 2551 2551	Rogue River Fire District Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion	3.7 2.7			(1)		(1)	0	0	C	•	0
2550 2550 2550 2550 2550 2551 2551 2551	Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion	2.7		(168) (225)	0	(15)	0	0	0	0		0
2550 2550 2550 2550 2551 2551 2551 2551	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2019 6/30/2018 6/30/2017	Proportion		1.7	(284)	(179)	-	(105)	(74)	0		•	0
2550 2550 2550 2551 2551 2551 2551 2551	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department	6/30/2018 6/30/2017		2.9	0.9	691	215		215	0	0	o o		0
2550 2551 2551 2551 2551 2551 2551 2552 2552	Nyssa Road Assessment District 2 Sandy Fire Department Sandy Fire Department			3.1	0.1	140	5	45	5	ō	0	d	0	0
2551 2551 2551 2551 2551 2551 2552 2552	Sandy Fire Department Sandy Fire Department	6/30/2016	Proportion	3.3	0.0	25	0	1	0	0	0	C	0	0
2551 2551 2551 2551 2551 2552 2552	Sandy Fire Department		Proportion	3.7	0.0	(16)	0	0	0	0	0	C	,	0
2551 2551 2551 2552 2552		6/30/2020	Proportion	2.7	1.7	(18,317)	(11,533)		(6,784)	(4,749)	0	C	,	0
2551 2551 2552 2552		6/30/2019	Proportion	2.9	0.9	10,723	3,327		3,327	0	0	C	,	0
2551 2552 2552	Sandy Fire Department	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	(880) (314)	(28)	(284)	(28)	0	0	0	,	0
2552 2552	Sandy Fire Department Sandy Fire Department	6/30/2017	Proportion Proportion	3.3	0.0	(233)	0	(29)	0	0	0		,	0
2552	Winston-Dillard Fire District	6/30/2020	Proportion	2.7	1.7	(1,936)	(1,219)		(717)	(502)	0	0		0
	Winston-Dillard Fire District	6/30/2019	Proportion	2.9	0.9	(173)	(53)		(53)	0	0	ď		0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	3.1	0.1	224	8	72	8	0	0	d	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	3.3	0.0	75	0	6	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	3.7	0.0	(594)	0	0	0	0	0	C	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	1,970	1,240		730	510	0	C	•	0
2553	Tangent Rural Fire Protection District	6/30/2019 6/30/2018	Proportion	2.9	0.9 0.1	682	212	235	212	0	0	C		0
2553 2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District	6/30/2018	Proportion Proportion	3.1 3.3	0.1	26 9	2	8	2	0	0		,	0
2553	Tangent Rural Fire Protection District Tangent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	39	0	0	0	0	0	0	•	0
2555	Monroe Fire Department	6/30/2020	Proportion	2.7	1.7	(756)	(476)		(280)	(196)	Ö	Ċ	•	0
2555	Monroe Fire Department	6/30/2019	Proportion	2.9	0.9	(481)	(149)		(149)	0	0	Ċ	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	3.1	0.1	(53)	(2)	(17)	(2)	0	0	C	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	3.3	0.0	(6)	0	0	0	0	0	C		0
2555	Monroe Fire Department	6/30/2016	Proportion	3.7	0.0	17	0	0	0	0	0	C	•	0
2556 2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(31,031) 26,038	(19,538) 8,080		(11,493) 8,080	(8,045)	0	C		0
2556 2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2019	Proportion	3.1	0.9	(1,821)	8,080		8,080	0	0			0
2556	Jackson County Fire District 5	6/30/2017	Proportion	3.3	0.0	15	(00)	(307)	(00)	0	0	C	•	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	3.7	0.0	104	0	Ö	ő	0	0	ď) 0	0
2557	Estacada Fire Department	6/30/2020	Proportion	2.7	1.7	8,205	5,166		3,039	2,127	0	Ċ	0	0
	Estacada Fire Department	6/30/2019	Proportion	2.9	0.9	13,362	4,146		4,146	0	0	C		0
	Estacada Fire Department	6/30/2018	Proportion	3.1	0.1	(326)	(11)		(11)	0	0	C		0
	Estacada Fire Department	6/30/2017	Proportion	3.3	0.0	(347)	0	(32)	0	0	0	C		0
2557 2559	Estacada Fire Department Keizer Fire Department	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	104 10.672	6.719		3.953	2.766	0	C C	•	0
2559	Keizer Fire Department	6/30/2020	Proportion	2.7	0.9	13,421	4.165		4.165	2,766	0	C	,	0
2559	Keizer Fire Department	6/30/2018	Proportion	3.1	0.1	1,829	59		59	0	0	Ö	•	0
2559	Keizer Fire Department	6/30/2017	Proportion	3.3	0.0	(1,215)	0	(111)	0	0	0	Ċ	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	3.7	0.0	(304)	0	° oʻ	0	0	0	C	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	3,828	2,410		1,418	992	0	C	•	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(1,972)	(612)		(612)	0	0	C	•	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(55)	(1)		(1)	0	0	0	•	0
2561 2561	Jefferson Rural Fire Protection District Jefferson Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	217 51	0	19 0	0	0	0	C		0
2562	Wy'East Fire District	6/30/2020	Proportion	2.7	1.7	(1,478)	(931)		(547)	(384)	0			0
2562	Wy'East Fire District	6/30/2019	Proportion	2.9	0.9	1,286	400		400	(304)	0	0	•	0
2562	Wy'East Fire District	6/30/2018	Proportion	3.1	0.1	(67)	(1)		(1)	0	0	Č	,	0
2562	Wy'East Fire District	6/30/2017	Proportion	3.3	0.0	(5)	o´	o o	o o	0	Ö	Ċ	0	0
	Wy'East Fire District	6/30/2016	Proportion	3.7	0.0	(14)	0	0	0	0	0	C	0	0
	Central Oregon Irrigation District	6/30/2020	Proportion	2.7	1.7	44,011	27,711		16,300	11,411	0	C	,	0
	Central Oregon Irrigation District	6/30/2019	Proportion	2.9	0.9	(29,452)	(9,140) 107		(9,140)	0	0	0		0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	3.1	0.1	3,308		1,067	107	0	0	0		



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Massurament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflor-
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 +	Recognized in 4 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
2563	Central Oregon Irrigation District	6/30/2017	Proportion	3.3	0.0	(16)	0	(1)		0	() (0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	3.7	0.0	(56)	0	0	0	0	()	,	0
2564 2564	Illinois Valley Fire District Illinois Valley Fire District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	218 5,224	137 1,622		81 1,622	56 0	() (0
2564	Illinois Valley Fire District	6/30/2018	Proportion	3.1	0.9	(1,194)	(39)		(39)	-	(0
2564	Illinois Valley Fire District	6/30/2017	Proportion	3.3	0.0	(1,101)	0	5	0	0	Č			0
2564	Illinois Valley Fire District	6/30/2016	Proportion	3.7	0.0	34	0	0	0	0	Ċ) (0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(2,378)	(1,497)				() (0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(1,830)	(568)	(631)			(0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	15	0	5	0	0	(0
2567 2567	Charleston Rural Fire Protection District Charleston Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	118 (85)	0	10	0	0	(-	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	2.7	1.7	(22,234)	(13,999	(8,235)			,			0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	2.9	0.9	7,000	2,172		2,172		,			0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	3.1	0.1	(990)	(33)		(33)		Ċ) (0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	3.3	0.0	(363)	0	(33)	0	0	() (0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	3.7	0.0	(63)	0	0	0	0	() (0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	2.7	1.7	(9,610)	(6,051)			(2,492)))	,	0
2569 2569	Central Oregon Intergovernmental Council Central Oregon Intergovernmental Council	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	48,975 3.691	15,199 118		15,199 118	0	() (,	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	3.3	0.0	(390)	110	(36)		0	(,	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	3.7	0.0	(1,220)	0	0	0	0	(,	0
2570	Port of St Helens	6/30/2020	Proportion	2.7	1.7	10,134	6,381	3,753	3,753	2,628	Ċ) (0	0
2570	Port of St Helens	6/30/2019	Proportion	2.9	0.9	6,168	1,914	2,127	1,914	0	() (0	0
2570	Port of St Helens	6/30/2018	Proportion	3.1	0.1	(1,222)	(40)		(40)		(0
2570	Port of St Helens	6/30/2017	Proportion	3.3	0.0	(4)	0	(1)		0	(0
2570	Port of St Helens	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(291) (1,626)	0 (1,024)	(602)	0 (602)	(422)))			0
2571 2571	Crystal Springs Water District Crystal Springs Water District	6/30/2019	Proportion Proportion	2.7	0.9	3,822	1,186		1,186	(422)	(0
2571	Crystal Springs Water District	6/30/2018	Proportion	3.1	0.1	(414)	(12)			-	(0
2571	Crystal Springs Water District	6/30/2017	Proportion	3.3	0.0	(163)	0	(16)		0	Ċ) (0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	3.7	0.0	74	0	° 0	0	0	() (0	0
2572	Local Government Personnel Institute	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	(0
2572	Local Government Personnel Institute	6/30/2019	Proportion	2.9	0.9	210	66		66		()	,	0
2572 2572	Local Government Personnel Institute Local Government Personnel Institute	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	2,811 166	90	907 16	90	0	(,	,	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	3.7	0.0	242	0	0	0	0	(0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	2.7	1.7	1,652	1,040		612	•	(0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	2.9	0.9	1,511	469		469	0	Ċ) (0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	3.1	0.1	(47)	(2)	(15)			(0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	0.0	90	0	9	0	0	() (0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0 1.7	112	0	4.407	0	0	() (0
2576 2576	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7	11,898 2.542	7,491 788		4,407 788	3,084	(,	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	117	3	38	3	0	(,	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(224)	0	(20)		0	() (0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	583	0	° o′	0	0	Ċ) (0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(2,278)	(1,434)			, ,				0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	3,510	1,090		1,090	0	(0
2579 2579	La Pine Rural Fire Protection District La Pine Rural Fire Protection District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(1,265) (185)	(41)	(408)		0	(,		0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(328)	0	(17)	0	0	(0
2580	Marion County Fire District 1	6/30/2020	Proportion	2.7	1.7	(51,919)	(32,690)	(19,229)		(13,461)			,	0
2580	Marion County Fire District 1	6/30/2019	Proportion	2.9	0.9	35,955	11,159		11,159	(10,101)	Ċ		0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	3.1	0.1	(2,755)	(88)		(88)	0	() (0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	3.3	0.0	(1,536)	0	(141)		0	(0
2580	Marion County Fire District 1	6/30/2016	Proportion	3.7	0.0	(1,288)	0	0	0	0				0
2581 2581	Port of Umatilla Port of Umatilla	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(3,257) (949)	(2,051)) (0
2581	Port of Umatilla Port of Umatilla	6/30/2018	Proportion	3.1	0.9	(949)	(295)	(327)	(295)	0	(0
2581	Port of Umatilla	6/30/2017	Proportion	3.3	0.0	(10)	0	(1)	-	0	()		0
2581	Port of Umatilla	6/30/2016	Proportion	3.7	0.0	(16)	0	0	0	0	Č		0	0
2582	Talent Irrigation District	6/30/2020	Proportion	2.7	1.7	(11,532)	(7,261)			(2,990)))	,	0
2582	Talent Irrigation District	6/30/2019	Proportion	2.9	0.9	652	202		202	0	() (0
2582	Talent Irrigation District	6/30/2018	Proportion	3.1	0.1	(148)	(4)				(,	0
2582 2582	Talent Irrigation District Talent Irrigation District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(67)	0	(7)	0	0	(0
2002	raient irrigation District	0/30/2016	гторопион	3.1	0.0	(8)	U	U	U	U	·	,	. 0	U



Exhibit F

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

June 30, 2021 Measurement Date

2585 R: 2585 R: 2585 R: 2585 R: 2587 T: 2587 T: 2587 T: 2588 C: 2589 W: 2589 W: 2589 W: 2590 R: 2590 R	Employer Name Rogue River Valley Irrigation District Roguel River Roguel Rivingation District Roguel Rivingation District Roguel Rivingation District Roguel Roguel Rivingation Roguel Roguel Rivingation Roguel Rog	Measurement Period for Initial Recognition 6/30/2020 6/30/2019 6/30/2019 6/30/2016 6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2017 6/30/2017	Proportion	Original Amortization Period 2.7 7.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9	Remaining Amortization Period 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Original Balance of Outflow/(Inflow) (2,138) 1,473 (207) (5) (16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	Measurement Date Balance of Outflow/(Inflow) (1,346) (6) 0 0 0 (1,176) 1,053 2 0 0 0 2,619 682	(792) 508 (67) 0	Expense (792) 457 (6) 0 0 (691) 1,053 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense (554) 0 0 0 0 0 0 0 (485) 0 0 0 0 0 0 0 0 0 0 0 0	Recognized in Measurement Period +3 Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Outflow/(Inflow) Recognized in Subsequent Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Number En	Rogue River Valley Irrigation District Valley Irrigation District Valley Irrigation District Valley Irrigation District Vallet Valley Vallet	Recognition 6/30/2020 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019	Specific Deferral Proportion	Amortization Period 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 3.7 3.7 3.7 3.7 3.9 3.1 3.3 3.7 3.7 3.7 3.7 3.7 3.7 3.7	Period 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Outflow/(Inflow) (2,138) 1,473 (207) (5) (16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	Outflow/(Inflow) (1,346) 457 (6) 0 (1,176) 1,053 2 0 0 2,619	(792) 508 (67) 0 0 (691) 1,169 16 (2) 0 0	Expense (792) 457 (6) 0 0 (691) 1,053 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense (554) 0 0 0 0 0 0 0 (485) 0 0 0 0 0 0 0 0 0 0 0 0	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense	Expense 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
2585 R: 2585 R: 2585 R: 2585 R: 2585 R: 2587 T: 2587 T: 2587 T: 2588 C: 2588 C: 2588 C: 2588 C: 2588 C: 2588 C: 2589 W: 2589 W: 2589 W: 2589 W: 2590 R: 2590 R	Rogue River Valley Irrigation District Valley Irrigation District Valley Irrigation District Valley Irrigation District Vallet Valley Vallet	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2018	Proportion	2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 3.7 3.1 3.3 3.7	0.9 0.1 0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1	1,473 (207) (5) (16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	457 (6) 0 0 (1,176) 1,053 2 0 0 2,619	508 (67) 0 (691) 1,169 16 (2)	457 (6) 0 0 (691) 1,053 2 0	0 0 0 0 (485) 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 0 0 0
2585 R: 2585 R: 2585 R: 2587 T: 2587 T: 2587 T: 2588 C: 2588 C: 2588 C: 2588 C: 2588 C: 2588 C: 2589 W: 2590 R: 2590 R	Rogue River Valley Irrigation District Rogue River Valley Irrigation District Rogue River Valley Irrigation District vallatin Valley Irrigation District vallatiskanie Rural Fire Protection District vallatskanie Rural Fire Protection Vallation vallatskanie Rural Fire Protection Vallation vallat	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2017 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019	Proportion	3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.1 0.0 0.0 1.7 0.9 0.1 0.0 1.7 0.9 0.1	(207) (5) (16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	(6) 0 0 (1,176) 1,053 2 0 0 2,619	(67) 0 0 (691) 1,169 16 (2)	(6) 0 0 (691) 1,053 2 0	0 0 (485) 0 0 0	0 0 0 0		0 0 0 0 0	0 0 0 0 0 0
2585 R: 2587 Ti. 2587 Ti. 2587 Ti. 2587 Ti. 2588 Ci. 2589 W. 2599 W. 2599 R: 2590 R: 259	Rogue River Valley Irrigation District Rogue River Valley Irrigation District ualatin Valley Irrigation District ualatiskanie Rural Fire Protection District uest Slope Water District ue	6/30/2017 6/30/2016 6/30/2020 6/30/2020 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2020 6/30/2018 6/30/2017 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2019	Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.0 0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1	(5) (16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	0 0 (1,176) 1,053 2 0 0 2,619	0 0 (691) 1,169 16 (2)	0 0 (691) 1,053 2 0	0 0 (485) 0 0 0	0 0 0 0		0 0 0 0 0	0 0 0 0 0
2585 R: 2587 Ti. 2587 Ti. 2587 Ti. 2588 Ci. 2588 Ci. 2588 Ci. 2588 Ci. 2588 Ci. 2589 W 2589 W 2589 W 2590 R: 2	Rogue River Valley Irrigation District 'ualatin Valley Irrigation District 'latskamie Rural Fire Protection District 'Vest Slope Water District 'Vest Slope Water District Vest Slope Water Bistrict Vest Slope Water District Vest Slope Water Bistrict Vest Slope Water District Vest Slope Water Bistrict	6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2017 6/30/2016 6/30/2016 6/30/2019 6/30/2019 6/30/2019 6/30/2018 6/30/2018	Proportion	3.7 2.7 2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.0 1.7 0.9 0.1 0.0 0.0 1.7 0.9 0.1	(16) (1,867) 3,391 50 (23) 143 4,160 2,196 (684)	1,053 2 0 0 2,619	0 (691) 1,169 16 (2) 0	0 (691) 1,053 2 0 0	0 (485) 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0
2587 T. 1 2587 T. 1 2587 T. 1 2588 C. 1 2588 C. 1 2588 C. 2588 C. 2588 C. 2588 C. 2589 W. 2589 W. 2589 W. 2589 W. 2590 R. 2590	'ualatin Valley Irrigation District latskanie Rural Fire Protection District Vest Slope Water District Vedmond Fire & Rescue	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2018 6/30/2018 6/30/2018	Proportion	2.9 3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.9 0.1 0.0 0.0 1.7 0.9 0.1	3,391 50 (23) 143 4,160 2,196 (684)	1,053 2 0 0 2,619	1,169 16 (2) 0	1,053 2 0 0	0 0 0 0	0 0	0	0 0	0 0 0 0
2587 T. 1 2587 T. 1 2587 T. 1 2588 C. 1 2588 C. 1 2588 C. 1 2588 C. 2 2589 W. 2589 W. 2589 W. 2589 W. 2589 W. 2589 R. 2590 R.	'ualatin Valley Irrigation District 'ualatin Valley Irrigation District 'ualatin Valley Irrigation District latiskanie Rural Fire Protection District Vest Slope Water District Vedmond Fire & Rescue Vedmond Fire & Rescue	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2029 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion	3.1 3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.1 0.0 0.0 1.7 0.9 0.1	50 (23) 143 4,160 2,196 (684)	2 0 0 2,619	16 (2) 0	2 0 0	0	0	0	0	0 0 0 0
2587 T. 2588 CI 2588 CI 2588 CI 2588 CI 2588 CI 2589 W 2589 W 2589 W 2589 W 2590 R. 2590 R. 2590 R. 2590 R. 2590 R.	ualatin Valley Irrigation District ualatin Valley Irrigation District ualatin Valley Irrigation District latskanie Rural Fire Protection District Vest Slope Water District Vest Gundon Fire & Rescue Vedmond Fire & Rescue	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.7	0.0 0.0 1.7 0.9 0.1 0.0	(23) 143 4,160 2,196 (684)	0 0 2,619	(2)	0	0	0	0	0	0 0
2587 T. 2588 Cl 2588 Cl 2588 Cl 2588 Cl 2588 Cl 2589 W 2589 W 2589 W 2589 W 2590 R. 25	'ualatin Valley Irrigation District Clatskanie Rural Fire Protection District Vest Slope Water District Vedmond Fire & Rescue Vedmond Fire & Rescue	6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2018 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	3.7 2.7 2.9 3.1 3.3 3.7	0.0 1.7 0.9 0.1 0.0	143 4,160 2,196 (684)	0 2,619	0	0	0	-	d	-	0
2588 CI 2588 CI 2588 CI 2588 CI 2588 CI 2589 W 2589 W 2589 W 2589 W 2589 R 2590 R 2590 R 2590 R	Clatskanie Rural Fire Protection District Llatskanie Rural Fire Protection District Vest Slope Water District	6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	2.7 2.9 3.1 3.3 3.7	1.7 0.9 0.1 0.0	4,160 2,196 (684)		1,541				-		-
2588 CI 2588 CI 2588 CI 2589 W 2589 W 2589 W 2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Jatskanie Rural Fire Protection District Jatskanie Rural Fire Protection District Jatskanie Rural Fire Protection District Vest Slope Water District Vedmond Fire & Rescue Vedmond Fire & Rescue	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion Proportion	3.1 3.3 3.7	0.1 0.0	(684)	682		1,541	1,078	0	C	0	0
2588 CI 2588 W 2589 W 2589 W 2589 W 2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Clatskanie Rural Fire Protection District Clatskanie Rural Fire Protection District Vest Slope Water District	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion Proportion	3.3 3.7	0.0			757	682	0	0	C	-	0
2588 CI 2589 W 2589 W 2589 W 2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Jatskanie Rural Fire Protection District Vest Slope Water District tedmond Fire & Rescue tedmond Fire & Rescue	6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion Proportion	3.7			(21)		(21)	0	0	0		0
2589 W 2589 W 2589 W 2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Vest Slope Water District Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2020 6/30/2019 6/30/2018 6/30/2017	Proportion Proportion		0.0	(246) (187)	0	(21)	0	0	0	C	-	0
2589 W 2589 W 2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Vest Slope Water District Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2019 6/30/2018 6/30/2017	Proportion		1.7	(6,409)	(4,035)	•	(2,374)	(1,661)	0	0		0
2589 W 2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Vest Slope Water District Vest Slope Water District Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2017	D (:	2.9	0.9	5,430	1,686	1,872	1,686	0	0	ď	0	0
2589 W 2590 Re 2590 Re 2590 Re 2590 Re	Vest Slope Water District Redmond Fire & Rescue Redmond Fire & Rescue		Proportion	3.1	0.1	(768)	(24)	(248)	(24)	0	0	C		0
2590 Re 2590 Re 2590 Re 2590 Re	Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2016	Proportion	3.3	0.0	72	0	6	0	0	0	C		0
2590 Re 2590 Re 2590 Re	Redmond Fire & Rescue	6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	99 (87,929)	0 (55,363)	(32,566)	0 (32,566)	0 (22,797)	0	C	•	0
2590 Re 2590 Re		6/30/2019	Proportion	2.7	0.9	(87,929) 28,831	(55,363) 8,947	9,942	(32,566)	(22,797)	0		•	0
2590 Re	Redmond Fire & Rescue	6/30/2018	Proportion	3.1	0.1	(5,171)	(167)		(167)	0	0	ď	0	0
2590 Re	Redmond Fire & Rescue	6/30/2017	Proportion	3.3	0.0	(497)) o	(44)	` o´	0	0	O	0	0
	Redmond Fire & Rescue	6/30/2016	Proportion	3.7	0.0	(908)	0	0	0	0	0	C		0
	Medford Irrigation District	6/30/2020	Proportion	2.7	1.7	(777)	(489)		(288)	(201)	0	C		0
	Medford Irrigation District Medford Irrigation District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	3,196 (724)	992 (22)	1,102 (234)	992 (22)	0	0	C		0
	Medford Irrigation District	6/30/2017	Proportion	3.3	0.0	(37)	(22)	(4)	0	0	0	C		0
	Medford Irrigation District	6/30/2016	Proportion	3.7	0.0	(354)	0	0	0	0	0	d		0
2594 M	Metro	6/30/2020	Proportion	2.7	1.7	(52,677)	(33,167)		(19,510)	(13,657)	0	C		0
	Metro	6/30/2019	Proportion	2.9	0.9	440,473	136,699	151,887	136,699	0	0	C	•	0
	Metro Metro	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(18,037) (2,869)	(583)		(583)	0	0	C		0
	Metro	6/30/2016	Proportion	3.7	0.0	(4,811)	0	(262)	0	0	0	0		0
	Canby Fire District	6/30/2020	Proportion	2.7	1.7	5,335	3,359	1,976	1,976	1,383	0	ď		0
	Canby Fire District	6/30/2019	Proportion	2.9	0.9	8,160	2,532	2,814	2,532	0	0	0	0	0
	Canby Fire District	6/30/2018	Proportion	3.1	0.1	1,485	48	479	48	0	0	C		0
	Canby Fire District Canby Fire District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0	(964) (470)	0	(88)	0	0	0	C		0
	Bend Parks & Recreation	6/30/2020	Proportion	2.7	1.7	34.112	21,478	12.634	12,634	8.844	0	0		0
	Bend Parks & Recreation	6/30/2019	Proportion	2.9	0.9	24,403	7,573	8,415	7,573	0,011	0	ď		0
	Bend Parks & Recreation	6/30/2018	Proportion	3.1	0.1	(2,818)	(91)	(909)	(91)	0	Ō	Ċ	0	0
	Bend Parks & Recreation	6/30/2017	Proportion	3.3	0.0	(608)	0	(56)	0	0	0	C	•	0
	Bend Parks & Recreation	6/30/2016	Proportion	3.7 2.7	0.0	245	0	0 (535)	0 (525)	(368)	0	0	-	0
	Mapleton Water District Mapleton Water District	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	(1,418) 220	(893) 68	(525) 76	(525)	(368)	0	C		0
	Mapleton Water District	6/30/2018	Proportion	3.1	0.1	(12)	0	(4)	0	0	0	Č		0
2597 Ma	Mapleton Water District	6/30/2017	Proportion	3.3	0.0	12	0	0	0	0	0	C	-	0
	Mapleton Water District	6/30/2016	Proportion	3.7	0.0	4	0	0	0	0	0	C	•	0
	Marion County Housing Authority Marion County Housing Authority	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	3,982 3,034	2,507 942	1,475 1,046	1,475 942	1,032	0	0	-	0
	Marion County Housing Authority Marion County Housing Authority	6/30/2019	Proportion Proportion	2.9 3.1	0.9	3,034 (611)	(20)		(20)	0	0	C C	•	0
	Marion County Housing Authority	6/30/2017	Proportion	3.3	0.0	42	0	3	0	0	0	Č	•	0
2598 M	Marion County Housing Authority	6/30/2016	Proportion	3.7	0.0	(90)	0	0	0	0	0	Ċ	0	0
	South Suburban Sanitary District	6/30/2020	Proportion	2.7	1.7	(1,966)	(1,238)		(728)	(510)	0	C	-	0
	South Suburban Sanitary District	6/30/2019	Proportion	2.9	0.9	5,387	1,671	1,858	1,671	0	0	0	-	0
	South Suburban Sanitary District South Suburban Sanitary District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(701) 35	(23)	(226)	(23)	0	0	C		0
	South Suburban Sanitary District	6/30/2016	Proportion	3.7	0.0	(144)	0	0	0	0	0	0		0
	Vinston-Dillard Water District	6/30/2020	Proportion	2.7	1.7	(2,251)	(1,417)	(834)	(834)	(583)	0	ď	0	0
	Vinston-Dillard Water District	6/30/2019	Proportion	2.9	0.9	2,317	719	799	719	o o	0	Ċ	-	0
	Vinston-Dillard Water District	6/30/2018	Proportion	3.1	0.1	349	10	113	10	0	0	C	-	0
	Vinston-Dillard Water District	6/30/2017	Proportion Proportion	3.3 3.7	0.0 0.0	(30)	0	(3)	0	0	0	C	-	0
	Vinston-Dillard Water District Baker Valley Irrigation District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(1,168)	(735)	•	(433)	(302)	0	C C	•	0
	Baker Valley Irrigation District	6/30/2019	Proportion	2.9	0.9	227	71	78	71	(302)	0	Ċ		0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management Dec	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///
Employer		Measurement Period for Initial	Source of Employer-	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +	Recognized in 4 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
2601	Baker Valley Irrigation District	6/30/2018	Proportion	3.1	0.1	2	0	0	0		0	(0	0
2601	Baker Valley Irrigation District	6/30/2017	Proportion	3.3	0.0	(1)	0	(1)		-	0	(,	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	3.7	0.0	(7)	0	0 1,170	0		0	(0
2602 2602	Aumsville Rural Fire Protection District Aumsville Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	3,160 740	1,990 230		1,170 230	820 0	0	(0
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(398)	(14)		(14)	-	0	(0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(32)	0		0	, 0	0	(0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(159)	0	0	0		0	(0	0
2603	Corbett Water District	6/30/2020	Proportion	2.7	1.7	2,582	1,626		956		0	(0	0
2603	Corbett Water District	6/30/2019	Proportion	2.9	0.9	1,073	333		333		0	(0
2603	Corbett Water District	6/30/2018	Proportion	3.1	0.1	(4)	(1)		(1)		0	(0
2603 2603	Corbett Water District Corbett Water District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(28) (84)	0	(4)	0	0	0	(0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	2.7	1.7	(591)	(372)		(219)) (153)		(0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	2.9	0.9	146	46		46		0	(0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	3.1	0.1	(80)	(2)		(2)		0	(0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	3.3	0.0	(72)	0	(6)	0	0	0	(0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	3.7	0.0	(14)	0	•	0		0	(0	0
2605	Scio Fire District	6/30/2020	Proportion	2.7	1.7	(466)	(293)		(173)		0	(,	0
2605	Scio Fire District	6/30/2019	Proportion	2.9	0.9	(963)	(299)		(299)		0	(,	0
2605 2605	Scio Fire District	6/30/2018	Proportion	3.1 3.3	0.1 0.0	(464) 162	(14)) (150) 15	(14)) 0	0	(,	0
2605	Scio Fire District Scio Fire District	6/30/2017 6/30/2016	Proportion Proportion	3.3	0.0	(10)	0	15	0	0	0	(,	0
2606	West Valley Housing Authority	6/30/2020	Proportion	2.7	1.7	1,341	844	•	497	347	0	(,	0
2606	West Valley Housing Authority	6/30/2019	Proportion	2.9	0.9	(7,765)	(2,409)		(2,409)		0	Č		0
2606	West Valley Housing Authority	6/30/2018	Proportion	3.1	0.1	432	15		15		0	· ·	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	3.3	0.0	219	0	21	0	0	0	(0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	3.7	0.0	(131)	0	0	0	0	0	(0
2607	Hoodland Fire District 74	6/30/2020	Proportion	2.7	1.7	19,253	12,122		7,131	4,991	0	(0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2019	Proportion	2.9	0.9	(5,241)	(1,627)		(1,627)		0	(0
2607 2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(199) (284)	(7)		(7)		0	(0
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2016	Proportion	3.7	0.0	(41)	0		0	-	0	(,	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	1,528	962		566		0	Č		0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	676	210		210		0	· ·	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	207	6	0.	6	0	0	(0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(20)	0	(2)	0	0	0	(0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	12	0	0	0	0	0	(0
2610 2610	Turner Fire District Turner Fire District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	5,716 1.890	3,599 586		2,117 586	1,482	0	(0
2610	Turner Fire District Turner Fire District	6/30/2019	Proportion	3.1	0.9	(138)	586		(3)		0	(0
2610	Turner Fire District	6/30/2017	Proportion	3.3	0.0	(37)	(0,	, , , , , , , , , , , , , , , , , , , ,	(0)	, 0	0	Č		0
2610	Turner Fire District	6/30/2016	Proportion	3.7	0.0	59	0	O O	0	0	0	(0	0
2612	Community Services Consortium	6/30/2020	Proportion	2.7	1.7	(8,972)	(5,649)		(3,323)	(2,326)	0	(0	0
2612	Community Services Consortium	6/30/2019	Proportion	2.9	0.9	28,884	8,964		8,964	0	0	(0
2612	Community Services Consortium	6/30/2018	Proportion	3.1	0.1	(532)	(16)		(16)		0	(0
2612 2612	Community Services Consortium	6/30/2017	Proportion	3.3 3.7	0.0 0.0	(288) 216	0	(27)	0	0	0	(0
2612	Community Services Consortium Polk Soil & Water Conservation District	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	2,490	1,568		922		0	(0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	2.9	0.9	788	244		244		0	(0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	3.1	0.1	107	2		2		0	Č	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.0	28	0	4	0	0	0	(0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.0	31	0	0	0	0	0	(,	0
2617	Clean Water Services	6/30/2020	Proportion	2.7	1.7	(292,277)	(184,026		(108,251)			(,	0
2617 2617	Clean Water Services Clean Water Services	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	375,386 (31,602)	116,500 (1,020)		116,500 (1,020)		0	(0
2617	Clean Water Services Clean Water Services	6/30/2017	Proportion	3.3	0.0	(31,602)	(1,020)		(1,020)	, 0	0	(0
2617	Clean Water Services Clean Water Services	6/30/2016	Proportion	3.7	0.0	(116)	0		0	0	0	(0
2618	Estacada Cemetery District	6/30/2020	Proportion	2.7	1.7	384	242		142		0	Č		0
2618	Estacada Cemetery District	6/30/2019	Proportion	2.9	0.9	235	73		73		0	Ċ	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	3.1	0.1	(175)	(7)	(56)	(7)		0	(,	0
2618	Estacada Cemetery District	6/30/2017	Proportion	3.3	0.0	40	0		0	-	0	(,	0
2618	Estacada Cemetery District	6/30/2016	Proportion	3.7	0.0	10	0	•	0	0	0	(,	0
2620	Jackson County Fire District 4	6/30/2020	Proportion	2.7 2.9	1.7 0.9	1,117 7,579	703 2,353		414 2,353	289	0	(0
2620 2620	Jackson County Fire District 4 Jackson County Fire District 4	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	7,579 (167)	2,353		2,353	•	0	,	,	0
2620	Jackson County Fire District 4 Jackson County Fire District 4	6/30/2017	Proportion	3.3	0.0	(116)	(5)				0	(0
2020	Sackson County File District 4	0/30/2017	горонион	3.3	0.0	(116)	U	(11)	0	0	0	(,	U



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.41
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	Recognized in 4 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
2620	Jackson County Fire District 4	6/30/2016	Proportion	3.7	0.0	433	0	0	0		0		0	0
2623	Evans Valley Fire District 6	6/30/2020	Proportion	2.7	1.7	1,074	676	398	398	278	0	(0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	2.9	0.9	455	141	157	141	0	0	(0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	3.1	0.1	136	4	44	4	0	0	(0
2623 2623	Evans Valley Fire District 6 Evans Valley Fire District 6	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(12) (7)	0	0	0		0			0
2623	Klamath Vector Control	6/30/2020	Proportion	2.7	1.7	965	608	357	357	251	0			0
2624	Klamath Vector Control	6/30/2019	Proportion	2.9	0.9	553	171	191	171	0	0			0
2624	Klamath Vector Control	6/30/2018	Proportion	3.1	0.1	(77)	(2)		(2)) 0	0	(0	0
2624	Klamath Vector Control	6/30/2017	Proportion	3.3	0.0	(19)	O O	(1)	O O		0	· (0	0
2624	Klamath Vector Control	6/30/2016	Proportion	3.7	0.0	5	0	0	0		0	(0	0
2625	Port of Newport	6/30/2020	Proportion	2.7	1.7	(2,656)	(1,672)		(984)		0			0
2625	Port of Newport	6/30/2019	Proportion	2.9	0.9	4,723	1,465	1,629	1,465		0			0
2625	Port of Newport	6/30/2018	Proportion	3.1	0.1	(2,148)	(69)		(69)		0			0
2625 2625	Port of Newport Port of Newport	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	262 (52)	0	25	0	0	0	(0
2626	Tillamook Peoples Utility District	6/30/2020	Proportion	2.7	1.7	13,691	8,620	5.071	5,071	3.549	0	(0
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	2.9	0.9	14.786	4.588	5.099	4.588	0,040	0			0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	3.1	0.1	(5,093)	(164)		(164)) 0	Ö	() 0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	3.3	0.0	(409)	0	(37)	0	, 0	Ö		0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	3.7	0.0	(1,071)	0	0	0	0	0	(0	0
2628	McKenzie Fire And Rescue	6/30/2020	Proportion	2.7	1.7	3,486	2,195	1,291	1,291	904	0	(0	0
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	2.9	0.9	(411)	(127)		(127)		0		,	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	3.1	0.1	554	17	179	17	0	0			0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	3.3	0.0	(374)	0	(35)	0		0			0
2628 2630	McKenzie Fire And Rescue Sheridan Fire District	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(21) 5,815	3,661	0 2,154	0 2,154	0 1,507	0			0
2630	Sheridan Fire District	6/30/2019	Proportion Proportion	2.9	0.9	(159)	(49)		2,134		0			0
2630	Sheridan Fire District	6/30/2018	Proportion	3.1	0.1	(5)	(49)	(1)	(49)		0			0
2630	Sheridan Fire District	6/30/2017	Proportion	3.3	0.0	167	0	14	0		0			0
2630	Sheridan Fire District	6/30/2016	Proportion	3.7	0.0	14	0	0	0	0	0	· ·	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	2.7	1.7	(1,652)	(1,040)	(612)	(612)	(428)	0	(0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	2.9	0.9	365	113	126	113	0	0			0
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	3.1	0.1	(15)	0	(5)	0	0	0			0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	3.3	0.0	(5)	0	0	0	0	0			0
2631 2633	Arch Cape Water-Sanitary District Port of Cascade Locks	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	12 3,573	2,250	0 1,323	0 1,323	927	0			0
2633	Port of Cascade Locks Port of Cascade Locks	6/30/2019	Proportion	2.7	0.9	5,332	2,250 1,654	1,323	1,323	927	0	(0
2633	Port of Cascade Locks	6/30/2018	Proportion	3.1	0.1	(395)	(14)		(14)	-	0	(0
2633	Port of Cascade Locks	6/30/2017	Proportion	3.3	0.0	(404)	0	(38)	0	, 0	0	(0
2633	Port of Cascade Locks	6/30/2016	Proportion	3.7	0.0	(138)	0	0	0	0	0	· ·	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	2.7	1.7	7,647	4,815	2,832	2,832	1,983	0	(0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	2.9	0.9	7,121	2,209	2,456	2,209	0	0	(0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	3.1	0.1	(457)	(16)		(16)		0		,	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	3.3	0.0	(217)	0	(19)	0	0	0			0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	3.7	0.0	(186)	(400)	0 (220)	0 (220)	0	0			0
2638 2638	North Douglas County Fire and EMS North Douglas County Fire and EMS	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(638) 139	(402) 43	(236) 48	(236) 43		0			0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	3.1	0.1	(139)	(4)		(4)		0			0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	3.3	0.0	(110)	0	(11)	0		Ö			0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	3.7	0.0	154	0	o´	0	0	Ö	· ·	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	2.7	1.7	(2,873)	(1,809)		(1,064)		0	(0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	2.9	0.9	(540)	(168)		(168)		0		,	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	3.1	0.1	(418)	(13)		(13)		0		,	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	3.3 3.7	0.0	170	0	14	0		0			0
2641 2642	Suburban East Salem Water District Dexter Rural Fire Protection District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(13) 902	568	334	0 334		0			0
2642	Dexter Rural Fire Protection District Dexter Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	478	148	165	148		0			0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	11	0	3	0		0			0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(104)	ő	(8)	ő	-	Ö	(0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(22)	0	0	0	0	0	Ċ	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	2.7	1.7	(110)	(69)		(41)	(28)	0	(0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	2.9	0.9	615	191	212	191	0	0	(0
2643	Sweet Home Cemetery	6/30/2018	Proportion	3.1	0.1	(212)	(8)	(68)	(8)		0	(0
2643	Sweet Home Cemetery	6/30/2017	Proportion	3.3	0.0	3	0	0	0	-	0		,	0
2643 2644	Sweet Home Cemetery	6/30/2016	Proportion	3.7 2.7	0.0 1.7	23 1,322	0 832	0 490	0 490		0			0
2044	Lakeside Water District	6/30/2020	Proportion	2.1	1.7	1,322	832	490	490	342	U		, 0	0



Exhibit F

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

June 30, 2021 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)
	Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Employer Name Lakeside Water District	Recognition 6/30/2019	Proportion	Amortization Period 2.9	Period 0.9	Outflow/(Inflow) (1,757)	Outflow/(Inflow) (545)	Expense (606)	Expense (545)	Expense 0	Expense	Expense	Expense	Subsequent Expense
Lakeside Water District	6/30/2018	Proportion	3.1	0.1	212	8	68	8	, 0	Č) (0
Lakeside Water District	6/30/2017	Proportion	3.3	0.0	(66)	0	(6)	0	0	Ċ)	0	0
Lakeside Water District	6/30/2016	Proportion	3.7	0.0	11	0	0	0	0	C) (0	0
Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(633)	(399)		(234)					0
Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	2,908	902	1,003	902		C			0
Chiloquin Agency Lake Rural Fire Protection District Chiloquin Agency Lake Rural Fire Protection District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	445 (498)	13	144 (45)	13		C			0
Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	20	0	(45)	0					0
Keno Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	0	0	0	0		Č			0
Keno Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	222	68	77	68	0	Ċ) (0	0
Keno Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	861	27	278	27		C		-	0
Keno Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	319	0	28	0	-	C) (-	0
Keno Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	260	0	0	0		C		-	0
Crooked River Ranch Rural Fire Protection District Crooked River Ranch Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	2,559 3.594	1,611 1,116	948 1,239	948 1.116		0			0
Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	3.1	0.9	(98)	(2)		(2)		(0
Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	0.1	(74)	(2) 0	(32)	(2)	, 0	() (0
Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	161	0	0	0	0	Č)		0
Black Butte Ranch Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	6,934	4,366	2,568	2,568	1,798	Ċ)	0	0
Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	4,018	1,246	1,386	1,246	0	C			0
Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	246	9	79	9	0	C			0
Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	193	0	19	0	0	C			0
Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(160) 3,824	2,408	0 1,416	0 1,416	0	C			0
Colton Fire Department Colton Fire Department	6/30/2020 6/30/2019	Proportion Proportion	2.9	0.9	(3,675)	(1,141)		(1,141)					0
Colton Fire Department	6/30/2018	Proportion	3.1	0.1	52	(1,141)	17	(1,141)	, 0	C			0
Colton Fire Department	6/30/2017	Proportion	3.3	0.0	37	0	4	0	0	Č		-	0
Colton Fire Department	6/30/2016	Proportion	3.7	0.0	(106)	0	0	0	0	C) (0	0
Imbler Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	233	147	86	86	61	C		-	0
Imbler Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	2	0	1	0	-	C		-	0
Imbler Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	10	1	3	1	0	C			0
Imbler Rural Fire Protection District Imbler Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(3) (28)	0	0	0	-	C			0
The Oregon Consortium	6/30/2020	Proportion	2.7	1.7	(20)	0	0	0	-	(0
The Oregon Consortium	6/30/2019	Proportion	2.9	0.9	0	0	0	Ö	-	Č		-	0
The Oregon Consortium	6/30/2018	Proportion	3.1	0.1	0	0	0	0	0	Ċ)	0	0
The Oregon Consortium	6/30/2017	Proportion	3.3	0.0	0	0	0	0	-	C		-	0
The Oregon Consortium	6/30/2016	Proportion	3.7	0.0	(712)	0	0	0	-	C			0
Umatilla Fire Department	6/30/2020	Proportion	2.7	1.7	50	31	19	19		C		-	0
Umatilla Fire Department Umatilla Fire Department	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	456 (464)	142 (14)	157 (150)	142 (14)		C) (-	0
Umatilla Fire Department	6/30/2017	Proportion	3.3	0.0	(70)	(14)	(130)	(14)	, 0	(-	0
Umatilla Fire Department	6/30/2016	Proportion	3.7	0.0	(139)	0	0	0	0	() (0
Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	2.7	1.7	76,178	47,964	28,214	28,214	19,750	Ċ)	0	0
Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	2.9	0.9	44,087	13,683	15,202	13,683	0	C) (0	0
Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	3.1	0.1	(1,191)	(39)		(39)		C		-	0
Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	3.3	0.0	(1,157)	0	(104)	0	0	C			0
Mid-Willamette Valley Senior Service Agency Silverton Fire District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	1,145 (4,203)	(2,646)	(1,557)	0 (1,557)	(1,089)	0			0
Silverton Fire District	6/30/2019	Proportion	2.9	0.9	(5,675)	(1,761)		(1,761)					0
Silverton Fire District	6/30/2018	Proportion	3.1	0.1	983	32	317	32	, 0	Ċ) (0	0
Silverton Fire District	6/30/2017	Proportion	3.3	0.0	(50)	0	(5)	0	0	Ċ) (0	0
Silverton Fire District	6/30/2016	Proportion	3.7	0.0	(67)	0	0	0	0	C			0
Tualatin Valley Fire & Rescue	6/30/2020	Proportion	2.7	1.7	(653,461)	(411,438)		(242,023)	(169,415)			-	0
Tualatin Valley Fire & Rescue	6/30/2019	Proportion	2.9	0.9	539,614	167,466	186,074	167,466	0	C		-	0
Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(11,790) (4,140)	(381)	(3,803)	(381)) 0	C			0
Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2017	Proportion	3.3	0.0	(4,140) 7,596	0	(3/5)	0	0			-	0
Metropolitan Area Communications Commission	6/30/2020	Proportion	2.7	1.7	4,511	2,840	1,671	1,671	1,169			-	0
Metropolitan Area Communications Commission	6/30/2019	Proportion	2.9	0.9	7,566	2,348	2,609	2,348		Č			0
Metropolitan Area Communications Commission	6/30/2018	Proportion	3.1	0.1	(147)	(6)	(47)	(6)		Ċ)	0	0
Metropolitan Area Communications Commission	6/30/2017	Proportion	3.3	0.0	368	0	32	0	0				0
Metropolitan Area Communications Commission						0	0	0	0				0
Applegate Valley Rural Fire Protection District 9													0
Applegate Valley Rural Fire Protection District 9 Applegate Valley Rural Fire Protection District 9									0	(0
Metropolitan Area Communic Applegate Valley Rural Fire P Applegate Valley Rural Fire P	ations Commission rotection District 9 rotection District 9	ations Commission 6/30/2016 rotection District 9 6/30/2020 rotection District 9 6/30/2019	ations Commission 6/30/2016 Proportion rotection District 9 6/30/2020 Proportion rotection District 9 6/30/2019 Proportion	ations Commission 6/30/2016 Proportion 3.7 rotection District 9 6/30/2020 Proportion 2.7 rotection District 9 6/30/2019 Proportion 2.9	ations Commission 6/30/2016 Proportion 3,7 0.0 rotection District 9 6/30/2020 Proportion 2,7 1,7 rotection District 9 6/30/2019 Proportion 2,9 0.9	ations Commission 6/30/2016 Proportion 3,7 0,0 (75) rotection District 9 6/30/2020 Proportion 2,7 1,7 (3,917) rotection District 9 6/30/2019 Proportion 2,9 0,9 4,874	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0.0 crotection District 9 6/30/2020 Proportion 2.7 1.7 (3,917) (2,466) rotection District 9 6/30/2019 Proportion 2.9 0.9 4,874 1,512	ations Commission 6/30/2016 Proportion 3,7 0.0 (75) 0 0 rotection District 9 6/30/2020 Proportion 2,7 1,7 (3,917) (2,466) (1,451) rotection District 9 6/30/2019 Proportion 2,9 0,9 4,874 1,512 1,681	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0 0 0 0 rotection District 9 6/30/2020 Proportion 2.7 1.7 (3,917) (2,466) (1,451) (1,451 ortection District 9 6/30/2019 Proportion 2.9 0.9 4,874 1,512 1,681 1,512	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0 0 0 0 0 0 rotection District 9 6/30/2020 Proportion 2.7 1.7 (3,917) (2,466) (1,451) (1,451) (1,015) rotection District 9 6/30/2019 Proportion 2.9 0.9 4,874 1,512 1,681 1,512 0	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0 0 0 0 0 0 crotection District 9 6/30/2020 Proportion 2.7 1.7 (3,917) (2,466) (1,451) (1,451) (1,015) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ations Commission 6/30/2016 Proportion 3.7 0.0 (75) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0



Exhibit F

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

June 30, 2021 Measurement Date

2664 2669 2669 2669 2669 2669 2671 2671 2671 2671 2671 2671	Employer Name	Measurement Period for Initial					Measurement Date							
2664 2664 2669 2669 2669 2669 2669 2671 2671 2671 2671 2671 2671 2671	Employer Name		Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
2664 2669 2669 2669 2669 2669 2671 2671 2671 2671 2671 2671		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2669 2669 2669 2669 2669 2671 2671 2671 2671 2671 2671	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	3.3	0.0	(180)	0	(15)	0	0	0	C	0	0
2669 2669 2669 2669 2671 2671 2671 2671 2671 2671	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	3.7 2.7	0.0	(233)	(2.244)	(4.200)	0	0	0	0	0	0
2669 2669 2669 2671 2671 2671 2671 2671 2671 2672	Roseburg Urban Sanitary Authority Roseburg Urban Sanitary Authority	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	(3,511) (282)	(2,211)	(1,300) (97)	(1,300)	(911)	0) 0	0
2669 2671 2671 2671 2671 2671 2672	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	3.1	0.1	(24)	0	(8)	0	0	0	ď	0	0
2671 2671 2671 2671 2671 2672	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	3.3	0.0	232	0	22	0	0	0	0		0
2671 2671 2671 2671 2672	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	3.7	0.0	(42)	0	0	0	0	0	C	•	0
2671 2671 2671 2672	Columbia 911 Communications District Columbia 911 Communications District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(4,870) 5,818	(3,066) 1,806	(1,804) 2,006	(1,804) 1,806	(1,262)	0	0	•	0
2671 2671 2672	Columbia 911 Communications District	6/30/2019	Proportion	3.1	0.9	(224)	(8)		(8)	•	0	0	•	0
2672	Columbia 911 Communications District	6/30/2017	Proportion	3.3	0.0	80	0	8	0	0	0	ď	0	0
	Columbia 911 Communications District	6/30/2016	Proportion	3.7	0.0	(349)	0	0	0	0	0	C	•	0
2672	Rockwood Water PUD	6/30/2020	Proportion	2.7	1.7	(7,882)	(4,963)		(2,919)	(2,044)		C		0
2672	Rockwood Water PUD Rockwood Water PUD	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	11,356 (1,285)	3,524 (40)	3,916 (415)	3,524 (40)	0	0	0	•	0
	Rockwood Water PUD	6/30/2017	Proportion	3.3	0.0	(1,203)	(40)	(415)	(40)	0	0	0		0
	Rockwood Water PUD	6/30/2016	Proportion	3.7	0.0	253	0	0	Ō	0	0	ď	0	0
	Port Orford Library	6/30/2020	Proportion	2.7	1.7	(246)	(155)	(91)	(91)	(64)	0	C	,	0
2673	Port Orford Library	6/30/2019	Proportion	2.9	0.9	12	4	4	4	0	0	C	,	0
	Port Orford Library	6/30/2018	Proportion	3.1 3.3	0.1 0.0	(178)	(7)	(57)	(7)	0	0	0	,	0
	Port Orford Library Port Orford Library	6/30/2017 6/30/2016	Proportion Proportion	3.3	0.0	12 30	0	0	0	0	0	U.	,	0
	Nestucca Rural Fire District	6/30/2020	Proportion	2.7	1.7	945	595	350	350	245	0	ď	0	0
	Nestucca Rural Fire District	6/30/2019	Proportion	2.9	0.9	1,116	346	385	346	0	0	O	0	0
	Nestucca Rural Fire District	6/30/2018	Proportion	3.1	0.1	(183)	(6)		(6)		0	C		0
	Nestucca Rural Fire District	6/30/2017	Proportion	3.3	0.0	(45)	0	(3)	0	0	0	C	•	0
	Nestucca Rural Fire District Woodburn Fire District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	73 26,166	16,475	9,691	9,691	6,784	0	0		0
	Woodburn Fire District	6/30/2019	Proportion	2.9	0.9	(45,954)	(14,262)		(14,262)		0	C		0
	Woodburn Fire District	6/30/2018	Proportion	3.1	0.1	3,309	108	1,067	108	0	0	d	0	0
	Woodburn Fire District	6/30/2017	Proportion	3.3	0.0	(243)	0	(21)	0	0	0	C		0
	Woodburn Fire District	6/30/2016	Proportion	3.7	0.0	(244)	0	0	0	0	0	C	,	0
	Central Oregon Regional Housing Authority Central Oregon Regional Housing Authority	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	994 8,464	626 2,626	368 2,919	368 2,626	258	0	0	•	0
	Central Oregon Regional Housing Authority	6/30/2018	Proportion	3.1	0.1	1,165	2,020	376	37	0	0	0	•	0
	Central Oregon Regional Housing Authority	6/30/2017	Proportion	3.3	0.0	(57)	0	(6)	0	0	0	d	0	0
	Central Oregon Regional Housing Authority	6/30/2016	Proportion	3.7	0.0	128	0	0	0	0	0	C		0
	Columbia River Public Utility District Columbia River Public Utility District	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	(16,493) 24,712	(10,384) 7,670	(6,109) 8,521	(6,109) 7,670	(4,275)	0	0		0
	Columbia River Public Utility District Columbia River Public Utility District	6/30/2019	Proportion Proportion	2.9 3.1	0.9	6.182	7,670	1,994	7,670	0	0		•	0
	Columbia River Public Utility District	6/30/2017	Proportion	3.3	0.0	(1,206)	0	(111)	0	0	0	C		0
	Columbia River Public Utility District	6/30/2016	Proportion	3.7	0.0	(2,377)	0	` o´	0	0	0	d	0	0
	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(1,939)	(1,221)		(718)		0	C	,	0
	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(182)	(56)		(56)	0	0	0	,	0
	Cloverdale Rural Fire Protection District Cloverdale Rural Fire Protection District	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	80 (28)	2	26 (4)	2	0	0		•	0
	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(5)	0	0	0	0	0	Č		0
2684	Parkdale Fire District	6/30/2020	Proportion	2.7	1.7	(2,752)	(1,733)		(1,019)	(714)		Ċ		0
	Parkdale Fire District	6/30/2019	Proportion	2.9	0.9	1,057	329	364	329	0	0	C	•	0
	Parkdale Fire District Parkdale Fire District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(196) 25	(7)	(63)	(7)	0	0	0	,	0
	Parkdale Fire District Parkdale Fire District	6/30/2017	Proportion	3.3	0.0	25 13	0	0	0	0	0		•	0
	Oregon Community College Association	6/30/2020	Proportion	2.7	1.7	4,217	2,655	1,562	1,562	1,093	0	Č	,	0
2685	Oregon Community College Association	6/30/2019	Proportion	2.9	0.9	(1,386)	(430)	(478)	(430)	0	0	C	,	0
	Oregon Community College Association	6/30/2018	Proportion	3.1	0.1	26	2	8	2	0	0	C	•	0
	Oregon Community College Association Oregon Community College Association	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	169 (107)	0	16	0	0	0	0	•	0
	Weston Cemetery	6/30/2020	Proportion	2.7	1.7	(107)	142	83	83	59	0		•	0
	Weston Cemetery	6/30/2019	Proportion	2.9	0.9	12	4	4	4	0	0	C		0
2686	Weston Cemetery	6/30/2018	Proportion	3.1	0.1	90	3	29	3	0	0	d	0	0
	Weston Cemetery	6/30/2017	Proportion	3.3	0.0	(25)	0	(1)	0	0	0	C	,	0
	Weston Cemetery	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(37) 2,162	0 1,361	0 801	0 801	0 560	0	0	,	0
	Columbia Drainage Vector Control District Columbia Drainage Vector Control District	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	2,162 (1,794)	1,361 (556)		(556)		0	U.	,	0
	Columbia Drainage Vector Control District	6/30/2019	Proportion	3.1	0.1	524	17	169	(530)	0	0	0	•	0
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	3.3	0.0	(227)	0	(20)	0	0	0	d		0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	3.7	0.0	25	0	0	0	0	0	C	0	0



Exhibit F

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

June 30, 2021 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						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2688	Polk County Fire District 1	6/30/2020	Proportion	2.7	1.7	(5,090)	(3,205)	(1,885)	(1,885)		0	(0	0
2688	Polk County Fire District 1	6/30/2019	Proportion	2.9 3.1	0.9 0.1	2,920	906	1,007	906		0	(0	0
2688 2688	Polk County Fire District 1 Polk County Fire District 1	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	(653) (464)	(20)	(211) (41)	(20)	0	0	(0
2688	Polk County Fire District 1	6/30/2016	Proportion	3.7	0.0	(482)	0	(41)	0	0	0	(0
2689	Redmond Area Park & Recreation District	6/30/2020	Proportion	2.7	1.7	6,247	3,933	2,314	2,314	1,619	0	(0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Proportion	2.9	0.9	1,855	575	640	575	0	0	(0	0
2689	Redmond Area Park & Recreation District	6/30/2018	Proportion	3.1	0.1	82	4	26	4	0	0	(0
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	3.3	0.0	(31)	0	(4)	0	0	0	(0
2689 2692	Redmond Area Park & Recreation District Siuslaw Public Library	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(85) (83)	0 (52)	0 (31)	0 (31)	0 (21)	0	(0
2692	Siuslaw Public Library	6/30/2019	Proportion	2.9	0.9	781	243	269	243		0	(0
2692	Siuslaw Public Library	6/30/2018	Proportion	3.1	0.1	4	1	1	1	0	0	Ċ	0	0
2692	Siuslaw Public Library	6/30/2017	Proportion	3.3	0.0	(2)	0	0	0	0	0	(0	0
2692	Siuslaw Public Library	6/30/2016	Proportion	3.7	0.0	(50)	0	0	0	0	0	(,	0
2693	City-County Insurance Services	6/30/2020	Proportion	2.7	1.7	15,851	9,980	5,871	5,871	4,109	0	(0
2693 2693	City-County Insurance Services City-County Insurance Services	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	17,129 (2.655)	5,315 (87)	5,907 (856)	5,315 (87)	0	0	(0
2693 2693	City-County Insurance Services City-County Insurance Services	6/30/2018	Proportion	3.1	0.1	(2,000)	(87)	(1,275)	(87)	0	0	(,	0
2693	City-County Insurance Services	6/30/2016	Proportion	3.7	0.0	272	0	0	0	0	0	Č	,	0
2694	Philomath Fire Department	6/30/2020	Proportion	2.7	1.7	4,330	2,726	1,604	1,604	1,122	0	Ċ	0	0
2694	Philomath Fire Department	6/30/2019	Proportion	2.9	0.9	3,328	1,032	1,148	1,032	0	0	(0	0
2694	Philomath Fire Department	6/30/2018	Proportion	3.1	0.1	(143)	(5)		(5)		0	(,	0
	Philomath Fire Department	6/30/2017	Proportion	3.3	0.0	(217)	0	(19)	0	0	0	(,	0
2694 2695	Philomath Fire Department Washington County Consolidated Communications Agency	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	246 (14,304)	0 (9,006)	(5,298)	0 (5,298)	0 (3,708)	0	(0
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	2.9	0.9	45,077	13,989	15,544	13,989	(3,700)	0	(0
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	3.1	0.1	(192)	(6)	(62)	(6)	-	0	(0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	3.3	0.0	245	0	23	O O	0	0	(0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	3.7	0.0	(677)	0	0	0	0	0	(0	0
2696	Stayton Fire District	6/30/2020	Proportion	2.7	1.7	(6,443)	(4,057)		(2,386)			(0
2696	Stayton Fire District	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(1,067) (414)	(331)		(331)		0	(,	0
2696 2696	Stayton Fire District Stayton Fire District	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.0	(414)	(12)	(134)	(12)	0	0	(0
2696	Stayton Fire District	6/30/2016	Proportion	3.7	0.0	(177)	0	0	0	Ö	0	Č		0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	629	396	233	233	163	0	(0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	1,066	330	368	330	0	0	(0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(236)	(8)		(8)		0	(0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	3.3 3.7	0.0	(17)	0	(2)	0	0	0	(0
2698 2699	Halsey Shedd Rural Fire Protection District Chetco Library Board	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(127) (64)	(40)		(24)	•	•	(,	0
2699	Chetco Library Board	6/30/2019	Proportion	2.9	0.9	1.571	487	542	487	(10)	0	(0
2699	Chetco Library Board	6/30/2018	Proportion	3.1	0.1	(109)	(4)		(4)	0	0	(0	0
2699	Chetco Library Board	6/30/2017	Proportion	3.3	0.0	11	O O	2	O	0	0	(0	0
	Chetco Library Board	6/30/2016	Proportion	3.7	0.0	(32)	0	0	0	0	0	(0
	Lowell Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	747	470	277	277	193 0	0	(0
	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	907 (53)	281 (2)	313 (17)	281 (2)	-	0	(0
	Lowell Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(162)	(2)	(17)	(2)	0	0	(0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	119	0	0	0	0	0	Č		0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(5,618)	(3,537)		(2,081)	(1,456)		(0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	9,629	2,989	3,320	2,989	0	0	(,	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	410	14	132	14	0	0	(,	0
2701 2701	Sisters-Camp Sherman Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(266) (77)	0	(23)	0	0	0	(,	0
2701	Banks Fire District 13	6/30/2016	Proportion	2.7	1.7	2,081	1,310	771	771	539	0	(0
2702	Banks Fire District 13	6/30/2019	Proportion	2.9	0.9	2,193	681	756	681	0	0	(0
2702	Banks Fire District 13	6/30/2018	Proportion	3.1	0.1	(612)	(21)		(21)	0	0	(0	0
2702	Banks Fire District 13	6/30/2017	Proportion	3.3	0.0	(166)	, o	(16)	° O	0	0	(0
2702	Banks Fire District 13	6/30/2016	Proportion	3.7	0.0	138	0	0	0	0	0	(0
2705	Lebanon Fire District	6/30/2020	Proportion	2.7	1.7	(37,092)	(23,354)		(13,738)		0	(,	0
2705 2705	Lebanon Fire District Lebanon Fire District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	40,221 (2,895)	12,483 (93)	13,869 (934)	12,483 (93)	0	0	(,	0
2705 2705	Lebanon Fire District Lebanon Fire District	6/30/2018	Proportion	3.1	0.1	(2,895)	(93)	(60)	(93)	0	0	(,	0
	Lebanon Fire District	6/30/2016	Proportion	3.7	0.0	(718)	0	0	0	0	0	Č		0
	Clatskanie Library	6/30/2020	Proportion	2.7	1.7	1,006	633	373	373	260	0	Ċ	0	0
2707				2.9	0.9		(35)							



Exhibit F

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

June 30, 2021 Measurement Date

Part	Outflow/(Inflow) Outflow/(Inflow) Outflow/(Inflow) Recognized in Recognized in Recognized in	Outflow/(Inflow)
Company Comp	Expense Expense Expense	Subsequent Expense
Collegation Description Collegation	0 0	0
Seage-come Pacific Lawry 60,0000 Princetion 27 17 1,500 1,640 612 612 628 629	0 0	. 0
Suppose Peleck Liberry Control Proposition 29 0.9 0.9 0.0 0.	0 0	. 0
Source Position Position Company Com	0 0	1 0
	0 0) 0
Segonome Public Learny Segonome Public Lea	0 0	, 0
	0 0	0
Silventh Courty Engregory Communication Dissist 6,0000077 Prognation 3.1 0.1 (611) (16) (16) (16) (16) 0.0 0	0 0	0
2710 Klamath Courty Emergency Communication Dated 0,000717 Projection 3.3 0.0 (f) 0 (f) 0 0 0 0 0 0 0 0 0	0 0	0
Standard Courty Emission County EMS	0 0	0
2712 Jufferson County PEIS 60,00000 Poportion 2,7 1,7 4,395 2,742 1,813 1,193 1,	0 0	. 0
2712 Jeffento County EMS	0 0) 0
### 2712 Julianes County BMS	0 0	, 0
2712 Jeffenan County & MS 600,0016 Preportion 3.7 0.0 143 0 0 0 0 0 0 0 0 0	0 0	0
2713 Port of Tillamonic Bay 600/2000 Preportina 2.7 1.7 (3.849) (2.40) (1.423) (4.43) (987)	0 0	0
2713 Port of Tillamonés Bay 600/2019 Proportion 2.9 0.9 10.546 3.273 3.886 3.273 0.0	0 0	. 0
2713 Port of Tillamock Bay 60,00018 Proportion 3.1 0.1 (1,182) (38) (28) (28) (28) (27) (27) (27) Port of Tillamock Bay 60,00018 Proportion 3.7 0.0 (28) (28	0 0	0
2713 Port of Tillamonk Bay 690/2017 Proportion 3.3 0.0 (243 0 0 0 0 0 0 0 0 0	0 0	. 0
2714 Virchester Bay Smartay Desirct 690/2016 Proportion 2,7 1,7 (464) (288) (188) (188) (188) (188) (189)	0 0) 0
Proposition	0 0	, 0
2714 Winchester Big Sanishiry District 630/2018 Proportion 3.1 0.1 282 7 85 7 0	0 0	0
2714 Winchester Bay Samitary District 630/2017 Proportion 3.3 0.0 3 0 0 0 0 0 0 0 0	0 0	0
2714 Winchester Bay Samlary District 6030/2016 Proportion 2,7 1,7 (7,7379) (4,245) (2,455) (2,455) (7,459)	0 0	. 0
2715 Jackson Courty Fire District 3 630/2020 Proportion 2.7 1.7 (67.379) (42.424) (24.955) (24.955) (24.955) (17.469) (27.515) Jackson Courty Fire District 3 630/2018 Proportion 3.1 0.1 (3.518) (113) (1.155) (113) 0 0 0 0 0 0 0 0 0	0 0	. 0
2715 Jackson Courty Fire District 3 6/30/2019 Proportion 2.9 0.9 34,707 11,988 10,771 0 0 0 0 0 0 0 0 0	0 0	0
2715 Jackson County Fire District 3 6/30/2017 Proportion 3.1 0.1 (3.518) (11.3) (1.135) (1.136) 0 0 0 0 0 0 0 0 0	0 0	1 0
2715 Jackson County Fire District 3 6/30/2016 Proportion 3.7 0.0 0.1	0 0	, 0
2716 Neskowin Water District 630/2020 Proportion 2.7 1.7 2.001 1.260 741 741 519	0 0	0
2716 Neskowin Water District 630/2019 Proportion 2.9 0.9 1.171 363 404 363 0 2716 Neskowin Water District 630/2018 Proportion 3.1 0.1 (46) (1) (15) (1) 0 2716 Neskowin Water District 630/2018 Proportion 3.3 0.0 (12) 0 0 0 0 2717 Lee Fountain Water District 630/2018 Proportion 2.7 1.7 (4,601) (2,897) (1,704) (1,704) (1,193) 2717 Lee Fountain Water District 630/2020 Proportion 2.7 1.7 (4,601) (2,897) (1,704) (1,704) (1,193) 2717 Lee Fountain Water District 630/2019 Proportion 2.9 0.9 3,017 937 1,040 937 0.0 2717 Lee Fountain Water District 630/2018 Proportion 3.1 0.1 (23) (2) (7) (2) 0 2717 Lee Fountain Water District 630/2018 Proportion 3.1 0.1 (23) (2) (7) (2) 0 2718 Lee Fountain Water District 630/2018 Proportion 3.7 0.0 (9) 0 0 0 0 0 2719 Lee Fountain Water District 630/2018 Proportion 3.7 0.0 (9) 0 0 0 0 0 0 2719 Lee Fountain Water District 630/2018 Proportion 3.7 0.0 (9) 0 0 0 0 0 0 2719 Lee Fountain Water District 630/2019 Proportion 3.7 0.0 (9) 0 0 0 0 0 0 0 2719 Lee Fountain Water District 630/2019 Proportion 3.7 0.0 (9) (1,507) (467) (520) (467) 0 0 2719 Lee Fountain Water District 630/2019 Proportion 2.7 1.7 4,026 2.535 1.491 1.491 1.044 2718 Curry Library 630/2019 Proportion 2.7 1.7 4,026 2.535 1.491 1.491 1.044 2718 Curry Library 630/2018 Proportion 3.1 0.1 2.13 6 6.9 6 6.9 6 0 2719 Lee Fountain Water District 630/2018 Proportion 3.7 0.0 8 0.0 0 0 0 0 2721 Klamath Housing Authority 630/2018 Proportion 2.7 1.7 1.839 1.188 681 681 681 477 2722 Klamath Housing Authority 630/2019 Proportion 2.7 1.7 3.681 2.318 1.383 1.383 9.55	0 0	0
2716 Neskowin Water District 6/39/2018 Proportion 3.1 0.1 (46) (1) (15) (10) 0 0 0 0 0 0 0 0 0	0 0	0
2716 Neskowin Water District 6/30/2017 Proportion 3.3 0.0 (12) 0 0 0 0 0 0 0 0 0	0 0	. 0
2716 Neskown Water District 6/30/2016 Proportion 3.7 0.0 (3.3) 0 0 0 0 0 0 0 0 0	0 0	. 0
2717 Los Fountain Water District 6/30/2029 Proportion 2.7 1.7 (4.601) (2.897) (1.704) (1.704) (1.704) (1.939) (1.704)	0 0) 0
2717 Ice Fountain Water District	0 0	, 0
2717 Ice Fountain Water District 6/30/2016 Proportion 3.3 0.0 (9) 0 0 0 0 0 0 0 0 0	0 0	0
2717 Ice Fourtian Water District 6/30/2016 Proportion 3.7 0.0 1.9 0 0 0 0 0 0 0 0 0	0 0	0
2718 Cury Library 6/30/2020 Proportion 2.7 1.7 4,026 2,535 1,491 1,491 1,044 2718 Cury Library 6/30/2019 Proportion 2.9 0.9 (1,507) (467) (520) (467) 0 2718 Cury Library 6/30/2016 Proportion 3.1 0.1 213 6 69 6 0 2718 Cury Library 6/30/2017 Proportion 3.3 0.0 3 0 0 0 0 0 2718 Cury Library 6/30/2016 Proportion 3.3 0.0 3 0<	0 0	. 0
2718 Cury Library 6/30/2019 Proportion 2.9 0.9 (1,507) (467) (520) (487) 0 2718 Cury Library 6/30/2018 Proportion 3.1 0.1 213 6 69 6 0 2718 Cury Library 6/30/2016 Proportion 3.3 0.0 3 0 0 0 0 2718 Cury Library 6/30/2016 Proportion 3.7 0.0 8 0 0 0 0 2718 Cury Library 6/30/2016 Proportion 3.7 0.0 8 0 0 0 0 2711 Klamath Housing Authority 6/30/2019 Proportion 2.7 1.7 1,839 1,158 681 681 477 2721 Klamath Housing Authority 6/30/2019 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2016 Proportion	0 0	. 0
2718 Cury Library 6/30/2018 Proportion 3.1 0.1 213 6 69 6 0 2718 Cury Library 6/30/2017 Proportion 3.3 0.0 3 0 0 0 0 0 2718 Cury Library 6/30/2016 Proportion 3.7 0.0 8 0 0 0 0 0 2721 Klamath Housing Authority 6/30/2018 Proportion 2.7 1.7 1,839 1,158 681 681 477 2721 Klamath Housing Authority 6/30/2018 Proportion 2.9 0.9 1,640 508 566 508 620 2721 Klamath Housing Authority 6/30/2018 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.3 0.0 2 0 0 0 0 0 0 0 0 0	0 0	. 0
2718 Cury Library 6/30/2017 Proportion 3.3 0.0 3 0 0 0 0 2718 Cury Library 6/30/2016 Proportion 3.7 0.0 8 0 0 0 0 2721 Klamath Housing Authority 6/30/2019 Proportion 2.7 1.7 1,839 1,158 681 681 477 2721 Klamath Housing Authority 6/30/2019 Proportion 2.9 0.9 1,640 508 566 508 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.3 0.0 2 0 0 0 0 0 2721 Iklamath Housing Authority 6/30/2018 Proportion 3.7 0.0 148 0 0 0 0 0 0 0 0 0<	0 0) 0
2718 Cury Library 6/30/2016 Proportion 3.7 0.0 8 0 0 0 0 2721 Klamath Housing Authority 6/30/2019 Proportion 2.7 1.7 1,839 1,158 681 681 477 2721 Klamath Housing Authority 6/30/2018 Proportion 2.9 0.9 1,640 508 566 508 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.3 0.0 2 0 0 0 0 0 2721 Klamath Housing Authority 6/30/2016 Proportion 3.7 0.0 148 0	0 0	, 0
2721 Klamath Housing Authority 6/30/2019 Proportion 2.9 0.9 1,640 508 566 508 0 2721 Klamath Housing Authority 6/30/2018 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2017 Proportion 3.3 0.0 2 0 0 0 0 0 2721 Klamath Housing Authority 6/30/2016 Proportion 3.7 0.0 148 0 0 0 0 0 2722 Tillamock 9-1-1 6/30/2019 Proportion 2.7 1.7 3,681 2,318 1,363 1,363 955 2722 Tillamock 9-1-1 6/30/2018 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamock 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillam	0 0	0
2721 Klamath Housing Authority 6/30/2018 Proportion 3.1 0.1 (321) (9) (104) (9) 0 2721 Klamath Housing Authority 6/30/2016 Proportion 3.3 0.0 2 0 0 0 0 2721 Klamath Housing Authority 6/30/2016 Proportion 3.7 0.0 148 0 0 0 0 2721 Tillamook 9-1-1 6/30/2020 Proportion 2.7 1.7 3,681 2,318 1,363 1,363 955 2722 Tillamook 9-1-1 6/30/2018 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2018 <td< td=""><td>0 0</td><td>0</td></td<>	0 0	0
2721 Klamath Housing Authority 6/30/2017 Proportion 3.3 0.0 2 0 0 0 0 0 2721 Klamath Housing Authority 6/30/2016 Proportion 3.7 0.0 148 0 0 0 0 0 2722 Tillamock 9-1-1 6/30/2019 Proportion 2.7 1.7 3,881 2,318 1,363 1,363 955 2722 Tillamock 9-1-1 6/30/2019 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamock 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamock 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamock 9-1-1 6/30/2018 Proportion 3.7 0.0 (62) 0 (5) 0 0 0 0 0 0 0 </td <td>0 0</td> <td>. 0</td>	0 0	. 0
2721 Klamath Housing Authority 6/30/2016 Proportion 3.7 0.0 148 0 0 0 0 2722 Tillamook 9-1-1 6/30/2019 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamook 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.7 0.0 (15) 0 0 0 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2018	ů ů	0
2722 Tillamook 9-1-1 6/30/2020 Proportion 2.7 1.7 3,881 2,318 1,363 1,363 955 2722 Tillamook 9-1-1 6/30/2018 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamook 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.3 0.0 (62) 0 (5) 0 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency	0 0	0
2722 Tillamook 9-1-1 6/30/2019 Proportion 2.9 0.9 1,587 493 547 493 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamook 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2016 Proportion 3.7 0.0 (15) 0 0 0 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0) 0
2722 Tillamook 9-1-1 6/30/2018 Proportion 3.1 0.1 130 4 42 4 0 2722 Tillamook 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2016 Proportion 3.7 0.0 (15) 0 0 0 0 2724 Nehalem Bay Wastewater Agency 6/30/2020 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0	, 0
2722 Tillamook 9-1-1 6/30/2017 Proportion 3.3 0.0 (62) 0 (5) 0 0 2722 Tillamook 9-1-1 6/30/2018 Proportion 3.7 0.0 (15) 0 0 0 0 2724 Nehalem Bay Wastewater Agency 6/30/2019 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0	0
2724 Nehalem Bay Wastewater Agency 6/30/2020 Proportion 2.7 1.7 4,242 2,671 1,571 1,571 1,100 2724 Nehalem Bay Wastewater Agency 6/30/2019 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0	0
2724 Nehalem Bay Wastewater Agency 6/30/2019 Proportion 2.9 0.9 3,205 995 1,105 995 0 2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0	. 0
2724 Nehalem Bay Wastewater Agency 6/30/2018 Proportion 3.1 0.1 40 1 13 1 0	0 0	0
	0 0	0
2724 Nehalem Bay Wastewater Agency 6/30/2017 Proportion 3.3 0.0 (92) 0 (8) 0 0	0 0) 0
2724 Rehalem Bay Wastewater Agency G/30/2016 Proportion 3.7 0.0 75 0 0 0 0 0 0 0	0 0	, 0
2725 West Valley Fire District 6/30/2020 Proportion 2.7 1.7 22,637 14,253 8,384 8,384 5,869	0 0	0
2725 West Valley Fire District 6/30/2019 Proportion 2.9 0.9 (11,122) (3,452) (3,835) (3,852) 0	0 0	0
2725 West Valley Fire District 6/30/2018 Proportion 3.1 0.1 1,197 39 386 39 0	0 0	0
2725 West Valley Fire District 6/30/2017 Proportion 3.3 0.0 (144) 0 (12) 0 0	0 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2			Measurement Period +5	
Number 2725	Employer Name West Valley Fire District	Recognition 6/30/2016	Proportion	Amortization Period 3.7	Period 0.0	Outflow/(Inflow) (134)	Outflow/(Inflow)	Expense 0	Expense 0	Expense 0	Expense	Expense	Expense	Subsequent Expense
2726	Yamhill Communications Agency	6/30/2020	Proportion	2.7	1.7	(1,282)	(807)		(475)					0
2726	Yamhill Communications Agency	6/30/2019	Proportion	2.9	0.9	5,743	1,783		1,783		C			0
2726	Yamhill Communications Agency	6/30/2018	Proportion	3.1	0.1	889	28	287	28	ō	d	Ċ	0	Ö
2726	Yamhill Communications Agency	6/30/2017	Proportion	3.3	0.0	7	0	1	0	0	C	(0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	3.7	0.0	138	0	0	0	0	C	(0	0
2728	Baker County Library District	6/30/2020	Proportion	2.7	1.7	(286)	(180)		(106)					0
2728	Baker County Library District	6/30/2019	Proportion	2.9	0.9	6,606	2,050	2,278	2,050		0			0
2728	Baker County Library District	6/30/2018	Proportion	3.1	0.1	(129)	(3)		(3)		C			0
2728 2728	Baker County Library District Baker County Library District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(32) (140)	0	(2)	0		C			0
2729	Douglas County Fire District 2	6/30/2020	Proportion	2.7	1.7	(4,751)	(2,991)	-	(1,760)					0
2729	Douglas County Fire District 2	6/30/2019	Proportion	2.9	0.9	3.411	1,059	1,176	1,059		(0
2729	Douglas County Fire District 2	6/30/2018	Proportion	3.1	0.1	3,687	120	1,189	120		Č			Ö
2729	Douglas County Fire District 2	6/30/2017	Proportion	3.3	0.0	(227)	0	(20)	0		Ċ		0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	3.7	0.0	(4,858)	0	o´	0	0	Ċ	Ċ	0	0
2731	Canby Utility Board	6/30/2020	Proportion	2.7	1.7	164	103	61	61	42	C	(0	0
2731	Canby Utility Board	6/30/2019	Proportion	2.9	0.9	12,843	3,985	4,429	3,985	0	C		,	0
2731	Canby Utility Board	6/30/2018	Proportion	3.1	0.1	247	7	80	7	0	C	(,	0
2731	Canby Utility Board	6/30/2017	Proportion	3.3	0.0	(142)	0	(13)	0	0	C			0
2731 2732	Canby Utility Board	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(233) 66	0 42	0 24	0 24	-	C		,	0
2732	Umatilla County Special Library District Umatilla County Special Library District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	354	110	122	110		(,	0
2732	Umatilla County Special Library District	6/30/2018	Proportion	3.1	0.1	(208)	(7)		(7)				,	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	3.3	0.0	120	(1)	12	0	0	(0
2732	Umatilla County Special Library District	6/30/2016	Proportion	3.7	0.0	(29)	0	0	Ö	ő	Č			Ö
2733	Wiard Memorial Park District	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	Ċ		0	0
2733	Wiard Memorial Park District	6/30/2019	Proportion	2.9	0.9	0	0	0	0	0	C	(0	0
2733	Wiard Memorial Park District	6/30/2018	Proportion	3.1	0.1	0	0	0	0	0	C	(0	0
2733	Wiard Memorial Park District	6/30/2017	Proportion	3.3	0.0	12	0	0	0	-	C			0
2733	Wiard Memorial Park District	6/30/2016	Proportion	3.7	0.0	(73)	0	0	0	0	C			0
2734	Seal Rock Water District	6/30/2020	Proportion	2.7	1.7	(3,239)	(2,039)		(1,200)					0
2734	Seal Rock Water District	6/30/2019	Proportion	2.9	0.9 0.1	2,578	800	889	800		C			0
2734 2734	Seal Rock Water District Seal Rock Water District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(33) (12)	0	(11)	0	-	C			U
2734	Seal Rock Water District	6/30/2016	Proportion	3.7	0.0	(37)	0	0	0	0	(0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(6,082)	(3,829)	•	(2,253)	•				0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	4,239	1,315	1,462	1,315		Č			Ö
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(702)	(24)		(24)		Ċ	Ċ	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(276)	0	(24)	0	0	Ċ		0	Ö
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	347	0	0	0		C	(0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Proportion	2.7	1.7	1,312	826	486	486		C			0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	2.9	0.9	1,698	526	586	526	0	C			0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	3.1	0.1	33	0	11	0	0	C			0
2740 2740	Neskowin Regional Sanitary Authority	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	(75)	0	(6)	0	0	((U
2740	Neskowin Regional Sanitary Authority Port of Garibaldi	6/30/2020	Proportion Proportion	2.7	1.7	(122) 10,552	6.644	3,908	3,908	2,736				0
2741	Port of Garibaldi	6/30/2019	Proportion	2.9	0.9	(22,850)	(7,092)		(7,092)		(0
2741	Port of Garibaldi	6/30/2018	Proportion	3.1	0.1	1,143	36	369	36	0	C			0
2741	Port of Garibaldi	6/30/2017	Proportion	3.3	0.0	108	0	9	0	ō	d	Ċ	0	Ö
2741	Port of Garibaldi	6/30/2016	Proportion	3.7	0.0	155	0	0	0	0	C	(0	0
2742	Amity Fire District	6/30/2020	Proportion	2.7	1.7	5,784	3,642	2,142	2,142	1,500	C		0	0
2742	Amity Fire District	6/30/2019	Proportion	2.9	0.9	(3,056)	(948)		(948)		C			0
2742	Amity Fire District	6/30/2018	Proportion	3.1	0.1	10	1	3	1	0	C			0
2742	Amity Fire District	6/30/2017	Proportion	3.3	0.0	(6)	0	0	0	0	C			0
2742 2743	Amity Fire District Douglas Soil & Water Conservation District	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	(17) 3,894	2,452	1,442	0 1,442	1,010	C			U
2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2020	Proportion Proportion	2.7	0.9	(2,412)	2,452 (748)		(748)		(
2743	Douglas Soil & Water Conservation District Douglas Soil & Water Conservation District	6/30/2019	Proportion	3.1	0.9	(2,412)	(748)		(39)					0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.0	79	0	7	0		Č			n
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.0	34	0	0	0	0	Č			ď
2745	Clackamas County Fire District	6/30/2020	Proportion	2.7	1.7	(85,167)	(53,624)	(31,543)	(31,543)		ď	Ċ	0	Č
2745	Clackamas County Fire District	6/30/2019	Proportion	2.9	0.9	214,981	66,719	74,131	66,719	0	Ċ	Ċ	0	Ö
2745	Clackamas County Fire District	6/30/2018	Proportion	3.1	0.1	(8,965)	(289)		(289)	0	C	(0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	3.3	0.0	(4,049)	0	(368)	0	0	C			C
2745	Clackamas County Fire District	6/30/2016	Proportion	3.7	0.0	(1,553)	0	0	0		C			0
2747	Salem Housing Authority	6/30/2020	Proportion	2.7	1.7	(2,550)	(1,606)	(944)	(944)	(662)	C	() 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Number 2747	Employer Name Salem Housing Authority	Recognition 6/30/2019	Proportion	Amortization Period 2.9	Period 0.9	Outflow/(Inflow) 7,485	Outflow/(Inflow) 2,323	Expense 2,581	Expense 2,323	Expense 0	Expense	Expense	Expense	Subsequent Expense
2747	Salem Housing Authority	6/30/2018	Proportion	3.1	0.1	183	6	59	6	0	Ö	ď		Č
2747	Salem Housing Authority	6/30/2017	Proportion	3.3	0.0	167	0	14	0	0	0	C	0	(
2747	Salem Housing Authority	6/30/2016	Proportion	3.7	0.0	192	0	0	0	0	0	0		(
2749	Black Butte Ranch Police	6/30/2020	Proportion	2.7	1.7	3,974	2,502	1,472	1,472		0	C		(
2749 2749	Black Butte Ranch Police	6/30/2019	Proportion	2.9	0.9 0.1	(2,068)	(642)		(642)) 0	0	0		(
2749	Black Butte Ranch Police Black Butte Ranch Police	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.0	281 (38)	8	91 (2)	8	•	0	C		(
2749	Black Butte Ranch Police	6/30/2016	Proportion	3.7	0.0	(34)	0	0	0	-	o O	o o		Č
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(1,418)	(893)		(525)			ď	-	Č
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	1,508	468	520	468		0	0	0	(
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(284)	(8)	(92)	(8)) 0	0	C	-	(
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	8	0	2	0	0	0	C	-	(
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	18	0	0	0		0	C	-	(
2753 2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(13,351) (290)	(8,406)		(4,945)		0	0		(
2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2019	Proportion	3.1	0.9	(735)	(90)		(90)		0	C		(
2753	Linn-Benton Housing Authority Linn-Benton Housing Authority	6/30/2017	Proportion	3.3	0.0	(733)	(24) 0	(237)	(24)		0		-	(
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	3.7	0.0	(312)	0	0	0	•	0	0		(
2754	Western Lane Ambulance District	6/30/2020	Proportion	2.7	1.7	(1,978)	(1,245)	(733)	(733)	(512)	Ö	ď	0	Ċ
2754	Western Lane Ambulance District	6/30/2019	Proportion	2.9	0.9	8,040	2,496	2,772	2,496	0	0	C	0	(
2754	Western Lane Ambulance District	6/30/2018	Proportion	3.1	0.1	(1,182)	(39)		(39)) 0	0	C		(
2754	Western Lane Ambulance District	6/30/2017	Proportion	3.3	0.0	(451)	0	(40)	0	0	0	C		(
2754	Western Lane Ambulance District	6/30/2016	Proportion	3.7	0.0	10	0	0	0	0	0	C		(
2757 2757	City of Stayton City of Stayton	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(3,278) 1,642	(2,064) 510	(1,214) 566	(1,214) 510		0	0		(
2757	City of Stayton	6/30/2019	Proportion	3.1	0.9	1,042	0	500	0		0			(
2757	City of Stayton	6/30/2017	Proportion	3.3	0.0	180	0	15	0		0	ď	-	Č
2757	City of Stayton	6/30/2016	Proportion	3.7	0.0	(92)	0	0	0		Ö	ď		Ċ
2758	Mohawk Valley Rural Fire District	6/30/2020	Proportion	2.7	1.7	1,683	1,060	623	623	437	0	C	0	(
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	2.9	0.9	1,328	412	458	412		0	C	-	(
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	3.1	0.1	(345)	(12)		(12)		0	C		(
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	3.3	0.0	(71)	0	(5)	0	0	0	C		(
2758 2760	Mohawk Valley Rural Fire District Knappa Svensen Burnside Rural Fire Protection District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	42 (1,871)	(1,178)	0 (693)	0 (693)) (485)	0	0		(
2760	Knappa Svensen Burnside Rural Fire Protection District Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	451	139	156	139		0	0	-	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	403	13		13		0	ď		Č
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(18)	0	(3)	0		Ö	ď	0	Ċ
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(6)	0	0	0	0	0	0	0	(
2761	Clackamas River Water	6/30/2020	Proportion	2.7	1.7	(8,783)	(5,530)		(3,253)		0	C	-	(
2761	Clackamas River Water	6/30/2019	Proportion	2.9	0.9	3,518	1,092	1,213	1,092	0	0	C	-	(
2761 2761	Clackamas River Water Clackamas River Water	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	9 105	0	3	0	0	0	0	-	(
2761	Clackamas River Water Clackamas River Water	6/30/2017	Proportion Proportion	3.3	0.0	105 (285)	0	9	0	0	0	0		(
2763	Junction City Fire Department	6/30/2020	Proportion	2.7	1.7	(503)	(317)	(186)	(186)) (131)	0	0		(
2763	Junction City Fire Department	6/30/2019	Proportion	2.9	0.9	3,466	1,076	1,195	1,076		0	d		
2763	Junction City Fire Department	6/30/2018	Proportion	3.1	0.1	272	. 8	88	8	0	0	C	0	
2763	Junction City Fire Department	6/30/2017	Proportion	3.3	0.0	(194)	0	(17)	0	0	0	C		(
2763	Junction City Fire Department	6/30/2016	Proportion	3.7	0.0	(138)	. 0	. 0	0	0	0	C		(
2765	Green Sanitary	6/30/2020	Proportion	2.7	1.7 0.9	(5,845)	(3,680)		(2,165)		0	0		9
2765 2765	Green Sanitary Green Sanitary	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(702) (59)	(218)		(218)		0			
2765	Green Sanitary	6/30/2017	Proportion	3.3	0.0	(59)	(2)	(19)	(2)) 0	0	0	-	(
2765	Green Sanitary	6/30/2016	Proportion	3.7	0.0	(41)	Ö	0	0	0	Ö	ď	-	Č
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	2.7	1.7	(579)	(365)	(214)	(214)	(151)	0	d	0	
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	2.9	0.9	(1,106)	(344)		(344)		0	C	-	(
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	3.1	0.1	80	2	26	2	0	0	C		(
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	3.3	0.0	80	0	8	0	-	0	0	-	(
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(98)	0	0	0	-	0	0	-	(
2767	Springfield Utility Board	6/30/2020 6/30/2019	Proportion	2.7	1.7 0.9	0	0	0	0	-	0	C		(
2767 2767	Springfield Utility Board Springfield Utility Board	6/30/2019	Proportion Proportion	2.9 3.1	0.9 0.1	0	0	0	0	-	0	U.		
2767	Springfield Utility Board	6/30/2017	Proportion	3.3	0.0	179	0	17	0	0	0	0		
2767	Springfield Utility Board	6/30/2016	Proportion	3.7	0.0	(78)	0	0	0	0	Ö	Č		
2768	Lake County Library District	6/30/2020	Proportion	2.7	1.7	4,947	3,115	1,832	1,832	1,283	Ö	d	0	i
2768	Lake County Library District	6/30/2019	Proportion	2.9	0.9	(1,966)	(610)	(678)	(610)		0			(
2768	Lake County Library District	6/30/2018	Proportion	3.1	0.1	303	9	98	9	0	Ö	C C	0	



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer Number	Faralassa 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 +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	8 Measurement Period +4 Expense	4 Measurement Period +5 Expense	 Recognized in Subsequent Expense
2768	Employer Name Lake County Library District	6/30/2017	Proportion	3.3	0.0	(70)	Outriow/(initiow)	(7)			Expense			Subsequent Expense
2768	Lake County Library District	6/30/2016	Proportion	3.7	0.0	15	Ō	0	0		d			0
2771	Harbor Water PUD	6/30/2020	Proportion	2.7	1.7	(2)	(1)	(1)	(1)	0	C) (0	0
2771	Harbor Water PUD	6/30/2019	Proportion	2.9	0.9	1,613	501	556	501	0	C			0
2771	Harbor Water PUD	6/30/2018	Proportion	3.1	0.1	618	21	199	21	0	C		•	0
2771	Harbor Water PUD	6/30/2017	Proportion	3.3	0.0	(72)	0	(6)	0	0	C			0
2771	Harbor Water PUD	6/30/2016	Proportion	3.7	0.0	(106)	0	0	0	0	C			0
2772	Umatilla County Soil & Water District	6/30/2020	Proportion	2.7	1.7 0.9	0	564	0 627	0 564	0	C			0
2772 2772	Umatilla County Soil & Water District Umatilla County Soil & Water District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	1,818 (518)	(17)		(17)					0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	3.3	0.0	(35)	(17)	(2)	0	0	(0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	3.7	0.0	(45)	0	(2)	0	0	C			0
2773	Housing Authority of Jackson County	6/30/2020	Proportion	2.7	1.7	(29,816)	(18,773)	(11,043)	(11,043)					0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	2.9	0.9	28,552	8,860	9,846	8,860	(1,100)	d)	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	3.1	0.1	780	24	252	24	0	Ċ)	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	3.3	0.0	(704)	0	(65)	0	0	C) (0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	3.7	0.0	14	0	0	0	0	C			0
2774	Oregon Trail Library District	6/30/2020	Proportion	2.7	1.7	1,286	810	476	476	334	C	,	, ,	0
2774	Oregon Trail Library District	6/30/2019	Proportion	2.9	0.9	1,788	554	617	554	0	C) (, ,	0
2774	Oregon Trail Library District	6/30/2018	Proportion	3.1	0.1	(34)	(1)		(1)		C		•	0
2774	Oregon Trail Library District	6/30/2017	Proportion	3.3	0.0	(91)	0	(7)	0	0	C		,	0
2774 2776	Oregon Trail Library District	6/30/2016 6/30/2020	Proportion	3.7 2.7	0.0 1.7	62 498	314	0 184	0 184	130	C		,	0
2776	Rainier Cemetery District Rainier Cemetery District	6/30/2019	Proportion Proportion	2.9	0.9	296	92	102	92	130			,	0
2776	Rainier Cemetery District Rainier Cemetery District	6/30/2018	Proportion	3.1	0.9	(25)	(1)		(1)	-				0
2776	Rainier Cemetery District	6/30/2017	Proportion	3.3	0.0	2	0	(0)	0	0	(0
2776	Rainier Cemetery District	6/30/2016	Proportion	3.7	0.0	(8)	Ö	0	0	0	Ċ) 0	0
2777	City of Newberg	6/30/2020	Proportion	2.7	1.7	3,765	2,371	1,394	1,394	977	d)	0	0
2777	City of Newberg	6/30/2019	Proportion	2.9	0.9	86	26	30	26	0	C) (0	0
2777	City of Newberg	6/30/2018	Proportion	3.1	0.1	(3,411)	(111)	(1,100)	(111)	0	C) (0	0
2777	City of Newberg	6/30/2017	Proportion	3.3	0.0	(922)	0	(85)	0	0	C			0
2777	City of Newberg	6/30/2016	Proportion	3.7	0.0	(7,179)	0	0	0	0				0
2778	Mulino Water District 23	6/30/2020	Proportion	2.7	1.7	(1,633)	(1,028)	(605)	(605)					0
2778	Mulino Water District 23	6/30/2019	Proportion	2.9	0.9	(307)	(95)	(106)	(95)		C			0
2778 2778	Mulino Water District 23	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	138	3	45	3	0	C			0
2778	Mulino Water District 23 Mulino Water District 23	6/30/2017	Proportion Proportion	3.3	0.0	(38)	0	(2)	0	0	(0
2779	Brownsville Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(196)	(123)	(73)	(73)					0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(796)	(248)	(274)	(248)					0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	54	(2.0)	17	3	0	C			0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(15)	0		0	0	Č			0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(14)	0	0	0	0	Ċ)	0	0
2780	Nehalem Bay Health District	6/30/2020	Proportion	2.7	1.7	788	496	292	292	204	C) (0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	2.9	0.9	(65)	(21)	(22)	(21)	0	C) (0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	3.1	0.1	(294)	(9)	(95)	(9)		C			0
2780	Nehalem Bay Health District	6/30/2017	Proportion	3.3	0.0	42	0	3	0	0	C			0
2780	Nehalem Bay Health District	6/30/2016	Proportion	3.7	0.0	(3)	0	0	0	0	C			0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	2.7 2.9	1.7 0.9	0 7,589	0	2,617	0	0	C			0
2781 2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	(188)	2,355 (5)	(61)	2,355	•	(,	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	3.3	0.0	(68)	(5)	(5)	0	0			, ,	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	3.7	0.0	128	0	(0)	0	0	C			0
2782	Millington Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	.25	Ö	0	0	0	Č			0
2782	Millington Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	782	242	270	242	0	ď) () 0	0
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(96)	(3)	(31)	(3)		Ċ)	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	56	O O	5	O O	0	Ċ	Ò	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(1)	0	0	0	0	C		0	0
2783	Tillamook Fire District	6/30/2020	Proportion	2.7	1.7	(1,596)	(1,005)	(591)	(591)					0
2783	Tillamook Fire District	6/30/2019	Proportion	2.9	0.9	(80)	(24)	(28)	(24)		C			0
2783	Tillamook Fire District	6/30/2018	Proportion	3.1	0.1	255	9	82	9	0	C			0
2783	Tillamook Fire District	6/30/2017	Proportion	3.3	0.0	(16)	0	(1)	0	0	C			0
2783	Tillamook Fire District	6/30/2016	Proportion	3.7	0.0	(45)	0	0 (540)	0 (512)	0 (250)	0			0
2784 2784	Eisenschmidt Pool	6/30/2020	Proportion	2.7 2.9	1.7 0.9	(1,385)	(872)		(513)	(359)	0		,	0
2784	Eisenschmidt Pool	6/30/2019 6/30/2018	Proportion	2.9 3.1	0.9 0.1	72 (27)	22	25	22	-	(0
2784	Eisenschmidt Pool Eisenschmidt Pool	6/30/2018	Proportion Proportion	3.1	0.1	(27)	0	(9)	0		(0
									U	0	· ·			U



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflows
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 +	Recognized in 4 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
2785	Fern Ridge Community Library	6/30/2020	Proportion	2.7	1.7	(853)	(537)		(316)	(221)	0	(0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	2.9	0.9	2,967	921		921	0	0	(,	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	3.1	0.1	(50)	(2)		(2)		0	(0
2785 2785	Fern Ridge Community Library Fern Ridge Community Library	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(44) 20	0	(5)	0	0	0	(0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	1,794	1,130	-	664	466	0			0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	597	185		185	0	Ö	(0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(321)	(9)	(104)	(9)	0	0	(0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(84)	0	(9)	0	0	0			0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	75	0	0	0	0	0			0
2788	Port of Hood River	6/30/2020	Proportion	2.7	1.7	(16,341)	(10,289)		(6,052)	(4,237)				0
2788 2788	Port of Hood River Port of Hood River	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	18,136 (2,294)	5,628 (74)		5,628 (74)	0	0			0
2788	Port of Hood River	6/30/2017	Proportion	3.3	0.0	(2,294)	(74)	(740)	(74)	0	0			0
2788	Port of Hood River	6/30/2016	Proportion	3.7	0.0	(93)	0	0	0	0	0		0	0
2789	Farmers Irrigation District	6/30/2020	Proportion	2.7	1.7	(203)	(128)	(75)	(75)	(53)	0	· (0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	2.9	0.9	2,949	915		915	0	0	(0
2789	Farmers Irrigation District	6/30/2018	Proportion	3.1	0.1	(48)	(3)		(3)		0	(,	0
2789 2789	Farmers Irrigation District	6/30/2017	Proportion	3.3 3.7	0.0 0.0	(13) (241)	0	(1) 0	0	0	0	(,	0
2789 2790	Farmers Irrigation District Silver Falls Library District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(241) 910	573		337	236	0		,	0
2790	Silver Falls Library District	6/30/2019	Proportion	2.9	0.9	1,109	345		345	230	0		,	0
2790	Silver Falls Library District	6/30/2018	Proportion	3.1	0.1	(189)	(6)		(6)	0	Ö	(0	0
2790	Silver Falls Library District	6/30/2017	Proportion	3.3	0.0	61	O	7	0	0	0	(0	0
2790	Silver Falls Library District	6/30/2016	Proportion	3.7	0.0	109	0	0	0	0	0			0
2792	North Wasco County Parks And Recreation District	6/30/2020	Proportion	2.7	1.7	(2,310)	(1,454)		(856)		0			0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	2.9	0.9	101	31		31	0	0			0
2792 2792	North Wasco County Parks And Recreation District North Wasco County Parks And Recreation District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	313 82	10	101 7	10 0	0	0			0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	3.7	0.0	(79)	0	0	0	0	0			0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Proportion	2.7	1.7	5,933	3,736		2,197	1,539	Ö			0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	2.9	0.9	8,830	2,740		2,740	0	0	· (0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	3.1	0.1	(4,079)	(131)		(131)	0	0	(0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	3.3	0.0	(1,032)	0	(93)	0	0	0	(0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(567)	0 4,214	0 2,479	0 2,479	0	0	(0
2794 2794	Siuslaw Rural Fire Protection District 1 Siuslaw Rural Fire Protection District 1	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	6,693 5,474	4,214 1,698		2,479 1,698	1,735 0	0			0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Proportion	3.1	0.1	621	21		21	0	0	(0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	3.3	0.0	(417)	0	(39)	0	ō	Ö	· ·	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0	(35)	0	0	0	0	0	(0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(4,210)	(2,651)		(1,559)		0			0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	1,481	459		459	0	0			0
2796 2796	West Side Rural Fire Protection District West Side Rural Fire Protection District	6/30/2018	Proportion	3.1 3.3	0.1 0.0	(317)	(11)	(102)	(11) 0	0	0		,	0
2796	West Side Rural Fire Protection District West Side Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.7	0.0	(11)	0	0	0	0	0		,	0
2797	Vernonia Fire	6/30/2020	Proportion	2.7	1.7	539	339	200	200	139	0			0
2797	Vernonia Fire	6/30/2019	Proportion	2.9	0.9	573	177		177	0	0	· (0	0
2797	Vernonia Fire	6/30/2018	Proportion	3.1	0.1	50	2	16	2	0	0			0
2797	Vernonia Fire	6/30/2017	Proportion	3.3	0.0	(46)	0	(4)	0	0	0			0
2797 2798	Vernonia Fire Fairview Water District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	84 895	0 564	0 331	0 331	0 233	0		, ,	0
2798 2798	Fairview Water District Fairview Water District	6/30/2020	Proportion Proportion	2.7	1.7 0.9	895 542	564 168		331 168	233	Ü			0
2798	Fairview Water District	6/30/2019	Proportion	3.1	0.9	(185)	(5)		(5)	•	0		,	0
2798	Fairview Water District	6/30/2017	Proportion	3.3	0.0	(11)	0	(2)	0	ō	Ö	(0	0
2798	Fairview Water District	6/30/2016	Proportion	3.7	0.0	(17)	0	0	0	0	0	· ·	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	2.7	1.7	(1,646)	(1,036)		(610)					0
2799	Sublimity Fire District	6/30/2019	Proportion	2.9	0.9	520	162		162	0	0			0
2799	Sublimity Fire District	6/30/2018	Proportion	3.1	0.1	(177)	(6)		(6)	0	0	(0
2799 2799	Sublimity Fire District Sublimity Fire District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(8) (10)	0	(2)	0	0	0	(0
2801	Coburg Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(1,933)	(1,217)	-	(716)	(501)	0			0
2801	Coburg Rural Fire Protection District		Proportion	2.9	0.9	769	239		239	0	Ö		,	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	30	0	10	0	0	0	Ċ	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(215)	0	(20)	0	0	0	(,	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(5)	0	0	0	0	0		,	0
2802 2802	Rural Road Assessment District 3	6/30/2020	Proportion	2.7 2.9	1.7 0.9	1,571 1,338	989 416		582 416	407	0			0
2002	Rural Road Assessment District 3	6/30/2019	Proportion	2.9	0.9	1,338	416	461	416	U	U		, 0	U



Exhibit F

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

June 30, 2021 Measurement Date

Employer		Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Number	Employee Name	Period for Initial	Source of Employer	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense		Measurement Period +2 Expense				
2802	Employer Name Rural Road Assessment District 3	Recognition 6/30/2018	Proportion	3.1	0.1	272	Outriow/(initiow)	Expense 88	Expense 8		Expense	Expense	Expense	Subsequent Expense
2802	Rural Road Assessment District 3	6/30/2017	Proportion	3.3	0.0	(15)	0	0	0	0	Ö			0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	3.7	0.0	40	0	0	0	0	0) (0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	0	0	0	0	-	0) (0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	0	0	0	0	-	0			0
2803 2803	Southwestern Polk County Rural Fire Protection District Southwestern Polk County Rural Fire Protection District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	38 72	2	12	2	0	0			0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(4)	0	0	0	0	0			0
2804	Aurora Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(2,709)	(1,706)	(1,003)	(1,003)	(703)				Ö
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	4,049	1,257		1,257	0	0) (0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(1,158)	(36)		(36)) 0	0			0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	179	0	17	0	0	0		-	0
2804 2806	Aurora Rural Fire Protection District Multnomah County Rural Fire Protection District 14	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(45) 247	0 156	0 91	0 91	0 65	0		-	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	2.9	0.9	105	33		33		0)	-	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	3.1	0.1	(34)	(1)				Ö)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	3.3	0.0	85	O O	7	0	0	0) (0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	3.7	0.0	(8)	0	0	0	0	0) (0
2809	Juntura Road District 4	6/30/2020	Proportion	2.7	1.7	2,285	1,439		846	593	0)		0
	Juntura Road District 4	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(1,826)	(566)	(630)	(566)) 0	Ü) (0
	Juntura Road District 4 Juntura Road District 4	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.0	(2)	0	0	0	0	0) (0
	Juntura Road District 4	6/30/2016	Proportion	3.7	0.0	(1)	0	0	o 0	0	Ö)	0	0
2810	Sutherlin Water Control District	6/30/2020	Proportion	2.7	1.7	861	542	319	319	223	0)	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	2.9	0.9	497	155		155		0) (0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	3.1	0.1	(46)	(1)				0			0
2810	Sutherlin Water Control District	6/30/2017	Proportion	3.3	0.0	(39)	0	(3)		0	0		-	0
2810 2811	Sutherlin Water Control District Mid-Columbia Center For Living	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(5) 55,118	34,704	20,414	0 20,414	14,290	0		-	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	2.9	0.9	27,917	8,663		8,663		0			0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	3.1	0.1	2,102	68		68		Ö		-	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	3.3	0.0	133	0	13	0	0	0) (0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	3.7	0.0	1,053	0	0	0	0	0			0
2816	Odell Sanitary District	6/30/2020	Proportion	2.7	1.7 0.9	3,653	2,300		1,353		0			0
2816 2816	Odell Sanitary District Odell Sanitary District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(1,577) 149	(489)	(544) 48	(489)) 0	0		-	0
2816	Odell Sanitary District	6/30/2017	Proportion	3.3	0.0	(23)	0	(2)	-	•	o O			0
2816	Odell Sanitary District	6/30/2016	Proportion	3.7	0.0	(16)	0	0	0		Ö	Ò	0	0
2817	Wickiup Water District	6/30/2020	Proportion	2.7	1.7	0	0	0	0		0) (0	0
2817	Wickiup Water District	6/30/2019	Proportion	2.9	0.9	1,168	362		362		0		-	0
2817	Wickiup Water District	6/30/2018	Proportion	3.1	0.1	(34)	(1)	(11)	(1)		0) (-	0
2817 2817	Wickiup Water District Wickiup Water District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0	32 (19)	0	0	0	-	0		-	0
2818	Netarts Water District	6/30/2020	Proportion	2.7	1.7	971	611		360		0			0
2818	Netarts Water District	6/30/2019	Proportion	2.9	0.9	(446)	(138)				Ö	Ò	0	0
2818	Netarts Water District	6/30/2018	Proportion	3.1	0.1	(29)	(2)	(9)	(2)	0	0) (0	0
2818	Netarts Water District	6/30/2017	Proportion	3.3	0.0	2	0	0	0	0	0		-	0
2818	Netarts Water District	6/30/2016	Proportion	3.7	0.0 1.7	10 940	0	0	0 348	0	0			0
2819 2819	Harrisburg Fire and Rescue Harrisburg Fire and Rescue	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	940 957	592 297		348 297	244	0			0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	3.1	0.9	(67)	(1)			•	0			0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	3.3	0.0	(28)	0	(4)		0	Ö			0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	3.7	0.0	3	0	0	0	0	0) (0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	2.7	1.7	2,633	1,658		975		0			0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	2.9	0.9	1,648	512		512		0		-	0
2820 2820	Central Oregon Coast Fire & Rescue District Central Oregon Coast Fire & Rescue District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(327)	(12)	(105)) 0	0		-	0
2820	Central Oregon Coast Fire & Rescue District Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	3.3	0.0	(331)	0	(31)	0	0	0			0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	2.7	1.7	2,663	1,677		986		0		-	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	2.9	0.9	(2,821)	(875)				Ö		-	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	3.1	0.1	(14)	o o	(4)	0	0	0) (0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	3.3	0.0	148	0	13	0	-	0			0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.0 1.7	59	0	0	0	•	0			0
2822 2822	Deschutes County Rural Fire Protection District 2 Deschutes County Rural Fire Protection District 2	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	0	0	0	0	-	0			0
2822	Deschutes County Rural Fire Protection District 2 Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	2.9 3.1	0.9	1,071	36		36		0			0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	3.3	0.0	(9)	0	0	0		Ö)		Ö



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	3.7	0.0	(20)	0	0		0	C)	0	0
2823 2823	Lyons Fire District Lyons Fire District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	1,204 (93)	758 (29)	446 (32)	446 (29)	312 0	C) (0	0
2823	Lyons Fire District	6/30/2019	Proportion	3.1	0.9	(273)	(29)		(29))		0
2823	Lyons Fire District	6/30/2017	Proportion	3.3	0.0	(50)	0	(5)	0	0	Č		0	0
2823	Lyons Fire District	6/30/2016	Proportion	3.7	0.0	(40)	0	0	0	0	C			0
2824	Glide Fire Department	6/30/2020	Proportion	2.7	1.7	661	416	245	245 141	171 0	C			0
2824 2824	Glide Fire Department Glide Fire Department	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	453 (31)	141 (1)	156 (10)	(1)	-	(-	0
2824	Glide Fire Department	6/30/2017	Proportion	3.3	0.0	(51)	0	(6)	0	0	(0
2824	Glide Fire Department	6/30/2016	Proportion	3.7	0.0	14	0	0	0	0	Ċ)	0	0
2825	Northern Oregon Corrections	6/30/2020	Proportion	2.7	1.7	(32,972)	(20,760)		(12,212)	(8,548)				0
2825 2825	Northern Oregon Corrections Northern Oregon Corrections	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	6,283 (2,211)	1,949 (72)	2,167 (713)	1,949 (72)	0	C			0
2825	Northern Oregon Corrections	6/30/2017	Proportion	3.3	0.0	(142)	(72)	(13)	(72)	0	()	,	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	3.7	0.0	(1,301)	ő	0	ő	0	ď)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	2.7	1.7	(2,485)	(1,565)		(920)	(645)	C) (0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	2.9	0.9	1,102	342	380	342	0	C) (,	0
2826 2826	Wasco County Soil-Water Conservation District Wasco County Soil-Water Conservation District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(230) 16	(8)	(74)	(8)	0	0) (,	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	3.7	0.0	(26)	0	0	0	0) (0
2828	Deschutes Public Library District	6/30/2020	Proportion	2.7	1.7	(2,606)	(1,641)	(965)	(965)	(676)	d)	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	2.9	0.9	7,756	2,408	2,674	2,408	0	C		,	0
2828	Deschutes Public Library District	6/30/2018	Proportion	3.1	0.1	(283)	(10)	(91)	(10)	0	C		,	0
2828 2828	Deschutes Public Library District Deschutes Public Library District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	50 (579)	0	5	0	0	C			0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(5/9)	0	0	0	0				0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	936	290	323	290	0	Č		0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(222)	(6)		(6)	0	C) (0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	119	0	11	0	0	C		-	0
2829 2830	Hubbard Rural Fire Protection District Netarts-Oceanside Rural Fire Protection District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	119 2,966	1.867	0 1,099	0 1,099	768	() (0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(396)	(122)		(122)		C	`	,	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(767)	(26)		(26)		Ċ)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	60	0	6	0	0	C) (,	0
2830 2833	Netarts-Oceanside Rural Fire Protection District Boardman Rural Fire Protection District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(47) 1,822	0 1.147	0 675	0 675	0 472	C			0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	7,892	2,450	2,721	2,450	4/2)		0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(586)	(19)		(19)	0	ď)		0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(240)	0	(21)	0	0	C) (,	0
2833 2834	Boardman Rural Fire Protection District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(45)	0	0	0	0	C) (,	0
2834	Crescent Rural Fire Protection District Crescent Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	3,626	1,126	1,250	1,126	0	(`	,	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(485)	(17)		(17)		(,	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	49	` o´	4	` o´	0	Ċ)	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	185	0	0	0	0	C			0
2835 2835	North Clackamas County Water Commission	6/30/2020	Proportion	2.7 2.9	1.7 0.9	3,565 1,327	2,245 411	1,320 458	1,320 411	925 0	C			0
2835	North Clackamas County Water Commission North Clackamas County Water Commission	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	1,327	411	37	5	0				0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	3.3	0.0	(66)	0	(6)	0	0	Č			0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	3.7	0.0	(48)	0	0	0	0	C) (0	0
2837	NORCOM	6/30/2020	Proportion	2.7	1.7	3,604	2,269	1,335	1,335	934	C		,	0
2837 2837	NORCOM NORCOM	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	1,879 (447)	583 (15)	648 (144)	583 (15)	0	C	`	,	0
2837	NORCOM	6/30/2017	Proportion	3.3	0.0	(96)	(13)	(9)	(13)	0	(`	,	0
2837	NORCOM	6/30/2016	Proportion	3.7	0.0	(188)	ő	0	0	0	Č			0
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	2.7	1.7	1,095	689	406	406		C			0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	2.9	0.9	(560)	(174)	(193)	(174)		C) (0
2838 2838	High Desert Parks & Recreation District High Desert Parks & Recreation District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	26 (1)	2	8 (1)	2	0	0) (0
2838	High Desert Parks & Recreation District High Desert Parks & Recreation District	6/30/2017	Proportion	3.3	0.0	(1)	0	(1) O	0	0	ſ) (0
2839	North Morrow Vector Control District	6/30/2020	Proportion	2.7	1.7	(3,960)	(2,493)	(1,467)	(1,467)	(1,026)			,	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	2.9	0.9	(357)	(111)		(111)	0	C) (0
2839	North Morrow Vector Control District	6/30/2018	Proportion	3.1	0.1	(51)	(3)	(16)	(3)		0) (0
2839 2839	North Morrow Vector Control District North Morrow Vector Control District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(4)	0	(1)	0	0	C		,	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	(2,199)	(1,385)	•	(814)	•				0
20.0		3,00,2020			***	(2,.33)	(1,505)	(514)	(014)	(371)		`		0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					M	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflewin n
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 +	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
Number		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	499	155	172	155	0	0	(0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	47	2	15	2	0	0	(,	0
2840 2840	Cannon Beach Rural Fire Protection District Cannon Beach Rural Fire Protection District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(81) 45	0	(6)	0	0	0	(0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	2.7	1.7	(1,907)	(1,201)		(706)		0	Č		0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	2.9	0.9	870	270	300	270	0	0	(0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	3.1	0.1	499	16	161	16	0	0	(0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.0	14	0	2	0	0	0	(0
2841 2842	Jefferson County Soil & Water Conservation District Tualatin Valley Water District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	46 (88,787)	(55,903)	(32.884)	0 (32,884)	(23,019)	0	(0
2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2019	Proportion	2.9	0.9	84,266	26,152	29,057	26,152	(23,019)	0	(0
2842	Tualatin Valley Water District	6/30/2018	Proportion	3.1	0.1	(4,548)	(147)		(147)	0	0	(0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	3.3	0.0	(486)	0	(45)	0	0	0	(0
2842	Tualatin Valley Water District	6/30/2016	Proportion	3.7	0.0	(374)	0	0	0	0	0	(0
2843 2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	2,367 386	1,490 120	877 133	877 120	613	0	(0
2843 2843	Yachats Rural Fire Protection District Yachats Rural Fire Protection District	6/30/2019	Proportion	3.1	0.9	(693)	(21)		(21)	0	0	(0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(104)	0	(8)	0	0	Ö	Č		0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(90)	0	0	0	0	0	Ċ	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	2.7	1.7	10,068	6,339	3,729	3,729	2,610	0	(,	0
2844 2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	2.9 3.1	0.9 0.1	7,343	2,279	2,532 (454)	2,279	0	0	(,	0
2844	Crook County Rural Fire Protection District 1 Crook County Rural Fire Protection District 1	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(1,407) (133)	(45)	(454)	(45) 0	0	0	(,	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0	(133)	0	(13)	0	0	0	(,	0
2845	Sunrise Water Authority	6/30/2020	Proportion	2.7	1.7	(10,063)	(6,336)	(3,727)	(3,727)	(2,609)	Ö	Ċ	0	0
2845	Sunrise Water Authority	6/30/2019	Proportion	2.9	0.9	21,614	6,708	7,453	6,708	0	0	(0	0
2845	Sunrise Water Authority	6/30/2018	Proportion	3.1	0.1	(2,490)	(81)		(81)		0	(0
2845 2845	Sunrise Water Authority Sunrise Water Authority	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(83) 749	0	(8)	0	0	0	(0
2846	Jefferson County Library District	6/30/2020	Proportion	2.7	1.7	(371)	(234)	-	(137)		0	(0
2846	Jefferson County Library District	6/30/2019	Proportion	2.9	0.9	1,639	509	565	509	0	0	Č		0
2846	Jefferson County Library District	6/30/2018	Proportion	3.1	0.1	298	10	96	10	0	0	(0	0
2846	Jefferson County Library District	6/30/2017	Proportion	3.3	0.0	8	0	2	0	0	0	(0
2846	Jefferson County Library District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	20	(4.454)	0	0 (679)	0 (475)	0	(0
2847 2847	Sweet Home Fire and Ambulance District Sweet Home Fire and Ambulance District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	(1,833) 2,336	(1,154) 724	(679) 806	(679) 724	(475)	0	(0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	3.1	0.1	(961)	(31)		(31)		Ö	Č		0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	3.3	0.0	(119)	o o	(11)	o o	0	0	(0 0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	3.7	0.0	(250)	0	0	0	0	0	(0
2849 2849	Lebanon Aquatic District	6/30/2020	Proportion	2.7 2.9	1.7 0.9	1,993 (14)	1,255 (4)	738 (5)	738	517 0	0	(0
2849 2849	Lebanon Aquatic District Lebanon Aquatic District	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	102	(4)	(5)	(4)	0	Ü	(0
2849	Lebanon Aquatic District	6/30/2017	Proportion	3.3	0.0	(24)	0	(3)	0	0	0	Č		0
2849	Lebanon Aquatic District	6/30/2016	Proportion	3.7	0.0	37	0	0	0	0	0	(0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	0	(0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	2.9	0.9	0	0	0	0	0	0	(0
2850 2850	Lake County 4-H & Extension Service Lake County 4-H & Extension Service	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	0	0	0	0	0	0	(0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	3.7	0.0	(22)	0	0	0	0	0	Č		0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	473	298	175	175	123	0	(0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	242	76	83	76	0	0	(0
2851 2851	East Umatilla County Rural Fire Protection District East Umatilla County Rural Fire Protection District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	230 13	8	74	8	0	0	(,	0
2851	East Umatilla County Rural Fire Protection District East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(34)	0	0	0	0	0	(,	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	2.7	1.7	(3,017)	(1,900)	(1,117)	(1,117)	(783)	Ö	Č	0	0
2852	Ochoco Irrigation District	6/30/2019	Proportion	2.9	0.9	5,696	1,768	1,964	1,768) o	ō	Ċ	0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	3.1	0.1	(96)	(3)	(31)	(3)		0	(0
2852	Ochoco Irrigation District	6/30/2017	Proportion	3.3	0.0	28	0	4	0	0	0	(0
2852 2853	Ochoco Irrigation District Mill City Rural Fire Protection District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(20) (1,143)	0 (720)	0 (423)	0 (423)	0 (297)	0	(0
2853	Mill City Rural Fire Protection District Mill City Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(412)	(128)		(128)		0	(0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	7	1	2	1	0	Ö	(,	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(7)	0	(1)	0	0	0	(,	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(17)	0	0	0	0	0	(0
2855 2855	Harney Hospital	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	31,860 84,443	20,060 26,207	11,800 29,118	11,800 26,207	8,260 0	0	(,	0
2855	Harney Hospital Harney Hospital	6/30/2019	Proportion Proportion	3.1	0.9	(1,446)	26,207		26,207	0	0	(0
2000	· · / :==p::::	J. 00/2010				(.,.40)	(40)	(.00)	(40)	ŭ	·	`		O .



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number 2855	Employer Name Harney Hospital	Recognition 6/30/2017	Proportion	Amortization Period 3.3	Period 0.0	Outflow/(Inflow) (299)	Outflow/(Inflow)	Expense (26)	Expense 0	Expense 0	Expense	Expense	Expense	Subsequent Expense
2855	Harney Hospital	6/30/2016	Proportion	3.7	0.0	(882)	0	0	0		() (
2857	Sunriver Service District	6/30/2020	Proportion	2.7	1.7	(6,838)	(4,305)	(2,533)	(2,533)		C)	0	
2857	Sunriver Service District	6/30/2019	Proportion	2.9	0.9	7,124	2,210	2,457	2,210	0	C) (0	(
2857	Sunriver Service District	6/30/2018	Proportion	3.1	0.1	(154)	(4)	(50)	(4)		C			(
2857	Sunriver Service District	6/30/2017	Proportion	3.3	0.0	(245)	0	(23)	0	0	C			9
2857 2858	Sunriver Service District Nesika Beach-Ophir Water District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(522) 641	404	0 237	0 237	167	C			
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	2.9	0.9	378	118	130	118					
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	3.1	0.1	(53)	(2)	(17)	(2)		Č			
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	3.3	0.0	(38)	0	(2)	0	0	C) (0	(
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	3.7	0.0	(120)	0	0	0	0	C		-	(
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	2.7	1.7	7,338	4,620	2,718	2,718				-	
2859 2859	South Lane County Fire and Rescue	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	7,506 775	2,330 25	2,588 250	2,330 25	0	C) (-	
2859	South Lane County Fire and Rescue South Lane County Fire and Rescue	6/30/2018	Proportion	3.1	0.1	(746)	25 0	(68)	25	0	() (
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	3.7	0.0	(169)	0	(00)	0	0	() (
2860	Coos County Airport District	6/30/2020	Proportion	2.7	1.7	(5,760)	(3,627)	(2,133)	(2,133)	(1,494)	· C)	0	
2860	Coos County Airport District	6/30/2019	Proportion	2.9	0.9	6,402	1,986	2,208	1,986	0	Ċ)		(
2860	Coos County Airport District	6/30/2018	Proportion	3.1	0.1	705	24	227	24	0	C) ((
2860	Coos County Airport District	6/30/2017	Proportion	3.3	0.0	10	0	1	0	0	C			
2860	Coos County Airport District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	0 (718)	(452)	0 (266)	0 (266)	(186)	· ·) (
2861 2861	Mt Angel Fire District Mt Angel Fire District	6/30/2020 6/30/2019	Proportion Proportion	2.9	0.9	(356)	(110)	(123)	(110)					
2861	Mt Angel Fire District	6/30/2018	Proportion	3.1	0.1	16	(110)	(123)	(110)	0	(
2861	Mt Angel Fire District	6/30/2017	Proportion	3.3	0.0	6	0	0	0	ō	d			
2861	Mt Angel Fire District	6/30/2016	Proportion	3.7	0.0	2	0	0	0	0	C) (0	
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	2.7	1.7	4,652	2,929	1,723	1,723	1,206			-	(
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	2.9	0.9	2,051	637	707	637	0	C			(
2864 2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(42) (13)	0	(14)	0	0	C		-	
2864	Tri-City Water and Sanitary Authority Tri-City Water and Sanitary Authority	6/30/2017	Proportion	3.3	0.0	(40)	0	(1)	0	0			-	
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	2.7	1.7	1,631	1,027	604	604	423				
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	2.9	0.9	318	98	110	98	0	d	Ò	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	3.1	0.1	217	7	70	7	0	C) (0	(
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	3.3	0.0	(110)	0	(11)	0	0	C			(
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	3.7	0.0 1.7	9 (222)	0	0	0	0	C		-	(
2867 2867	West Multnomah Soil And Water Conservation District West Multnomah Soil And Water Conservation District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	(938) 5,008	(591) 1,554	(347) 1,727	(347) 1,554	(244)	0		-	
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	3.1	0.1	(203)	(8)	(65)	(8)	-	(-	
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	3.3	0.0	(142)	0	(13)	0	Ö	Č)	-	
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.0	34	0	o o	0	0	Ċ) (0	
2869	Nehalem Bay Fire & Rescue	6/30/2020	Proportion	2.7	1.7	3,221	2,028	1,193	1,193	835				(
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	2.9	0.9	1,218	378	420	378	0	C			
2869 2869	Nehalem Bay Fire & Rescue Nehalem Bay Fire & Rescue	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0.0	(92)	1	0 (8)	1	0	C) (
2869	Nehalem Bay Fire & Rescue Nehalem Bay Fire & Rescue	6/30/2017	Proportion Proportion	3.3	0.0	(92)	0	(8)	0	0	(-	
2870	Clackamas River Water Providers	6/30/2020	Proportion	2.7	1.7	(1,430)	(900)	(530)	(530)		, a		-	
2870	Clackamas River Water Providers	6/30/2019	Proportion	2.9	0.9	(127)	(39)	(44)	(39)		Ċ)	0	
2870	Clackamas River Water Providers	6/30/2018	Proportion	3.1	0.1	59	2	19	2	0	C			(
2870	Clackamas River Water Providers	6/30/2017	Proportion	3.3	0.0	(38)	0	(2)	0	0	C			(
2870	Clackamas River Water Providers	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(15)	(4.005)	0 (744)	0	(504)	0		-	
2873 2873	Mosier Fire District Mosier Fire District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	(2,009) 336	(1,265) 104	(744)	(744) 104	(521)			-	
2873	Mosier Fire District	6/30/2018	Proportion	3.1	0.1	(152)	(5)	(49)	(5)	-	C			
2873	Mosier Fire District	6/30/2017	Proportion	3.3	0.0	(6)	0	0	0	0	Č		-	
2873	Mosier Fire District	6/30/2016	Proportion	3.7	0.0	(7)	0	0	0	0	C) (0	(
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Proportion	2.7	1.7	(6,336)	(3,989)	(2,347)	(2,347)				-	
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	2.9	0.9	1,233	383	425	383	0	C		-	
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	3.1	0.1	(411)	(12)	(133)	(12)		0			
2874 2874	Umatilla-Morrow Radio and Data District Umatilla-Morrow Radio and Data District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	40 (26)	0	4	0	0	C			
2876	Oregon Municipal Electric Utilities Association	6/30/2010	Proportion	2.7	1.7	1,235	778	457	457	321	C			
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	2.9	0.9	818	254	282	254	0	Č			
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	3.1	0.1	(577)	(19)	(186)	(19)	0	Č		0	
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	3.3	0.0	45	, o	3	0	0	C			(
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	3.7	0.0	(132)	0	0	0	0	,) (



Exhibit F

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

June 30, 2021 Measurement Date

2877		Measurement					Magaziramant D-t-		Decemined in		Recognized in	Recognized in	Decemined !	Outflow/(Inflow)
Number 2877		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 +5	
	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Proportion	2.7	1.7	22,082	13,903	8,179	8,179	5,724	0) (0	0
2877 2877	Mid-Columbia Fire And Rescue V1-801 Mid-Columbia Fire And Rescue V1-801	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	11,919 (342)	3,699 (12)	4,110 (110)	3,699 (12)	0	0) (0	0
	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	3.3	0.0	(211)	(12)	(110)	(12)	0	0)		0
	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	3.7	0.0	(739)	0	0	0	0	Ö			0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	2.7	1.7	565	356	209	209	147	Ö) (0	0
	Yamhill Fire Protection District	6/30/2019	Proportion	2.9	0.9	420	130	145	130	0	0		-	0
	Yamhill Fire Protection District	6/30/2018	Proportion	3.1	0.1	3	0	1	0	0	0			0
	Yamhill Fire Protection District Yamhill Fire Protection District	6/30/2017 6/30/2016	Proportion	3.3 3.7	0.0 0.0	3	0	0	0	0	0			0
	LaGrande Rural Fire Protection District	6/30/2020	Proportion Proportion	2.7	1.7	(1) 772	486	286	286	0 200				0
	LaGrande Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(536)	(166)		(166)		Ö			0
	LaGrande Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	507	15	164	15	0	0) (0	0
	LaGrande Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	11	0	2	0	0	0) (0	0
	LaGrande Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(25)	0	0	0	0	0		-	0
	Oregon Health & Science University	6/30/2020	Proportion	2.7	1.7	(1,574,356)	(991,261)		(583,095) 523,787	(408,166)) 0)	-	0
2880 2880	Oregon Health & Science University Oregon Health & Science University	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	1,687,757 (63,978)	523,787 (2,064)	581,985 (20,638)	523,787	0	U) (-	0
2880	Oregon Health & Science University Oregon Health & Science University	6/30/2017	Proportion	3.3	0.0	44,283	(2,064)	4,026	(2,004)	0	0) (0
	Oregon Health & Science University	6/30/2016	Proportion	3.7	0.0	(37,456)	0	0	0	0	Ö) (0
	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	2.7	1.7	414	261	153	153	108	0)	0	0
	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	2.9	0.9	337	105	116	105	0	0) (0	0
	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	3.1	0.1	(119)	(5)		(5)		0			0
	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	3.3	0.0	15 0	0	0	0	0	0	,	-	0
	Lake Chinook Fire and Rescue District Lane Fire Authority	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0.0 1.7	(19,042)	0 (11,989)	•	0 (7,053)	0 (4,936)	0		-	0
	Lane Fire Authority	6/30/2019	Proportion	2.9	0.9	32,297	10,023	11,137	10,023	(4,930)	, ,			0
	Lane Fire Authority	6/30/2018	Proportion	3.1	0.1	(379)	(13)		(13)		Ö		-	0
	Lane Fire Authority	6/30/2017	Proportion	3.3	0.0	(1,011)	, o	(90)	, o	0	0) (0	0
	Lane Fire Authority	6/30/2016	Proportion	3.7	0.0	405	0	0	0	0	0) (0	0
	North Central Public Health District	6/30/2020	Proportion	2.7	1.7	4,418	2,782	1,636	1,636	1,146			-	0
	North Central Public Health District	6/30/2019	Proportion	2.9	0.9	11,314	3,512	3,901	3,512	0	0			0
	North Central Public Health District North Central Public Health District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0.0	(1,655) (116)	(53)	(534) (11)	(53) 0	0	0) (-	0
	North Central Public Health District	6/30/2016	Proportion	3.7	0.0	178	0	(11)	0	0	0		-	0
	Siletz Rural Fire Protection District	6/30/2020	Proportion	2.7	1.7	1,956	1,232	724	724	508	Ö		-	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	2.9	0.9	(232)	(72)	(80)	(72)	0	Ö) (0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	3.1	0.1	(159)	(6)	(51)	(6)	0	0) (-	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	42	0	3	0	0	0) (-	0
2885 2886	Siletz Rural Fire Protection District	6/30/2016	Proportion	3.7 2.7	0.0 1.7	(14)	0	0	0	0	0) (-	0
2886	Idanha-Detroit Rural Fire Protection District Idanha-Detroit Rural Fire Protection District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	2,143	665	739	665	0	0) (-	0
	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	3.1	0.1	1,411	46	455	46	0	0			0
	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	3.3	0.0	(313)	0	(28)	0	0	Ö)	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	456	0	0	0	0	0) (0	0
	Umatilla County Fire District #1	6/30/2020	Proportion	2.7	1.7	14,465	9,108	5,357	5,357	3,751	0		-	0
	Umatilla County Fire District #1	6/30/2019	Proportion	2.9	0.9	8,674	2,692	2,991	2,692	0	0			0
	Umatilla County Fire District #1	6/30/2018	Proportion	3.1	0.1	(2,643)	(84)		(84)		0			0
	Umatilla County Fire District #1 Umatilla County Fire District #1	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0.0 0.0	(605) (129)	0	(56)	0	0	0			0
	Oak Lodge Water Services District	6/30/2020	Proportion	2.7	1.7	6.933	4.365	2,568	2,568	1.797	0			0
	Oak Lodge Water Services District	6/30/2019	Proportion	2.9	0.9	1,388	430	479	430	0	0) (0	0
	Oak Lodge Water Services District	6/30/2018	Proportion	3.1	0.1	4,727	152	1,525	152	0	0) (0	0
	Oak Lodge Water Services District	6/30/2017	Proportion	3.3	0.0	(546)	0	(51)	0	0	0) (0	0
	Oak Lodge Water Services District	6/30/2016	Proportion	3.7	0.0	(1,006)	0	0	0	0	0			0
	Mid-valley Behavioral Care Network	6/30/2020	Proportion	2.7	1.7	8,338	5,250	3,088	3,088	2,162	0			0
2889 2889	Mid-valley Behavioral Care Network Mid-valley Behavioral Care Network	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	8,718 (6,254)	2,706 (203)	3,006 (2,017)	2,706 (203)	0	0			0
2889	Mid-Valley Behavioral Care Network Mid-Valley Behavioral Care Network	6/30/2018	Proportion	3.1	0.1	(6,254)	(203)	(2,017)	(203)	0	0		-	0
2890	Central Cascades Fire & EMS	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	Ö)	-	0
2890	Central Cascades Fire & EMS	6/30/2019	Proportion	2.9	0.9	220	68	76	68		0)	0	0
	Central Cascades Fire & EMS	6/30/2018	Proportion	3.1	0.1	(114)	(3)		(3)		0) (0
	Grant County Emergency Communications Agency	6/30/2020	Proportion	2.7	1.7	275	173		102	71)		0
	Grant County Emergency Communications Agency	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(1,322)	(410)		(410)		0) (0
	Grant County Emergency Communications Agency Lake Health District	6/30/2018 6/30/2020	Proportion Proportion	3.1 2.7	0.1 1.7	(657) 4,883	(21) 3,074	(212) 1,809	(21) 1,809					0
	Lake Health District	6/30/2019	Proportion	2.7	0.9	(3,509)	(1,089)		(1,089)		0		-	0



Exhibit F

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

June 30, 2021 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 2892	Employer Name Lake Health District	Recognition 6/30/2018	Proportion	Amortization Period 3.1	Period 0.1	Outflow/(Inflow) (204)	Outflow/(Inflow)	Expense (66)	Expense (6)	Expense	Expense	Expense	Expense	Subsequent Expense
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2020	Proportion	2.7	1.7	(19,883)	(12,519)	(7,364)	(7,364)	(5,155)				0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2019	Proportion	2.9	0.9	(1,430)	(444)		(444)		0	Ċ	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Proportion	3.1	0.1	(169)	(4)	(55)	(4)	0	0	(0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Proportion	3.3	0	(205)	0	(19)	0	0	0			0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2016	Proportion	3.7	0	20	0	0	0	0	0			0
2894 2894	Greater Toledo Pool Recreation District	6/30/2020	Proportion	2.7 2.9	1.7 0.9	0 79	0	0 27	0 25	0	0			0
2894 2894	Greater Toledo Pool Recreation District Greater Toledo Pool Recreation District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(41)	25 (2)		(2)		0			0
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	2.7	1.7	(4,477)	(2,819)		(1,658)					0
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	2.9	0.9	(561)	(175)	(193)	(175)		, ,			0
2900	Clatsop Community College	6/30/2020	Proportion	2.7	1.7	26,203	16,498	9,705	9,705	6,793	0	(0	0
2900	Clatsop Community College	6/30/2019	Proportion	2.9	0.9	7,068	2,194	2,437	2,194	0	0	(0	0
2900	Clatsop Community College	6/30/2018	Proportion	3.1	0.1	(4,881)	(156)	(1,575)	(156)	0	0			0
2900	Clatsop Community College	6/30/2017	Proportion	3.3	0	(384)	0	(36)	0	0	0		, ,	0
2900 2901	Clatsop Community College	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(1,093) 114,695	0 72.215	0 42.480	0 42.480	0 29.735	0		, ,	0
2901 2901	Blue Mountain Community College Blue Mountain Community College	6/30/2020	Proportion Proportion	2.7	1.7 0.9	(37,665)	72,215 (11.689)	42,480 (12,988)	42,480 (11,689)		0	(0
2901	Blue Mountain Community College Blue Mountain Community College	6/30/2019	Proportion	2.9 3.1	0.9	(37,665)	(11,689)	1.910	(11,689)	0	0	(,	0
2901	Blue Mountain Community College	6/30/2017	Proportion	3.3	0.1	(820)	0	(76)	0	0	0		,	0
2901	Blue Mountain Community College	6/30/2016	Proportion	3.7	0	(673)	0	0	0	0	0		0	0
2902	Treasure Valley Community College	6/30/2020	Proportion	2.7	1.7	(8,494)	(5,348)	(3,146)	(3,146)	(2,202)) 0	Ċ	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	2.9	0.9	17,552	5,448	6,052	5,448	0	0		,	0
2902	Treasure Valley Community College	6/30/2018	Proportion	3.1	0.1	1,790	59	577	59	0	0			0
2902	Treasure Valley Community College	6/30/2017	Proportion	3.3	0	1,163	0	107	0	0	0			0
2902 2903	Treasure Valley Community College	6/30/2016 6/30/2020	Proportion	3.7 2.7	0 1.7	(2,539) 70,049	44,105	0 25,944	0 25,944	0 18,161	0			0
2903	Umpqua Community College Umpqua Community College	6/30/2019	Proportion Proportion	2.7	0.9	70,049 30,644	9,510	25,944 10,567	25,944 9,510	18,161	0			0
2903	Umpqua Community College	6/30/2018	Proportion	3.1	0.1	6,912	222	2,230	222	0	0			0
2903	Umpqua Community College	6/30/2017	Proportion	3.3	0	1,338	0	123	0	0	Ö			0
2903	Umpqua Community College	6/30/2016	Proportion	3.7	0	(951)	0	0	0	0	0	Ċ	0	0
2904	Lane Community College	6/30/2020	Proportion	2.7	1.7	(322,309)	(202,935)	(119,374)	(119,374)	(83,561)) 0	(0	0
2904	Lane Community College	6/30/2019	Proportion	2.9	0.9	197,745	61,369	68,188	61,369	0	0			0
2904	Lane Community College	6/30/2018	Proportion	3.1	0.1	4,141	133	1,336	133	0	0			0
2904 2904	Lane Community College	6/30/2017 6/30/2016	Proportion	3.3 3.7	0	4,767 (8,117)	0	432	0	0	0			0
2904	Lane Community College Mt Hood Community College	6/30/2020	Proportion Proportion	2.7	1.7	498,298	313,743	184,555	184,555	129,188				0
2905	Mt Hood Community College	6/30/2019	Proportion	2.9	0.9	(466,678)	(144,832)	(160,923)	(144,832)		0			0
2905	Mt Hood Community College	6/30/2018	Proportion	3.1	0.1	40,748	1,313	13,145	1,313	0	Ö	Ċ	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	3.3	0	(3,445)	0	(313)	0	0	Ö	(0	0
2905	Mt Hood Community College	6/30/2016	Proportion	3.7	0	2,149	0	0	0	0	0	(0
2906	Klamath Community College	6/30/2020	Proportion	2.7	1.7	146,907	92,497	54,410	54,410	38,087	0			0
2906	Klamath Community College	6/30/2019	Proportion	2.9	0.9	(4,897)	(1,519)	(1,689)	(1,519)		0			0
2906 2906	Klamath Community College Klamath Community College	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(7,464) (1,209)	(240)	(2,408) (111)	(240)	0	0	(0
2906	Klamath Community College	6/30/2016	Proportion	3.7	0	514	0	(111)	0	0	0			0
2908	Clackamas Community College	6/30/2020	Proportion	2.7	1.7	(34,046)	(21,436)	(12,610)	(12,610)	(8,826)				0
2908	Clackamas Community College	6/30/2019	Proportion	2.9	0.9	35,020	10,868	12,076	10,868	0	0	Ċ	0	0
2908	Clackamas Community College	6/30/2018	Proportion	3.1	0.1	(4,271)	(137)	(1,378)	(137)	0	0	(0	0
2908	Clackamas Community College	6/30/2017	Proportion	3.3	0	(2,237)	0	(203)	0	0	0			0
2908	Clackamas Community College	6/30/2016	Proportion	3.7	0	24	0	0	0	0	0			0
2910	Linn-Benton Community College	6/30/2020	Proportion	2.7	1.7	87,904	55,347	32,557	32,557	22,790	0			0
2910 2910	Linn-Benton Community College Linn-Benton Community College	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	69,094 (498)	21,442 (15)	23,826 (161)	21,442 (15)	0	0			0
2910	Linn-Benton Community College	6/30/2017	Proportion	3.3	0.1	(1,170)	(15)	(105)	(15)	0	0			0
2910	Linn-Benton Community College	6/30/2016	Proportion	3.7	0	(1,697)	0	(103)	0	0	0			0
2918	Portland Community College	6/30/2020	Proportion	2.7	1.7	(483,046)	(304,140)	(178,906)	(178,906)	(125,234)				0
2918	Portland Community College	6/30/2019	Proportion	2.9	0.9	914,900	283,934	315,483	283,934	0	0	Ċ	0	0
2918	Portland Community College	6/30/2018	Proportion	3.1	0.1	14,817	477	4,780	477	0	0			0
2918	Portland Community College	6/30/2017	Proportion	3.3	0	6,497	0	590	0	0	0			0
2918	Portland Community College	6/30/2016	Proportion	3.7	0	(9,827)	0	0	0	0	0			0
2919	Chemeketa Community College	6/30/2020	Proportion	2.7 2.9	1.7 0.9	84,278 27,805	53,064	31,214 9,588	31,214	21,850	0			0
2919 2919	Chemeketa Community College Chemeketa Community College	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	27,805	8,629 (1)	9,588	8,629 (1)	•	0		,	0
2919	Chemeketa Community College Chemeketa Community College	6/30/2017	Proportion	3.3	0.1	(1,482)	(1)	(135)	0	0	0			0
2919	Chemeketa Community College	6/30/2016	Proportion	3.7	0	(3,336)	0	0	0	0	0			0
	Rogue Community College	6/30/2020	Proportion	2.7	1.7	43,455	27,361	16,094	16,094	11,267	Ō			



Exhibit F

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

June 30, 2021 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 2922	Employer Name Roque Community College	Recognition 6/30/2019	Proportion	Amortization Period 2.9	Period 0.9	Outflow/(Inflow) 21,524	Outflow/(Inflow) 6,680	Expense 7,422	Expense 6,680	Expense 0	Expense	Expense	Expense	Subsequent Expense
2922	Rogue Community College	6/30/2019	Proportion	3.1	0.9	3,398	110	1,096	110		0			
2922	Roque Community College	6/30/2017	Proportion	3.3	0.1	1,416	0	129	0		0			
2922	Roque Community College	6/30/2016	Proportion	3.7	Ö	(1,976)	0	0	Ö	0	Ö	Ċ		č
2995	Oregon Coast Community College	6/30/2020	Proportion	2.7	1.7	91,263	57,462	33,801	33,801	23,661	Ö	Ċ	0	d
2995	Oregon Coast Community College	6/30/2019	Proportion	2.9	0.9	(45,457)	(14,107)	(15,675)	(14,107)	. 0	0	(0	C
2995	Oregon Coast Community College	6/30/2018	Proportion	3.1	0.1	6,736	217	2,173	217	0	0		0	C
2995	Oregon Coast Community College	6/30/2017	Proportion	3.3	0	(1,221)	0	(111)	0	0	0	(0	C
2995	Oregon Coast Community College	6/30/2016	Proportion	3.7	0	239	0	0	0	0	0		-	C
2996	Columbia Gorge Community College	6/30/2020	Proportion	2.7	1.7	40,541	25,526	15,015	15,015		0		-	C
2996	Columbia Gorge Community College	6/30/2019	Proportion	2.9	0.9	1,996	620	688	620		0			C
2996	Columbia Gorge Community College	6/30/2018	Proportion	3.1	0.1	(1,428)	(45)	(461)	(45)	0	0		-	C
2996 2996	Columbia Gorge Community College Columbia Gorge Community College	6/30/2017 6/30/2016	Proportion	3.3 3.7	0	605	0	56 0	0	0	0		-	,
2996	Tillamook Bay Community College	6/30/2016	Proportion Proportion	2.7	1.7	(9.533)	(6.002)	(3.531)	(3.531)				-	
2997	Tillamook Bay Community College	6/30/2019	Proportion	2.7	0.9	24.872	7.718	8.577	7.718		, ,			
2997	Tillamook Bay Community College	6/30/2019	Proportion	3.1	0.9	(1.185)	(39)	(382)	(39)		0			
2997	Tillamook Bay Community College	6/30/2017	Proportion	3.3	0.1	(288)	(00)	(27)	(00)	0	0		-	
2997	Tillamook Bay Community College	6/30/2016	Proportion	3.7	0	108	0	(27)	0	0	0			C
2998	Southwestern Community College	6/30/2020	Proportion	2.7	1.7	71,931	45,290	26,641	26,641	18,649	0			Č
2998	Southwestern Community College	6/30/2019	Proportion	2.9	0.9	13,629	4,229	4,700	4,229	0	0	Ċ	0	Ċ
2998	Southwestern Community College	6/30/2018	Proportion	3.1	0.1	(7,911)	(255)	(2,552)	(255)	0	0	Ċ	0	Ċ
2998	Southwestern Community College	6/30/2017	Proportion	3.3	0	1,892	0	173	0	0	0		0	C
2998	Southwestern Community College	6/30/2016	Proportion	3.7	0	(897)	0	0	0	0	0		0	C
2999	Central Oregon Community College	6/30/2020	Proportion	2.7	1.7	67,009	42,191	24,818	24,818	17,373	0		0	C
2999	Central Oregon Community College	6/30/2019	Proportion	2.9	0.9	104,719	32,499	36,110	32,499	0	0	(0	C
2999	Central Oregon Community College	6/30/2018	Proportion	3.1	0.1	8,488	274	2,738	274	0	0		-	C
2999	Central Oregon Community College	6/30/2017	Proportion	3.3	0	(1,353)	0	(123)	0	0	0		-	C
2999	Central Oregon Community College	6/30/2016	Proportion	3.7	0	(3,808)	0	0	0	0	0			C
3003	Baker School District 5J	6/30/2020	Proportion	2.7	1.7	138,596	87,264	51,332	51,332				-	C
3003	Baker School District 5J	6/30/2019	Proportion	2.9	0.9	(103,801)	(32,215)	(35,793)	(32,215)		0		-	C
3003	Baker School District 5J	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	254	8	82	8	0	0			C.
3003 3003	Baker School District 5J Baker School District 5J	6/30/2017	Proportion Proportion	3.3	0	(751) (367)	0	(67)	0	0	0			
3008	Huntington School District 16J	6/30/2020	Proportion	2.7	1.7	(2,948)	(1,856)	(1,092)	(1,092)	(764				
3008	Huntington School District 16J	6/30/2019	Proportion	2.9	0.9	7,071	2,195	2,438	2,195		, ,		-	
3008	Huntington School District 16J	6/30/2018	Proportion	3.1	0.1	848	26	274	26		0			Č
3008	Huntington School District 16J	6/30/2017	Proportion	3.3	0	(236)	0	(20)	0		0		-	Č
3008	Huntington School District 16J	6/30/2016	Proportion	3.7	0	101	0	o´	0	0	0	Ċ	0	Ċ
3016	Burnt River High School	6/30/2020	Proportion	2.7	1.7	(2,991)	(1,883)	(1,108)	(1,108)	(775) 0	(0	C
3016	Burnt River High School	6/30/2019	Proportion	2.9	0.9	6,684	2,074	2,305	2,074	0	0	(0	C
3016	Burnt River High School	6/30/2018	Proportion	3.1	0.1	(1,489)	(49)	(480)	(49)	0	0		0	C
3016	Burnt River High School	6/30/2017	Proportion	3.3	0	346	0	31	0	0	0			C
3016	Burnt River High School	6/30/2016	Proportion	3.7	0	(136)	0	0	0	0	0			C
3027	Pine-Eagle School District 61	6/30/2020	Proportion	2.7	1.7	14,400	9,067	5,333	5,333	3,734	0			C
3027	Pine-Eagle School District 61	6/30/2019	Proportion	2.9	0.9	(6,741)	(2,093)	(2,324)	(2,093)		0		-	C
3027	Pine-Eagle School District 61	6/30/2018	Proportion	3.1	0.1 0	(2,996)	(98)	(966)	(98)		0		-	C
3027	Pine-Eagle School District 61	6/30/2017	Proportion	3.3 3.7	0	222 110	0	21	0	0	Ü			(
3027 3037	Pine-Eagle School District 61 Alsea School	6/30/2016 6/30/2020	Proportion	3.7 2.7	1.7	(6,921)	(4,358)	(2,563)	(2,563)	(1,795				· ·
3037	Alsea School	6/30/2019	Proportion Proportion	2.9	0.9	(6,221)	(1,931)	(2,145)	(1,931)		, ,			(
3037	Alsea School	6/30/2018	Proportion	3.1	0.1	(732)	(24)	(236)	(24)		0			(
3037	Alsea School	6/30/2017	Proportion	3.3	0	31	(24)	(250)	0	, ,	0		-	Č
3037	Alsea School	6/30/2016	Proportion	3.7	0	78	0	0	0	0	0		-	Č
3039	Corvallis School District 509J	6/30/2020	Proportion	2.7	1.7	587,016	369,603	217,413	217,413	152,190	0		0	Č
3039	Corvallis School District 509J	6/30/2019	Proportion	2.9	0.9	(437,688)	(135,834)	(150,927)	(135,834)		0	Ċ	0	Ċ
3039	Corvallis School District 509J	6/30/2018	Proportion	3.1	0.1	(7,392)	(237)	(2,385)	(237)	0	0		0	(
3039	Corvallis School District 509J	6/30/2017	Proportion	3.3	0	(1,004)	0	(92)	0	0	0	(0	(
3039	Corvallis School District 509J	6/30/2016	Proportion	3.7	0	(1,888)	0	0	0	0	0		-	(
3043	Philomath School District 17J	6/30/2020	Proportion	2.7	1.7	97,244	61,228	36,016	36,016		0			(
3043	Philomath School District 17J	6/30/2019	Proportion	2.9	0.9	(91,781)	(28,483)	(31,649)	(28,483)		0			(
3043	Philomath School District 17J	6/30/2018	Proportion	3.1	0.1	(3,647)	(119)		(119)	0	0			(
3043	Philomath School District 17J	6/30/2017	Proportion	3.3	0	(1,167)	0	(105)	0	0	0			(
3043	Philomath School District 17J	6/30/2016	Proportion	3.7	0	279	0	0	0	0	0			(
3075	West Linn School District	6/30/2020	Proportion	2.7	1.7	159,699	100,551	59,148	59,148					(
3075	West Linn School District	6/30/2019	Proportion	2.9	0.9	(23,981)	(7,443)	(8,269)	(7,443)		0			
3075	West Linn School District	6/30/2018	Proportion	3.1	0.1	(19,407)	(627)	(6,260)	(627)) 0	0		0	



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2			Measurement Period +5	
Number 3075	Employer Name West Linn School District	Recognition 6/30/2017	Proportion	Amortization Period 3.3	Period 0	Outflow/(Inflow) 4,159	Outflow/(Inflow)	Expense 379	Expense 0	Expense 0	Expense	Expense	Expense	Subsequent Expense
3075	West Linn School District	6/30/2016	Proportion	3.7	0	13,393	0	0	0		0	0		(
3116	Colton School District 53	6/30/2020	Proportion	2.7	1.7	46,104	29,028	17,076	17,076		Ö	ď	•	Č
3116	Colton School District 53	6/30/2019	Proportion	2.9	0.9	(24,847)	(7,711)		(7,711)		Ö	ď	0	Ċ
3116	Colton School District 53	6/30/2018	Proportion	3.1	0.1	595	19	192	19	0	0	0	0	(
3116	Colton School District 53	6/30/2017	Proportion	3.3	0	(352)	0	(31)	0	0	0	C	0	(
3116	Colton School District 53	6/30/2016	Proportion	3.7	0	(206)	0	0	0	0	0	C	,	(
3122	Oregon City School District 62	6/30/2020	Proportion	2.7	1.7	69,098	43,506	25,592	25,592	17,914	0	C		(
3122	Oregon City School District 62	6/30/2019	Proportion	2.9	0.9	(113,234)	(35,142)		(35,142)		0	C		(
3122	Oregon City School District 62	6/30/2018	Proportion	3.1 3.3	0.1 0	906 424	30	292	30 0		0	0		(
3122 3122	Oregon City School District 62 Oregon City School District 62	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(4,003)	0	40	0	0	0			(
3160	Gladstone School District 115	6/30/2020	Proportion	2.7	1.7	53.114	33.442	19,672	19,672	13,770	0	0		(
3160	Gladstone School District 115	6/30/2019	Proportion	2.9	0.9	(84,132)	(26,110)		(26,110)		0	0		(
3160	Gladstone School District 115	6/30/2018	Proportion	3.1	0.1	1.914	63	617	63	, 0	0	ď		Č
3160	Gladstone School District 115	6/30/2017	Proportion	3.3	0	(2,627)	0	(239)	0	0	Ö	d	0	Ċ
3160	Gladstone School District 115	6/30/2016	Proportion	3.7	0	(2,503)	0	` o´	0	0	Ö	C	0	(
3179	Clatsop County School District 1C	6/30/2020	Proportion	2.7	1.7	103,110	64,921	38,189	38,189	26,732	0	C	0	(
3179	Clatsop County School District 1C	6/30/2019	Proportion	2.9	0.9	(104,216)	(32,342)		(32,342)		0	C	0	(
3179	Clatsop County School District 1C	6/30/2018	Proportion	3.1	0.1	398	14	128	14		0	C	•	(
3179	Clatsop County School District 1C	6/30/2017	Proportion	3.3	0	(505)	0	(46)	0	0	0	C	,	(
3179	Clatsop County School District 1C	6/30/2016	Proportion	3.7	0	(408)	0	0	0	0	0	C	,	(
3186	Jewell School District 8	6/30/2020	Proportion	2.7	1.7	35,024	22,052	12,972	12,972		0	0	,	(
3186 3186	Jewell School District 8 Jewell School District 8	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(18,632)	(5,782) (44)		(5,782)		0	0		(
3186	Jewell School District 8 Jewell School District 8	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.1	(1,361) (433)	(44)	(439)	(44)) 0	0	C		(
3186	Jewell School District 8	6/30/2016	Proportion	3.7	0	(177)	0	(40)	0	0	0	0		(
3187	Seaside Schools	6/30/2020	Proportion	2.7	1.7	122,119	76,890	45,229	45,229		0	0		(
3187	Seaside Schools	6/30/2019	Proportion	2.9	0.9	(107,125)	(33,245)		(33,245)		Ö	d) 0	Ċ
3187	Seaside Schools	6/30/2018	Proportion	3.1	0.1	898	28		28		0	d	0	Ċ
3187	Seaside Schools	6/30/2017	Proportion	3.3	0	(297)	0	(27)	0	0	0	C	0	(
3187	Seaside Schools	6/30/2016	Proportion	3.7	0	(287)	0	0	0	0	0	C	0	(
3195	Warrenton-Hammond School District	6/30/2020	Proportion	2.7	1.7	123,025	77,460	45,565	45,565	31,895	0	C	0	(
3195	Warrenton-Hammond School District	6/30/2019	Proportion	2.9	0.9	(46,962)	(14,574)		(14,574)		0	C	,	(
3195	Warrenton-Hammond School District	6/30/2018	Proportion	3.1	0.1	665	20		20		0	C		(
3195	Warrenton-Hammond School District	6/30/2017	Proportion	3.3	0	(1,093)	0	(100)	0	0	0	C		(
3195 3230	Warrenton-Hammond School District Vernonia School District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	180 49,337	31,064	18,273	0 18,273	12,791	0	0		(
3230	Vernonia School District	6/30/2019	Proportion	2.7	0.9	(35,242)	(10,938)		(10,938)		0	0		(
3230	Vernonia School District	6/30/2018	Proportion	3.1	0.1	1,465	(10,536)	473	(10,330,	, 0	o O	o o		(
3230	Vernonia School District	6/30/2017	Proportion	3.3	0	(193)	.0	(19)	.0	0	Ö	o o		Č
3230	Vernonia School District	6/30/2016	Proportion	3.7	Ō	(862)	0	0	0	0	Ö	d	0	Ċ
3241	Coquille School District 8	6/30/2020	Proportion	2.7	1.7	116,312	73,233	43,079	43,079	30,154	0	C	0	(
3241	Coquille School District 8	6/30/2019	Proportion	2.9	0.9	(40,621)	(12,607)	(14,007)	(12,607)) 0	0	C	0	(
3241	Coquille School District 8	6/30/2018	Proportion	3.1	0.1	(14,868)	(480)	(4,796)	(480)) 0	0	C	0	(
3241	Coquille School District 8	6/30/2017	Proportion	3.3	0	(1,135)	0	(103)	0	0	0	0		(
3241	Coquille School District 8	6/30/2016	Proportion	3.7	0	497	0	0	0	0	0	C		(
3242	Coos Bay School District 9	6/30/2020	Proportion	2.7	1.7	117,495	73,978	43,517	43,517	30,461	0	0		(
3242 3242	Coos Bay School District 9	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(70,086)	(21,750)		(21,750)		0	0	,	(
3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(1,622) (1,378)	(53)	(523) (124)	(53)) 0	0	U.	,	(
3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2016	Proportion	3.7	0	(1,152)	0	(124)	0	0	0			(
3242	North Bend Public Schools	6/30/2020	Proportion	2.7	1.7	173,160	109,027	64,133	64,133	44,894	0	0		(
3245	North Bend Public Schools	6/30/2019	Proportion	2.9	0.9	(96,017)	(29,799)		(29,799)		Ö	o o		Č
3245	North Bend Public Schools	6/30/2018	Proportion	3.1	0.1	285	9	92	9	0	0	d	0	Ċ
3245	North Bend Public Schools	6/30/2017	Proportion	3.3	0	(1,462)	0	(133)	0	0	Ö	ď	0	Ċ
3245	North Bend Public Schools	6/30/2016	Proportion	3.7	0	(869)	0	0	0	0	0	C	0	(
3252	Powers School District	6/30/2020	Proportion	2.7	1.7	5,281	3,325	1,956	1,956		0	C		(
3252	Powers School District	6/30/2019	Proportion	2.9	0.9	(7,318)	(2,272)		(2,272)		0	0		(
3252	Powers School District	6/30/2018	Proportion	3.1	0.1	(513)	(18)	(165)	(18)		0	C		(
3252	Powers School District	6/30/2017	Proportion	3.3	0	2	0	0	0	0	0	C	,	(
3252	Powers School District	6/30/2016	Proportion	3.7	0 1.7	109	0	0	0	0	0	0	,	(
3257 3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	57,770 (36,283)	36,374 (11,261)	21,396 (12,511)	21,396 (11,261)		0	0	,	(
3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2019	Proportion Proportion	2.9 3.1	0.9	(36,283)	(11,261)	(12,511)	(11,261)		0	U.		(
3257	Myrtle Point School District 41 Myrtle Point School District 41	6/30/2017	Proportion	3.1	0.1	2,091	00	0/5	00		0	C		(
	, o oorloof District 41	0/30/2017	Proportion	3.7	· ·	(908)	U	0	0	-	U	0		



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///ti
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 +	Recognized in 4 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
3264	Bandon School District	6/30/2020	Proportion	2.7	1.7	59,278	37,323	21,955	21,955	15,368	0	() 0	0
3264	Bandon School District	6/30/2019	Proportion	2.9	0.9	(31,052)	(9,636)	(10,708)	(9,636)	0	0	(0	0
3264	Bandon School District	6/30/2018	Proportion	3.1	0.1	299	11	96	11	0	0	(0
3264 3264	Bandon School District Bandon School District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(40) 19	0	(4)	0	0	0	(0
3274	Crook County School District	6/30/2020	Proportion	2.7	1.7	233,004	146,706	86,298	86,298	60,408	0	(0
3274	Crook County School District	6/30/2019	Proportion	2.9	0.9	(170,696)	(52,974)		(52,974)		Ö	(0
3274	Crook County School District	6/30/2018	Proportion	3.1	0.1	7,202	233	2,323	233	0	0	(0	0
3274	Crook County School District	6/30/2017	Proportion	3.3	0	(3,267)	0	(297)	0	0	0	(0	0
3274	Crook County School District	6/30/2016	Proportion	3.7	0	(1,495)	0	0	0	0	0	(0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Proportion	2.7	1.7	35,440	22,314	13,126	13,126	9,188	0	(0
3275 3275	Port Orford-Langlois School District 2Cj Port Orford-Langlois School District 2Cj	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(7,816) (2,745)	(2,426)		(2,426)		0	(0
3275	Port Orford-Langlois School District 2Cj	6/30/2017	Proportion	3.3	0.1	539	(90)	50	(90)	0	0	(0
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Proportion	3.7	0	(81)	0	0	0	0	0		0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	2.7	1.7	132,921	83,691	49,230	49,230	34,461	0	(0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	2.9	0.9	(65,287)	(20,261)		(20,261)	0	0	(0
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	3.1	0.1	870	27	281	27	0	0	(,	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	3.3	0	(230)	0	(20)	0	0	0	(,	0
3283 3288	Brookings-Harbor School District 17C	6/30/2016	Proportion Proportion	3.7 2.7	1.7	(60) 40,738	25,650	15,088	15,088	10,562	0	(,	0
3288	Central Curry School District 1 Central Curry School District 1	6/30/2020 6/30/2019	Proportion	2.9	0.9	(27,796)	(8,626)	(9,585)	(8,626)	10,362	0	(,	0
3288	Central Curry School District 1	6/30/2018	Proportion	3.1	0.1	1,650	(0,020)	532	54	0	Ö	Č	,	0
3288	Central Curry School District 1	6/30/2017	Proportion	3.3	0	(322)	0	(28)	0	0	0	(0	0
3288	Central Curry School District 1	6/30/2016	Proportion	3.7	0	72	0	o o	0	0	0	(0	0
3291	Bend-La Pine Public Schools	6/30/2020	Proportion	2.7	1.7	1,506,362	948,450	557,912	557,912	390,538	0	(0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	2.9	0.9	(1,038,152)	(322,186)		(322,186)		0	(0
3291	Bend-La Pine Public Schools	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	(3,927) (5,693)	(126)		(126) 0	0	0	(0
3291 3291	Bend-La Pine Public Schools Bend-La Pine Public Schools	6/30/2016	Proportion Proportion	3.3	0	(5,693)	0	(518)	0	0	0	(0
3296	Sisters School District	6/30/2020	Proportion	2.7	1.7	66,598	41,932	24,666	24,666	17,266	0	(0
3296	Sisters School District	6/30/2019	Proportion	2.9	0.9	(49,411)	(15,335)		(15,335)		Ö	(0	0
3296	Sisters School District	6/30/2018	Proportion	3.1	0.1	2,415	78	779	78	0	0	(0	0
3296	Sisters School District	6/30/2017	Proportion	3.3	0	(244)	0	(22)	0	0	0	(0
3296	Sisters School District	6/30/2016	Proportion	3.7	0	(46)	0	0	0	0	0	(0
3307 3307	Oakland School District	6/30/2020	Proportion	2.7	1.7 0.9	58,274	36,691	21,583	21,583	15,108 0	0	(0
3307	Oakland School District Oakland School District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(23,795) (4,521)	(7,385) (147)		(7,385) (147)		Ü	(0
3307	Oakland School District	6/30/2017	Proportion	3.3	0	315	(147)	30	(147)	0	0	Č		0
3307	Oakland School District	6/30/2016	Proportion	3.7	0	59	0	0	0	0	0	(0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	2.7	1.7	267,972	168,723	99,249	99,249	69,474	0	(0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	2.9	0.9	(207,677)	(64,451)		(64,451)	0	0	(0
3310	Roseburg Public Schools	6/30/2018	Proportion	3.1	0.1	(1,425)	(45)		(45)		0	(,	0
3310 3310	Roseburg Public Schools Roseburg Public Schools	6/30/2017 6/30/2016	Proportion	3.3 3.7	0	(632) (3,734)	0	(56)	0	0	0	(,	0
3316	Glide School District 12	6/30/2020	Proportion Proportion	2.7	1.7	48,482	30,526	17,956	17,956	12,570	0	(0
3316	Glide School District 12	6/30/2019	Proportion	2.9	0.9	(33,226)	(10,312)		(10,312)		Ö	Č		0
3316	Glide School District 12	6/30/2018	Proportion	3.1	0.1	(2,191)	(70)		(70)		0	· ·	0	0
3316	Glide School District 12	6/30/2017	Proportion	3.3	0	(223)	0	(19)	0	0	0	(0	0
3316	Glide School District 12	6/30/2016	Proportion	3.7	0	8	0	0	0	0	0	(, ,	0
3318	Days Creek School District 15	6/30/2020	Proportion	2.7	1.7	15,620	9,835	5,785	5,785	4,050	0	(0
3318 3318	Days Creek School District 15 Days Creek School District 15	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(9,943) 367	(3,085)	(3,429)	(3,085)	0	0	(,	0
3318	Days Creek School District 15	6/30/2017	Proportion	3.3	0.1	(7)	13	(1)	0	0	0	(,	0
3318	Days Creek School District 15	6/30/2016	Proportion	3.7	0	29	0	(1)	0	0	o O	(,	0
3319	South Umpqua School District	6/30/2020	Proportion	2.7	1.7	74,124	46,671	27,453	27,453	19,218	Ö	Č		0
3319	South Umpqua School District	6/30/2019	Proportion	2.9	0.9	(51,530)	(15,992)		(15,992)		0	(0	0
3319	South Umpqua School District	6/30/2018	Proportion	3.1	0.1	6,909	222		222	0	0	(0
3319	South Umpqua School District	6/30/2017	Proportion	3.3	0	137	0	11	0	0	0	(0
3319	South Umpqua School District	6/30/2016	Proportion	3.7 2.7	0	(335)	0 17.960	0	0	0	0	(0
3320 3320	Camas Valley School District 21 Camas Valley School District 21	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	28,524 (11,671)	17,960 (3,623)	10,564 (4,024)	10,564 (3,623)	7,396 0	0	(,	0
3320	Camas Valley School District 21	6/30/2018	Proportion	3.1	0.9	117	(3,023)	(4,024)	(3,023)	0	0	(0
3320	Camas Valley School District 21	6/30/2017	Proportion	3.3	0	(168)	0	(15)	0	ő	Ö	(0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	3.7	0	(54)	0	0	0	0	0	(0	0
0004	North Douglas School District 22	6/30/2020	Proportion	2.7	1.7	29,604	18,640	10,964	10,964	7,676	0	(0	0
3321 3321	North Douglas School District 22	6/30/2019	Proportion	2.9	0.9	(21,002)	(6,518)	(7,242)	(6,518)	0	0	(



Exhibit F

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

June 30, 2021 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	Frankria Maria	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 3321	North Douglas School District 22	Recognition 6/30/2018	Proportion	Amortization Period 3.1	Period 0.1	Outflow/(Inflow) (530)	Outflow/(Inflow) (17)	Expense (171)	Expense (17)	Expense 0	Expense	Expense	Expense	Subsequent Expense
3321	North Douglas School District 22	6/30/2017	Proportion	3.3	0.1	(110)	(17)	(11)						0
3321	North Douglas School District 22	6/30/2016	Proportion	3.7	Ö	(460)	0	0	0		-			0
3324	Yoncalla School District 32	6/30/2020	Proportion	2.7	1.7	21,625	13,616	8,009	8,009	5,607	d	Ò	0	ō
3324	Yoncalla School District 32	6/30/2019	Proportion	2.9	0.9	(9,073)	(2,815)	(3,129)	(2,815)) 0	C) (0	0
3324	Yoncalla School District 32	6/30/2018	Proportion	3.1	0.1	(1,203)	(39)	(388)	(39)) 0	C) (0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	3.3	0	(167)	0	(14)	0	0				0
3324	Yoncalla School District 32	6/30/2016	Proportion	3.7	0	(486)	0	0	0	0	C			0
3325	Elkton School District 34	6/30/2020	Proportion	2.7	1.7	26,484	16,675	9,809	9,809					0
3325	Elkton School District 34	6/30/2019	Proportion	2.9	0.9	(9,644)	(2,992)		(2,992)		-			C
3325 3325	Elkton School District 34 Elkton School District 34	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(306) (191)	(9)	(99) (17)	(9)		-			0
3325	Elkton School District 34	6/30/2017	Proportion	3.7	0	(71)	0	(17)	0	-				0
3335	Riddle School District	6/30/2020	Proportion	2.7	1.7	(21,384)	(13,464)		(7,920)					0
3335	Riddle School District	6/30/2019	Proportion	2.9	0.9	(21,489)	(6,669)		(6,669)					0
3335	Riddle School District	6/30/2018	Proportion	3.1	0.1	745	25		25		d)	0	0
3335	Riddle School District	6/30/2017	Proportion	3.3	0	57	0	6	0	0	C) (0	0
3335	Riddle School District	6/30/2016	Proportion	3.7	0	(228)	0	0	0	0	C) (0	0
3338	Glendale 77	6/30/2020	Proportion	2.7	1.7	35,152	22,133	13,019	13,019	9,114	C	,	,	C
3338	Glendale 77	6/30/2019	Proportion	2.9	0.9	(18,431)	(5,719)	(6,356)	(5,719)) 0	C) (0	(
3338	Glendale 77	6/30/2018	Proportion	3.1	0.1	1	1	0	1	0	C		,	C
3338	Glendale 77	6/30/2017	Proportion	3.3	0	(231)	0	(21)	0	0	C) (,	C
3338	Glendale 77	6/30/2016	Proportion	3.7	0	(157)	0	0	0	0	C		,	C
3349	Winston-Dillard Schools	6/30/2020	Proportion	2.7	1.7 0.9	83,361	52,487	30,874	30,874					· ·
3349 3349	Winston-Dillard Schools Winston-Dillard Schools	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	(74,631) (896)	(23,161)		(23,161)		-			(
3349	Winston-Dillard Schools	6/30/2017	Proportion	3.3	0.1	(174)	(23)	(15)	0		-			
3349	Winston-Dillard Schools	6/30/2016	Proportion	3.7	0	(1,180)	0	(15)	0	0				(
3353	Sutherlin School District 130	6/30/2020	Proportion	2.7	1.7	(22,497)	(14,165)	(8,332)	(8,332)	(5,833)) () 0	Č
3353	Sutherlin School District 130	6/30/2019	Proportion	2.9	0.9	61,181	18,987	21,097	18,987	0)	0	Ċ
3353	Sutherlin School District 130	6/30/2018	Proportion	3.1	0.1	1,625	53	524	53	0	C) (0	(
3353	Sutherlin School District 130	6/30/2017	Proportion	3.3	0	(222)	0	(21)	0	0	C) (0	C
3353	Sutherlin School District 130	6/30/2016	Proportion	3.7	0	21	0	0	0	0	C) (0	(
3361	Arlington Public Schools	6/30/2020	Proportion	2.7	1.7	14,483	9,119	5,364	5,364	3,755				(
3361	Arlington Public Schools	6/30/2019	Proportion	2.9	0.9	(4,647)	(1,443)		(1,443)					C
3361	Arlington Public Schools	6/30/2018	Proportion	3.1	0.1	556	19	179	19					0
3361	Arlington Public Schools	6/30/2017 6/30/2016	Proportion	3.3 3.7	0	49 56	0	4	0	0	C			U
3361 3364	Arlington Public Schools Condon Admin School District 25J	6/30/2016	Proportion Proportion	2.7	1.7	6,790	4,275	2,515	2,515	1,760				0
3364	Condon Admin School District 25J	6/30/2019	Proportion	2.9	0.9	(8,514)	(2,642)		(2,642)					0
3364	Condon Admin School District 25J	6/30/2018	Proportion	3.1	0.1	297	(2,042) Q	96	(2,042)	, 0				0
3364	Condon Admin School District 25J	6/30/2017	Proportion	3.3	0	15	0	0	0	0	Č			Č
3364	Condon Admin School District 25J	6/30/2016	Proportion	3.7	0	12	0	0	0	0	C)) 0	Ċ
3370	Prairie City School District 4	6/30/2020	Proportion	2.7	1.7	24,244	15,265	8,979	8,979	6,286	Ċ)	0	Ċ
3370	Prairie City School District 4	6/30/2019	Proportion	2.9	0.9	(16,054)	(4,982)	(5,536)	(4,982)) 0	C) (0	(
3370	Prairie City School District 4	6/30/2018	Proportion	3.1	0.1	525	18	169	18	0	C) (0	(
3370	Prairie City School District 4	6/30/2017	Proportion	3.3	0	(325)	0	(31)	0	0				(
3370	Prairie City School District 4	6/30/2016	Proportion	3.7	0	(213)	0	0	0	0	C			(
3372	Monument School District 8	6/30/2020	Proportion	2.7	1.7	13,623	8,577	5,046	5,046	3,531	C		,	(
3372 3372	Monument School District 8	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(10,340) 131	(3,208)	(3,566)	(3,208)) 0			,	(
3372	Monument School District 8 Monument School District 8	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.1	103	5	10	5	0				(
3372	Monument School District 8	6/30/2017	Proportion	3.7	0	(36)	0	10	0	0				(
3375	Dayville School District 16J	6/30/2020	Proportion	2.7	1.7	10,497	6,609	3,888	3,888	2,721	(Č
3375	Dayville School District 16J	6/30/2019	Proportion	2.9	0.9	(3,799)	(1,179)		(1,179)		-			Č
3375	Dayville School District 16J	6/30/2018	Proportion	3.1	0.1	543	18	175	18	, o	Č) () 0	Ċ
3375	Dayville School District 16J	6/30/2017	Proportion	3.3	0	(23)	0	(2)	0	0	Ċ)	0	Ċ
3375	Dayville School District 16J	6/30/2016	Proportion	3.7	0	(191)	0	0	0	0) (0	(
3376	Long Creek Schools	6/30/2020	Proportion	2.7	1.7	436	275	161	161	114				(
3376	Long Creek Schools	6/30/2019	Proportion	2.9	0.9	(3,820)	(1,186)		(1,186)		-			(
3376	Long Creek Schools	6/30/2018	Proportion	3.1	0.1	(904)	(28)		(28)					(
3376	Long Creek Schools	6/30/2017	Proportion	3.3	0	156	0	15	0	•			,	
3376	Long Creek Schools	6/30/2016	Proportion	3.7	0	56	0	0	0	0			,	
3394	Crane Elementary School	6/30/2020	Proportion	2.7	1.7	(4,905)	(3,088)		(1,817)					(
										, 0	C			
3394 3394 3394	Crane Elementary School Crane Elementary School Crane Elementary School		6/30/2019 6/30/2018 6/30/2017	6/30/2018 Proportion	6/30/2018 Proportion 3.1	6/30/2018 Proportion 3.1 0.1	6/30/2018 Proportion 3.1 0.1 (1,185)	6/30/2018 Proportion 3.1 0.1 (1,185) (39)	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382)	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382) (39)	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382) (39) 0	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382) (39) 0	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382) (39) 0 0	6/30/2018 Proportion 3.1 0.1 (1,185) (39) (382) (39) 0 0 0 0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of						Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.441
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 +	Recognized in 4 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
3394	Crane Elementary School	6/30/2016	Proportion	3.7	0	78	0	0	. 0		0	. (0	0
3395	Pine Creek School	6/30/2020	Proportion	2.7	1.7	0	0	0	0		0	(0	0
3395	Pine Creek School	6/30/2019	Proportion	2.9	0.9	570	176		176		0	(0
3395	Pine Creek School	6/30/2018	Proportion	3.1	0.1 0	(1)	(1)	0	(1)	0	0	(0
3395 3395	Pine Creek School Pine Creek School	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(3)	0	0	0	-	0	(0
3396	Diamond School District 7	6/30/2020	Proportion	2.7	1.7	(515)	(324)					(0
3396	Diamond School District 7	6/30/2019	Proportion	2.9	0.9	383	119		119		Ö	(0	0
3396	Diamond School District 7	6/30/2018	Proportion	3.1	0.1	49	1	16	1	0	0	(0	0
3396	Diamond School District 7	6/30/2017	Proportion	3.3	0	(10)	0	(1)		-	0	(0
3396	Diamond School District 7	6/30/2016	Proportion	3.7	0	(201)	0	0	0	-	0	(0
3397	Suntex School District	6/30/2020	Proportion	2.7	1.7	0	0	0	0		0	(0
3397 3397	Suntex School District Suntex School District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	1,015 352	315 10		315 10		0	(0
3397	Suntex School District	6/30/2017	Proportion	3.3	0.1	(45)	0	(3)			0	(0
3397	Suntex School District	6/30/2016	Proportion	3.7	0	(59)	0	0	0	-	Ö	Č		0
3398	Drewsey School	6/30/2020	Proportion	2.7	1.7	41	26	15	15	11	Ö	Ċ	0	0
3398	Drewsey School	6/30/2019	Proportion	2.9	0.9	910	282	314	282	0	0	(0	0
3398	Drewsey School	6/30/2018	Proportion	3.1	0.1	(132)	(3)				0	(,	0
3398	Drewsey School	6/30/2017	Proportion	3.3	0	(1)	0	(1)		-	0	(,	0
3398	Drewsey School	6/30/2016	Proportion	3.7	0	46	0	0	0	0	0	(,	0
3399 3399	Frenchglen School District	6/30/2020	Proportion	2.7 2.9	1.7 0.9	(1,441)	(907) 29		(534) 29		0	(,	0
3399	Frenchglen School District Frenchglen School District	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	95 (26)	29				0	(,	0
3399	Frenchglen School District	6/30/2017	Proportion	3.3	0.1	52	(2,	4	0		0	(0
3399	Frenchglen School District	6/30/2016	Proportion	3.7	0	(11)	0		o 0		Ö	Č		0
3405	Fields-Trout Creek 33	6/30/2020	Proportion	2.7	1.7	1,240	781	459	459		0	(0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	2.9	0.9	988	306	341	306	0	0	(0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	3.1	0.1	(13)	(1)	(4)	(1)) 0	0	(0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	3.3	0	(2)	0	0	0	0	0	(0
3405	Fields-Trout Creek 33	6/30/2016 6/30/2020	Proportion	3.7 2.7	0 1.7	40	(2.000)	(0.054)	0 (2.254)	0	0	(0
3407 3407	Crane Union High School Crane Union High School	6/30/2020	Proportion Proportion	2.7	0.9	(6,079) 4,028	(3,828) 1,250		(2,251) 1,250		0	(,	0
3407	Crane Union High School	6/30/2019	Proportion	3.1	0.9	4,026 941	1,230		1,250		0	(0
3407	Crane Union High School	6/30/2017	Proportion	3.3	0	(67)	0	(7)		0	Ö	Č		0
3407	Crane Union High School	6/30/2016	Proportion	3.7	0	100	0	O O	0	0	0	(0	0
3409	Hood River County School District	6/30/2020	Proportion	2.7	1.7	422,220	265,842		156,378		0	(0	0
3409	Hood River County School District	6/30/2019	Proportion	2.9	0.9	(336,100)	(104,306)		(104,306)		0	(0
3409	Hood River County School District	6/30/2018	Proportion	3.1	0.1	(2,994)	(96)		(96)		0	(0
3409 3409	Hood River County School District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(3,891) (1,458)	0	(354)	0	0	0	(0
3409	Hood River County School District Phoenix-Talent School District	6/30/2016	Proportion	2.7	1.7	(1,458)	124,590	73,288	73,288	51,302	0	(0
3414	Phoenix-Talent School District	6/30/2019	Proportion	2.9	0.9	(144,204)	(44,752)				0	(0
3414	Phoenix-Talent School District	6/30/2018	Proportion	3.1	0.1	2,042	65		65	, 0	Ö	Č) 0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	3.3	0	(5)	0	0	0	0	0	· ·	0	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	3.7	0	(1,324)	0	0	0	0	0	(0	0
3415	Ashland Public Schools	6/30/2020	Proportion	2.7	1.7	234,111	147,403		86,708	60,695	0	(0
3415	Ashland Public Schools	6/30/2019	Proportion	2.9	0.9	(139,625)	(43,331)				0	(0
3415 3415	Ashland Public Schools Ashland Public Schools	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(1,695) (1,587)	(54)	(547) (144)	(54)) 0	0	(0
3415	Ashland Public Schools	6/30/2017	Proportion	3.7	0	(1,567)	0	(144)	0	0	0	(, ,	0
3416	Central Point School District 6	6/30/2020	Proportion	2.7	1.7	38,207	24,056	•	14,151	9,905	0	(0
3416	Central Point School District 6	6/30/2019	Proportion	2.9	0.9	(2,679)	(831)				Ö	Č) 0	0
3416	Central Point School District 6	6/30/2018	Proportion	3.1	0.1	(10,694)	(344)	(3,450)	(344)	0	0	(0	0
3416	Central Point School District 6	6/30/2017	Proportion	3.3	0	(4,261)	0	(388)	0	0	0	(0	0
3416	Central Point School District 6	6/30/2016	Proportion	3.7	0	(162)	0	0	0	0	0	(0
3417	Eagle Point School District 9	6/30/2020	Proportion	2.7	1.7	345,439	217,499		127,940		0	(0
3417	Eagle Point School District 9	6/30/2019	Proportion	2.9	0.9	(217,887)	(67,621)				0	(0
3417 3417	Eagle Point School District 9 Eagle Point School District 9	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(96) (18)	(3)	(31)		, 0	0	(0
3417	Eagle Point School District 9	6/30/2016	Proportion	3.7	0	(1,147)	0	(3)	0	0	0	(0
3424	Rogue River School District	6/30/2020	Proportion	2.7	1.7	8.844	5,568	•	3,276	2.292	0	(,	0
3424	Rogue River School District	6/30/2019	Proportion	2.9	0.9	(11,477)	(3,561)		(3,561)		Ö	Č	0	0
3424	Rogue River School District	6/30/2018	Proportion	3.1	0.1	(1,176)	(39)				0	(0	0
3424	Rogue River School District	6/30/2017	Proportion	3.3	0	(183)	0	(18)		0	0	(,	0
3424	Rogue River School District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	644 (11,286)	0 (7,106)	0 (4,180)	0 (4,180)	0 (2,926)	0	(0
3432	Prospect School District													



Exhibit F

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

June 30, 2021 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	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3432 3432	Prospect School District Prospect School District	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	10,278 (363)	3,190	3,544	3,190	0				(
3432	Prospect School District	6/30/2017	Proportion	3.3	0.1	(303)	(12)	(117)	(12)	0	-			(
3432	Prospect School District	6/30/2016	Proportion	3.7	0	115	0	,	0	0				(
3439	Butte Falls School District	6/30/2020	Proportion	2.7	1.7	20,600	12,970	7.630	7,630	5.340				(
3439	Butte Falls School District	6/30/2019	Proportion	2.9	0.9	(13,207)	(4,099)	(4,554)	(4,099)				0	
3439	Butte Falls School District	6/30/2018	Proportion	3.1	0.1	(1,612)	(52)	(520)	(52)		d	Ċ	0	Ċ
3439	Butte Falls School District	6/30/2017	Proportion	3.3	0	(67)	o o	(7)	o o	0	C	(0	(
3439	Butte Falls School District	6/30/2016	Proportion	3.7	0	(35)	0	0	0	0	C	(0	(
3440	Pinehurst School	6/30/2020	Proportion	2.7	1.7	1,713	1,079	634	634		C	(0	(
3440	Pinehurst School	6/30/2019	Proportion	2.9	0.9	612	190	211	190		-			(
3440	Pinehurst School	6/30/2018	Proportion	3.1	0.1	(105)	(3)	(34)	(3)	0			-	(
3440	Pinehurst School	6/30/2017	Proportion	3.3	0	(4)	0	(1)	0	0	C		-	(
3440	Pinehurst School	6/30/2016	Proportion	3.7	0	22	0	0	0	0	C		-	(
3445	Culver School District 4	6/30/2020	Proportion	2.7	1.7	50,627	31,876	18,751	18,751	13,125				(
3445 3445	Culver School District 4 Culver School District 4	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(32,864)	(10,200)	(11,332) 11	(10,200)	0				(
3445 3445	Culver School District 4 Culver School District 4	6/30/2017	Proportion	3.1	0.1	34 141	1	11	0	0			-	(
3445 3445	Culver School District 4 Culver School District 4	6/30/2017	Proportion Proportion	3.3	0	141 (794)	0	12	0	0	(((
3445 3446	Ashwood School	6/30/2020	Proportion	2.7	1.7	(794)	0	0	0	0	((
3446	Ashwood School	6/30/2019	Proportion	2.7	0.9	612	190	211	190	0				,
3446	Ashwood School	6/30/2018	Proportion	3.1	0.1	(17)	(2)	(5)	(2)	•				(
3446	Ashwood School	6/30/2017	Proportion	3.3	0	(16)	0	(1)	0	0				Č
3446	Ashwood School	6/30/2016	Proportion	3.7	0	(4)	0	0	Ö	0	C	(Č
3447	Madras School District	6/30/2020	Proportion	2.7	1.7	365,399	230,066	135,333	135,333	94,733				Č
3447	Madras School District	6/30/2019	Proportion	2.9	0.9	(210,811)	(65,425)	(72,693)	(65,425)		Č	Ċ	0	Ċ
3447	Madras School District	6/30/2018	Proportion	3.1	0.1	2,202	72	710	72		Ċ		0	Ċ
3447	Madras School District	6/30/2017	Proportion	3.3	0	(604)	0	(55)	0	0	Ċ	Ċ	0	Ċ
3447	Madras School District	6/30/2016	Proportion	3.7	0	(687)	0	° o′	0	0	C	(0	(
3451	Black Butte School District	6/30/2020	Proportion	2.7	1.7	4,512	2,841	1,671	1,671	1,170	C		0	(
3451	Black Butte School District	6/30/2019	Proportion	2.9	0.9	(773)	(239)	(267)	(239)		C		0	(
3451	Black Butte School District	6/30/2018	Proportion	3.1	0.1	(112)	(4)	(36)	(4)	0	C	(0	(
3451	Black Butte School District	6/30/2017	Proportion	3.3	0	(61)	0	(7)	0	0	C	(0	(
3451	Black Butte School District	6/30/2016	Proportion	3.7	0	(59)	0	0	0	0	C			(
3454	Grants Pass School District	6/30/2020	Proportion	2.7	1.7	485,387	305,614	179,773	179,773	125,841	C		-	(
3454	Grants Pass School District	6/30/2019	Proportion	2.9	0.9	(408,731)	(126,847)	(140,942)	(126,847)					(
3454	Grants Pass School District	6/30/2018	Proportion	3.1	0.1	(2,361)	(75)		(75)	0	C		-	(
3454	Grants Pass School District	6/30/2017	Proportion	3.3 3.7	0	(1,700)	0	(155)	0	0	C		-	(
3454 3456	Grants Pass School District	6/30/2016	Proportion	3.7 2.7	1.7	(1,996)	(00.040)	0		(24.445))			(
3456	Klamath County School District Klamath County School District	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	(131,583) (554,794)	(82,849) (172,178)	(48,734) (191,308)	(48,734) (172,178)) (-	(
3456	Klamath County School District	6/30/2018	Proportion	3.1	0.9	(554,794)	(172,170)	(191,300)	(172,176)	0	(-	(
3456	Klamath County School District	6/30/2017	Proportion	3.3	0.1	(6,269)	0	(569)	0	0			-	(
3456	Klamath County School District	6/30/2016	Proportion	3.7	0	110	0	(303)	0	0	C			(
3457	Klamath Falls City Schools	6/30/2020	Proportion	2.7	1.7	229,199	144,310	84,889	84,889	59,421	((
3457	Klamath Falls City Schools	6/30/2019	Proportion	2.9	0.9	(164,115)	(50,933)	(56,591)	(50,933)		-			Č
3457	Klamath Falls City Schools	6/30/2018	Proportion	3.1	0.1	(1,729)	(55)	(558)	(55)		Č	Ċ	0	Ċ
3457	Klamath Falls City Schools	6/30/2017	Proportion	3.3	0	1,547	0	140	O O	0	Ċ	Ċ	0	Ċ
3457	Klamath Falls City Schools	6/30/2016	Proportion	3.7	0	(2,262)	0	0	0	0	C		0	(
3461	Lake County School District 7	6/30/2020	Proportion	2.7	1.7	54,750	34,472	20,278	20,278	14,194	C		0	(
3461	Lake County School District 7	6/30/2019	Proportion	2.9	0.9	(41,304)	(12,818)	(14,243)	(12,818)	0	C	(0	(
3461	Lake County School District 7	6/30/2018	Proportion	3.1	0.1	194	5	63	5	0	C		0	(
3461	Lake County School District 7	6/30/2017	Proportion	3.3	0	(157)	0	(13)	0	0	C		-	(
3461	Lake County School District 7	6/30/2016	Proportion	3.7	0	(686)	0	0	0	0	C			(
3462	Paisley School District	6/30/2020	Proportion	2.7	1.7	18,006	11,337	6,669	6,669	4,668			-	(
3462	Paisley School District	6/30/2019	Proportion	2.9	0.9	(4,570)	(1,418)	(1,576)	(1,418)				-	(
3462	Paisley School District	6/30/2018	Proportion	3.1	0.1	(584)	(20)	(188)	(20)					(
3462	Paisley School District	6/30/2017	Proportion	3.3	0	(189)	0	(18)	0	0			-	(
3462	Paisley School District	6/30/2016	Proportion	3.7	0	215	0	0	0	0			-	(
3463	North Lake School District 14	6/30/2020	Proportion	2.7	1.7	7,704	4,851	2,853	2,853	1,998				(
3463	North Lake School District 14 North Lake School District 14	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(13,935)	(4,325)	(4,805)	(4,325)					(
3463 3463	North Lake School District 14 North Lake School District 14	6/30/2018	Proportion	3.1	0.1	(273)	(9)	(88)	(9)	0				(
3463 3463	North Lake School District 14 North Lake School District 14	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(34)	0	(4)	0	0				(
3463 3464	North Lake School District 14 Plush School District	6/30/2016	Proportion Proportion	3.7 2.7	0 1.7	(98)	(1,711)	(1,006)	(1,006)	•				(
	Plush School District Plush School District	6/30/2020	Proportion Proportion	2.7	1.7	(2,717)	(1,711)	(1,006)	(1,006)	(705				(
3464														



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Marana P.	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.48(0-8)
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	Recognized in 4 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
3464	Plush School District	6/30/2017	Proportion	3.3	0	2	0	0	0	0	·) 0	
3464	Plush School District	6/30/2016	Proportion	3.7	0	(8)	0	0	0	-		(0	(
3465	Adel School District 21	6/30/2020	Proportion	2.7	1.7	(10)	(6)		(4)					
3465	Adel School District 21	6/30/2019	Proportion	2.9	0.9	(444)	(138)		(138)		-			
3465 3465	Adel School District 21 Adel School District 21	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	89 (13)	0	29	2	0	-			
3465 3465	Adel School District 21 Adel School District 21	6/30/2017	Proportion	3.3	0	(13)	0	(1)	0	0				
3470	Pleasant Hill School District	6/30/2020	Proportion	2.7	1.7	81,190	51,120	30,070	30,070	21,050				
3470	Pleasant Hill School District	6/30/2019	Proportion	2.9	0.9	(41,501)	(12,879)		(12,879)					
3470	Pleasant Hill School District	6/30/2018	Proportion	3.1	0.1	(22)	(1)		(1)		d	(0	
3470	Pleasant Hill School District	6/30/2017	Proportion	3.3	0	(433)	, O	(40)	O	0	C	(0	
3470	Pleasant Hill School District	6/30/2016	Proportion	3.7	0	(444)	0	0	0	0	C	(0	(
3473	Eugene School District 4J	6/30/2020	Proportion	2.7	1.7	116,631	73,434	43,197	43,197	30,237	C			(
3473	Eugene School District 4J	6/30/2019	Proportion	2.9	0.9	52,410	16,266	18,072	16,266	0				(
3473	Eugene School District 4J	6/30/2018	Proportion	3.1	0.1	1,432	46	462	46	0	C			
3473	Eugene School District 4J	6/30/2017	Proportion	3.3	0	(6,446)	0	(587)	0	0	C	(9
3473	Eugene School District 4J	6/30/2016	Proportion	3.7 2.7	0	(7,969) 678.355	427.112	054.040	0	475.000	((
3487 3487	Springfield School District 19 Springfield School District 19	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	(572,710)	427,112 (177,738)	251,243 (197,486)	251,243 (177,738)		· ·	(,	
3487	Springfield School District 19	6/30/2019	Proportion	3.1	0.9	(3,286)	(177,736)		(177,736)			(,	
3487	Springfield School District 19	6/30/2017	Proportion	3.3	0.1	11,535	(100)	1,050	(100)	, 0			,	
3487	Springfield School District 19	6/30/2016	Proportion	3.7	0	12,472	0	1,000	0	0	Č		,	
3494	Fern Ridge School District	6/30/2020	Proportion	2.7	1.7	89,737	56,501	33,236	33,236	23,265	Č	(0	
3494	Fern Ridge School District	6/30/2019	Proportion	2.9	0.9	(80,811)	(25,079)	(27,866)	(25,079)) 0	
3494	Fern Ridge School District	6/30/2018	Proportion	3.1	0.1	13,726	442	4,428	442		Ċ	· ·	0	
3494	Fern Ridge School District	6/30/2017	Proportion	3.3	0	(2,491)	0	(226)	0	0	C		0	
3494	Fern Ridge School District	6/30/2016	Proportion	3.7	0	(1,093)	0	0	0	0	C	(0	(
3498	Mapleton School District	6/30/2020	Proportion	2.7	1.7	11,722	7,381	4,341	4,341	3,040				(
3498	Mapleton School District	6/30/2019	Proportion	2.9	0.9	(9,566)	(2,968)		(2,968)		-			(
3498	Mapleton School District	6/30/2018	Proportion	3.1	0.1	(2,838)	(93)		(93)) 0	C			
3498	Mapleton School District	6/30/2017	Proportion	3.3	0	117	0	12	0	0	C	(9
3498	Mapleton School District	6/30/2016	Proportion	3.7 2.7	1.7	(279) 93,458	0 58,844	0 34.614	0 34,614	24,230	C		,	
3502 3502	Creswell School District 40 Creswell School District 40	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7 0.9	93,458 (77,149)	58,844 (23,943)		(23,943)		(
3502	Creswell School District 40	6/30/2018	Proportion	3.1	0.1	(686)	(23)		(23)					
3502	Creswell School District 40	6/30/2017	Proportion	3.3	0	(748)	0	(67)	0		(
3502	Creswell School District 40	6/30/2016	Proportion	3.7	0	(915)	0	0	0	0	Ċ		0	
3506	South Lane School District	6/30/2020	Proportion	2.7	1.7	286,081	180,125	105,956	105,956	74,169	Ċ	· (0	
3506	South Lane School District	6/30/2019	Proportion	2.9	0.9	(147,192)	(45,680)	(50,756)	(45,680)) 0	C	(0	
3506	South Lane School District	6/30/2018	Proportion	3.1	0.1	(549)	(18)	(177)	(18)) 0	C		0	
3506	South Lane School District	6/30/2017	Proportion	3.3	0	(1,594)	0	(145)	0	0	C			(
3506	South Lane School District	6/30/2016	Proportion	3.7	0	(2,727)	0	0	0	0	C	((
3510	Bethel School District	6/30/2020	Proportion	2.7	1.7	645,089	406,167		238,922	167,245			,	(
3510	Bethel School District	6/30/2019	Proportion	2.9	0.9	(365,898)	(113,554)		(113,554)				,	9
3510	Bethel School District	6/30/2018	Proportion	3.1 3.3	0.1	5,885	191	1,898	191	0				
3510 3510	Bethel School District Bethel School District	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	1,071 (3,154)	0	96	0	0				
3510	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	2.7	1.7	15,825	9,964	5,861	5,861	4,103				
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	2.9	0.9	(7,761)	(2,409)		(2,409)					
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	3.1	0.1	2.453	(2,180)	791	(2, 180)	, 0	-			
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	3.3	0	(368)	0	(32)	0	0	Ċ	· ·	0	
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	3.7	0	31	0	0	0	0	C		0	
3519	McKenzie School District	6/30/2020	Proportion	2.7	1.7	18,014	11,342	6,672	6,672		C	(0	(
3519	McKenzie School District	6/30/2019	Proportion	2.9	0.9	(8,342)	(2,588)		(2,588)				,	(
3519	McKenzie School District	6/30/2018	Proportion	3.1	0.1	(1,538)	(50)	(496)	(50)) 0	-			(
3519	McKenzie School District	6/30/2017	Proportion	3.3	0	64	0	7	0	0	C			(
3519	McKenzie School District	6/30/2016	Proportion	3.7	0	(580)	0	0	0		C			(
3520	Junction City School District 69	6/30/2020	Proportion	2.7	1.7	152,207	95,834	56,373	56,373		C			9
3520 3520	Junction City School District 69 Junction City School District 69	6/30/2019 6/30/2018	Proportion	2.9 3.1	0.9 0.1	(111,782) (746)	(34,690)		(34,690)					
3520 3520	Junction City School District 69 Junction City School District 69	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(746)	(23)	(241)	(23)		-	(,
3520	Junction City School District 69 Junction City School District 69	6/30/2017	Proportion	3.3	0	(250)	0	(22)	0		(,	
3520	Lowell School District	6/30/2020	Proportion	2.7	1.7	48,803	30,728	18,075	18,075				,	
3522	Lowell School District	6/30/2019	Proportion	2.9	0.9	(7,269)	(2,255)		(2,255)					
3522	Lowell School District	6/30/2018	Proportion	3.1	0.1	(3,204)	(102)		(102)		-			
3522	Lowell School District	6/30/2017	Proportion	3.3	0	(682)	0	(61)	0	, 0	Č	(0	
3322				3.7		284			0					



Exhibit F

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

June 30, 2021 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	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3524 3524	Oakridge School District Oakridge School District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	43,323 (35,387)	27,277 (10,983)	16,046 (12,202)	16,046 (10,983)	11,231 0	0			(
3524	Oakridge School District	6/30/2018	Proportion	3.1	0.9	643	(10,983)	207	(10,983)	0	0			
3524	Oakridge School District	6/30/2017	Proportion	3.3	0	(461)	0	(41)	0	0	0) (Č
3524	Oakridge School District	6/30/2016	Proportion	3.7	0	(246)	0	0	0	0	Ö			Č
3527	Marcola School District 79	6/30/2020	Proportion	2.7	1.7	27,597	17,376	10,221	10,221	7,155	0)	0	(
3527	Marcola School District 79	6/30/2019	Proportion	2.9	0.9	(16,101)	(4,997)	(5,552)	(4,997)		0)	0	Ċ
3527	Marcola School District 79	6/30/2018	Proportion	3.1	0.1	(4,034)	(131)	(1,301)	(131)	0	0) (0	(
3527	Marcola School District 79	6/30/2017	Proportion	3.3	0	(477)	0	(42)	0	0	0) (0	(
3527	Marcola School District 79	6/30/2016	Proportion	3.7	0	70	0	0	0	0	0			(
3533	Triangle Lake Schools	6/30/2020	Proportion	2.7	1.7	24,555	15,461	9,094	9,094	6,367	0			(
3533	Triangle Lake Schools	6/30/2019	Proportion	2.9	0.9	(16,825)	(5,221)	(5,802)	(5,221)	0	0		-	(
3533	Triangle Lake Schools	6/30/2018	Proportion	3.1	0.1	420	15	135	15	0	0		-	(
3533	Triangle Lake Schools	6/30/2017	Proportion	3.3	0	(323)	0	(29)	0	0	0		-	(
3533 3537	Triangle Lake Schools Siuslaw School District 97J	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(192) 107,294	67.555	0 39.739	39.739	0 27.816	0			(
3537	Siuslaw School District 97J Siuslaw School District 97J	6/30/2020	Proportion Proportion	2.7	1.7	107,294 (65,273)	(20,257)	(22,508)	39,739 (20.257)		0			(
3537	Siuslaw School District 97J Siuslaw School District 97J	6/30/2019	Proportion Proportion	2.9 3.1	0.9	(65,273)	(20,257)	(22,508)	(20,257)		0		-	(
3537	Siuslaw School District 97J Siuslaw School District 97J	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(702) 697	(24)	(226)	(24)	0	0) (
3537	Siuslaw School District 97J Siuslaw School District 97J	6/30/2016	Proportion	3.3	0	(334)	0	04	0	0	0			
3579	Lincoln County School District	6/30/2020	Proportion	2.7	1.7	540,994	340,626	200,368	200,368	140,258	0			
3579	Lincoln County School District	6/30/2019	Proportion	2.9	0.9	(281,748)	(87,440)	(97,154)	(87,440)		0)		
3579	Lincoln County School District	6/30/2018	Proportion	3.1	0.1	(12,952)	(418)	(4,178)	(418)		0			
3579	Lincoln County School District	6/30/2017	Proportion	3.3	0	(2,011)	(1.0)	(184)	0	0	0) (
3579	Lincoln County School District	6/30/2016	Proportion	3.7	0	(573)	0	(.0.)	0	0	0			
3615	Central Linn School District 552C	6/30/2020	Proportion	2.7	1.7	46,252	29,122	17,130	17,130	11,992	Ō) (0	
3615	Central Linn School District 552C	6/30/2019	Proportion	2.9	0.9	(24,116)	(7,484)	(8,316)	(7,484)		0)	0	
3615	Central Linn School District 552C	6/30/2018	Proportion	3.1	0.1	(4,030)	(130)	(1,300)	(130)		0)	0	
3615	Central Linn School District 552C	6/30/2017	Proportion	3.3	0	867	` o´	78	o´	0	0) (0	(
3615	Central Linn School District 552C	6/30/2016	Proportion	3.7	0	(213)	0	0	0	0	0) (0	
3618	Sweet Home School District 55	6/30/2020	Proportion	2.7	1.7	168,383	106,019	62,364	62,364	43,655	0) (0	
3618	Sweet Home School District 55	6/30/2019	Proportion	2.9	0.9	(116,301)	(36,093)	(40,104)	(36,093)		0) (0	(
3618	Sweet Home School District 55	6/30/2018	Proportion	3.1	0.1	(5,146)	(166)	(1,660)	(166)	0	0) (0	(
3618	Sweet Home School District 55	6/30/2017	Proportion	3.3	0	(534)	0	(48)	0	0	0) (0	(
3618	Sweet Home School District 55	6/30/2016	Proportion	3.7	0	(1,069)	0	0	0	0	0		-	(
3647	Scio School District 95C	6/30/2020	Proportion	2.7	1.7	45,554	28,682	16,872	16,872	11,810				(
3647	Scio School District 95C	6/30/2019	Proportion	2.9	0.9	(24,979)	(7,753)	(8,613)	(7,753)	0	0		-	9
3647	Scio School District 95C	6/30/2018	Proportion	3.1	0.1	1,195	40	385	40	0	0		-	(
3647	Scio School District 95C	6/30/2017	Proportion	3.3	0	975	0	90	0	0	0			(
3647 3665	Scio School District 95C Santiam Canyon School District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	1,465 57.596	36,264	21,332	0 21,332	14,932	0		-	(
3665	Santiam Canyon School District Santiam Canyon School District	6/30/2019	Proportion	2.7	0.9	(39,308)	(12,200)	(13,554)	(12,200)		0		-	(
3665	Santiam Canyon School District	6/30/2019	Proportion	3.1	0.9	(1,972)	(64)	(636)	(12,200)		0		-	
3665	Santiam Canyon School District	6/30/2017	Proportion	3.3	0.1	(94)	(64)	(10)	(64)	0	0			
3665	Santiam Canyon School District	6/30/2016	Proportion	3.7	0	253	0	(10)	0	0	0		-	
3684	Ontario School District 8C	6/30/2020	Proportion	2.7	1.7	316,757	199,440	117,317	117,317	82,123				
3684	Ontario School District 8C	6/30/2019	Proportion	2.9	0.9	(141,188)	(43,816)	(48,686)	(43,816)		0		-	
3684	Ontario School District 8C	6/30/2018	Proportion	3.1	0.1	(94)	(4)	(30)	(4)		Ö		-	
3684	Ontario School District 8C	6/30/2017	Proportion	3.3	0	(1,082)	0	(98)	0	0	0) (0	
3684	Ontario School District 8C	6/30/2016	Proportion	3.7	0	(1,798)	0	0	0	0	0)	0	
3687	Juntura Grade School	6/30/2020	Proportion	2.7	1.7	O O	0	0	0	0	0) (0	
3687	Juntura Grade School	6/30/2019	Proportion	2.9	0.9	439	137	151	137	0	0) (0	
3687	Juntura Grade School	6/30/2018	Proportion	3.1	0.1	454	16	146	16	0	0) (0	
3687	Juntura Grade School	6/30/2017	Proportion	3.3	0	(37)	0	(4)	0	0	0) (0	
3687	Juntura Grade School	6/30/2016	Proportion	3.7	0	(47)	0	0	0	0	0		-	
3694	Nyssa School District 26	6/30/2020	Proportion	2.7	1.7	107,686	67,802	39,884	39,884	27,918			-	
3694	Nyssa School District 26	6/30/2019	Proportion	2.9	0.9	(59,017)	(18,315)	(20,351)	(18,315)		0			
3694	Nyssa School District 26	6/30/2018	Proportion	3.1	0.1	(2,286)	(75)	(737)	(75)		0		-	
3694	Nyssa School District 26	6/30/2017	Proportion	3.3	0	(325)	0	(31)	0	0	0		-	
3694	Nyssa School District 26	6/30/2016	Proportion	3.7	0	(186)	0	0	0	0	0			
3696	Annex Elementary School	6/30/2020	Proportion	2.7	1.7	(10,697)	(6,735)	(3,962)	(3,962)					
3696	Annex Elementary School	6/30/2019	Proportion	2.9	0.9	6,826	2,118	2,354	2,118	0	0			
3696	Annex Elementary School	6/30/2018	Proportion	3.1	0.1	(385)	(13)	(124)	(13)		0			
3696	Annex Elementary School	6/30/2017	Proportion	3.3	0	(407)	0	(38)	0	0	0			
3696	Annex Elementary School	6/30/2016	Proportion	3.7	0	85	0	0	0	0	0			
3707 3707	Adrian School District 61	6/30/2020	Proportion	2.7	1.7	17,732	11,165	6,567	6,567	4,598	0			
	Adrian School District 61	6/30/2019	Proportion	2.9	0.9	(17,334)	(5,380)	(5,977)	(5,380)	0	()) (. ()	



Exhibit F

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

June 30, 2021 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	5 Recognized in
Number 3707	Employer Name Adrian School District 61	Recognition 6/30/2018		Amortization Period 3.1	Period 0.1	Outflow/(Inflow)	Outflow/(Inflow) (8)	Expense (05)	Expense	Expense 0	Expense	Expense	Expense	Subsequent Expense
3707	Adrian School District 61 Adrian School District 61	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(293) 76	(8)	(95)	(8)		(, ,
3707	Adrian School District 61	6/30/2016	Proportion	3.7	0	64	0	0	0		()	•	
3709	Harper School District 66	6/30/2020	Proportion	2.7	1.7	(9,345)	(5,884)	(3,461)	(3,461)		Ö		•	. (
3709	Harper School District 66	6/30/2019	Proportion	2.9	0.9	4,758	1,476	1,641	1,476		Ċ) (0	C
3709	Harper School District 66	6/30/2018	Proportion	3.1	0.1	397	13	128	13	0	C) (0	C
3709	Harper School District 66	6/30/2017	Proportion	3.3	0	47	0	5	0	0	C) (0	C
3709	Harper School District 66	6/30/2016	Proportion	3.7	0	217	0	0	0	-	C			0
3712	W W Jones School	6/30/2020	Proportion	2.7	1.7	0	0	0	0		C			0
3712	W W Jones School	6/30/2019	Proportion	2.9	0.9	1,512	470	521	470		C			. 0
3712	W W Jones School	6/30/2018	Proportion	3.1	0.1	(7)	(1)	(2)	(1)		C			0
3712 3712	W W Jones School W W Jones School	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(1)	0	(1)	0	-	C			
3712	Jefferson School District 14Cj	6/30/2020	Proportion	2.7	1.7	68,443	43,094	25,349	25,349					
3729	Jefferson School District 14Ci	6/30/2019	Proportion	2.9	0.9	(44,414)	(13.784)	(15.315)	(13.784)		(
3729	Jefferson School District 14Ci	6/30/2018	Proportion	3.1	0.1	3.298	106	1.064	106				, ,	
3729	Jefferson School District 14Ci	6/30/2017	Proportion	3.3	0	(52)	0	(4)	0	0	Č)) 0	·
3729	Jefferson School District 14Ci	6/30/2016	Proportion	3.7	0	(55)	0	o o	0	0	Ċ)) 0	
3730	North Marion School District 15	6/30/2020	Proportion	2.7	1.7	92,734	58,388	34,346	34,346	24,042	Ċ)	0	C
3730	North Marion School District 15	6/30/2019	Proportion	2.9	0.9	(114,971)	(35,681)	(39,645)	(35,681)	0	C) (0	C
3730	North Marion School District 15	6/30/2018	Proportion	3.1	0.1	23,309	752	7,519	752	0	C) (0	C
3730	North Marion School District 15	6/30/2017	Proportion	3.3	0	(6,819)	0	(621)	0	0	C) (,	C
3730	North Marion School District 15	6/30/2016	Proportion	3.7	0	(2,051)	0	0	0	0	C		,	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	2.7	1.7	4,177,740	2,630,429	1,547,311	1,547,311	1,083,118				0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	2.9	0.9	(2,605,106)	(808,482)	(898,312)	(808,482)		C			
3735 3735	Salem-Keizer Public Schools Salem-Keizer Public Schools	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(8,923) (3,077)	(289)	(2,878)	(289)	0	C			
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	3.7	0	(7,954)	0	(281)	0	0				
3750	St Paul School District	6/30/2020	Proportion	2.7	1.7	51,058	32,148	18,910	18,910	13,238				
3750	St Paul School District	6/30/2019	Proportion	2.9	0.9	(35,994)	(11,170)	(12,412)	(11,170)		C			·
3750	St Paul School District	6/30/2018	Proportion	3.1	0.1	1,244	41	401	41	0	ď) () 0	Ċ
3750	St Paul School District	6/30/2017	Proportion	3.3	0	113	0	11	0	0	Ċ)	0	C
3750	St Paul School District	6/30/2016	Proportion	3.7	0	422	0	Ō	0	0	Ċ) (0	C
3780	Mt Angel School District 91	6/30/2020	Proportion	2.7	1.7	(44,441)	(27,981)	(16,460)	(16,460)		C) (0	C
3780	Mt Angel School District 91	6/30/2019	Proportion	2.9	0.9	37,222	11,552	12,835	11,552		C			C
3780	Mt Angel School District 91	6/30/2018	Proportion	3.1	0.1	7,147	232	2,305	232		C			0
3780	Mt Angel School District 91	6/30/2017	Proportion	3.3	0	(2,138)	0	(194)	0	0	C			0
3780	Mt Angel School District 91	6/30/2016	Proportion	3.7	0	(796)	0	100.000	0	0	C			
3786 3786	Woodburn School District Woodburn School District	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	529,992 (379,615)	333,699 (117,811)	196,293 (130,902)	196,293 (117,811)		C			
3786	Woodburn School District	6/30/2019	Proportion	2.9 3.1	0.9	(379,615)	(117,811)	(130,902)	(117,811)		(
3786	Woodburn School District	6/30/2017	Proportion	3.3	0.1	(143)	(190)	(1,575)	(190)	, 0				
3786	Woodburn School District	6/30/2016	Proportion	3.7	0	(4.569)	0	(14)	0	0				
3809	Morrow County Schools	6/30/2020	Proportion	2.7	1.7	202,772	127,671	75,101	75,101	52,570	Č			·
3809	Morrow County Schools	6/30/2019	Proportion	2.9	0.9	(146,924)	(45,598)	(50,663)	(45,598)		Ċ)	0	
3809	Morrow County Schools	6/30/2018	Proportion	3.1	0.1	(404)	(14)	(130)	(14)		C) (0	C
3809	Morrow County Schools	6/30/2017	Proportion	3.3	0	(492)	0	(45)	0	0	C) (0	C
3809	Morrow County Schools	6/30/2016	Proportion	3.7	0	(89)	0	0	0	0	C) (0	C
3818	Portland Public Schools	6/30/2020	Proportion	2.7	1.7	509,938	321,072	188,866	188,866	132,206	C		,	C
3818	Portland Public Schools	6/30/2019	Proportion	2.9	0.9	597,732	185,504	206,114	185,504	0	C		, ,	0
3818	Portland Public Schools	6/30/2018	Proportion	3.1	0.1	(95,171)	(3,071)	(30,700)	(3,071)	0	0			0
3818	Portland Public Schools	6/30/2017	Proportion	3.3 3.7	0	(6,700)	0	(610)	0	0	C			
3818 3820	Portland Public Schools Parkrose School District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(32,602) 302,932	190,735	112,197	0 112,197	78,538	(
3820	Parkrose School District	6/30/2019	Proportion	2.9	0.9	(176,796)	(54,868)	(60,964)	(54,868)					
3820	Parkrose School District	6/30/2019	Proportion	3.1	0.9	4,271	(54,666)	1,378	(54,666)	0				
3820	Parkrose School District	6/30/2017	Proportion	3.3	0	(1,274)	0	(116)	0	0	(. (
3820	Parkrose School District	6/30/2016	Proportion	3.7	0	(2,257)	0	(1.0)	0	0	C			
3824	Reynolds School District	6/30/2020	Proportion	2.7	1.7	905,955	570,416	335,539	335,539	234,877	ď			(
3824	Reynolds School District	6/30/2019	Proportion	2.9	0.9	(714,108)	(221,620)	(246,244)	(221,620)		Č	Ò	0	Ċ
3824	Reynolds School District	6/30/2018	Proportion	3.1	0.1	6,801	219	2,194	219	0	Ċ)	0	Ċ
3824	Reynolds School District	6/30/2017	Proportion	3.3	0	4,388	0	398	0	0	C) (0	
3824	Reynolds School District	6/30/2016	Proportion	3.7	0	(14,869)	0	0	0	0	C		,	(
3842	Corbett School District 39	6/30/2020	Proportion	2.7	1.7	27,567	17,357	10,210	10,210		C			(
3842	Corbett School District 39	6/30/2019	Proportion	2.9	0.9	16,188	5,024	5,582	5,024	0	C			(
3842	Corbett School District 39	6/30/2018	Proportion	3.1	0.1	(219)	(6)	(71)	(6)	0	C			0
3842	Corbett School District 39	6/30/2017	Proportion	3.3	0	205	0	19	0	0	C) (0	ſ



Exhibit F

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

June 30, 2021 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 3842	Employer Name Corbett School District 39	Recognition 6/30/2016	Proportion	Amortization Period 3.7	Period 0	Outflow/(Inflow) (455)	Outflow/(Inflow)	Expense 0	Expense 0	Expense	Expense	Expense	Expense	Subsequent Expense
3843	David Douglas School District	6/30/2020	Proportion	2.7	1.7	1,011,764	637,037	374,727	374,727	262,310				(
3843	David Douglas School District	6/30/2019	Proportion	2.9	0.9	(720,371)	(223,563)	(248,404)	(223,563)		Ö) (Č
3843	David Douglas School District	6/30/2018	Proportion	3.1	0.1	6,639	213	2,142	213	0	0)	0	Ċ
3843	David Douglas School District	6/30/2017	Proportion	3.3	0	(1,418)	0	(128)	0	0	0) (0	(
3843	David Douglas School District	6/30/2016	Proportion	3.7	0	(4,697)	0	0	0	0	0			(
3847	Riverdale School	6/30/2020	Proportion	2.7	1.7	25,783	16,234	9,549	9,549	6,685				(
3847	Riverdale School	6/30/2019	Proportion	2.9	0.9	(44,799)	(13,903)	(15,448)	(13,903)		0			(
3847 3847	Riverdale School Riverdale School	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	4,397 (464)	143	1,418 (41)	143 0	0	0			(
3847	Riverdale School	6/30/2016	Proportion	3.7	0	30	0	(41)	0	0	0			(
3850	Dallas School District	6/30/2020	Proportion	2.7	1.7	199,006	125,300	73,706	73,706	51,594	0			Č
3850	Dallas School District	6/30/2019	Proportion	2.9	0.9	(150,690)	(46,766)	(51,962)	(46,766)		Ö)	0	(
3850	Dallas School District	6/30/2018	Proportion	3.1	0.1	6,106	196	1,970	196	0	0) (0	(
3850	Dallas School District	6/30/2017	Proportion	3.3	0	(2,401)	0	(217)	0	0	0			(
3850	Dallas School District	6/30/2016	Proportion	3.7	0	(533)	0	0	0	0	0			(
3859	Central School District 13J	6/30/2020	Proportion	2.7	1.7	16,781	10,566	6,215	6,215		0			(
3859 3859	Central School District 13J	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(5,732)	(1,778)	(1,977)	(1,778)		0	,		(
3859 3859	Central School District 13J Central School District 13J	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(1,077) (396)	(36)	(347)	(36)	0	0) ((
3859	Central School District 13J	6/30/2016	Proportion	3.7	0	(468)	0	(36)	0	0	0			(
3865	Perrydale School District 21	6/30/2020	Proportion	2.7	1.7	2,492	1,569	923	923	646	0			Č
3865	Perrydale School District 21	6/30/2019	Proportion	2.9	0.9	(812)	(252)	(280)	(252)		Ö)	0	(
3865	Perrydale School District 21	6/30/2018	Proportion	3.1	0.1	1,080	36	348	36	0	0) (0	(
3865	Perrydale School District 21	6/30/2017	Proportion	3.3	0	(331)	0	(31)	0	0	0) (0	(
3865	Perrydale School District 21	6/30/2016	Proportion	3.7	0	(59)	0	0	0	0	0			(
3887	Falls City School District	6/30/2020	Proportion	2.7	1.7	12,300	7,744	4,556	4,556	3,188			-	(
3887	Falls City School District	6/30/2019	Proportion	2.9	0.9	1,926	598	664	598	0	0		-	(
3887 3887	Falls City School District Falls City School District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(590) (371)	(20)	(190)	(20)	0	0			(
3887	Falls City School District	6/30/2017	Proportion	3.3	0	(371)	0	(35)	0	0	0		-	(
3902	Tillamook Public Schools	6/30/2010	Proportion	2.7	1.7	218.641	137.663	80.978	80,978	56,685			-	(
3902	Tillamook Public Schools	6/30/2019	Proportion	2.9	0.9	(104,530)	(32,440)	(36,045)	(32,440)		0			Č
3902	Tillamook Public Schools	6/30/2018	Proportion	3.1	0.1	(3,192)	(102)	(1,030)	(102)		Ö)	0	(
3902	Tillamook Public Schools	6/30/2017	Proportion	3.3	0	(441)	, o	(39)	` ó	0	0) (0	(
3902	Tillamook Public Schools	6/30/2016	Proportion	3.7	0	47	0	0	0	0	0			(
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	2.7	1.7	69,136	43,530	25,606	25,606	17,924	0		-	(
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	2.9	0.9	(57,647)	(17,891)	(19,878)	(17,891)		0		-	(
3920 3920	Neah-Kah-Nie School District Neah-Kah-Nie School District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(1,025) (729)	(32)	(331)	(32)	0	0			(
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	3.3	0	(729)	0	(66)	0	0	0		-	(
3927	Echo School District	6/30/2020	Proportion	2.7	1.7	(14,960)	(9.419)	(5,541)	(5,541)	(3,878)			-	Č
3927	Echo School District	6/30/2019	Proportion	2.9	0.9	21.978	6.820	7.579	6.820	0	0) (0	
3927	Echo School District	6/30/2018	Proportion	3.1	0.1	508	16	164	16	0	0)	0	Ċ
3927	Echo School District	6/30/2017	Proportion	3.3	0	(293)	0	(26)	0	0	0) (0	(
3927	Echo School District	6/30/2016	Proportion	3.7	0	(19)	0	0	0	0	0		-	(
3928	Umatilla School District 6R	6/30/2020	Proportion	2.7	1.7	(42,316)	(26,643)	(15,673)	(15,673)	, , ,			-	(
3928	Umatilla School District 6R	6/30/2019	Proportion	2.9	0.9	86,077	26,713	29,682	26,713	0	0			(
3928 3928	Umatilla School District 6R Umatilla School District 6R	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	(23,357) 1,692	(752)	(7,535) 153	(752)	0	0			(
3928	Umatilla School District 6R	6/30/2016	Proportion Proportion	3.7	0	(1,171)	0	100	0	0	0			(
3931	Pendleton School District 16R	6/30/2020	Proportion	2.7	1.7	31,080	19,569	11,511	11,511	8,058	0			Č
3931	Pendleton School District 16R	6/30/2019	Proportion	2.9	0.9	(40,656)	(12,618)	(14,019)	(12,618)		Ö)	0	(
3931	Pendleton School District 16R	6/30/2018	Proportion	3.1	0.1	563	17	182	17	0	0)	0	Ċ
3931	Pendleton School District 16R	6/30/2017	Proportion	3.3	0	1,308	0	120	0	0	0) (0	(
3931	Pendleton School District 16R	6/30/2016	Proportion	3.7	0	(365)	0	0	0	0	0		-	(
3935	Athena-Weston School District 29Rj	6/30/2020	Proportion	2.7	1.7	42,144	26,535	15,609	15,609	10,926	0			(
3935	Athena-Weston School District 29Rj	6/30/2019	Proportion	2.9	0.9	(40,307)	(12,509)	(13,899)	(12,509)		0		-	(
3935 3935	Athena-Weston School District 29Rj Athena-Weston School District 29Rj	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(64) (55)	(1)	(21)	(1)	0	0		-	(
3935 3935	Athena-Weston School District 29Rj Athena-Weston School District 29Rj	6/30/2017	Proportion Proportion	3.3 3.7	0	(55)	0	(4)	0	0	Ü			(
3935 3942	Stanfield School District 29RJ	6/30/2020	Proportion	2.7	1.7	(1,059) 40,444	25,465	14,979	14,979	10,486				
3942	Stanfield School District	6/30/2019	Proportion	2.9	0.9	(22,968)	(7,128)	(7,920)	(7,128)		0			
3942	Stanfield School District	6/30/2018	Proportion	3.1	0.1	338	11	109	11	0	Ö			
3942	Stanfield School District	6/30/2017	Proportion	3.3	0	150	0	15	0	0	0)	0	
3942	Stanfield School District	6/30/2016	Proportion	3.7	0	130	0	0	0	0	Ö	Ò	0	
3944	Ukiah School	6/30/2020	Proportion	2.7	1.7	(8,199)	(5,162)	(3,037)	(3,037)	(2,125)) (



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Magazzament D-1-	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflows
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 4 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
3944	Ukiah School	6/30/2019	Proportion	2.9	0.9	2,127	661	733	661	0	0	(0
3944 3944	Ukiah School	6/30/2018	Proportion	3.1 3.3	0.1 0	74 (119)	2	24	2	0	0	(,	0
3944	Ukiah School Ukiah School	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(119)	0	(11)	0	0	0	(0
3957	Helix School District	6/30/2020	Proportion	2.7	1.7	(10,282)	(6,474)	(3,808)	(3,808)	(2,666)	0	(0
3957	Helix School District	6/30/2019	Proportion	2.9	0.9	10,497	3,257	3,620	3,257	0	0	(0	0
3957	Helix School District	6/30/2018	Proportion	3.1	0.1	(435)	(15)		(15)		0	(0
3957 3957	Helix School District Helix School District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	20 (32)	0	2	0	0	0	(0
3958	Pilot Rock School District 2R	6/30/2020	Proportion	2.7	1.7	21,717	13.674	8,043	8,043	5,631	0	(0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	2.9	0.9	(15,783)	(4,899)		(4,899)		0	Ċ	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	3.1	0.1	614	20	198	20	0	0	(0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	3.3 3.7	0	115	0	10	0	0	0	(0
3958 3965	Pilot Rock School District 2R La Grande Public Schools	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(263) 227,429	143,196	84,233	0 84,233	58.963	0	(0
3965	La Grande Public Schools	6/30/2019	Proportion	2.7	0.9	(206,729)	(64.157)		(64,157)		0	(0
3965	La Grande Public Schools	6/30/2018	Proportion	3.1	0.1	(7,812)	(252)		(252)		0	Ċ	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	3.3	0	514	0	46	0	0	0	(,	0
3965	La Grande Public Schools	6/30/2016	Proportion	3.7	0	340	0	0	0	0	0	(,	0
3966 3966	Union County School District	6/30/2020	Proportion	2.7 2.9	1.7 0.9	15,009 (22,311)	9,450 (6,925)	5,559 (7,693)	5,559 (6,925)	3,891	0	(,	0
3966	Union County School District Union County School District	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	(22,311)	(6,925)	(7,693)	(6,925)	0	0	(,	0
3966	Union County School District	6/30/2017	Proportion	3.3	0	(230)	0	(20)	0	0	0	(0	0
3966	Union County School District	6/30/2016	Proportion	3.7	0	68	0	, o	0	0	0	(0	0
3967	North Powder School District	6/30/2020	Proportion	2.7	1.7	18,986	11,954	7,032	7,032	4,922	0	(0
3967	North Powder School District	6/30/2019	Proportion	2.9	0.9	(18,339)	(5,691)	(6,324)	(5,691)	0	0	(0
3967 3967	North Powder School District North Powder School District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(186) (277)	(6)	(60) (25)	(6) 0	0	0	(0
3967	North Powder School District	6/30/2016	Proportion	3.7	0	353	0	(23)	0	0	0	(0
3969	Imbler School District	6/30/2020	Proportion	2.7	1.7	26,835	16,896	9,939	9,939	6,957	0	(0
3969	Imbler School District	6/30/2019	Proportion	2.9	0.9	(19,782)	(6,140)	(6,821)	(6,140)	0	0	(0
3969	Imbler School District	6/30/2018	Proportion	3.1	0.1	20	2	6	2	0	0	(,	0
3969 3969	Imbler School District Imbler School District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(143) (324)	0	(14)	0	0	0	(0
3970	Cove School District	6/30/2020	Proportion	2.7	1.7	15,340	9,659	5,681	5,681	3,978	0	(0
3970	Cove School District	6/30/2019	Proportion	2.9	0.9	(18,300)	(5,680)		(5,680)		0	(0
3970	Cove School District	6/30/2018	Proportion	3.1	0.1	(908)	(29)		(29)	0	0	(0
3970	Cove School District	6/30/2017	Proportion	3.3	0	(81)	0	(6)	0	0	0	(0
3970 3973	Cove School District Elgin School District 23	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(251) (11,215)	(7,061)	(4.154)	0 (4.154)	(2,907)	0	(0
3973	Elgin School District 23	6/30/2019	Proportion	2.7	0.9	14,785	4.589	5.098	4,589	(2,907)	0	(0
3973	Elgin School District 23	6/30/2018	Proportion	3.1	0.1	1,303	43	420	43	ő	0	(0
3973	Elgin School District 23	6/30/2017	Proportion	3.3	0	(619)	0	(55)	0	0	0	(0	0
3973	Elgin School District 23	6/30/2016	Proportion	3.7	0	(814)	0	0	0	0	0	(,	0
3986 3986	Joseph School District 6	6/30/2020	Proportion	2.7 2.9	1.7 0.9	21,013	13,230	7,783 (7,453)	7,783	5,447 0	0	(0
3986	Joseph School District 6 Joseph School District 6	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	(21,615) 2,042	(6,709) 65	(7,453)	(6,709) 65	0	0	(0
3986	Joseph School District 6	6/30/2017	Proportion	3.3	0	76	0	7	0	ő	0	(0
3986	Joseph School District 6	6/30/2016	Proportion	3.7	0	23	0	0	0	0	0	(0	0
3990	Wallowa School	6/30/2020	Proportion	2.7	1.7	17,231	10,849	6,382	6,382	4,467	0	(, ,	0
3990 3990	Wallowa School Wallowa School	6/30/2019 6/30/2018	Proportion	2.9 3.1	0.9 0.1	(11,345)	(3,521)		(3,521)	0	0	(0
3990	Wallowa School	6/30/2017	Proportion Proportion	3.1	0.1	(1,894) 441	(61)	(611) 39	(61)	0	0	(,	0
3990	Wallowa School	6/30/2016	Proportion	3.7	0	(667)	0	0	0	0	0	Č	,	0
3993	Enterprise School District 21	6/30/2020	Proportion	2.7	1.7	43,547	27,418	16,129	16,129	11,289	0	(0	0
3993	Enterprise School District 21	6/30/2019	Proportion	2.9	0.9	(36,161)	(11,223)		(11,223)		0	(0
3993	Enterprise School District 21	6/30/2018	Proportion	3.1	0.1	2,476	79	799	79	0	0	(0
3993 3993	Enterprise School District 21 Enterprise School District 21	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(291) (193)	0	(27)	0	0	0	(0
4003	Troy School District 54	6/30/2016	Proportion	2.7	1.7	1,613	1,016	597	597	419	0	(0
4003	Troy School District 54	6/30/2019	Proportion	2.9	0.9	(555)	(173)		(173)		0	Č		0
4003	Troy School District 54	6/30/2018	Proportion	3.1	0.1	(3)	o o	(1)	0	0	0	(0
4003	Troy School District 54	6/30/2017	Proportion	3.3	0	(1)	0	(1)		0	0	(,	0
4003	Troy School District 54	6/30/2016	Proportion	3.7 2.7	0 1.7	(5)	(14.400)	(6.710)	0 (6.710)	(4.703)	0	(0
4012	Dufur Schools Dufur Schools	6/30/2020 6/30/2019	Proportion Proportion	2.7	1.7	(18,141) 18,925	(11,422) 5,873	(6,719) 6,526	(6,719) 5,873	(4,703)	0	(,	0
4012														



Exhibit F

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

June 30, 2021 Measurement Date

4012 Dufur 8 4012 Dufur 8 4013 Gaston 4034 Gaston 4034 Gaston 4034 Gaston 4035 Banks 4035 Banks 4035 Banks 4035 Banks 4036 Banks 4036 Banks 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 8 4114 Fossil 8 4114 Fossil 8 4114 Fossil 8 4114 Spray 8 4114 McMinn 4142 McMinn 4142 McMinn 4142 McMinn 4144 Sheriida	Inployer Name [ur Schools fur Schools fur Schools ston Public School ston Public School Sistrict nks School District averton School District	Measurement Period for Initial Recognition 6/30/2017 6/30/2016 6/30/2019 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2016	Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.3	Remaining Amortization Period 0 0 1.7 0.9 0.1	Original Balance of Outflow/(Inflow) (234) 98 63,183 (33,689)	Measurement Date Balance of Outflow/(Inflow) 0 0 39,782	(21) 0	Recognized in Measurement Period +1 Expense 0 0	Recognized in Measurement Period +2 Expense 0 0	Recognized in Measurement Period +3 Expense	Recognized in Measurement Period +4 Expense	Recognized in 4 Measurement Period +5 Expense 0 0	Outflow/(Inflow) Recognized in Subsequent Expense
Number	fur Schools fur Schools ston Public Schools nks School District averton School District	Recognition 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2016 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2018 6/30/2017 6/30/2016	Specific Deferral Proportion	3.3 3.7 2.7 2.9 3.1 3.3 3.3	Period 0 0 1.7 0.9 0.1	Outflow/(Inflow) (234) 98 63,183 (33,689)	Outflow/(Inflow) 0 0 39,782	(21) 0	Expense 0	Expense				
4012 Dufur 8 4012 Dufur 8 4013 Gaston 4034 Gaston 4034 Gaston 4034 Gaston 4035 Banks 4035 Banks 4035 Banks 4035 Banks 4036 Banks 4036 Banks 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 8 4109 Spray 9	fur Schools fur Schools ston Public Schools nks School District averton School District	6/30/2016 6/30/2020 6/30/2019 6/30/2019 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	3.7 2.7 2.9 3.1 3.3 3.7	0 1.7 0.9 0.1	98 63,183 (33,689)		0		0	0	C) 0	
4034 Gaston 4034 Gaston 4034 Gaston 4034 Gaston 4034 Gaston 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4036 Banks: 4036 Banks: 4062 Beaver 4109 Spray 3 4109 Spr	ston Public Schools nks School District aveston School District averton School District	6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2017 6/30/2017	Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion	2.7 2.9 3.1 3.3 3.7	1.7 0.9 0.1	63,183 (33,689)		0	0	Ō				U
4034 Gaston 4034 Gaston 4034 Gaston 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4036 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 4109 Sp	ston Public Schools nks School District averton School District averton School District averton School District averton School District	6/30/2019 6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion Proportion Proportion Proportion Proportion	2.9 3.1 3.3 3.7	0.9 0.1	(33,689)				•	0	C) 0	0
4034 Gaston 4034 Gaston 4034 Gaston 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4035 Banks: 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray \$ 4109 Spray \$ 4109 Spray \$ 4114 Fossil \$ 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4136 Newbe 4142 McMinn 4144 McMinn 4144 McMinn 4144 Sheriid 4144 Sheriid 4144 Sheriid 4144 Sheriid 4144 Sheriid 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4199 Grant (4219 Grant	ston Public Schools ston Public Schools ston Public Schools nks School District aveston School District averton School District averton School District averton School District averton School District	6/30/2018 6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion Proportion Proportion Proportion	3.1 3.3 3.7	0.1				23,401	16,381	0	C		0
4034 Gaston 4034 Gaston 4035 Banks Sanks S	ston Public Schools ston Public Schools ston Public School District nks School District averton School District	6/30/2017 6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion Proportion Proportion	3.3 3.7			(10,455) 45		(10,455) 45	0	0	0		0
4034 Gaston 4035 Banks: 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 4114 Fossil 51414 Fossil 51415 Newber 51415 Ne	ston Public Schools Inks School District Inks Schoo	6/30/2016 6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion Proportion	3.7		1,419 (22)	45	(1)	45	0	0			0
4035 Banks: 4035 Banks and Sanks: 4036 Banks: 4036 Banks: 4036 Banks: 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 3 4114 Fossil 3 4104 Fossil 3 4114 Spray 3 4115 Newbe 4116 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4166 Yamhill 4167 Yamhill 4168 Yamhill 4168 Yamhill 4168 Yamhill 4169 Grant (4199 Grant (4191 Grant (4194 Grant (41	nks School District averton School District averton School District averton School District averton School District	6/30/2020 6/30/2019 6/30/2018 6/30/2017 6/30/2016	Proportion Proportion		0	(240)	0	0	0	0	0	ď		0
4035 Banks: 4035 Banks: 4035 Banks: 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray 4109 Spray 4109 Spray 4109 Spray 4109 Spray 4109 Spray 4104 Fossil 4114 Fossil 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4136 Newbe 4136 Newbe 4137 Newbe 4142 McMinn 4142 McMinn 4144 Sheridd 4146 Yamhill 4166 Yamhill 4167 Yamhill 4168 Yamhill 4168 Yamhill 4168 Yamhill 4169 Grant (4199 Grant (4199 Grant (4199 Grant (4191 G	nks School District nks School District nks School District averton School District averton School District averton School District	6/30/2018 6/30/2017 6/30/2016		2.7	1.7	3,182	2,003	1,179	1,179	824	0	d) 0	0
4035 Banks: 4035 Banks: 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray \$ 4100 Spray	nks School District nks School District averton School District averton School District averton School District	6/30/2017 6/30/2016		2.9	0.9	1,004	312		312	0	0	C) 0	0
4035 Banks. 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray \$ 4109 Spray \$ 4109 Spray \$ 4109 Spray \$ 4114 Fossil \$ 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinra 4142 McMinra 4142 McMinra 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4166 Yamhill 4167 Yamhill 4199 Grant G	nks School District averton School District averton School District averton School District	6/30/2016	Proportion	3.1	0.1	(1,411)	(46)		(46)		0	0		0
4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray S 4109 S	averton School District averton School District averton School District		Proportion	3.3	0	(825)	0	(75)	0	0	0	0	-	0
4062 Beaver 4062 Beaver 4062 Beaver 4063 Beaver 4109 Spray S 4109 Spray S 4109 Spray S 4109 Spray S 4114 Fossil S 4114 Fossil S 4114 Fossil S 4115 Newbe 41135 Newbe 41135 Newbe 41135 Newbe 41142 McMinn 4142 McMinn 4144 McMinn 4144 Sheriida 4144 Sheriida 4144 Sheriida 4144 Sheriida 4144 Sheriida 4146 Yamhill 4166 Yamhill 4167 Yamhill 4199 Grant C	averton School District averton School District		Proportion Proportion	3.7 2.7	0 1.7	(881) 520,846	327,940	0 192,906	0 192,906	135,034	0	0		0
4062 Beaver 4062 Beaver 4062 Beaver 4062 Beaver 4109 Spray S 4109 S 4	averton School District	6/30/2019	Proportion	2.7	0.9	46,136	14,318		14,318	135,034	0	0		0
4062 Beaver 4062 Beaver 4109 Spray \$ 4114 Fossil \$ 4114 Fossil \$ 4114 Fossil \$ 4114 Fossil \$ 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4144 McMinr 4144 Sheriid 4144 Sheriid 4144 Sheriid 4144 Sheriid 4144 Sheriid 4166 Yamhill 4167 Yamhill 4199 Grant C		6/30/2018	Proportion	3.1	0.1	(36.616)	(1,180)		(1,180)	0	0	ď		0
4109 Spray \$ 4114 Fossil \$ 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4144 Shenida	aronon concor pistriot	6/30/2017	Proportion	3.3	0	(22,779)	0	(2,070)	0	0	0	ď	0	Ō
4109 Spray 3 4109 Spray 4 4109 Spray 4 4109 Spray 4 4104 Fossii 5 4114 Fossii 5 4114 Fossii 5 4114 Fossii 5 4115 Newbe 4135 Newbe 4136 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4144 McMinr 4144 Shenida 4144 Shenida 4144 Shenida 4144 Shenida 4144 Shenida 4144 Shenida 4166 Yamhill 4167 Yamhill 4168 Yamhill	averton School District	6/30/2016	Proportion	3.7	0	13,481	0	0	0	0	0	C) 0	0
4109 Spray 3 4109 Spray 3 4109 Spray 3 4109 Spray 3 4114 Fossil 3 4114 Fossil 4 4114 Fossil 5 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4146 Yamhill 4166 Yamhill 4167 Yamhill 419 Grant C	ray School District 1	6/30/2020	Proportion	2.7	1.7	(2,125)	(1,338)		(787)		0	C	,	0
4109 Spray \$ 4109 Spray \$ 4109 Spray \$ 4114 Fossil \$ 4114 Fossil \$ 4114 Fossil \$ 4114 Fossil \$ 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4136 Newbe 4142 McMinrat 4142 McMinrat 4142 McMinrat 4144 McMinrat 4144 McMinrat 4144 Sheriid 4166 Yamhill 4167 Yamhill 419 Grant C	ray School District 1	6/30/2019	Proportion	2.9	0.9	5,182	1,608		1,608	0	0	C	,	0
4109 Spray \(\) 4114 Fossil \(\) 4114 Fossil \(\) 4114 Fossil \(\) 4114 Fossil \(\) 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4136 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheriid 4166 Yamhill 4167 Yamhill 4168 Yamhill 4168 Yamhill 4168 Yamhill 4169 Grant (4199 Grant (4199 Grant (4191)	ray School District 1	6/30/2018	Proportion	3.1 3.3	0.1	(461) (65)	(14)	(149)	(14)	0	0	0		0
4114 Fossil 5 4114 Fossil 5 4114 Fossil 6 4114 Fossil 6 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4166 Yamhill 4166 Garant 0 4219 Grant C	ray School District 1 ray School District 1	6/30/2017 6/30/2016	Proportion Proportion	3.7	0	(560)	0	(5)	0	0	0	0		0
4114 Fossil 3 4114 Fossil 4 4114 Fossil 5 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4136 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4166 Yamhill 4167 Yamhill 419 Grant C	ssil School District 21J	6/30/2020	Proportion	2.7	1.7	(29,656)	(18,672)	•	(10,984)	•	0	ď		0
4114 Fossil 3 4115 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinral 4142 McMinral 4142 McMinral 4144 Sheriida 4144 Sheriida 4144 Sheriida 4144 Sheriida 4144 Sheriida 4144 Sheriida 4146 Yamhill 4166 Yamhill 4167 Yamhill 4168 Yamhill 4169 Grant C	ssil School District 21J	6/30/2019	Proportion	2.9	0.9	5,857	1,817		1,817	0	0	d	0	0
4114 Fossil S 14135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4144 Shenidd 4166 Yamhill 4166 Garant G	ssil School District 21J	6/30/2018	Proportion	3.1	0.1	33	0	11	0	0	0	C) 0	0
4135 Newbe 4135 Newbe 4136 Newbe 4136 Newbe 4137 Newbe 4137 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4166 Yamhill 4166 Garant G	ssil School District 21J	6/30/2017	Proportion	3.3	0	1,409	0	128	0	0	0	0		0
4135 Newbe 4135 Newbe 4136 Newbe 4137 Newbe 4137 Newbe 4142 McMinrid 4142 McMinrid 4142 McMinrid 4144 Sherid 4144 Sherid 4144 Sherid 4144 Sherid 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Grant G	ssil School District 21J	6/30/2016	Proportion	3.7	0	197	0	0	0	0	0	C		0
4135 Newbe 4135 Newbe 4136 Newbe 4136 Newbe 4142 McMinn 4142 McMinn 4142 McMinn 4142 McMinn 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4166 Yamhill 4167 Grant G	wberg School District 29Jt wberg School District 29Jt	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	451,218 (345,408)	284,100 (107,196)		167,118 (107,196)	116,982	0	0		0
4135 Newbe 4135 Newse 4142 McMinru 4142 McMinru 4142 McMinru 4142 McMinru 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Garant G	wberg School District 29Jt	6/30/2018	Proportion	3.1	0.1	23,533	760		760	0	0	0	-	0
4135 Newbe 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4142 McMinr 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4144 Sheridd 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Tyamhill 419 Grant G	wberg School District 29Jt	6/30/2017	Proportion	3.3	0	1,093	0	100	0	0	0	ď	-	Ö
4142 McMinn 4142 McMinn 4142 McMinn 4142 McMinn 4144 Sheride 4144 Sheride 4144 Sheride 4144 Sheride 4144 Sheride 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 419 Grant (4219 Grant (4219 Grant (wberg School District 29Jt	6/30/2016	Proportion	3.7	0	(1,338)	0	0	0	0	0	d) 0	0
4142 McMinn 4142 McMinn 4144 McMinn 4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Tyamhill	Minnville Schools	6/30/2020	Proportion	2.7	1.7	672,663	423,529		249,134	174,395	0	C		0
4142 McMinn 4144 Sheride 4144 Sheride 4144 Sheride 4144 Sheride 4144 Sheride 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Tyamhill 4176 Tyamhill 4186 Tyamhill	Minnville Schools	6/30/2019	Proportion	2.9	0.9	(440,010)	(136,554)		(136,554)	0	0	C		0
4142 McMinr 4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Grant Gr	Minnville Schools Minnville Schools	6/30/2018	Proportion	3.1 3.3	0.1	965	32		32	0	0	0		0
4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant (4219 Grant (4219 Grant (Minnville Schools	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(7,607) (2,028)	0	(692)	0	0	0			0
4144 Sherida 4144 Sherida 4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4169 Grant Q 4219 Grant Q	eridan School District 48J	6/30/2020	Proportion	2.7	1.7	62.187	39,155	23,032	23,032	16,123	0	0		0
4144 Sherida 4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant Q 4219 Grant Q	eridan School District 48J	6/30/2019	Proportion	2.9	0.9	(35,458)	(11,004)		(11,004)		0	ď		Ö
4144 Sherida 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant C 4219 Grant C	eridan School District 48J	6/30/2018	Proportion	3.1	0.1	1,246	40	402	40	0	0	O) 0	0
4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant C 4219 Grant C 4219 Grant C	eridan School District 48J	6/30/2017	Proportion	3.3	0	14	0	2	0	0	0	C		0
4166 Yamhill 4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant C 4219 Grant C 4219 Grant C	eridan School District 48J	6/30/2016	Proportion	3.7	0	(280)	0	0	0	0	0	C		0
4166 Yamhill 4166 Yamhill 4166 Yamhill 4219 Grant 0 4219 Grant 0 4219 Grant 0	mhill-Carlton School District 1	6/30/2020	Proportion	2.7 2.9	1.7 0.9	87,302	54,968		32,334	22,634	0	0		0
4166 Yamhill 4166 Yamhill 4219 Grant 0 4219 Grant 0 4219 Grant 0	mhill-Carlton School District 1 mhill-Carlton School District 1	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	(55,579) 692	(17,249) 23		(17,249) 23	0	0			0
4166 Yamhill 4219 Grant 0 4219 Grant 0 4219 Grant 0	mhill-Carlton School District 1	6/30/2017	Proportion	3.3	0.1	108	0	223 q	0	0	0	0		0
4219 Grant 0 4219 Grant 0	mhill-Carlton School District 1	6/30/2016	Proportion	3.7	0	(971)	0	0	0	0	0	ď		Ö
4219 Grant 0	ant County Education Service District	6/30/2020	Proportion	2.7	1.7	9,432	5,939		3,493	2,446	0	d	0	0
	ant County Education Service District	6/30/2019	Proportion	2.9	0.9	(6,953)	(2,157)		(2,157)		0	C		0
	ant County Education Service District	6/30/2018	Proportion	3.1	0.1	1,058	35		35	0	0	0	, ,	0
	ant County Education Service District ant County Education Service District	6/30/2017 6/30/2016	Proportion	3.3 3.7	0	115 (189)	0	10	0	0	0	0		0
	ant County Education Service District ferson County Education Service District	6/30/2016	Proportion Proportion	3.7 2.7	0 1.7	(189) 12,564	7,911	U	4,653	3,258	0	C C		0
	ferson County Education Service District	6/30/2019	Proportion	2.7	0.9	(8,095)	(2,513)		(2,513)		0	0		0
	ferson County Education Service District	6/30/2018	Proportion	3.1	0.1	73	(2,010)	24	(2,313)	0	0	Ö		0
	ferson County Education Service District	6/30/2017	Proportion	3.3	0	(57)	0	(6)	0	0	0	d) 0	0
	ferson County Education Service District	6/30/2016	Proportion	3.7	0	(227)	0	0	0	0	0	C		0
		6/30/2020	Proportion	2.7	1.7	31,289	19,700		11,589	8,111	0	C		0
	erMountain Education Service District	6/30/2019	Proportion	2.9	0.9	(4,340)	(1,346)		(1,346)		0	0		0
	erMountain Education Service District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	(3,061) (1,599)	(100)	(987)	(100)	0	0	C		0
	erMountain Education Service District erMountain Education Service District	6/30/2017	Proportion	3.3	0	(1,599)	0	(144)	0	0	0	C	,	0
	erMountain Education Service District erMountain Education Service District erMountain Education Service District	6/30/2020	Proportion	2.7	1.7	5,558	3,499	2,059	2,059	1,440	0	0		0
	erMountain Education Service District erMountain Education Service District erMountain Education Service District erMountain Education Service District		Proportion	2.9	0.9	(9,230)	(2,864)		(2,864)	0	0	d) 0	0
4224 Wallow	erMountain Education Service District erMountain Education Service District erMountain Education Service District	6/30/2019	i iopoition											n
	erMountain Education Service District erMountain Education 18 ellowa County Region 18 ellowa County Region 18	6/30/2019 6/30/2018	Proportion	3.1	0.1	(343)	(10)		(10)		0	C		U
4224 Wallow	arMountain Education Service District erMountain Education Service District erMountain Education Service District erMountain Education Service District allowa County Region 18 allowa County Region 18 allowa County Region 18 allowa County Region 18	6/30/2019		3.1 3.3 3.7			(10) 0 0	(6)	(10) 0 0	0	0	0	0	0



Exhibit F

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

June 30, 2021 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	Recognized in
Number 4226	North Central Education Service District	Recognition 6/30/2020	Proportion	Amortization Period 2.7	Period 1.7	Outflow/(Inflow) 5,497	Outflow/(Inflow) 3,461	Expense 2,036	Expense 2,036	Expense	Expense	Expense	Expense	Subsequent Expense
4226	North Central Education Service District North Central Education Service District	6/30/2019	Proportion	2.9	0.9	(1,661)	(515)		(515)	1,425)	-	0
4226	North Central Education Service District	6/30/2018	Proportion	3.1	0.1	906	30	292	30	0	-)		0
4226	North Central Education Service District	6/30/2017	Proportion	3.3	0	116	0	11	0	0	-)		Ö
4226	North Central Education Service District	6/30/2016	Proportion	3.7	Ō	80	Ö	0	Ö	0	d)	0	Ö
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	2.7	1.7	40,501	25,501	15,000	15,000	10,501	C) (0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	2.9	0.9	(32,625)	(10,125)	(11,250)	(10,125)	0	C) (0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	3.1	0.1	5,913	192	1,907	192	0	C) (0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	3.3	0	(1,582)	0	(145)	0	0	C) (0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	3.7	0	(910)	0	0	0	0	C			0
4237	Douglas Education Service District	6/30/2020	Proportion	2.7	1.7	139,983	88,137	51,846	51,846	36,291	C			0
4237	Douglas Education Service District	6/30/2019	Proportion	2.9	0.9	(33,274)	(10,326)		(10,326)		C		-	0
4237 4237	Douglas Education Service District Douglas Education Service District	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1	(2,667) (210)	(87)		(87)	0	0		-	U
4237	Douglas Education Service District Douglas Education Service District	6/30/2017	Proportion Proportion	3.3	0	(210)	0	(18)	0	0	(-	U
4237	Multnomah Education Service District	6/30/2016	Proportion	3.7 2.7	1.7	419.303	264.006	155.297	155.297	108.709				0
4238	Multnomah Education Service District	6/30/2019	Proportion	2.9	0.9	(205.190)	(63,680)		(63.680)					0
4238	Multnomah Education Service District	6/30/2019	Proportion	3.1	0.9	(8,154)	(264)		(264)					0
4238	Multnomah Education Service District	6/30/2017	Proportion	3.3	0.1	(2,931)	(204) N	(2,630)	(264)		()		0
4238	Multnomah Education Service District	6/30/2016	Proportion	3.7	0	1,105	0	(207)	0	0	Č			n
4252	High Desert Education Service District	6/30/2020	Proportion	2.7	1.7	170,134	107,121	63,013	63,013	44.108	Ċ		0	Ö
4252	High Desert Education Service District	6/30/2019	Proportion	2.9	0.9	(116,148)	(36,046)	(40,051)	(36,046)		d)	0	Ö
4252	High Desert Education Service District	6/30/2018	Proportion	3.1	0.1	(2,258)	(74)	(728)	(74)		C) (0	Ö
4252	High Desert Education Service District	6/30/2017	Proportion	3.3	0	(1,332)	o o	(120)	o o	0	C) (0	0
4252	High Desert Education Service District	6/30/2016	Proportion	3.7	0	(641)	0	0	0	0	C) (0	0
4254	Willamette Education Service District	6/30/2020	Proportion	2.7	1.7	159,150	100,206	58,944	58,944	41,262	C) (0	0
4254	Willamette Education Service District	6/30/2019	Proportion	2.9	0.9	(95,699)	(29,699)	(33,000)	(29,699)		C) (0	0
4254	Willamette Education Service District	6/30/2018	Proportion	3.1	0.1	(3,073)	(100)		(100)				-	0
4254	Willamette Education Service District	6/30/2017	Proportion	3.3	0	(1,177)	0	(106)	0	0	-			0
4254	Willamette Education Service District	6/30/2016	Proportion	3.7	0	(1,128)	0	0	0	0	C		-	0
4258	Hermiston School District 8R	6/30/2020	Proportion	2.7	1.7	246,316	155,088	91,228	91,228	63,860			-	0
4258	Hermiston School District 8R	6/30/2019	Proportion	2.9	0.9	(146,129)	(45,351)		(45,351)					0
4258	Hermiston School District 8R	6/30/2018	Proportion	3.1 3.3	0.1	(4,661)	(149)		(149)	0				0
4258 4258	Hermiston School District 8R Hermiston School District 8R	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(3,877) 275	0	(352)	0	0	C			U
4259	Clackamas Education Service District	6/30/2020	Proportion	2.7	1.7	139,716	87,969	51.747	51,747	36,222			-	0
4259	Clackamas Education Service District	6/30/2019	Proportion	2.9	0.9	(90,713)	(28,153)		(28,153)		(0
4259	Clackamas Education Service District	6/30/2018	Proportion	3.1	0.1	(4,889)	(158)		(158)				-	0
4259	Clackamas Education Service District	6/30/2017	Proportion	3.3	0.1	(1,378)	(130)	(124)	(130)	0	(-	0
4259	Clackamas Education Service District	6/30/2016	Proportion	3.7	0	(2,088)	Ö	0	0	0	Ċ		0	Ö
4260	Greater Albany School District 8J	6/30/2020	Proportion	2.7	1.7	935,182	588,818	346,364	346,364	242,454	Ċ)	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	2.9	0.9	(572,040)	(177,530)	(197,255)	(177,530)	0	C) (0	Ö
4260	Greater Albany School District 8J	6/30/2018	Proportion	3.1	0.1	(6,814)	(220)	(2,198)	(220)	0	C) (0	Ö
4260	Greater Albany School District 8J	6/30/2017	Proportion	3.3	0	(3,804)	0	(345)	0	0	C) (0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	3.7	0	(163)	0	0	0	0	C) (0	0
4268	Lake Oswego School District	6/30/2020	Proportion	2.7	1.7	727,534	458,077	269,457	269,457	188,620			-	0
4268	Lake Oswego School District	6/30/2019	Proportion	2.9	0.9	(497,408)	(154,368)	(171,520)	(154,368)		-		-	0
4268	Lake Oswego School District	6/30/2018	Proportion	3.1	0.1	(9,090)	(294)		(294)	0	-			0
4268	Lake Oswego School District	6/30/2017	Proportion	3.3	0	340	0	31	0	0	C			0
4268	Lake Oswego School District	6/30/2016	Proportion	3.7 2.7	0 1.7	7,123	040.750	405.700	405.700	00.044	0			U
4270 4270	Silver Falls School District	6/30/2020	Proportion	2.7	0.9	339,486 (254,644)	213,750	125,736	125,736	88,014	(U
4270	Silver Falls School District Silver Falls School District	6/30/2019 6/30/2018	Proportion Proportion	3.1	0.9	(254,644)	(79,028) (54)		(79,028) (54)				-	0
4270	Silver Falls School District	6/30/2017	Proportion	3.3	0.1	(501)	(54)	(45)	(54)	0	-		-	0
4270	Silver Falls School District	6/30/2017	Proportion	3.7	0	(1,743)	0	(45)	0	0				
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	2.7	1.7	(10,697)	(6,735)	(3,962)	(3,962)	(2,773			-	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	2.9	0.9	23,746	7,370	8,188	7,370	(=,770	,		-	Ċ
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	3.1	0.1	2,874	93	927	93	0	-			ď
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	3.3	0	(875)	0	(80)	0	0	-		-	Ö
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	3.7	Ō	362	0	0	0	0	Č	Ò	0	Ö
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Proportion	2.7	1.7	145,625	91,690	53,935	53,935	37,755	Ċ)	0	Ċ
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	2.9	0.9	(108,869)	(33,787)	(37,541)	(33,787)) (0	Ċ
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	3.1	0.1	(1,196)	(38)		(38)	0	C) (0	(
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	3.3	0	(271)	O O	(25)	° o′	0	C) (0	(
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	3.7	0	(347)	0	0	0	0			-	(
4273	Double O School District	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	C			(
4273	Double O School District	6/30/2019	Proportion	2.9	0.9	849	263	293	263) (



Exhibit F

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

June 30, 2021 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
4273	Double O School District Double O School District	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	(64)	(1)		(1)		0	(0
4273 4273	Double O School District Double O School District	6/30/2017	Proportion Proportion	3.3	0	(8) (10)	0	(2)	0	0	0	(•	0
4276	Lane County Education Service District	6/30/2020	Proportion	2.7	1.7	83.376	52.496	30,880	30,880	21,616	0			0
4276	Lane County Education Service District	6/30/2019	Proportion	2.9	0.9	(63,850)	(19,816)	(22,017)	(19,816)		Ö			Ö
4276	Lane County Education Service District	6/30/2018	Proportion	3.1	0.1	893	29	288	29	0	Ö	(0	0
4276	Lane County Education Service District	6/30/2017	Proportion	3.3	0	(601)	0	(55)	0	0	0	(0	0
4276	Lane County Education Service District	6/30/2016	Proportion	3.7	0	644	0	0	0	0	0			0
4277	Mitchell School	6/30/2020	Proportion	2.7	1.7	(2,709)	(1,706)	(1,003)	(1,003)					0
4277 4277	Mitchell School	6/30/2019	Proportion	2.9 3.1	0.9 0.1	6,104 (1,183)	1,894	2,105	1,894	0	0			0
4277	Mitchell School Mitchell School	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.1	(1,183)	(37)	(382)	(37)	0	0			U
4277	Mitchell School	6/30/2017	Proportion	3.7	0	(181)	0	0	0	0	0			0
4279	St Helens School District 502	6/30/2020	Proportion	2.7	1.7	(203,244)	(127,968)	(75,276)	(75,276)	(52,692)				0
4279	St Helens School District 502	6/30/2019	Proportion	2.9	0.9	153.610	47,672	52,969	47.672		0) 0	0
4279	St Helens School District 502	6/30/2018	Proportion	3.1	0.1	(4,529)	(146)	(1,461)	(146)		Ö	Ċ	0	Ö
4279	St Helens School District 502	6/30/2017	Proportion	3.3	0	432	0	39	0	0	0	(0	0
4279	St Helens School District 502	6/30/2016	Proportion	3.7	0	(871)	0	0	0	0	0	(, ,	0
4280	Northwest Regional Education Service District	6/30/2020	Proportion	2.7	1.7	386,288	243,218	143,070	143,070	100,148	0	(, ,	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	2.9	0.9	(111,272)	(34,532)	(38,370)	(34,532)		0	(•	0
4280 4280	Northwest Regional Education Service District	6/30/2018	Proportion	3.1 3.3	0.1 0	(13,699)	(442)	(4,419)	(442)	0	0		,	0
4280 4280	Northwest Regional Education Service District Northwest Regional Education Service District	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(1,299) 1,867	0	(117)	0	0	0		,	Ü
4286	Southern Oregon Education Service District	6/30/2020	Proportion	2.7	1.7	172,454	108,582	63,872	63,872	44,710	•		,	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	2.9	0.9	(89,823)	(27,877)	(30,973)	(27,877)		0			0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	3.1	0.1	28,911	933	9,326	933	0	Ö	Ċ	0	Ö
4286	Southern Oregon Education Service District	6/30/2017	Proportion	3.3	0	(2,634)	0	(240)	0	0	Ö	(0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	3.7	0	1,813	0	0	0	0	0			0
4288	Medford School District 549C	6/30/2020	Proportion	2.7	1.7	164,990	103,883	61,107	61,107	42,776				0
4288	Medford School District 549C	6/30/2019	Proportion	2.9	0.9	217	67	75	67	0	0			0
4288 4288	Medford School District 549C	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	2,153 158	68 0	695 14	68	0	0			0
4288 4288	Medford School District 549C Medford School District 549C	6/30/2017	Proportion Proportion	3.3	0	(4,408)	0	14	0	0	0			U
4200	Dayton Public Schools	6/30/2020	Proportion	2.7	1.7	94,767	59,668	35,099	35,099	24,569				0
4291	Dayton Public Schools	6/30/2019	Proportion	2.9	0.9	(67,555)	(20,965)	(23,295)	(20,965)		0			0
4291	Dayton Public Schools	6/30/2018	Proportion	3.1	0.1	(735)	(24)	(237)	(24)		Ö	Ċ	0	Ö
4291	Dayton Public Schools	6/30/2017	Proportion	3.3	0	(103)	0	(10)	0	0	0	(0	0
4291	Dayton Public Schools	6/30/2016	Proportion	3.7	0	(945)	0	0	0	0	0			0
4293	Lake County Education Service District	6/30/2020	Proportion	2.7	1.7	(22,418)	(14,115)	(8,303)	(8,303)					0
4293	Lake County Education Service District	6/30/2019	Proportion	2.9	0.9	(2,193)	(681)	(756)	(681)	0	0			0
4293 4293	Lake County Education Service District Lake County Education Service District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	655 (110)	22	211 (11)	22	0	0			U
4293	Lake County Education Service District Lake County Education Service District	6/30/2017	Proportion	3.7	0	(27)	0	(11)	0	0	0			0
4294	Harney Education Service District Region XVII	6/30/2020	Proportion	2.7	1.7	11,302	7,116	4,186	4,186	2,930				0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	2.9	0.9	(5,952)	(1,848)	(2,052)	(1,848)		Ö			Ö
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	3.1	0.1	934	31	301	31	0	0	Ċ	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	3.3	0	16	0	1	0	0	0	(0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	3.7	0	(158)	0	0	0	0	0			0
4295	Wasco County Education Service District	6/30/2020	Proportion	2.7	1.7	42,504	26,762	15,742	15,742				,	0
4295	Wasco County Education Service District	6/30/2019	Proportion	2.9	0.9	(36,720)	(11,396)	(12,662)	(11,396)		0		, ,	0
4295 4295	Wasco County Education Service District Wasco County Education Service District	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	2,082 (911)	66	672	66 0	0	Ü			U
4295	Wasco County Education Service District Wasco County Education Service District	6/30/2017	Proportion	3.7	0	65	0	(83)	0	0	0			0
4306	Amity School District	6/30/2020	Proportion	2.7	1.7	57,493	36,199	21,294	21,294	14,905				0
4306	Amity School District	6/30/2019	Proportion	2.9	0.9	(47,892)	(14,864)	(16,514)	(14,864)		0) 0	0
4306	Amity School District	6/30/2018	Proportion	3.1	0.1	(7,067)	(227)	(2,280)	(227)		0	Ċ	0	0
4306	Amity School District	6/30/2017	Proportion	3.3	0	481	0	43	0	0	0			0
4306	Amity School District	6/30/2016	Proportion	3.7	0	(770)	0	0	0	0	0			0
4309	Scappoose School District	6/30/2020	Proportion	2.7	1.7	198,389	124,912	73,477	73,477	51,435				0
4309	Scappoose School District	6/30/2019	Proportion	2.9	0.9	(106,142)	(32,940)	(36,601)	(32,940)		0			0
4309	Scappoose School District	6/30/2018	Proportion	3.1 3.3	0.1 0	1,016	32	328	32	0	0			0
4309 4309	Scappoose School District Scappoose School District	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	(40) (1,019)	0	(4)	0	0	0		,	0
4311	Redmond School District 2J	6/30/2020	Proportion	2.7	1.7	618,983	389,730	229,253	229,253	160,477	0		,	0
4311	Redmond School District 2J	6/30/2019	Proportion	2.9	0.9	(446,899)	(138,693)	(154,103)	(138,693)		0			n
4311	Redmond School District 2J	6/30/2018	Proportion	3.1	0.1	(3,904)	(127)	(1,259)	(127)		Ö			Ö
4311	Redmond School District 2J	6/30/2017	Proportion	3.3	0	(3,721)	` o´	(337)	` 0	0				



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management D.	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	0.461//1-61
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 +	Recognized in 4 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
4311	Redmond School District 2J	6/30/2016	Proportion	3.7	0	(3,507)	0	0	0	0	0) 0	0
4312	Reedsport School District	6/30/2020	Proportion	2.7	1.7	40,931	25,771		15,160	10,611	0	(0	0
4312	Reedsport School District	6/30/2019	Proportion	2.9	0.9	(17,452)	(5,416)		(5,416)		0	(0
4312	Reedsport School District	6/30/2018	Proportion	3.1	0.1	(1,128)	(36)		(36)		0	(0
4312 4312	Reedsport School District Reedsport School District	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(609) 13	0	(54)	0	0	0			0
4313	Forest Grove School District	6/30/2020	Proportion	2.7	1.7	25,650	16,150		9,500	6,650				0
4313	Forest Grove School District	6/30/2019	Proportion	2.9	0.9	52,803	16,387		16,387	0,000	Ö			0
4313	Forest Grove School District	6/30/2018	Proportion	3.1	0.1	(3,331)	(106)		(106)	0	0		0	0
4313	Forest Grove School District	6/30/2017	Proportion	3.3	0	(2,868)	0	(261)	0	0	0	· (0	0
4313	Forest Grove School District	6/30/2016	Proportion	3.7	0	(1,763)	0	0	0	0	0	(0	0
4314	Willamina School District 30J	6/30/2020	Proportion	2.7	1.7	(12,453)	(7,841)		(4,612)	(3,229)) 0			0
4314	Willamina School District 30J	6/30/2019	Proportion	2.9	0.9	14,936	4,636		4,636	0	0			0
4314	Willamina School District 30J	6/30/2018	Proportion	3.1	0.1	(6,100)	(196)		(196)	0	0			0
4314 4314	Willamina School District 30J Willamina School District 30J	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(61) (74)	0	(7)	0	0	0	(0
4315	John Day School District	6/30/2020	Proportion	2.7	1.7	73,635	46.363	27,272	27,272	19,091	0	(0
4315	John Day School District	6/30/2019	Proportion	2.9	0.9	(60,489)	(18,773)		(18,773)		0			0
4315	John Day School District	6/30/2018	Proportion	3.1	0.1	5.305	172		172		Ö	(0	0
4315	John Day School District	6/30/2017	Proportion	3.3	0	500	0	44	0	0	Ö	· ·	0	0
4315	John Day School District	6/30/2016	Proportion	3.7	0	(1,040)	0	0	0	0	0	(0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Proportion	2.7	1.7	1,106,347	696,589		409,758	286,831	0	(0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	2.9	0.9	(919,148)	(285,252)		(285,252)		0		,	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	3.1	0.1	(7,374)	(237)		(237)		0			0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	3.3	0	(4,752)	0	(432)	0	0	0			0
4316 4317	Tigard-Tualatin School District 23J	6/30/2016 6/30/2020	Proportion	3.7 2.7	0 1.7	(1,961) 397,198	0 250,088	147,110	0 147,110	0 102,978	0			0
4317	Sherwood School District 88J Sherwood School District 88J	6/30/2020	Proportion Proportion	2.7	0.9	(276,710)	(85,876)		(85,876)		0			0
4317	Sherwood School District 88J	6/30/2018	Proportion	3.1	0.1	(2,390)	(77)		(77)		0			0
4317	Sherwood School District 88J	6/30/2017	Proportion	3.3	0	(1,847)	0	(167)	0	0	0) 0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	3.7	0	(1,264)	0	O O	0	0	0	· ·	0	0
4320	Rainier School District 13	6/30/2020	Proportion	2.7	1.7	91,400	57,548		33,852	23,696	0	(0	0
4320	Rainier School District 13	6/30/2019	Proportion	2.9	0.9	(50,157)	(15,565)		(15,565)		0	(0	0
4320	Rainier School District 13	6/30/2018	Proportion	3.1	0.1	(1,786)	(58)		(58)	0	0			0
4320	Rainier School District 13	6/30/2017	Proportion	3.3	0	188	0	17 0	0	0	0			0
4320 4321	Rainier School District 13 North Clackamas School District 12	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(453) 1,240,875	781,292		0 459,583	321.709	0			0
4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2019	Proportion	2.7	0.9	(1,189,172)	(369,054)		(369,054)		0			0
4321	North Clackamas School District 12	6/30/2018	Proportion	3.1	0.1	19,577	(303,034)		(303,034)	0	0			0
4321	North Clackamas School District 12	6/30/2017	Proportion	3.3	0	(5.419)	0	(493)	0	0	0			0
4321	North Clackamas School District 12	6/30/2016	Proportion	3.7	0	2,993	0	0	0	0	0	· ·	0	0
4323	Estacada School District 108	6/30/2020	Proportion	2.7	1.7	184,322	116,055	68,267	68,267	47,788	0	(0	0
4323	Estacada School District 108	6/30/2019	Proportion	2.9	0.9	(93,756)	(29,096)		(29,096)		0	(0	0
4323	Estacada School District 108	6/30/2018	Proportion	3.1	0.1	(1,024)	(34)		(34)		0		,	0
4323	Estacada School District 108	6/30/2017	Proportion	3.3	0	(360)	0	(33)	0	0	0			0
4323 4324	Estacada School District 108 Centennial School District 28	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(639) 1,015,530	639,408	376,122	0 376,122	263,286	0			0
4324	Centennial School District 28	6/30/2019	Proportion	2.9	0.9	(830,816)	(257,840)		(257,840)		0			0
4324	Centennial School District 28	6/30/2018	Proportion	3.1	0.1	29,001	936		936	0	o o			0
4324	Centennial School District 28	6/30/2017	Proportion	3.3	0	(1,172)	0	(107)	0	0	Ö	(0	0
4324	Centennial School District 28	6/30/2016	Proportion	3.7	0	(3,429)	0	` o´	0	0	0	(0	0
4326	Harney County School District 3	6/30/2020	Proportion	2.7	1.7	101,815	64,106		37,709	26,397	0	(0	0
4326	Harney County School District 3	6/30/2019	Proportion	2.9	0.9	(50,705)	(15,737)		(15,737)	0	0		,	0
4326	Harney County School District 3	6/30/2018	Proportion	3.1	0.1	333	12	107	12	0	0		,	0
4326	Harney County School District 3	6/30/2017	Proportion	3.3	0	444	0	39	0	0	0			0
4326 4327	Harney County School District 3 Jordan Valley School District 3	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(109) (33,225)	(20,919)	(12,306)	0 (12,306)	(8,613)	0			0
4327	Jordan Valley School District 3 Jordan Valley School District 3	6/30/2019	Proportion	2.7	0.9	(33,225)	2,633		2,633	(8,613)	0			0
4327	Jordan Valley School District 3	6/30/2019	Proportion	3.1	0.9	(215)	2,033		2,033	0	0			0
4327	Jordan Valley School District 3	6/30/2017	Proportion	3.3	0	0	0	. (03)	0	0	0			0
4327	Jordan Valley School District 3	6/30/2016	Proportion	3.7	0	186	0	0	0	0	0	(0	0
4329	Gervais School District 1	6/30/2020	Proportion	2.7	1.7	85,612	53,904		31,708	22,196	0	Ċ	0	0
4329	Gervais School District 1	6/30/2019	Proportion	2.9	0.9	(71,455)	(22,175)		(22,175)	0	0	(,	0
4329	Gervais School District 1	6/30/2018	Proportion	3.1	0.1	1,419	45	458	45	0	0	(,	0
4329	Gervais School District 1	6/30/2017	Proportion	3.3	0	(193)	0	(19)	0	0	0		,	0
4329	Gervais School District 1	6/30/2016	Proportion	3.7 2.7	0 1.7	(725) 96,050	0 60,476	0 35,574	0 35,574	0 24,902	0			0
4330	Vale School District 84	6/30/2020	Proportion								0	(



Exhibit F

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

June 30, 2021 Measurement Date

4330		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Number		Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Balance of						Recognized in 4 Measurement Period +5	
4330	ployer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4330	le School District 84	6/30/2019	Proportion	2.9	0.9	(50,728)	(15,744)		(15,744)	0	0) (0	0
4330 Vale School Di 4331 Molalla River S 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4334 Cascade Schoo 4334 Cascade Schoo 4334 Cascade Schoo 4335 Milton-Freewat 4336 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	e School District 84	6/30/2018	Proportion	3.1	0.1	822	27		27	0	0) (0	0
4331 Molalla River S 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4336 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2017	Proportion	3.3	0	(78)	0	(6)	0	0	0) (0
4331 Molalla River S 4331 Molalla River S 4331 Molalla River S 4331 Molalla River S 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4334 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	(707) 315,718	198,785	0 116,933	0 116,933	0 81,852	0	,		0
4331 Molalla River S 4331 Molalla River S 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2019	Proportion	2.9	0.9	(224,508)	(69,674)		(69,674)		0			0
4331 Molalla River S 4331 Molalla River S 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4337 Nestrucca Valle 4338 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc	Ialla River School District	6/30/2018	Proportion	3.1	0.1	(22,241)	(716)		(716)		0			0
4331 Molalla River S 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Carby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Scho 4335 Milton-Freewat 4336 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	Ialla River School District	6/30/2017	Proportion	3.3	0	3,641	(710)	332	(710)	0	0			0
4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canshy School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	Ialla River School District	6/30/2016	Proportion	3.7	0	(226)	0	0	0	0	0			0
4332 Gresham-Barlo 4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	esham-Barlow School District 10	6/30/2020	Proportion	2.7	1.7	1,047,245	659,376	387,869	387,869	271,507	Ö) (0	0
4332 Gresham-Barlo 4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4337 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	esham-Barlow School District 10	6/30/2019	Proportion	2.9	0.9	(859,966)	(266,886)	(296,540)	(266,886)	0	0) (0	0
4332 Gresham-Barlo 4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Scho 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	esham-Barlow School District 10	6/30/2018	Proportion	3.1	0.1	20,869	673	6,732	673	0	0) (0	0
4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Scho 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	esham-Barlow School District 10	6/30/2017	Proportion	3.3	0	(1,992)	0	(180)	0	0	0) (0	0
4333 Canby School I 4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Scho 4334 Cascade Scho 4334 Cascade Scho 4334 Cascade Scho 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc	esham-Barlow School District 10	6/30/2016	Proportion	3.7	0	(6,014)	0	0	0	0	0	,		0
4333 Canby School I 4333 Canby School I 4333 Canby School I 4334 Cascade Schoo 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	nby School District	6/30/2020	Proportion	2.7	1.7	389,838	245,454		144,384	101,070		,		0
4333 Canby School I 4334 Cascade Schot 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2019	Proportion	2.9	0.9	(348,591)	(108,183)		(108,183)	0	0	,		0
4333 Canby School I 4334 Cascade Schot 4335 Milton-Freewalt 4335 Milton-Freewalt 4335 Milton-Freewalt 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2018	Proportion	3.1	0.1	272	8	88	8	0	0) (0
4334 Cascade Schor 4335 Cascade Schor 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2017	Proportion	3.3 3.7	0	(842)	0	(77)	0	0	0) (,	0
4334 Cascade Schot 4334 Cascade Schot 4334 Cascade Schot 4334 Cascade Schot 4335 Cascade Schot 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	664 197.192	0 124.158	73.034	73,034	0 51.124	0) (,	0
4334 Cascade Schot 4334 Cascade Schot 4334 Cascade Schot 4335 Milton-Freewatt 4335 Milton-Freewatt 4335 Milton-Freewatt 4335 Milton-Freewatt 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2019	Proportion	2.7	0.9	(151,506)	(47,020)		(47,020)		0	,		0
4334 Cascade Schot 4335 Milton-Freewat 4335 Milton-Freewat 4335 Milton-Freewat 4336 Milton-Freewat 4336 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc		6/30/2018	Proportion	3.1	0.1	(1,624)	(52)		(52)		0	,		0
4334 Cascade Schot 4335 Milton-Freewalt 4335 Milton-Freewalt 4336 Milton-Freewalt 4336 Milton-Freewalt 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	scade School District 5	6/30/2017	Proportion	3.3	0	(1,017)	(02)	(93)	0	0	0	,		0
4335 Milton-Freewat 4335 Milton-Freewat 4336 Milton-Freewat 4336 Milton-Freewat 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	scade School District 5	6/30/2016	Proportion	3.7	0	(720)	0	0	0	0	0) () 0	0
4335 Milton-Freewatt 4335 Milton-Freewatt 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	ton-Freewater Unified School District 7	6/30/2020	Proportion	2.7	1.7	175,616	110,573	65,043	65,043	45,530	Ö) (0	0
4335 Milton-Freewalt 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	ton-Freewater Unified School District 7	6/30/2019	Proportion	2.9	0.9	(120,531)	(37,407)		(37,407)		0) (0	0
4335 Milton-Freewalt 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	ton-Freewater Unified School District 7	6/30/2018	Proportion	3.1	0.1	262	7	85	7	0	0) (0	0
4336 Nestuca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	ton-Freewater Unified School District 7	6/30/2017	Proportion	3.3	0	(1,110)	0	(102)	0	0	0) (0	0
4336 Nestucca Valle 4336 Nestuca Valle 4336 Nestuca Valle 4337 Nestuca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	ton-Freewater Unified School District 7	6/30/2016	Proportion	3.7	0	(555)	0	0	0	0	0			0
4336 Nestucca Valle 4336 Nestuca Valle 4336 Nestuca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	stucca Valley School District 101	6/30/2020	Proportion	2.7	1.7	59,042	37,175		21,867	15,308	0) (0	0
4336 Nestucca Valle 4336 Nestucca Valle 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc 4341 Hillsboro Schoc	stucca Valley School District 101	6/30/2019	Proportion	2.9	0.9	(32,640)	(10,130)		(10,130)		0			0
4336 Nestucca Valle 4337 Sherman Coun 4337 Sherman Coun 4337 Sherman Coun 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro Schoo	stucca Valley School District 101	6/30/2018	Proportion	3.1	0.1	1,267	40		40	0	0	,		0
4337 Sherman Coun 4338 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	stucca Valley School District 101	6/30/2017	Proportion	3.3 3.7	0	(324)	0	(30)	0	0	0	,		0
4337 Sherman Coun 4337 Sherman Coun 4337 Sherman Coun 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	stucca Valley School District 101 erman County School District	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	(805) 15,545	9,788	5,757	5,757	4,031	0	,		0
4337 Sherman Coun 4337 Sherman Coun 4337 Sherman Coun 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro School	erman County School District	6/30/2019	Proportion	2.9	0.9	(9,573)	(2,971)		(2,971)		0	,		0
4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	erman County School District	6/30/2018	Proportion	3.1	0.1	(198)	(2,371)		(6)		0			0
4337 Sherman Coun 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	erman County School District	6/30/2017	Proportion	3.3	0	63	(0)	6	0	0	0) (0
4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	erman County School District	6/30/2016	Proportion	3.7	0	(875)	0	0	0	0	Ō) (0	0
4338 Three Rivers U 4338 Three Rivers U 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoc	ree Rivers U J School District	6/30/2020	Proportion	2.7	1.7	576,284	362,845	213,439	213,439	149,406	0) (0	0
4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	ree Rivers U J School District	6/30/2019	Proportion	2.9	0.9	(516,210)	(160,204)	(178,003)	(160,204)	0	0) (0	0
4338 Three Rivers U 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	ree Rivers U J School District	6/30/2018	Proportion	3.1	0.1	37,694	1,217	12,159	1,217	0	0) (0	0
4339 Lebanon Comm 4339 Lebanon Comm 4339 Lebanon Comm 4339 Lebanon Comm 4340 Lebanon Comm 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	ree Rivers U J School District	6/30/2017	Proportion	3.3	0	(6,938)	0	(632)	0	0	0) (0	0
4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	ree Rivers U J School District	6/30/2016	Proportion	3.7	0	6,216	0	0	0	0	0	,		0
4339 Lebanon Comm 4339 Lebanon Comm 4339 Lebanon Comm 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	panon Community School District	6/30/2020	Proportion	2.7	1.7	382,645	240,925		141,720	99,205	0	,		0
4339 Lebanon Comn 4339 Lebanon Comn 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	panon Community School District	6/30/2019	Proportion	2.9	0.9	(253,819)	(78,771)		(78,771)		0			0
4339 Lebanon Comm 4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	panon Community School District	6/30/2018	Proportion	3.1	0.1	(6,623)	(215)		(215)		0			0
4340 Monroe School 4341 Hillsboro Schoo	panon Community School District	6/30/2017	Proportion	3.3	0	(237) 699	0	(21)	0	0	0			0
4340 Monroe School 4340 Monroe School 4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	panon Community School District	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	1.7	44.610	28.088	16.522	16.522	11.566	0			0
4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo	nroe School District 1J	6/30/2020	Proportion	2.7	0.9	(23,758)	(7,374)		(7,374)		0	,	, ,	0
4340 Monroe School 4340 Monroe School 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro Schoo	nroe School District 1J	6/30/2018	Proportion	3.1	0.1	(25,750)	(1,514)	14	(1,514)	0	0	,		0
4340 Monroe School 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro Schoo 4341 Hillsboro School 4341 Hillsboro School	nroe School District 1J	6/30/2017	Proportion	3.3	0	362	0	32	0	0	0	,		0
4341 Hillsboro School 4341 Hillsboro School 4341 Hillsboro School 4341 Hillsboro School	nroe School District 1J	6/30/2016	Proportion	3.7	0	(563)	0	0	0	0	ō) (0	0
4341 Hillsboro School 4341 Hillsboro School 4341 Hillsboro School 4341 Hillsboro School	sboro School District 1J	6/30/2020	Proportion	2.7	1.7	2,423,037	1,525,616	897,421	897,421	628,195	0) (0	0
4341 Hillsboro School 4341 Hillsboro School	sboro School District 1J	6/30/2019	Proportion	2.9	0.9	(1,489,554)	(462,276)		(462,276)		0) (0	0
4341 Hillsboro School	sboro School District 1J	6/30/2018	Proportion	3.1	0.1	(6,232)	(202)		(202)		Ö) (0	0
	sboro School District 1J	6/30/2017	Proportion	3.3	0	(7,068)	0	(642)	0	0	0	,		0
4342 North Santiam	sboro School District 1J	6/30/2016	Proportion	3.7	0	(7,822)	0	0	0	0	0			0
	rth Santiam School District 29J	6/30/2020	Proportion	2.7	1.7	150,185	94,561		55,624	38,937	0			0
	rth Santiam School District 29J	6/30/2019	Proportion	2.9	0.9	(98,172)	(30,468)		(30,468)		0	,	,	0
	rth Santiam School District 29J	6/30/2018	Proportion	3.1	0.1	726	24	234	24	0	0	,		0
	rth Santiam School District 29J	6/30/2017	Proportion	3.3	0	61	0	7	0	0	0) (0
	rth Santiam School District 29J	6/30/2016	Proportion	3.7	0	(1,361)	0	0	0	0) (0
	rrisburg Sschool District 7	6/30/2020	Proportion	2.7	1.7	(29,680)	(18,687)		(10,993)	(7,694)		,		0
	rrisburg Sschool District 7 rrisburg Sschool District 7	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	64,204 (4,057)	19,926 (130)		19,926 (130)	0	0		0 0	0



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of						Recognized in 4 Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	3.3	0	(685)	0	(61)	0	0	0) (0	0
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	3.7	0	(858)	0	0	0	0	0) (0
4344	South Wasco County School District 1	6/30/2020	Proportion	2.7	1.7	34,795	21,908		12,887	9,021	0			0
4344 4344	South Wasco County School District 1	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(30,212) 2,141	(9,376) 68		(9,376) 68	0	0))		0
4344	South Wasco County School District 1 South Wasco County School District 1	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(278)	08	(26)	08	0	0			0
4344	South Wasco County School District 1	6/30/2016	Proportion	3.7	0	(321)	0	(20)	0	0	0			0
4345	Oregon Trail School District 46	6/30/2020	Proportion	2.7	1.7	377,402	237,623		139,779	97,844	Ö			Ö
4345	Oregon Trail School District 46	6/30/2019	Proportion	2.9	0.9	(227,277)	(70,535)		(70,535)		0) (0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	3.1	0.1	192	6	62	6	0	0) (0 0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	3.3	0	2,388	0	216	0	0	0			0
4345	Oregon Trail School District 46	6/30/2016	Proportion	3.7	0	1,097	0		0	0	0			0
4346	Knappa School District 4	6/30/2020	Proportion	2.7 2.9	1.7 0.9	37,994 (12,776)	23,922 (3,964)		14,072 (3,964)	9,850	0			0
4346 4346	Knappa School District 4 Knappa School District 4	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	1,151	(3,964)		(3,964)	0	0			U
4346	Knappa School District 4 Knappa School District 4	6/30/2017	Proportion	3.3	0.1	(392)	30 0	(35)	0	0	0)		0
4346	Knappa School District 4	6/30/2016	Proportion	3.7	0	(218)	0	(00)	0	0	0			0
4347	Clatskanie School District 6J	6/30/2020	Proportion	2.7	1.7	26.001	16.371	9.630	9.630	6.741	0) (0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	2.9	0.9	8,902	2,762	3,070	2,762	0	0) (0	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	3.1	0.1	696	21		21	0	0) (0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	3.3	0	(529)	0	(49)	0	0	0	,	,	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	3.7	0	160	0	0	0	0	0		,	0
4348	Lourdes Charter School	6/30/2020	Proportion	2.7	1.7	208	131		77	54	0		,	0
4348 4348	Lourdes Charter School Lourdes Charter School	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(234) 166	(72)	(81) 54	(72) 4	0	0			0
4348	Lourdes Charter School	6/30/2018 6/30/2017	Proportion Proportion	3.3	0.1	31	0	4	0	-	0			0
4348	Lourdes Charter School	6/30/2016	Proportion	3.7	0	(8)	0	0	0	0	o O			0
4350	Ridgeline Montessori	6/30/2020	Proportion	2.7	1.7	1,665	1,048		617	431	Ö			Ö
4350	Ridgeline Montessori	6/30/2019	Proportion	2.9	0.9	1,794	556		556	0	0) (0	0
4350	Ridgeline Montessori	6/30/2018	Proportion	3.1	0.1	(255)	(9)	(82)	(9)	0	0) (0	0
4350	Ridgeline Montessori	6/30/2017	Proportion	3.3	0	(24)	0	(3)	0	0	0			0
4350	Ridgeline Montessori	6/30/2016	Proportion	3.7	0	57	0	0	0	0	0		,	0
4351	The Village School	6/30/2020	Proportion	2.7	1.7	5,956	3,750		2,206	1,544				0
4351 4351	The Village School The Village School	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(1,988) (110)	(616) (5)		(616) (5)		0			U
4351	The Village School	6/30/2017	Proportion	3.3	0.1	35	(5)		(5)	0	0			0
4351	The Village School	6/30/2016	Proportion	3.7	0	12	0	0	0	0	0			0
4352	Armadillo Technical Institute	6/30/2020	Proportion	2.7	1.7	(779)	(490)		(289)			,		Ö
4352	Armadillo Technical Institute	6/30/2019	Proportion	2.9	0.9	5,209	1,617	1,796	1,617	o o	0) (0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	3.1	0.1	(204)	(6)		(6)	0	0) (0 0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	3.3	0	(17)	0	(2)	0	0	0) (0
4352	Armadillo Technical Institute	6/30/2016	Proportion	3.7	0	(354)	0	0	0	0	0) (0
4354	Opal Charter School	6/30/2020	Proportion	2.7 2.9	1.7 0.9	(1,568) 1,347	(987) 419		(581)	(406)	0		,	0
4354 4354	Opal Charter School Opal Charter School	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	1,347	419		419 (2)	•	0		,	0
4354	Opal Charter School	6/30/2017	Proportion	3.3	0.1	(63)	(2)	2	(2)	0	0			0
4354	Opal Charter School	6/30/2016	Proportion	3.7	Ö	(380)	Ö	0	Ö	ő	Ö			Ö
4355	Three Rivers Charter School	6/30/2020	Proportion	2.7	1.7	12,012	7,563	4,449	4,449	3,114	Ö			Ö
4355	Three Rivers Charter School	6/30/2019	Proportion	2.9	0.9	(525)	(163)		(163)	0	Ö) (0	Ö
4355	Three Rivers Charter School	6/30/2018	Proportion	3.1	0.1	(117)	(3)		(3)		0	,	, ,	0
4355	Three Rivers Charter School	6/30/2017	Proportion	3.3	0	133	0	13	0	0	0			0
4355 4360	Three Rivers Charter School	6/30/2016 6/30/2020	Proportion	3.7 2.7	0 1.7	216 (1,185)	0 (746)	(439)	0 (439)	(207)	0		,	0
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2020	Proportion Proportion	2.7	1.7 0.9	(1,185) 11,092	(746)		(439)	(307)	0		,	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	3.1	0.1	(396)	(12)		3,442	•	0		,	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	3.3	0.1	(138)	0	(120)	0	0	0			0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	3.7	0	(139)	0	0	ő	0	Ö			Ö
4362	Kings Valley Charter School	6/30/2020	Proportion	2.7	1.7	828	521		307	214	Ö) (0	Ö
4362	Kings Valley Charter School	6/30/2019	Proportion	2.9	0.9	268	84		84	0	0			0
4362	Kings Valley Charter School	6/30/2018	Proportion	3.1	0.1	(53)	(2)		(2)		0			0
4362	Kings Valley Charter School	6/30/2017	Proportion	3.3	0	(23)	0	(2)	0	0	0		,	0
4362	Kings Valley Charter School	6/30/2016	Proportion	3.7 2.7	0 1.7	(11)	7 202	0 4.349	0	0 3.044	0		,	0
4363 4363	Multisensory Learning Academy Multisensory Learning Academy	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	11,742 5,597	7,393 1,737		4,349 1,737	3,044	0		,	0
4363	Multisensory Learning Academy Multisensory Learning Academy	6/30/2018	Proportion	3.1	0.1	(950)	(32)		(32)	•	0			0
4363	Multisensory Learning Academy	6/30/2017	Proportion	3.3	0.1	(380)	(32)	(35)	(32)	0	0		,	0
	,,	6/30/2016	Proportion	3.7	0	380	0		Ö	0	Ö			



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Manager + D-+	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///u-fl
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 +	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
Number		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4365	Mitch Charter School	6/30/2020	Proportion	2.7	1.7	(24,393)	(15,359)	(9,034)	(9,034)	(6,325)	0	. () 0	
4365	Mitch Charter School	6/30/2019	Proportion	2.9	0.9	1,892	588	652	588	0	0	(0	(
4365	Mitch Charter School	6/30/2018	Proportion	3.1	0.1	1,665	54	537	54	0	0	((
4365	Mitch Charter School	6/30/2017	Proportion	3.3 3.7	0	(82)	0	(7)	0	0	0	((
4365 4366	Mitch Charter School Sand Ridge Charter School	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	159 (5,848)	(3,682)	0 (2,166)	(2,166)			((
4366	Sand Ridge Charter School	6/30/2019	Proportion	2.9	0.9	15,209	4,721	5,244	4,721	(1,516)	0	((
4366	Sand Ridge Charter School	6/30/2018	Proportion	3.1	0.1	(805)	(25)		(25)		Ö	(Č
4366	Sand Ridge Charter School	6/30/2017	Proportion	3.3	0	50	o o	5	o o	0	0	(0	(
4366	Sand Ridge Charter School	6/30/2016	Proportion	3.7	0	32	0	0	0	0	0	(0	(
4367	Arthur Academy Charter School	6/30/2020	Proportion	2.7	1.7	36,321	22,869	13,452	13,452	9,417	0	((
4367	Arthur Academy Charter School	6/30/2019	Proportion	2.9	0.9	11,042	3,426	3,808	3,426	0	0	((
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	1,385 (1,287)	44	447 (117)	44	0	0	((
4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2017	Proportion Proportion	3.3	0	(1,287)	0	(117)	0	0	0	((
4369	Trillium Charter School	6/30/2020	Proportion	2.7	1.7	37,737	23,760	13,977	13.977	9.783	0	((
4369	Trillium Charter School	6/30/2019	Proportion	2.9	0.9	(15,495)	(4,809)		(4,809)		0	Č		Č
4369	Trillium Charter School	6/30/2018	Proportion	3.1	0.1	(2,437)	(79)		(79)		0		0	
4369	Trillium Charter School	6/30/2017	Proportion	3.3	0	950	0	86	0	0	0	Ċ	0	Ċ
4369	Trillium Charter School	6/30/2016	Proportion	3.7	0	(45)	0	0	0	0	0	(0	(
4370	Howard Street Charter School, Inc.	6/30/2020	Proportion	2.7	1.7	(2,663)	(1,677)		(986)		0	(,	(
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	2.9	0.9	1,066	330	368	330	0	0	(,	(
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	3.1	0.1 0	(217)	(7)		(7)		0	(,	(
4370 4370	Howard Street Charter School, Inc. Howard Street Charter School, Inc.	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(20) 54	0	(2)	0	0	0	((
4371	The Lighthouse School	6/30/2020	Proportion	2.7	1.7	34,054	21,441	12,613	12,613	8,828	0	((
4371	The Lighthouse School	6/30/2019	Proportion	2.9	0.9	(18,752)	(5,820)		(5,820)		o O	Č		Č
4371	The Lighthouse School	6/30/2018	Proportion	3.1	0.1	(1,000)	(31)		(31)		Ö	(0	(
4371	The Lighthouse School	6/30/2017	Proportion	3.3	0	116	` o´	`11 [°]	o o	0	0	(0	(
4371	The Lighthouse School	6/30/2016	Proportion	3.7	0	23	0	0	0	0	0	(0	(
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	2.7	1.7	(1,932)	(1,216)		(716)			((
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	2.9	0.9	3,200	994	1,103	994	0	0	(,	(
4373 4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	3.1 3.3	0.1	(36) 87	0	(12)	0	0	0	((
4373	Sheridan Japanese School Foundation Sheridan Japanese School Foundation	6/30/2017 6/30/2016	Proportion Proportion	3.3	0	68	0	9	0	0	0	((
4374	Ione School District	6/30/2020	Proportion	2.7	1.7	13,118	8,259	4,859	4,859	3,400	0	((
4374	Ione School District	6/30/2019	Proportion	2.9	0.9	(12,584)	(3,906)		(3,906)		0		0	
4374	Ione School District	6/30/2018	Proportion	3.1	0.1	(265)	(10)		(10)		0	(0	Ċ
4374	Ione School District	6/30/2017	Proportion	3.3	0	185	0	17	0	0	0	(0	(
4374	Ione School District	6/30/2016	Proportion	3.7	0	(243)	0	0	0	0	0	((
4375	Eddyville Charter School	6/30/2020	Proportion	2.7	1.7	21,524	13,552	7,972	7,972	5,580	0	((
4375	Eddyville Charter School	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(11,668)	(3,622)		(3,622)	0	0	((
4375 4375	Eddyville Charter School Eddyville Charter School	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	101 65	2	33 5	2	0	0	(,	(
4375	Eddyville Charter School	6/30/2016	Proportion	3.7	0	271	0	0	0	0	0	(,	(
4376	Four Rivers Community School	6/30/2020	Proportion	2.7	1.7	3,431	2,160	1,271	1,271	889	Ö	Č		Č
4376	Four Rivers Community School	6/30/2019	Proportion	2.9	0.9	1,963	609	677	609	0	0	(0	Ċ
4376	Four Rivers Community School	6/30/2018	Proportion	3.1	0.1	(533)	(17)	(172)	(17)	0	0	(0	(
4376	Four Rivers Community School	6/30/2017	Proportion	3.3	0	(298)	0	(28)	0	0	0	((
4376	Four Rivers Community School	6/30/2016	Proportion	3.7	0	77	0	0	0	0	0	(, ,	(
4378 4378	Mosier Community School Mosier Community School	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	21,333 (10,888)	13,432	7,901	7,901	5,531	Ü	((
4378	Mosier Community School Mosier Community School	6/30/2019	Proportion Proportion	2.9 3.1	0.9	(10,888)	(3,380)	(3,754)	(3,380)		0	(,	(
4378	Mosier Community School	6/30/2017	Proportion	3.3	0.1	108	(4)	(34) Q	(4)	0	0	(,	(
4378	Mosier Community School	6/30/2016	Proportion	3.7	0	703	0	0	0	0	0		0	
4379	Siletz Valley School	6/30/2020	Proportion	2.7	1.7	7,428	4,677	2,751	2,751	1,926	Ö	Ċ	0	Ċ
4379	Siletz Valley School	6/30/2019	Proportion	2.9	0.9	(4,427)	(1,373)		(1,373)		0	(0	(
4379	Siletz Valley School	6/30/2018	Proportion	3.1	0.1	356	11	115	11	0	0	((
4379	Siletz Valley School	6/30/2017	Proportion	3.3	0	224	0	20	0	0	0	((
4379	Siletz Valley School	6/30/2016	Proportion	3.7	0	(13)	0	0	0	0	0	((
4380 4380	The Emerson School	6/30/2020	Proportion	2.7 2.9	1.7 0.9	5,086	3,202 680	1,884	1,884	1,318 0	0	(,	(
4380 4380	The Emerson School The Emerson School	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9	2,190 (56)	(2)	755 (18)	680 (2)		0	(,	(
4380	The Emerson School	6/30/2017	Proportion	3.3	0.1	(35)	(2)	(2)	(2)	0	0	(,	(
4380	The Emerson School	6/30/2016	Proportion	3.7	0	(1)	0	0	0	0	0	Č		Č
4381	North Wasco County School District 21	6/30/2020	Proportion	2.7	1.7	238,756	150,328	88,428	88,428	61,900	Ö	(0	(
4381	North Wasco County School District 21	6/30/2019	Proportion	2.9	0.9	(173,675)	(53,899)		(53,899)		0	Ċ		į.



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management Det	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///
Employer		Measurement Period for Initial	Source of Employer	· Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +	Recognized in 4 Measurement Period +5	Outflow/(Inflow) Recognized in
Number		Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4381	North Wasco County School District 21	6/30/2018	Proportion	3.1	0.1 0	(1,473)	(48)	(475)	(48)	0	C		0	0
4381 4381	North Wasco County School District 21 North Wasco County School District 21	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(1,622) (3,963)	0	(146)	0	0	())	0	0
4382	Self Enhancement Inc	6/30/2020	Proportion	2.7	1.7	(3,903)	0	0	0	0	(0
4382	Self Enhancement Inc	6/30/2019	Proportion	2.9	0.9	Ö	Ö	0	0	-	Č			0
4382	Self Enhancement Inc	6/30/2018	Proportion	3.1	0.1	0	0	0	0	0	Ċ) (0 0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	3.3	0	720	0	66	0	0	C) (0 0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	3.7	0	(288)	0	0	0	0	C			0
4383	City View Charter School	6/30/2020	Proportion	2.7	1.7	7,692	4,843	2,849	2,849	1,994	C			0
4383	City View Charter School	6/30/2019	Proportion	2.9	0.9	3,027	939	1,044	939 7	0	C			0
4383 4383	City View Charter School City View Charter School	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	211 (155)	0	68 (14)	0	0	C		-	0
4383	City View Charter School	6/30/2016	Proportion	3.7	0	(177)	0	(14)	0	0				0
4386	Nixyaawii Community School	6/30/2020	Proportion	2.7	1.7	(2,270)	(1,429)		(841)					0
4386	Nixyaawii Community School	6/30/2019	Proportion	2.9	0.9	5,278	1,638	1,820	1,638	0	Ċ) (0 0	0
4386	Nixyaawii Community School	6/30/2018	Proportion	3.1	0.1	(884)	(29)	(285)	(29)	0	C) (0 0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	3.3	0	(90)	0	(9)	0	0	C) (0
4386	Nixyaawii Community School	6/30/2016	Proportion	3.7	0	(78)	0	0	0	0	C) (0	0
4388	West Lane Tech	6/30/2020	Proportion	2.7	1.7	(8,352)	(5,259)		(3,093)	(2,166)	0)	0	0
4388 4388	West Lane Tech	6/30/2019	Proportion	2.9 3.1	0.9 0.1	3,267	1,013	1,127	1,013	0	C) (0	0
4388 4388	West Lane Tech West Lane Tech	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	(530) (171)	(17)	(171) (15)	(17) 0	0	(,	0	0
4388	West Lane Tech	6/30/2016	Proportion	3.7	0	(71)	0	(13)	0	0	(0	0
4390	Oregon Connections Academy	6/30/2020	Proportion	2.7	1.7	(392)	(247)	0	(145)				0	0
4390	Oregon Connections Academy	6/30/2019	Proportion	2.9	0.9	24,817	7,701	8,558	7,701	0	Č			ő
4390	Oregon Connections Academy	6/30/2018	Proportion	3.1	0.1	(5,965)	(193)		(193)	0	Ċ) (0 0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	3.3	0	(1,292)	0	(116)	0	0	C) (0 0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	3.7	0	1,017	0	0	0	0	C			0
4392	Eagleridge High School	6/30/2020	Proportion	2.7	1.7	17,696	11,142	6,554	6,554	4,588				0
4392	Eagleridge High School	6/30/2019	Proportion	2.9	0.9	(2,707)	(841)		(841)		C			0
4392 4392	Eagleridge High School Eagleridge High School	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1	(1,319) 56	(44)	(425)	(44)	0	C			0
4392	Eagleridge High School	6/30/2016	Proportion	3.7	0	(36)	0	0	0	0	(0	0
4393	Cascade Heights Public Charter School	6/30/2020	Proportion	2.7	1.7	7,760	4,886	2,874	2,874	2,012				0
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	2.9	0.9	2,650	822	914	822	0	Č			ő
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	3.1	0.1	(613)	(19)		(19)	0	Ċ) (0 0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	3.3	0	102	0	9	0	0	C) (0 0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	3.7	0	65	0	0	0	0	C) (0
4395	Siletz Valley Early College Academy	6/30/2020	Proportion	2.7	1.7	6,156	3,876	2,280	2,280	1,596	C			0
4395 4395	Siletz Valley Early College Academy	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	(590) (111)	(184)		(184)		0			0
4395	Siletz Valley Early College Academy Siletz Valley Early College Academy	6/30/2017	Proportion	3.1	0.1	(111)	(3)	(36)	(3)	0	(0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	3.7	0	(54)	0	. 0	0	0				0
4396	Sweet Home Charter School	6/30/2020	Proportion	2.7	1.7	(34)	0	0	0	0	(0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	2.9	0.9	7,096	2,202	2,447	2,202	0	d) (0 0	ō
4396	Sweet Home Charter School	6/30/2018	Proportion	3.1	0.1	117	3	38	3	0	C) (0 0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	3.3	0	13	0	1	0	0	C			0
4396	Sweet Home Charter School	6/30/2016	Proportion	3.7	0	430	0	0	0	0	C			0
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	2.7	1.7	4,657	2,932	1,725	1,725	1,207	0			0
4397 4397	Springwater Environmental Sciences School Springwater Environmental Sciences School	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	1,643 (424)	509 (13)	567 (137)	509 (13)	0	(,		0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	3.3	0.1	(127)	(13)	(137)	(13)	0	(0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	3.7	0	38	0	(13)	0	0			0	0
4400	Phoenix School	6/30/2020	Proportion	2.7	1.7	(7,452)	(4,692)	(2,760)	(2,760)	(1,932)	, a	,	0 0	ő
4400	Phoenix School	6/30/2019	Proportion	2.9	0.9	2,567	797	885	797	0	Ċ) (0 0	0
4400	Phoenix School	6/30/2018	Proportion	3.1	0.1	43	1	14	1	0	C) (0 0	0
4400	Phoenix School	6/30/2017	Proportion	3.3	0	(143)	0	(14)	0	0	C			0
4400	Phoenix School	6/30/2016	Proportion	3.7	0	30	0	0	0	0	C			0
4401	Ballston Community School	6/30/2020	Proportion	2.7	1.7	2,318	1,459	859	859	600				0
4401	Ballston Community School	6/30/2019	Proportion	2.9 3.1	0.9	649	201	224	201	0	C			0
4401 4401	Ballston Community School Ballston Community School	6/30/2018 6/30/2017	Proportion Proportion	3.1 3.3	0.1 0	96 173	3	31 17	3	0	C		0	0
4401	Ballston Community School	6/30/2016	Proportion	3.7	0	68	0	0	0	0	()		0
4402	Sage Community School	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	Č		0	0
4402	Sage Community School	6/30/2019	Proportion	2.9	0.9	3,043	945	1,049	945	0	Č)	0 0	0
4402	Sage Community School	6/30/2018	Proportion	3.1	0.1	(122)	(5)		(5)	0	C			0
4402	Sage Community School	6/30/2017	Proportion	3.3	0	(4)	0	(1)	0	0	C		0 0	



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management Dec	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow-W-fl
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 +	Recognized in 4 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
4402	Sage Community School	6/30/2016	Proportion	3.7	0	9	0	0	. 0		0	. (0	
4403	Portland Village School	6/30/2020	Proportion	2.7	1.7	33,267	20,946		12,321	8,625	0	(0 0	C
4403	Portland Village School	6/30/2019	Proportion	2.9	0.9	(22,082)	(6,854)				0	(C
4403	Portland Village School	6/30/2018	Proportion	3.1	0.1	3,183	102		102	0	0	(C
4403	Portland Village School	6/30/2017	Proportion	3.3	0	(147)	0	(12)		0	0	(C
4403	Portland Village School	6/30/2016	Proportion	3.7	0	23	0	0	0	0	0	(C
4404 4404	Alliance Charter Academy Alliance Charter Academy	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	2,469 1,942	1,555 602		914 602		0	(· ·
4404	Alliance Charter Academy	6/30/2018	Proportion	3.1	0.1	130	4	42	4	0	0	(
4404	Alliance Charter Academy	6/30/2017	Proportion	3.3	0.1	(96)	0	(9)	0	-	0	(
4404	Alliance Charter Academy	6/30/2016	Proportion	3.7	0	(123)	0	0	0	0	0	Č		C
4405	Forest Grove Community School	6/30/2020	Proportion	2.7	1.7	5,970	3,759	2,211	2,211	1,548	0	() 0	Ċ
4405	Forest Grove Community School	6/30/2019	Proportion	2.9	0.9	3,966	1,230		1,230	0	0	(0	d
4405	Forest Grove Community School	6/30/2018	Proportion	3.1	0.1	(400)	(13)			0	0	(0	Ċ
4405	Forest Grove Community School	6/30/2017	Proportion	3.3	0	(36)	0	(3)		0	0	(0	C
4405	Forest Grove Community School	6/30/2016	Proportion	3.7	0	40	0	0	0	0	0	(0	C
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	2.7	1.7	5,077	3,197	1,880	1,880	1,317	0	(0	C
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	2.9	0.9	7,373	2,289		2,289	0	0	(0	C
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	3.1	0.1	116	5	37	5	0	0	(, ,	C
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	3.3	0	(467)	0	(41)		0	0	(C
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	3.7	0	(372)	0	0	0	0	0	(C
4408	Muddy Creek Charter School	6/30/2020	Proportion	2.7	1.7	5,560	3,501		2,059	1,442	0	(C
4408	Muddy Creek Charter School	6/30/2019	Proportion	2.9	0.9	(872)	(270)		(270)		0	(C
4408	Muddy Creek Charter School	6/30/2018	Proportion	3.1	0.1	(274)	(10)		(10)		0	(C
4408	Muddy Creek Charter School	6/30/2017	Proportion	3.3	0	(32)	0	(2)		0	0	(C
4408	Muddy Creek Charter School	6/30/2016	Proportion	3.7	0	(54)	4.455	0	0	0	0	((
4409 4409	Southwest Charter School Southwest Charter School	6/30/2020 6/30/2019	Proportion Proportion	2.7 2.9	1.7 0.9	7,075 3,939	4,455 1,223		2,620 1,223	1,835	0	(
4409	Southwest Charter School	6/30/2019	Proportion	3.1	0.9	(74)	1,223			-	0	(
4409	Southwest Charter School	6/30/2017	Proportion	3.3	0.1	(118)	(2,	(10)			0	(
4409	Southwest Charter School	6/30/2016	Proportion	3.7	0	(110)	0	(10)	0	-	0	(
4410	Ace Academy	6/30/2020	Proportion	2.7	1.7	0	0	0	0	-	0	Č		Č
4410	Ace Academy	6/30/2019	Proportion	2.9	0.9	0	0	0	0	0	0	Č	0	Č
4410	Ace Academy	6/30/2018	Proportion	3.1	0.1	0	0	Ö	0	-	0	Č		Č
4410	Ace Academy	6/30/2017	Proportion	3.3	0	0	0	Ö	0	0	0	(0	Č
4410	Ace Academy	6/30/2016	Proportion	3.7	0	(998)	0	0	0	0	0	(0	Ċ
4411	Sherwood Charter School	6/30/2020	Proportion	2.7	1.7	7,338	4,620	2,718	2,718	1,902	0	(0	Ċ
4411	Sherwood Charter School	6/30/2019	Proportion	2.9	0.9	(1,608)	(500)	(554)	(500)	0	0	(0	C
4411	Sherwood Charter School	6/30/2018	Proportion	3.1	0.1	(284)	(8)	(92)	(8)	0	0	(0	C
4411	Sherwood Charter School	6/30/2017	Proportion	3.3	0	(11)	0	(2)		0	0	(0	C
4411	Sherwood Charter School	6/30/2016	Proportion	3.7	0	(90)	0	0	0	0	0	(C
4412	Estacada Web Academy	6/30/2020	Proportion	2.7	1.7	19,784	12,457		7,327	5,130	0	(C
4412	Estacada Web Academy	6/30/2019	Proportion	2.9	0.9	(7,419)	(2,303)				0	(C
4412	Estacada Web Academy	6/30/2018	Proportion	3.1	0.1	(1,264)	(40)		(40)		0	(C
4412	Estacada Web Academy	6/30/2017	Proportion	3.3 3.7	0	(476)	0	(44)	0	0	0	(C.
4412 4413	Estacada Web Academy Marcola Early College Academy	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	168 7,346	4,625	2,721	2,721	1,904	0	(
4413	Marcola Early College Academy	6/30/2019	Proportion	2.9	0.9	(5,870)	(1,822)				0	(
4414	Marcola Web Academy	6/30/2020	Proportion	2.7	1.7	7,080	4,458		2,622	1,836	0	Č		
4414	Marcola Web Academy	6/30/2019	Proportion	2.9	0.9	(5.658)	(1.756)				0	Č		Č
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	2.7	1.7	18.180	11.447		6.733	4.714	0	(0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	2.9	0.9	8,421	2,613		2,613	0	0	Č		Č
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	3.1	0.1	(1,448)	(47)			0	0	(0	Č
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	3.3	0	(380)	0	(35)	0	0	0	Ċ	0 0	d
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	3.7	0	598	0	0	0	0	0	(0	Ċ
4419	Silvies River Web Academy	6/30/2020	Proportion	2.7	1.7	11,360	7,153	4,207	4,207	2,946	0	(0	Ċ
4419	Silvies River Web Academy	6/30/2019	Proportion	2.9	0.9	(3,664)	(1,138)	(1,263)	(1,138)	0	0	(0	C
4419	Silvies River Web Academy	6/30/2018	Proportion	3.1	0.1	(2,124)	(69)	(685)	(69)	0	0	(0	C
4419	Silvies River Web Academy	6/30/2017	Proportion	3.3	0	(270)	0	(24)		0	0	(C
4419	Silvies River Web Academy	6/30/2016	Proportion	3.7	0	421	0	0	0		0	(C
4420	Oregon Virtual Academy	6/30/2020	Proportion	2.7	1.7	(1,763)	(1,110)				0	(, ,	C
4420	Oregon Virtual Academy	6/30/2019	Proportion	2.9	0.9	39,490	12,256		12,256		0	(C
4420	Oregon Virtual Academy	6/30/2018	Proportion	3.1	0.1	(4,184)	(134)				0	((
4420	Oregon Virtual Academy	6/30/2017	Proportion	3.3	0	(548)	0	(50)	0	0	0	(C
4420	Oregon Virtual Academy	6/30/2016	Proportion	3.7	0	694	0	0	0	0	0	(C
4422	Redmond Proficiency Academy	6/30/2020	Proportion	2.7 2.9	1.7 0.9	52,521	33,069		19,452		0	(C
4422	Redmond Proficiency Academy	6/30/2019	Proportion			(23,023)	(7,145)	(7,939)	(7,145)	0	0		0	



Exhibit F

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

June 30, 2021 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 Expens
4422	Redmond Proficiency Academy	6/30/2018	Proportion	3.1	0.1	(1,985)	(65)		(65)		0			
4422	Redmond Proficiency Academy	6/30/2017	Proportion	3.3 3.7	0	(439)	0	(40)	0		0		•	
4422 4423	Redmond Proficiency Academy Molalla River Academy	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	396 20,587	12,962	7,625	7,625	0 5,337	0			
4423	Molalla River Academy	6/30/2019	Proportion	2.9	0.9	(7,053)	(2,189)		(2,189)		0			
4423	Molalla River Academy	6/30/2018	Proportion	3.1	0.1	425	(2,103)	137	(2,103)	0	o O		•	
4423	Molalla River Academy	6/30/2017	Proportion	3.3	0	(198)		(18)	0	0	Ö			
4423	Molalla River Academy	6/30/2016	Proportion	3.7	0	116	0	o´	0	0	0)	0	
4424	The Ivy School	6/30/2020	Proportion	2.7	1.7	17,467	10,998	6,469	6,469	4,529	0) (0	
4424	The Ivy School	6/30/2019	Proportion	2.9	0.9	(3,319)	(1,031)	(1,144)	(1,031)	0	0) (0	
4424	The Ivy School	6/30/2018	Proportion	3.1	0.1	634	19	205	19	0	0			
4424	The Ivy School	6/30/2017	Proportion	3.3	0	(48)	0	(3)	0	0	0			
4424	The Ivy School	6/30/2016	Proportion	3.7	0	233	0	0	0	0	0			
4429	Clackamas Web Academy	6/30/2020	Proportion	2.7	1.7	(107)	(67)		(40)					'
4429 4429	Clackamas Web Academy	6/30/2019	Proportion	2.9 3.1	0.9 0.1	(98)	(30)	(34)	(30)	0	0		, ,	
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2018 6/30/2017	Proportion Proportion	3.1	0.1	20 (2)	2	6	2	•	0			
4429	Clackamas Web Academy	6/30/2016	Proportion	3.7	0	(2)	0	0	0	0	0			
4430	Clackamas Charter Alliance 2	6/30/2010	Proportion	2.7	1.7	1.350	850	500	500	0		,	, ,	
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	2.9	0.9	(394)	(122)		(122)		0		,	
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	3.1	0.1	50	2	16	2	0	0) () 0	
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	3.3	0	(3)	0	0	0	0	0)	0	
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	3.7	0	(8)	0	0	0	0	0) (0	
4432	Renaissance Public Academy	6/30/2020	Proportion	2.7	1.7	3,626	2,283	1,343	1,343	940	0) (0	
4432	Renaissance Public Academy	6/30/2019	Proportion	2.9	0.9	2,271	705	783	705	0	0) (0	
4432	Renaissance Public Academy	6/30/2018	Proportion	3.1	0.1	(413)	(14)		(14)		0			
4432	Renaissance Public Academy	6/30/2017	Proportion	3.3	0	(40)	0	(4)	0	0	0			
4432	Renaissance Public Academy	6/30/2016	Proportion	3.7	0	68	0	0	0	0	0			
4433 4433	Powell Butte Community Charter School	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	23,564	14,837	8,727	8,727	6,110	0			
4433 4433	Powell Butte Community Charter School Powell Butte Community Charter School	6/30/2019	Proportion Proportion	3.1	0.9	(7,901) (787)	(2,453) (25)		(2,453)		0			
4433	Powell Butte Community Charter School	6/30/2017	Proportion	3.3	0.1	(112)	(25)	(10)	(25)	0	0			
4433	Powell Butte Community Charter School	6/30/2016	Proportion	3.7	0	256	0	(10)	0	0	0			
4434	Logos Public Charter School	6/30/2020	Proportion	2.7	1.7	20,510	12,914	7,596	7,596	5,318	Ö			
4434	Logos Public Charter School	6/30/2019	Proportion	2.9	0.9	16,554	5,138	5,708	5,138	0	Ö)	0	
4434	Logos Public Charter School	6/30/2018	Proportion	3.1	0.1	(10,883)	(350)	(3,511)	(350)	0	0) (0	
4434	Logos Public Charter School	6/30/2017	Proportion	3.3	0	2,523	0	228	0	0	0) (0	
4434	Logos Public Charter School	6/30/2016	Proportion	3.7	0	(176)	0	0	0	0	0			
4435	Sunny Wolf Charter School	6/30/2020	Proportion	2.7	1.7	(3,366)	(2,119)		(1,247)					
4435	Sunny Wolf Charter School	6/30/2019	Proportion	2.9	0.9	6,900	2,142	2,379	2,142	0	0			
4435	Sunny Wolf Charter School	6/30/2018	Proportion	3.1	0.1	(455)	(14)		(14)	0	0			
4435	Sunny Wolf Charter School	6/30/2017	Proportion	3.3 3.7	0	(131)	0	(11)	0	0	0			
4435 4436	Sunny Wolf Charter School Academy Of Arts & Academics	6/30/2016 6/30/2020	Proportion Proportion	3.7 2.7	0 1.7	172 0	0	0	0	0	0			
4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2019	Proportion	2.7	0.9	0	0	0	0	0	0			
4436	Academy Of Arts & Academics Academy Of Arts & Academics	6/30/2018	Proportion	3.1	0.1	5,570	179	1,797	179	-	0			
4436	Academy Of Arts & Academics	6/30/2017	Proportion	3.3	0.1	(376)	0	(34)	0	0	0			
4436	Academy Of Arts & Academics	6/30/2016	Proportion	3.7	0	98	0	0	0	0	Ö) () 0	
4437	Center for Advance Learning	6/30/2020	Proportion	2.7	1.7	17,501	11,019	6,482	6,482	4,537	0)	0	
4437	Center for Advance Learning	6/30/2019	Proportion	2.9	0.9	(9,793)	(3,039)	(3,377)	(3,039)	0	0) (0	
4437	Center for Advance Learning	6/30/2018	Proportion	3.1	0.1	247	7	80	7	0	0) (0	
4437	Center for Advance Learning	6/30/2017	Proportion	3.3	0	6	0	0	0	0	0			
4437	Center for Advance Learning	6/30/2016	Proportion	3.7	0	82	0	0	0	0	0			
4440	Sheridan Allprep Academy	6/30/2020	Proportion	2.7	1.7	13,529	8,518	5,011	5,011	3,507	0			
4440	Sheridan Allprep Academy	6/30/2019	Proportion	2.9	0.9	(6,176)	(1,916)		(1,916)		0			
4440	Sheridan Allprep Academy	6/30/2018	Proportion	3.1	0.1	(388)	(13)		(13)	0	0			
4440 4440	Sheridan Allprep Academy Sheridan Allprep Academy	6/30/2017 6/30/2016	Proportion Proportion	3.3 3.7	0	(42) 91	0	(3)	0	0	0			
4440 4441	Sheridan Allprep Academy Baker Web Academy	6/30/2016	Proportion Proportion	3.7 2.7	0 1.7	(60.119)	(37,853)	(22,266)	(22,266)	•				
4441	Baker Web Academy Baker Web Academy	6/30/2019	Proportion	2.7	0.9	71,117	(37,853)	24,523	(22,266)	(15,587)	0			
4441	Baker Web Academy	6/30/2018	Proportion	3.1	0.1	(13,982)	(452)		(452)	•	0			
4441	Baker Web Academy	6/30/2017	Proportion	3.3	0.1	(2,775)	(432)	(252)	(432)	0	0			
4441	Baker Web Academy	6/30/2016	Proportion	3.7	0	2,015	0	0	ő	0	Ö			
4443	Knova Learning Oreogn	6/30/2020	Proportion	2.7	1.7	11,758	7,403	4,355	4,355	3,048	Ö	Ò	0	
4443	Knova Learning Oreogn	6/30/2019	Proportion	2.9	0.9	4,143	1,285	1,429	1,285	0	Ö) (0	
4443	Knova Learning Oreogn	6/30/2018	Proportion	3.1	0.1	7	1	2	1	0	0			
4443	Knova Learning Oreogn	6/30/2017	Proportion	3.3	0	(14)	0	(2)	0	0	0) () 0	



Exhibit F

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

June 30, 2021 Measurement Date

		Beginning of					Management Dec	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow (first)
Employer		Measurement Period for Initial	Source of Employer	r- 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 4 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
4443	Knova Learning Oreogn	6/30/2016	Proportion	3.7	0	(358)	0	0	0			(0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	2.7	1.7	13,076	8,233	4,843	4,843			(0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	2.9	0.9	(8,311)	(2,579)		(2,579)		-	(0
4444 4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	3.1 3.3	0.1 0	(592) (27)	(19)		(19) 0) 0	-	(0
4444	Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.	6/30/2017 6/30/2016	Proportion Proportion	3.7	0	(76)	0	(3)	0	0	0			0
4446	Coburg Community Charter School	6/30/2020	Proportion	2.7	1.7	19,637	12,364	7,273	7,273	5,091	0			0
4446	Coburg Community Charter School	6/30/2019	Proportion	2.9	0.9	(5,421)	(1,683)		(1,683)		-			0
4446	Coburg Community Charter School	6/30/2018	Proportion	3.1	0.1	496	16	160	16	0	0		0	0
4446	Coburg Community Charter School	6/30/2017	Proportion	3.3	0	142	0	13	0	0	0	Ċ	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	3.7	0	78	0	0	0	-		(0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	2.7	1.7	17,233	10,850	6,383	6,383		0			0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	2.9	0.9	(5,625)	(1,745		(1,745)		-			0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	3.1	0.1	(1,069)	(34)		(34)) 0	•			0
4447 4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	3.3 3.7	0	(159) 34	0	(15)	0	0	0	(0
4447	Arco Iris Spanish Immersion Charter School Gresham Barlow Web Academy	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	40,398	25,436	14,962	14,962	10,474	0	(0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	2.9	0.9	(12,662)	(3,930		(3,930)		0			0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	3.1	0.9	(1,503)	(3,930)		(3,930)		0		,	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	3.3	0.1	(373)	(40)	(34)	(40)	, 0	0		,	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	3.7	0	(316)	0	0	0	0	0		0	0
4449	Mosier Middle School	6/30/2020	Proportion	2.7	1.7	o o	0	0	0	0	0	Ċ	0	0
4449	Mosier Middle School	6/30/2019	Proportion	2.9	0.9	0	0	0	0	0	0	(0	0
4449	Mosier Middle School	6/30/2018	Proportion	3.1	0.1	0	0	0	0	0	0	(0	0
4449	Mosier Middle School	6/30/2017	Proportion	3.3	0	1	0	1	0		-			0
4449	Mosier Middle School	6/30/2016	Proportion	3.7	0	(727)	0	0	0					0
4450	Sauvie Island Academy	6/30/2020	Proportion	2.7	1.7	17,756	11,180	6,576	6,576					0
4450	Sauvie Island Academy	6/30/2019	Proportion	2.9	0.9	(13,417)	(4,163		(4,163)					0
4450 4450	Sauvie Island Academy	6/30/2018 6/30/2017	Proportion	3.1 3.3	0.1 0	506	17	163	17 0	0	-			0
4450	Sauvie Island Academy Sauvie Island Academy	6/30/2017	Proportion Proportion	3.7	0	(231)	0	(21)	0	0	-			0
4451	River's Edge Academy Charter School	6/30/2010	Proportion	2.7	1.7	(2,578)	(1,623)	(955)	(955)	•				0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	2.9	0.9	7,354	2,282	2,536	2,282			() 0	0
4451	River's Edge Academy Charter School	6/30/2018	Proportion	3.1	0.1	(976)	(31)		(31)		Ö			0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	3.3	0	(48)	0	(3)	0	0	0	Ċ	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	3.7	0	(152)	0	0	0	0	0	(0	0
4452	South Columbia Family School	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	0			0
4452	South Columbia Family School	6/30/2019	Proportion	2.9	0.9	2,519	781	869	781	0	0	(0
4452	South Columbia Family School	6/30/2018	Proportion	3.1	0.1	(54)	(3)	(17)	(3)		0	(0
4452	South Columbia Family School	6/30/2017	Proportion	3.3 3.7	0	1	0	1	0	0	0	(0
4452 4453	South Columbia Family School Woodland Educational Initiative	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	59 6,549	4,123	2,426	2,426	1,697	0	(0
4453	Woodland Educational Initiative Woodland Educational Initiative	6/30/2019	Proportion	2.9	0.9	3.574	4,123 1,110	1,232	1,110	1,097	•			0
4453	Woodland Educational Initiative	6/30/2018	Proportion	3.1	0.1	(535)	(16)		(16)	•	•		,	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	3.3	0	(326)	0	(29)	0	, 0	-	Ċ) 0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	3.7	0	(98)	0	o o	0	0	0		0	0
4454	Le Monde Immersion Charter School	6/30/2020	Proportion	2.7	1.7	9,754	6,141	3,613	3,613	2,528	Ö	Ċ	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	2.9	0.9	5,056	1,570	1,743	1,570	0	0	(0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	3.1	0.1	(462)	(15)		(15)					0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	3.3	0	(145)	0	(13)	0	0			, ,	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	3.7	0	112	0	0	0	0				0
4455 4455	Hope Chinese Charter School Hope Chinese Charter School	6/30/2020 6/30/2019	Proportion	2.7 2.9	1.7 0.9	7,819 8,916	4,923 2,768	2,896 3.074	2,896 2,768	2,027			,	0
4455 4455	Hope Chinese Charter School Hope Chinese Charter School	6/30/2019	Proportion	2.9 3.1	0.9	(2,160)				•	•		,	0
4455 4455	Hope Chinese Charter School	6/30/2017	Proportion Proportion	3.1	0.1	(2,160)	(69)	(697)	(69) 0) 0	•		,	0
4455 4455	Hope Chinese Charter School	6/30/2017	Proportion	3.3	0	(273)	0	(24)	0	0	0			0
4456	Insight School of Oregon Charter	6/30/2020	Proportion	2.7	1.7	9,599	6,044	3,555	3,555	2,489				0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	2.9	0.9	(4,716)	(1,464		(1,464)					0
4456	Insight School of Oregon Charter	6/30/2018	Proportion	3.1	0.1	(2,394)	(78)		(78)		Ö	Ċ	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	3.3	0	359	Ò	32	, o	0	0	Ċ	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	3.7	0	489	0	0	0	0		(,	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	2.7	1.7	1,338	842	496	496				,	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	2.9	0.9	(4)	(2)		(2)		•	(,	0
4457	Oregon Virtual Education East	6/30/2018	Proportion	3.1	0.1	(84)	(3)	(27)	(3)		-	(0
4457	Oregon Virtual Education East	6/30/2017	Proportion	3.3	0	9	0	0	0	-	•		,	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	3.7	0	44	0	0	0					0
4458	Oregon Virtual Education West	6/30/2020	Proportion	2.7	1.7	1,338	842	496	496	346	0	(0	



Exhibit F

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

June 30, 2021 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 A		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4458	Oregon Virtual Education West	6/30/2019	Proportion	2.9	0.9	(4)	(2)				0		0	0
4458	Oregon Virtual Education West	6/30/2018	Proportion	3.1	0.1	(84)	(3)				0		0	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	3.3	0	9	0	0	0	0	0		0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	3.7 2.7	0 1.7	44 17,515	44.000	6,487	0 6,487	0 4,541	0		0	0
4459 4459	Crater Lake Charter Academy Crater Lake Charter Academy	6/30/2020 6/30/2019	Proportion Proportion	2.7	0.9	(6,702)	11,028 (2,080)		(2,080)		0		0	0
4459	Crater Lake Charter Academy	6/30/2018	Proportion	3.1	0.9	(6,702)	(2,000)	33	(2,000)	0	0		0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	3.3	0	(184)	0	(16)	0	0	0		i 0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	3.7	0	216	0	0	0	0	0) (0	0
4460	Kairos Pdx	6/30/2020	Proportion	2.7	1.7	0	Ō	ō	0	0	Ö)	0	0
4460	Kairos Pdx	6/30/2019	Proportion	2.9	0.9	14,036	4,356	4,840	4,356	0	0) (0	0
4460	Kairos Pdx	6/30/2018	Proportion	3.1	0.1	(3,149)	(101)	(1,016)	(101)	0	0	•	0	0
4460	Kairos Pdx	6/30/2017	Proportion	3.3	0	(129)	0	(12)		0	0		0	0
4460	Kairos Pdx	6/30/2016	Proportion	3.7	0	485	0	0	0	0	0		0	0
4461	Mountain View Academy	6/30/2020	Proportion	2.7	1.7	0	0	0	0	0	0		0	0
4461 4461	Mountain View Academy Mountain View Academy	6/30/2019 6/30/2018	Proportion Proportion	2.9 3.1	0.9 0.1	0 129	0	0 42	0	0	0		0	0
4461	Mountain View Academy Mountain View Academy	6/30/2018	Proportion	3.3	0.1	129	3	42	3	0	0	`	0	0
4461	Mountain View Academy	6/30/2016	Proportion	3.7	0	(792)	0	0	0	0	0)	0	0
4462	Bend International School	6/30/2020	Proportion	2.7	1.7	18,033	11,354	6.679	6,679	4.675	0)	0	0
4462	Bend International School	6/30/2019	Proportion	2.9	0.9	(6,335)	(1,967)	(2,184)	(1,967)	.,	0) (0	0
4462	Bend International School	6/30/2018	Proportion	3.1	0.1	(444)	(15)		(15)		0)	0	0
4462	Bend International School	6/30/2017	Proportion	3.3	0	(2)	o o	` o´	o o	0	0) (0	0
4462	Bend International School	6/30/2016	Proportion	3.7	0	478	0	0	0	0	0) (0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	2.7	1.7	10,923	6,877	4,046	4,046	2,831	0		0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	2.9	0.9	(4,342)	(1,348)		(1,348)		0		0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	3.1	0.1	627	21	202	21	0	0		0	0
4463 4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	3.3 3.7	0	(127) 240	0	(13)	0	0	0		0	0
4463 4464	Dallas Community School-Community Innovation Partners The Valley School Of Southern Oregon	6/30/2016 6/30/2020	Proportion Proportion	2.7	1.7	(1,261)	(794)	•	(467)	•		`	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	2.9	0.9	3,854	1,196	1,329	1,196	(327)	, ,		0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	3.1	0.1	(564)	(18)		(18)		0		0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	3.3	0	2	0	0	0	0	0) (0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	3.7	0	167	0	0	0	0	0)	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	2.7	1.7	1,588	1,000	588	588	412	0) (0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	2.9	0.9	873	271	301	271	0	0) (0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	3.1	0.1	288	9	93	9	0	0		0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	3.3	0	(98)	0	(8)	0	0	0		0	0
4465 4467	Bridge Educational Foundation Cannon Beach Academy	6/30/2016 6/30/2020	Proportion	3.7 2.7	0 1.7	352 94	U 59	0 35	35	24	Ü		0	0
4467 4467	Cannon Beach Academy Cannon Beach Academy	6/30/2020	Proportion Proportion	2.7	0.9	386	120	133	120		0		0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	3.1	0.1	(445)	(13)		(13)		0)	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	3.3	0	(272)	(.0)	(26)	(1.0)	0	0	ì	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	2.7	1.7	9,713	6,116		3,597	2,519	Ö)	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	2.9	0.9	4,787	1,485	1,651	1,485	0	0) (0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	3.1	0.1	(5,013)	(162)		(162)	0	0) (0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	3.3	0	(837)	0	(75)	0	0	0		0	0
4469	Desert Sky Montessori	6/30/2020	Proportion	2.7	1.7	2,896	1,823	1,073	1,073		0		0	0
4469	Desert Sky Montessori	6/30/2019	Proportion	2.9	0.9	3,993	1,239	1,377	1,239	0	0		0	0
4469 4469	Desert Sky Montessori	6/30/2018	Proportion	3.1 3.3	0.1 0	(2,962) (87)	(97)		(97)	0	0		0	0
4469 4470	Desert Sky Montessori Oregon Family School	6/30/2017 6/30/2020	Proportion Proportion	3.3 2.7	1.7	5,522	3.477	(9) 2,045	2,045	1,432	0		0	0
4470	Oregon Family School	6/30/2019	Proportion	2.9	0.9	(1,251)	(389)	(431)	(389)		0		0	0
4470	Oregon Family School	6/30/2018	Proportion	3.1	0.9	(2,011)	(64)		(64)		0			0
4471	Wahtonka Community School	6/30/2020	Proportion	2.7	1.7	(1,713)	(1,079)		(634)				0	0
4471	Wahtonka Community School	6/30/2019	Proportion	2.9	0.9	(2,249)	(697)		(697)		, ,		0	0
4471	Wahtonka Community School	6/30/2018	Proportion	3.1	0.1	(994)	(31)		(31)		Ö)	0	0
4472	Valley Inquiry Charter School	6/30/2020	Proportion	2.7	1.7	2,850	1,794	1,056	1,056	738	Ö) (0	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	2.9	0.9	(2,994)	(930)		(930)		0) (0	0
4473	Willamette Connections Academy	6/30/2020	Proportion	2.7	1.7	(1,832)	(1,153)		(679)				0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	2.7	1.7	(643)	(405)		(238)				0	0
4479	Harmony Academy	6/30/2020	Proportion	2.7	1.7	481	303	178	178	125	0) (0	0
4479	Harmony Academy	6/30/2019	Proportion	2.9	0.9	(384)	(120)	(132)	(120)	0	0) (0	0



Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
Service cost	\$1,448,289	\$1,241,169
Interest on total OPEB liability	5,091,372	4,544,448
Effect of plan changes	0	0
Administrative expenses	252,995	292,231
Member contributions	0	0
Expected investment return net of investment expenses Recognition of Deferred (Inflows)/Outflows of Resources	(3,605,006)	(4,186,942)
Recognition of economic/demographic (gains) or losses	(827,278)	(1,576,430)
Recognition of assumption changes or inputs	(1,179,424)	(998,052)
Recognition of investment (gains) or losses	467,552	(1,954,441)
OPEB Expense	\$1,648,500	(\$2,638,017)

As of June 30, 2021, 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	(\$6,841,594)	\$0		
Changes of assumptions	(5,461,970)	1,122,739		
Net difference between projected and actual earnings	<u>(7,881,989)</u>	<u>0</u>		
Total	(\$20,185,553)	\$1,122,739		



Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

-	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2021 Expense	Balance of Deferred (Inflows) 06/30/2021	Balance of Deferred Outflows 06/30/2021	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$12,109,957) \$2,832,615 \$392,722 (\$253,414) (\$634,162)	2020-2021 2019-2020 2018-2019 2017-2018 2016-2017	5.0 5.0 5.0 5.0 5.0	(2,421,991) 566,523 78,544 (50,683) (126,834)	(9,687,966) 0 0 (50,682) 0	0 1,699,569 157,090 0	(2,421,991) 566,523 78,544 (50,682)	(2,421,991) 566,523 78,546 0	(2,421,991) 566,523 0 0	(2,421,993) 0 0 0 0	0 0 0 0	0 0 0 0
Economic/demographic (gains) or losses	(\$4,644,740) (\$2,192,839) (\$275,985) (\$3,059,840)	2020-2021 2019-2020 2018-2019 2017-2018	6.2 6.4 6.7 6.9	(749,152) (342,631) (41,192) (443,455)	(3,895,588) (1,507,577) (152,409) (1,286,020)	0 0 0 0	(749,152) (342,631) (41,192) (443,455)	(749,152) (342,631) (41,192) (443,455)	(749,152) (342,631) (41,192) (399,110)	(749,152) (342,631) (28,833) 0	(749,152) (137,053) 0	(149,828) 0 0 0
Assumption changes or inputs	\$1,124,505 (\$7,944,684) \$0 \$427,338	2020-2021 2019-2020 2018-2019 2017-2018	6.2 6.4 6.7 6.9	181,372 (1,241,357) 0 61,933	0 (5,461,970) 0 0	943,133 0 0 179,606	181,372 (1,241,357) 0 61,933	181,372 (1,241,357) 0 61,933	181,372 (1,241,357) 0 55,740	181,372 (1,241,357) 0 0	181,372 (496,542) 0 0	36,273 0 0

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

