

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019
Service cost	\$3,106,274	\$2,544,843
Interest on total OPEB liability	34,170,961	32,446,651
Effect of plan changes	0	0
Administrative expenses	1,281,744	1,312,229
Member contributions	0	0
Expected investment return net of investment expenses	(38,906,823)	(42,102,473)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(2,750,526)	(13,182,129)
Recognition of assumption changes or inputs	(153,990)	(153,990)
Recognition of investment (gains) or losses	(7,224,699)	(5,996,078)
OPEB Expense	(\$10,477,059)	(\$25,130,947)

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

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$25,482,049	\$0
Changes of assumptions	200,188	0
Net difference between projected and actual earnings	<u>11,927,391</u>	<u>0</u>
Total	\$37,609,628	\$0

These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2019 Expense	Balance of Deferred (Inflows) 06/30/2019	Balance of Deferred Outflows 06/30/2019	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized Thereafter in Expense
Investment	\$6,143,105	2018-2019	5.0	1,228,621	0	4,914,484	1,228,621	1,228,621	1,228,621	1,228,621	0	0
(gains) or losses	(\$11,962,389)	2017-2018	5.0	(2,392,478)	(7,177,433)	0	(2,392,478)	(2,392,478)	(2,392,477)	0	0	0
	(\$24,161,105)	2016-2017	5.0	(4,832,221)	(9,664,442)	0	(4,832,221)	(4,832,221)	0	0	0	0
Economic/demographic	(\$32,337,969)	2018-2019	3.1	(10,431,603)	(21,906,366)	0	(10,431,603)	(10,431,603)	(1,043,160)	0	0	0
(gains) or losses	(\$9,076,735)	2017-2018	3.3	(2,750,526)	(3,575,683)	0	(2,750,526)	(825,157)	0	0	0	0
	\$0	2016-2017	3.3	0	0	0	0	0	0	0	0	0
Assumption	\$0	2018-2019	3.1	0	0	0	0	0	0	0	0	0
changes or inputs	(\$508,168)	2017-2018	3.3	(153,990)	(200,188)	0	(153,990)	(46,198)	0	0	0	0
	\$0	2016-2017	3.3	0	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.

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer

June 30, 2019 Measurement Date (MD)

47,997,918 100.000000% 49,615,345 100.000000% (111,627,121) (193,236,081)

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	14,249,027	29.68675973%	14,959,814	30.15158736%	(33,138,479)	(58,263,749)
2000	Lake County	17,124	0.03567713%	19,048	0.03839161%	(39,825)	(74,186)
2001	Clackamas County	680,292	1.41733723%	702,987	1.41687508%	(1,582,133)	(2,737,914)
2002	Curry County	21,169	0.04410352%	21,480	0.04329370%	(49,231)	(83,659)
2003	Douglas County	115,467	0.24056671%	117,213	0.23624439%	(268,538)	(456,509)
2004	Harney County	19,888	0.04143438%	21,220	0.04276991%	(46,252)	(82,647)
2005	Jackson County	225,958	0.47076615%	223,750	0.45096879%	(525,503)	(871,434)
2006	Jefferson County	27,974	0.05828134%	30,266	0.06100220%	(65,058)	(117,878)
2007	Klamath County	16,775	0.03494981%	17,383	0.03503467%	(39,013)	(67,700)
2008	Lane County	408,712	0.85152129%	456,605	0.92028994%	(950,529)	(1,778,332)
2009	Marion County	389,647	0.81179977%	399,282	0.80475418%	(906,189)	(1,555,076)
2011	Washington County	629,631	1.31178777%	683,040	1.37667161%	(1,464,311)	(2,860,226)
2012	Grant County	15,358	0.03199701%	16,191	0.03263206%	(35,717)	(63,057)
2013	Umatilla County	71,429	0.14881781%	75,849	0.15287432%	(166,121)	(295,408)
2014	Linn County	179,825	0.37465065%	181,936	0.36669232%	(418,212)	(708,582)
2015	Yamhill County	128,801	0.26834741%	139,314	0.28078791%	(299,549)	(542,584)
2016	Sherman County	11,426	0.02380580%	12,281	0.02475305%	(26,574)	(47,832)
2017	Columbia County	48,725	0.10151453%	52,994	0.10689879%	(113,318)	(206,393)
2018	Coos County	73,483	0.15308649%	77,234	0.15566519%	(170,897)	(300,801)
2020	Wasco County	30,017	0.06253721%	30,560	0.06159417%	(69,808)	(119,022)
2021	Baker County	24,634	0.05132310%	26,326	0.05306056%	(57,291)	(102,532)
2022	Gilliam County	9,743	0.02029959%	10,311	0.02078131%	(22,660)	(40,157)
2027	Deschutes County	304,046	0.63345589%	326,119	0.65729371%	(707,109)	(1,270,129)
2035	Hood River County	34,666	0.07222311%	34,228	0.06898753%	(80,621)	(133,309)
2036	Clatsop County	51,547	0.10739437%	74,096	0.14934003%	(119,881)	(288,579)
2037	Polk County	84,500	0.17604880%	90,259	0.18191828%	(196,518)	(351,532)
2038	Multnomah County	1,626,813	3.38933993%	1,006,596	2.02879994%	(3,783,423)	(3,920,374)
2039	Malheur County	35,757	0.07449602%	37,020	0.07461381%	(83,158)	(144,181)
2040	Benton County	134,871	0.28099335%	137,099	0.27632288%	(313,665)	(533,956)
2042	Josephine County	73,198	0.15250161%	85,824	0.17297782%	(170,233)	(334,256)
2043	Lincoln County	21,417	0.04461994%	22,171	0.04468549%	(49,808)	(86,348)
2044	Crook County	8,878	0.01849595%	8,505	0.01714185%	(20,646)	(33,124)
2050	Wallowa County	1,580	0.00329100%	1,484	0.00299200%	(3,674)	(5,782)
2099	State Judiciary	173,090	0.36061933%	136,748	0.27561683%	(402,549)	(532,591)
2100	City of Roseburg	51,066	0.10639145%	51,448	0.10369451%	(118,762)	(200,375)
2101	City of Salem	405,623	0.84508478%	417,282	0.84103315%	(943,344)	(1,625,180)
2102	City of Medford	180,702	0.37647943%	189,546	0.38203016%	(420,253)	(738,220)
2103	City of Albany	137,415	0.28629454%	148,205	0.29870783%	(319,582)	(577,211)
2104	City of Ashland	82,276	0.17141508%	89,898	0.18119060%	(191,346)	(350,126)
2105	City of Astoria	28,956	0.06032657%	29,924	0.06031255%	(67,341)	(116,546)
2106	City of Beaverton	197,854	0.41221317%	190,205	0.38335825%	(460,142)	(740,787)
2107	City of Bend	215,341	0.44864579%	232,591	0.46878896%	(500,810)	(905,869)
2109	City of Canby	27,962	0.05825734%	31,068	0.06261724%	(65,031)	(120,999)
2110	City of Coquille	6,920	0.01441669%	7,551	0.01521944%	(16,093)	(29,409)
2111	City of Eugene	490,434	1.02178167%	517,294	1.04260797%	(1,140,586)	(2,014,695)
2112	City Of Forest Grove	4,046	0.00843055%	4,196	0.00845793%	(9,411)	(16,344)
2113	City of Grants Pass	85,117	0.17733538%	70,071	0.14122790%	(197,954)	(272,903)
2114	City of Gresham	219,493	0.45729746%	240,184	0.48409153%	(510,468)	(935,440)
2115	City of Hillsboro	294,872	0.61434236%	315,609	0.63611135%	(685,773)	(1,229,197)
2117	City of McMinnville	62,310	0.12981751%	65,672	0.13236308%	(144,912)	(255,773)
2118	City of Ontario	13,662	0.02846378%	13,884	0.02798296%	(31,773)	(54,073)
2119	City of Oregon City	64,972	0.13536468%	67,546	0.13614014%	(151,104)	(263,072)
2120	City of Lake Oswego	123,798	0.25792452%	128,691	0.25937774%	(287,914)	(501,211)
2121	City of Portland	1,796,368	3.74259536%	1,971,904	3.97438327%	(4,177,752)	(7,679,943)
2122	City of Redmond	53,127	0.11068641%	56,398	0.11366993%	(123,556)	(219,651)
2123	City of St Helens	20,589	0.04289659%	21,299	0.04292920%	(47,884)	(82,955)
2125	City of Vernonia	2,863	0.00596459%	3,214	0.00647876%	(6,658)	(12,519)
2126	City of West Linn	40,717	0.08483126%	39,812	0.08024130%	(94,695)	(155,055)
2127	City of Cottage Grove	18,936	0.03945254%	21,138	0.04260408%	(44,040)	(82,326)
2128	City of Tillamook	8,500	0.01770875%	9,141	0.01842438%	(19,768)	(35,603)
2129	City of Sweet Home	4,875	0.01015686%	4,849	0.00977300%	(11,338)	(18,885)
2131	City of Drain	2,481	0.00516825%	2,793	0.00562909%	(5,769)	(10,877)
2132	Eugene Water & Electric Board	186,187	0.38790616%	202,878	0.40890071%	(433,009)	(790,144)
2135	McMinnville Water & Light Department	22,336	0.04653525%	22,920	0.04619607%	(51,946)	(89,267)
2138	City of Hood River	20,288	0.04226933%	22,286	0.04491788%	(47,184)	(86,798)
2139	City of Reedsport	7,064	0.01471753%	7,182	0.01447506%	(16,429)	(27,971)
2140	City of Lebanon	27,183	0.05663266%	27,136	0.05469207%	(63,217)	(105,685)
2142	City of Shenwood	32,337	0.06737213%	34,256	0.06943275%	(75,206)	(133,416)
2143	City of Oakland	719	0.00148873%	672	0.00135349%	(1,673)	(2,615)
2145	City of Vale	1,819	0.00378054%	1,682	0.00339006%	(4,231)	(6,551)
2146	City of Prineville	19,810	0.04127350%	20,986	0.04229782%	(46,072)	(81,735)
2147	City of Wheeler	659	0.00137310%	447	0.00090055%	(1,533)	(1,740)
2148	City of Klamath Falls	43,547	0.09072752%	43,465	0.08760296%	(101,277)	(189,281)
2149	City of Canyonville	1,392	0.00290004%	1,378	0.00277749%	(3,237)	(5,367)
2150	City of Bandon	9,578	0.01995543%	10,147	0.02045079%	(22,276)	(39,518)
2152	City of Coos Bay	32,335	0.06736694%	33,612	0.06774523%	(75,200)	(130,908)
2154	City of Pendleton	42,184	0.08788806%	43,744	0.08816688%	(98,107)	(170,370)
2155	City of Conaville	141,057	0.29388168%	148,912	0.30013271%	(328,052)	(579,965)
2157	City of Monmouth	16,018	0.03337203%	16,984	0.03423040%	(37,252)	(66,145)
2158	City of Milton-Freewater	19,036	0.03965970%	21,124	0.04257546%	(44,271)	(82,271)
2159	City of Baker City	17,503	0.03646583%	17,297	0.03486180%	(40,706)	(67,366)
2160	City of Hermiston	29,068	0.06056140%	29,238	0.05928400%	(67,603)	(113,871)
2161	City of Pilot Rock	1,351	0.00281502%	1,456	0.00293518%	(3,142)	(5,672)
2162	City of Clatskanie	4,084	0.00850868%	2,669	0.00537926%	(9,498)	(10,395)
2163	City of Milwaukie	45,626	0.09505729%	48,729	0.09821427%	(106,110)	(189,785)
2165	City of Cornelius	11,393	0.02373570%	12,250	0.02469037%	(26,495)	(47,711)
2166	City of Nyssa	2,617	0.00545315%	2,885	0.00581383%	(6,087)	(11,234)
2167	City of Athena	1,112	0.00231658%	1,371	0.00276358%	(2,586)	(5,340)
2168	City of Oakridge	4,930	0.01027151%	6,295	0.01268847%	(11,466)	(24,519)
2170	City of Madras	9,384	0.01955149%	9,558	0.01926362%	(21,825)	(37,224)
2172	City of Sandy	21,153	0.04407014%	21,632	0.04360022%	(49,194)	(84,251)
2174	City of Mt Angel	3,964	0.00825871%	4,217	0.00849979%	(9,219)	(16,425)
2175	City of Umatilla	10,380	0.02162573%	9,171	0.01848368%	(24,140)	(35,717)
2176	City of Scappoose	10,516	0.02190876%	11,131	0.02243497%	(24,456)	(43,352)
2177	City of Condon	913	0.00190242%	767	0.00154613%	(2,124)	(2,988)
2178	City of Boardman	5,221	0.01087758%	5,748	0.01158547%	(12,142)	(22,387)
2179	City of Estacada	5,648	0.01176701%	6,445	0.01299017%	(13,135)	(25,102)
2180	City of Enterprise	3,375	0.00703139%	3,607	0.00727088%	(7,849)	(14,050)
2181	City of Central Point	22,644	0.04717786%	22,969	0.04629394%	(52,663)	(89,457)
2182	City of Cascade Locks	3,331	0.00694051%	3,221	0.00649196%	(7,747)	(12,545)
2183	City of Myrtle Point	6,097	0.01270176%	6,097	0.01228832%	(14,179)	(23,745)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer

June 30, 2019 Measurement Date (MD)

47,997,918 100.000000% 49,615,345 100.000000% (111,627,121) (193,236,081)

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
2184	City of Port Orford	2,542	0.00529631%	2,814	0.00567064%	(5,912)	(10,958)
2185	City of Wood Village	3,877	0.00807666%	3,271	0.00659308%	(9,016)	(12,740)
2186	City of Chiloquin	783	0.00163097%	967	0.00194982%	(1,821)	(3,768)
2187	City of Philomath	7,568	0.01576693%	7,505	0.01512607%	(17,600)	(29,229)
2188	City of Talent	5,583	0.01163148%	5,421	0.01092537%	(12,984)	(21,112)
2189	City of Willamina	1,895	0.00394792%	2,400	0.00483741%	(4,407)	(9,348)
2191	City of Huntington	268	0.00055900%	468	0.00094320%	(624)	(1,823)
2192	City of North Plains	3,305	0.00688522%	3,941	0.00794345%	(7,686)	(15,350)
2193	City of Heppner	1,089	0.00226820%	1,317	0.00265531%	(2,532)	(5,131)
2194	City of Cave Junction	2,143	0.00446517%	2,232	0.00449806%	(4,984)	(8,692)
2195	City of Metolius	412	0.00085804%	408	0.00082170%	(958)	(1,588)
2196	City of Hubbard	2,637	0.00549345%	3,251	0.00655148%	(6,132)	(12,660)
2197	City of Myrtle Creek	4,360	0.00908291%	4,511	0.00909140%	(10,139)	(17,568)
2198	City of Carlton	2,634	0.00548753%	2,510	0.00505896%	(6,126)	(9,776)
2199	City of Junction City	10,763	0.02242387%	12,852	0.02590416%	(25,031)	(50,056)
2200	City of Willowa	771	0.00160597%	743	0.00149714%	(1,793)	(2,893)
2201	City of Coburg	3,260	0.00679127%	3,411	0.00687559%	(7,581)	(13,286)
2202	City of Dallas	23,295	0.04853250%	24,422	0.04922296%	(54,175)	(95,117)
2203	City of Rockaway Beach	4,524	0.00942455%	4,464	0.00899631%	(10,520)	(17,384)
2204	City of Burns	3,213	0.00669442%	3,541	0.00713672%	(7,473)	(13,791)
2205	City of Elgin	1,951	0.00406420%	2,154	0.00434132%	(4,537)	(8,389)
2206	City of Weston	879	0.00183125%	801	0.00161509%	(2,044)	(3,121)
2207	City of Mill City	988	0.00205894%	1,125	0.00228803%	(2,298)	(4,383)
2208	City of Fairview	7,071	0.01473137%	7,253	0.01461810%	(16,444)	(28,247)
2209	City of Montee	676	0.00140867%	670	0.00134993%	(1,572)	(2,609)
2210	City of Helix	184	0.00038360%	142	0.00028675%	(428)	(554)
2211	City of Jefferson	1,655	0.00344857%	1,694	0.00341400%	(3,850)	(6,597)
2212	Town of Lakeview	4,591	0.00956404%	4,059	0.00818037%	(10,676)	(15,807)
2213	City of Stanfield	2,466	0.00513710%	2,509	0.00505789%	(5,734)	(9,774)
2214	City of Yamhill	2,096	0.00436734%	2,247	0.00452789%	(4,875)	(8,750)
2215	City of Powers	167	0.00034779%	225	0.00045363%	(388)	(877)
2216	City of Brookings	12,104	0.02521776%	10,683	0.02153219%	(28,150)	(41,608)
2217	City of Sutherlin	11,693	0.02436239%	12,788	0.02577483%	(27,195)	(49,806)
2218	City of Prairie City	1,019	0.00212370%	871	0.00175589%	(2,371)	(3,393)
2219	City of Sheridan	3,837	0.00799414%	4,447	0.00896257%	(8,924)	(17,319)
2220	City of Ganibaldi	2,042	0.00425466%	2,091	0.00421343%	(4,749)	(8,142)
2221	City of Sisters	4,202	0.00875430%	4,057	0.00817729%	(9,772)	(15,801)
2222	City of Jacksonville	4,902	0.01021209%	4,545	0.00916033%	(11,399)	(17,701)
2223	City of Cannon Beach	9,819	0.02045662%	11,110	0.02239148%	(22,835)	(43,268)
2224	City of Falls City	681	0.00141829%	920	0.00185505%	(1,583)	(3,585)
2225	City of Echo	998	0.00207919%	954	0.00192184%	(2,321)	(3,714)
2226	City of Hines	1,657	0.00345261%	1,573	0.00316964%	(3,854)	(6,125)
2228	City of Turner	2,013	0.00419416%	2,284	0.00460257%	(4,682)	(8,894)
2229	City of John Day	3,818	0.00795453%	3,322	0.00669452%	(8,879)	(12,936)
2231	City of Banks	1,791	0.00373212%	1,927	0.00388444%	(4,166)	(7,506)
2232	City of Joseph	500	0.00104096%	502	0.00101178%	(1,162)	(1,955)
2233	City of Lafayette	2,123	0.00442309%	2,371	0.00477802%	(4,937)	(9,233)
2234	City of Aumsville	4,366	0.00909583%	4,612	0.00929644%	(10,153)	(17,964)
2235	City of Amity	1,301	0.00271114%	1,113	0.00224275%	(3,026)	(4,334)
2236	City of Creswell	4,334	0.00902995%	4,596	0.00926266%	(10,080)	(17,899)
2237	City of Troutdale	14,462	0.03013114%	13,883	0.02798150%	(33,635)	(54,070)
2238	City of Warrenton	12,413	0.02586064%	14,052	0.02832140%	(28,867)	(54,727)
2240	City of Wilsonville	43,556	0.09074587%	46,465	0.09365014%	(101,297)	(180,966)
2241	City of Bay City	1,636	0.00340784%	2,011	0.00405266%	(3,804)	(7,831)
2242	City of Gaston	497	0.00103636%	552	0.00111298%	(1,157)	(2,151)
2244	City of Lakeside	1,327	0.00276385%	1,251	0.00252077%	(3,085)	(4,871)
2245	City of Dundee	2,647	0.00551474%	3,035	0.00611716%	(6,156)	(11,821)
2246	City of Merrill	420	0.00087498%	438	0.00088303%	(977)	(1,706)
2247	City of Malin	535	0.00111403%	459	0.00092546%	(1,244)	(1,788)
2248	City of Fossil	316	0.00065878%	385	0.00077599%	(735)	(1,499)
2249	City of Phoenix	5,107	0.01063990%	5,613	0.01131231%	(11,877)	(21,859)
2250	City of Gold Beach	3,798	0.00791386%	4,008	0.00807913%	(8,834)	(15,612)
2251	City of Rogue River	3,403	0.00709058%	3,171	0.00639203%	(7,915)	(12,352)
2252	City of Dayton	1,944	0.00405015%	1,807	0.00364196%	(4,521)	(7,038)
2253	Town of Butte Falls	380	0.00079099%	466	0.00093941%	(883)	(1,815)
2254	City of Shady Cove	950	0.00197936%	1,124	0.00226470%	(2,210)	(4,376)
2255	Town of Canyon City	609	0.00126885%	648	0.00130518%	(1,416)	(2,522)
2256	City of Jordan Valley	271	0.00056490%	350	0.00070551%	(630)	(1,363)
2257	City of Culver	742	0.00154502%	721	0.00145245%	(1,726)	(2,897)
2258	City of Adair Village	908	0.00189192%	1,002	0.00201956%	(2,112)	(3,903)
2260	City of Riddle	1,520	0.00316730%	1,375	0.00277180%	(3,536)	(5,356)
2261	City of Waldport	3,724	0.00775773%	3,885	0.00783034%	(8,660)	(15,131)
2262	City of Dufur	407	0.00084775%	547	0.00110299%	(946)	(2,131)
2263	City of La Grande	10,328	0.02151693%	11,103	0.02237838%	(24,019)	(43,243)
2264	City of Gervais	2,471	0.00514908%	2,513	0.00506505%	(5,748)	(9,788)
2265	City of Westfir	270	0.00056163%	278	0.00056077%	(627)	(1,084)
2266	City of Irigon	2,194	0.00457053%	2,424	0.00488490%	(5,102)	(9,439)
2267	City of Independence	13,328	0.02776841%	14,465	0.02915515%	(30,997)	(56,338)
2268	City of Harrisburg	3,377	0.00703468%	3,574	0.00720404%	(7,853)	(13,921)
2269	City of Durham	422	0.00087875%	447	0.00090109%	(981)	(1,741)
2270	City of Lyons	358	0.00074668%	345	0.00069466%	(833)	(1,342)
2271	City of Columbia City	2,520	0.00525021%	2,465	0.00496798%	(5,861)	(9,600)
2272	City of Aurora	987	0.00205590%	1,003	0.00202230%	(2,295)	(3,908)
2273	City of Silverton	13,735	0.02861549%	13,298	0.02680215%	(31,943)	(51,791)
2274	City of Gold Hill	410	0.00085364%	802	0.00161640%	(953)	(3,123)
2275	City of Toledo	9,233	0.01923623%	9,591	0.01933124%	(21,473)	(37,355)
2276	City of Newport	12,493	0.02602888%	12,837	0.02587288%	(29,055)	(49,996)
2278	City of Springfield	138,490	0.28853281%	148,101	0.29849820%	(322,081)	(576,806)
2279	City of Keizer	31,436	0.06549369%	34,059	0.06864685%	(73,109)	(132,650)
2280	City of Winston	5,526	0.01151204%	5,919	0.01193020%	(12,851)	(23,053)
2281	City of Manzanita	2,795	0.00582311%	2,978	0.00600268%	(6,500)	(11,599)
2282	City of Eagle Point	3,515	0.00732376%	3,515	0.00708488%	(8,175)	(13,691)
2283	City of Maupin	1,309	0.00272688%	1,318	0.00265662%	(3,044)	(5,134)
2284	City of Halsey	980	0.00204142%	1,106	0.00223014%	(2,279)	(4,309)
2285	City of Veneta	4,467	0.00930586%	4,800	0.00967396%	(10,388)	(18,694)
2286	City of Millersburg	1,247	0.00259815%	1,395	0.00281066%	(2,900)	(5,431)
2287	City of King City	1,669	0.00347719%	1,953	0.00393632%	(3,881)	(7,606)
2288	City of Tualatin	49,789	0.10373181%	52,320	0.10545040%	(115,793)	(203,768)
2290	City of Molalla	13,060	0.02720970%	14,113	0.02844408%	(30,373)	(54,964)
2291	City of Florence	14,493	0.03019437%	14,733	0.02969519%	(33,705)	(57,382)
2292	City of North Bend	19,101	0.03979516%	20,200	0.04071251%	(44,422)	(78,671)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer

June 30, 2019 Measurement Date (MD)

47,997,918 100.000000% 49,615,345 100.000000% (111,627,121) (193,236,081)

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
2293	City of Lowell	1,202	0.00250500%	1,153	0.00232303%	(2,796)	(4,489)
2294	City of Depoe Bay	2,877	0.00593688%	2,969	0.00598480%	(6,691)	(11,565)
2295	City of Tigard	27,798	0.05791547%	30,135	0.06073823%	(64,649)	(117,368)
2296	City of Happy Valley	19,037	0.03966143%	19,633	0.03956953%	(44,273)	(76,463)
2297	City of Rainier	4,222	0.00879582%	4,022	0.00810556%	(9,819)	(15,663)
2298	City of Lincoln City	32,114	0.06690803%	35,493	0.07153686%	(74,688)	(138,235)
2299	City of Dunes City	125	0.00026001%	752	0.00151558%	(290)	(2,929)
2300	City of Yachats	1,987	0.00413876%	2,344	0.00472449%	(4,620)	(9,129)
2301	City of Moro	263	0.00054836%	387	0.00078052%	(612)	(1,508)
2302	City of Mt. Vernon	609	0.00126912%	717	0.00144415%	(1,417)	(2,791)
2303	City of Woodburn	39,580	0.08246099%	40,436	0.08149918%	(92,049)	(157,486)
2304	City of Gladstone	16,272	0.03390207%	16,045	0.03233891%	(37,844)	(62,490)
2305	City of Ekton	191	0.00039806%	208	0.00041945%	(444)	(811)
2306	City of Imbler	49	0.00010215%	52	0.00010436%	(114)	(202)
2307	City of Yoncalla	936	0.00194883%	796	0.00160366%	(2,177)	(3,099)
2308	City of North Powder	330	0.00068866%	235	0.00047298%	(767)	(914)
2309	City of Gearhart	5,499	0.01145579%	2,612	0.00526506%	(12,788)	(10,174)
2501	Port of The Dalles	981	0.00204384%	877	0.00176300%	(2,281)	(3,417)
2507	Port of Astoria	6,850	0.01427166%	7,430	0.01497446%	(15,931)	(28,936)
2508	Multnomah Drainage	8,423	0.01754968%	8,997	0.01813254%	(19,590)	(35,039)
2510	Horsefly Irrigation District	331	0.00068932%	329	0.00066365%	(769)	(1,282)
2511	Grants Pass Irrigation District	2,405	0.00501097%	2,245	0.00452495%	(5,594)	(8,744)
2512	Port of Portland	327,019	0.68131880%	341,617	0.68853106%	(760,537)	(1,330,491)
2513	Port of Coos Bay	8,892	0.01852476%	8,308	0.01674474%	(20,679)	(32,357)
2515	Klamath County Fire District 1	22,460	0.04679413%	24,690	0.04976313%	(52,235)	(96,160)
2518	Clackamas County Housing Authority	11,865	0.02472016%	11,162	0.02249665%	(27,594)	(43,472)
2519	Home Forward	66,536	0.13862370%	73,049	0.14722967%	(154,742)	(284,501)
2521	League of Oregon Cities	6,111	0.01273186%	8,712	0.01755882%	(14,212)	(33,930)
2522	Lane Council of Governments	50,246	0.10468392%	52,023	0.10485240%	(116,856)	(202,613)
2526	Clatskanie PUD	16,346	0.03405589%	15,762	0.03176824%	(38,016)	(61,388)
2527	Deschutes Valley Water District	7,174	0.01494561%	7,020	0.01414820%	(16,683)	(27,339)
2528	Columbia River Fire & Rescue	20,445	0.04259608%	20,769	0.04185959%	(47,549)	(80,888)
2529	East Fork Irrigation District	1,303	0.00271416%	1,244	0.00250743%	(3,030)	(4,845)
2531	Oregon School Boards Association	12,771	0.02660703%	17,420	0.03511035%	(29,701)	(67,846)
2533	Owyhee Irrigation District	6,216	0.01295137%	6,651	0.01340450%	(14,457)	(25,902)
2536	Valley View Cemetery	192	0.00040035%	231	0.00046461%	(447)	(898)
2538	Clackamas Vector Control	1,167	0.00243123%	1,163	0.00234367%	(2,714)	(4,529)
2540	West Extension Irrigation District	1,735	0.00361509%	1,987	0.00400574%	(4,035)	(7,741)
2541	Jackson County Vector Control District	874	0.00182122%	913	0.00183923%	(2,033)	(3,554)
2542	Rainbow Water District	2,553	0.00531831%	2,876	0.00579736%	(5,937)	(11,203)
2545	Council of Governments	29,837	0.06216313%	32,392	0.06528551%	(69,391)	(126,155)
2549	Rogue River Fire District	4,967	0.01034864%	5,177	0.01043433%	(11,552)	(20,163)
2550	Nyssa Road Assessment District 2	1,006	0.00209680%	955	0.00192418%	(2,341)	(3,718)
2551	Sandy Fire Department	6,054	0.01261380%	6,798	0.01370197%	(14,080)	(26,477)
2552	Winston-Dillard Fire District	3,673	0.00765187%	3,659	0.00737461%	(8,542)	(14,250)
2553	Tangent Rural Fire Protection District	720	0.00149902%	728	0.00146680%	(1,673)	(2,834)
2555	Monroe Fire Department	446	0.00092969%	494	0.00095011%	(1,038)	(1,923)
2556	Jackson County Fire District 5	11,461	0.02387833%	12,965	0.02613065%	(26,655)	(50,494)
2557	Estacada Fire Department	5,950	0.01239560%	6,350	0.01279888%	(13,837)	(24,732)
2559	Keizer Fire Department	14,058	0.02928973%	13,410	0.02702825%	(32,695)	(52,228)
2561	Jefferson Rural Fire Protection District	1,657	0.00345302%	1,747	0.00352117%	(3,855)	(6,804)
2562	WyEast Fire District	548	0.00114149%	608	0.00122494%	(1,274)	(2,367)
2563	Central Oregon Irrigation District	8,171	0.01702272%	6,416	0.01293187%	(19,002)	(24,989)
2564	Illinois Valley Fire District	1,924	0.00400778%	2,721	0.00548423%	(4,474)	(10,598)
2567	Charleston Rural Fire Protection District	544	0.00113440%	553	0.00111522%	(1,266)	(2,155)
2568	Molalla Rural Fire Protection District 73	5,816	0.01211794%	6,619	0.01334150%	(13,527)	(25,781)
2569	Central Oregon Intergovernmental Council	22,778	0.04745539%	21,281	0.04289215%	(52,973)	(82,883)
2570	Port of St Helens	3,675	0.00765556%	4,548	0.00916666%	(8,546)	(17,713)
2571	Crystal Springs Water District	2,031	0.00423231%	2,354	0.00474488%	(4,724)	(9,169)
2572	Local Government Personnel Institute	1,733	0.00361089%	67	0.00013488%	(4,031)	(261)
2573	Goshen Fire District	642	0.00133706%	459	0.00092604%	(1,493)	(1,789)
2575	Jefferson County Rural Fire Protection District 1	1,649	0.00343469%	1,733	0.00349295%	(3,834)	(6,750)
2576	Depoe Bay Rural Fire Protection District	3,786	0.00788688%	3,841	0.00774232%	(8,804)	(14,961)
2579	La Pine Rural Fire Protection District	9,972	0.02077573%	11,084	0.02233958%	(23,191)	(43,168)
2580	Marion County Fire District 1	21,228	0.04422602%	23,633	0.04763307%	(49,368)	(92,044)
2581	Port of Umatilla	774	0.00161194%	808	0.00162927%	(1,799)	(3,148)
2582	Talent Irrigation District	3,133	0.00652703%	3,329	0.00679787%	(7,286)	(12,966)
2585	Rogue River Valley Irrigation District	1,393	0.00290189%	1,567	0.00315385%	(3,239)	(6,103)
2587	Tualatin Valley Irrigation District	1,335	0.00278137%	1,349	0.00271932%	(3,165)	(5,255)
2588	Clatskanie Rural Fire Protection District	4,611	0.00960667%	5,186	0.01045219%	(10,724)	(20,197)
2589	West Slope Water District	2,174	0.00452965%	2,719	0.00547917%	(5,056)	(10,588)
2590	Redmond Fire & Rescue	21,386	0.04456608%	25,279	0.05095000%	(49,737)	(98,454)
2592	Medford Irrigation District	1,428	0.00297607%	1,921	0.00387146%	(3,322)	(7,481)
2594	Metro	295,899	0.61648393%	316,935	0.63878472%	(688,163)	(1,234,363)
2595	Canby Fire District	10,670	0.02222946%	10,118	0.02039290%	(24,814)	(39,406)
2596	Bend Parks & Recreation	37,371	0.07786027%	40,360	0.08134520%	(86,913)	(157,188)
2597	Mapleton Water District	347	0.00072209%	365	0.00073600%	(806)	(1,422)
2598	Marion County Housing Authority	3,126	0.00651305%	3,606	0.00726826%	(7,270)	(14,045)
2599	South Suburban Sanitary District	3,304	0.00688438%	3,846	0.00775079%	(7,685)	(14,977)
2600	Winston-Dillard Water District	2,063	0.00429806%	1,918	0.00386590%	(4,798)	(7,470)
2601	Baker Valley Irrigation District	343	0.00071359%	353	0.00071085%	(797)	(1,374)
2602	Aumsville Rural Fire Protection District	771	0.00160551%	1,041	0.00209840%	(1,792)	(4,055)
2603	Corbett Water District	965	0.00201090%	1,000	0.00201536%	(2,245)	(3,894)
2604	Netarts-Oceanside Sanitary District	1,744	0.00363274%	1,852	0.00373237%	(4,055)	(7,212)
2605	Scio Fire District	277	0.00057615%	571	0.00115083%	(643)	(2,224)
2606	West Valley Housing Authority	3,738	0.00778842%	3,599	0.00725475%	(8,694)	(14,019)
2607	Hoodland Fire District 74	5,625	0.01171924%	5,936	0.01196428%	(13,082)	(23,119)
2608	Gaston Rural Fire Protection District	708	0.00147500%	605	0.00121839%	(1,647)	(2,354)
2610	Turner Fire District	2,155	0.00448915%	2,312	0.00466070%	(5,011)	(9,006)
2612	Community Services Consortium	18,842	0.03925491%	19,803	0.03991227%	(43,819)	(77,125)
2613	Polk Soil & Water Conservation District	920	0.00191602%	885	0.00178453%	(2,139)	(3,448)
2617	Clean Water Services	144,674	0.30141670%	168,935	0.34048952%	(336,463)	(657,949)
2618	Estacada Cemetery District	147	0.00030683%	259	0.00052250%	(343)	(1,010)
2620	Jackson County Fire District 4	2,513	0.00523564%	2,701	0.00544297%	(5,844)	(10,518)
2623	Evans Valley Fire District 6	486	0.00101204%	419	0.00084349%	(1,130)	(1,630)
2624	Klamath Vector Control	363	0.00075557%	422	0.00085153%	(843)	(1,645)
2625	Port of Newport	2,901	0.00604355%	4,317	0.00870007%	(6,746)	(16,812)
2626	Tillamook Peoples Utility District	35,293	0.07353015%	39,606	0.07982694%	(82,080)	(154,254)
2628	McKenzie Fire And Rescue	2,586	0.00538675%	2,333	0.00470119%	(6,013)	(9,084)
2630	Sheridan Fire District	1,381	0.00287717%	1,430	0.00288310%	(3,212)	(5,571)
2631	Arch Cape Water-Sanitary District	565	0.00117707%	593	0.00119477%	(1,314)	(2,309)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2019 Measurement Date (MD)

		49,997,918	100.000000%	49,615,345	100.000000%	(111,627,121)	(193,236,081)
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
2633	Port of Cascade Locks	3,053	0.00635978%	3,398	0.00684774%	(7,099)	(13,232)
2637	Northeast Oregon Housing Authority	4,000	0.00833430%	4,415	0.00889836%	(9,303)	(17,195)
2638	North Douglas County Fire and EMS	1,464	0.00304986%	1,599	0.00322185%	(3,404)	(6,226)
2641	Suburban East Salem Water District	1,274	0.00265376%	1,573	0.00317083%	(2,962)	(6,127)
2642	Dexter Rural Fire Protection District	376	0.00078322%	382	0.00076964%	(874)	(1,487)
2643	Sweet Home Cemetery	553	0.00115259%	702	0.00141523%	(1,287)	(2,735)
2644	Lakeside Water District	946	0.00197127%	848	0.00171000%	(2,200)	(3,304)
2645	Chiloquin Agency Lake Rural Fire Protection District	1,568	0.00326616%	1,347	0.00271481%	(3,646)	(5,246)
2646	Keno Rural Fire Protection District	580	0.00120743%	71	0.00014213%	(1,348)	(275)
2647	Crooked River Ranch Rural Fire Protection District	1,697	0.00353607%	1,814	0.00365669%	(3,947)	(7,066)
2648	Black Butte Ranch Rural Fire Protection District	3,094	0.00644613%	3,047	0.00614187%	(7,196)	(11,868)
2649	Colton Fire Department	235	0.00048908%	211	0.00042487%	(546)	(821)
2650	Pleasant Hill Fire Department	255	0.00053213%	234	0.00047191%	(594)	(912)
2651	Imbler Rural Fire Protection District	103	0.00021436%	100	0.00020175%	(239)	(390)
2652	The Oregon Consortium	-	0.00000000%	-	0.00000000%	0	0
2653	Umatilla Fire Department	503	0.00104844%	805	0.00162262%	(1,170)	(3,135)
2657	Mid-Willamette Valley Senior Service Agency	58,159	0.12117034%	60,850	0.12264278%	(135,259)	(236,990)
2659	Silverton Fire District	2,119	0.00441498%	1,588	0.00320669%	(4,928)	(6,185)
2660	Tualatin Valley Fire & Rescue	280,012	0.58338333%	296,680	0.59796049%	(651,214)	(1,155,475)
2663	Metropolitan Area Communications Commission	3,358	0.00689574%	3,561	0.00717758%	(7,809)	(13,870)
2664	Applegate Valley Rural Fire Protection District 9	2,680	0.00558280%	2,568	0.00517556%	(6,232)	(10,001)
2669	Roseburg Urban Sanitary Authority	4,315	0.00889004%	4,474	0.00901826%	(10,034)	(17,427)
2671	Columbia 911 Communications District	5,719	0.01191548%	6,049	0.01219189%	(13,301)	(23,559)
2672	Rockwood Water PUD	6,777	0.01411874%	7,794	0.01570806%	(15,760)	(30,354)
2673	Port Orford Library	248	0.00051272%	366	0.00073780%	(577)	(1,426)
2674	Nestucca Rural Fire District	1,337	0.00278460%	1,494	0.00301026%	(3,108)	(5,817)
2675	Salmon Harbor-Douglas County	2,341	0.00487784%	2,228	0.00449095%	(5,445)	(8,678)
2676	Woodburn Fire District	6,900	0.01437600%	5,103	0.01028488%	(16,048)	(19,874)
2678	Central Oregon Regional Housing Authority	4,900	0.01020940%	4,351	0.00876864%	(11,396)	(16,944)
2679	Columbia River Public Utility District	21,524	0.04484332%	18,457	0.03720018%	(50,057)	(71,884)
2681	Cloverdale Rural Fire Protection District	728	0.00151577%	703	0.00141710%	(1,692)	(2,738)
2684	Parkdale Fire District	541	0.00112726%	679	0.00136907%	(1,258)	(2,646)
2685	Oregon Community College Association	2,200	0.00458324%	2,258	0.00455095%	(5,116)	(8,794)
2686	Weston Cemetery	113	0.00023618%	61	0.00012377%	(264)	(339)
2687	Columbia Drainage Vector Control District	1,167	0.00243161%	884	0.00178263%	(2,714)	(3,445)
2688	Polk County Fire District 1	5,918	0.01232949%	6,518	0.01313698%	(13,763)	(25,385)
2689	Redmond Area Park & Recreation District	3,596	0.00749268%	3,667	0.00739118%	(8,364)	(14,282)
2692	Siuslaw Public Library	1,821	0.00379471%	1,880	0.00378935%	(4,236)	(7,322)
2693	City-County Insurance Services	30,071	0.06265082%	32,713	0.06593281%	(69,935)	(127,406)
2694	Philomath Fire Department	2,009	0.00418479%	2,164	0.00436163%	(4,671)	(8,428)
2695	Washington County Consolidated Communications Agency	31,682	0.06600722%	32,867	0.06624451%	(73,682)	(128,000)
2696	Stayton Fire District	2,113	0.00440223%	2,439	0.00491485%	(4,914)	(9,497)
2698	Halsey Shedd Rural Fire Protection District	572	0.00119245%	737	0.00148450%	(1,331)	(2,869)
2699	Chetco Library Board	1,045	0.00217695%	1,147	0.00231223%	(2,430)	(4,468)
2700	Lowell Rural Fire Protection District	558	0.00116209%	609	0.00122710%	(1,297)	(2,371)
2701	Sisters-Camp Sherman Rural Fire Protection District	5,650	0.01177045%	5,588	0.01126315%	(13,139)	(21,764)
2702	Banks Fire District 13	1,565	0.00326097%	1,993	0.00401769%	(3,640)	(7,764)
2705	Lebanon Fire District	15,861	0.03304562%	18,172	0.03662577%	(36,888)	(70,774)
2707	Clatskanie Library	455	0.00094737%	387	0.00077972%	(1,058)	(1,507)
2709	Scappoose Public Library	654	0.00136239%	697	0.00140384%	(1,521)	(2,713)
2710	Klamath County Emergency Communications District	3,031	0.00631525%	3,447	0.00694721%	(7,050)	(13,425)
2712	Jefferson County EMS	2,542	0.00529586%	2,837	0.00571831%	(6,912)	(11,050)
2713	Port of Tillamook Bay	3,082	0.00642172%	3,911	0.00788242%	(7,168)	(15,232)
2714	Winchester Bay Sanitary District	701	0.00146111%	564	0.00113650%	(1,631)	(2,196)
2715	Jackson County Fire District 3	30,261	0.06304601%	33,438	0.06739506%	(70,376)	(130,232)
2716	Neskowin Water District	827	0.00172324%	883	0.00177981%	(1,924)	(3,439)
2717	Ice Fountain Water District	1,613	0.00335969%	1,681	0.00338827%	(3,750)	(6,547)
2718	Curry Library	654	0.00136200%	545	0.00109851%	(1,520)	(2,123)
2721	Klamath Housing Authority	2,331	0.00485567%	2,606	0.00525291%	(5,420)	(10,151)
2722	Tillamook 9-1-1	2,997	0.00624448%	3,018	0.00608332%	(6,971)	(11,755)
2724	Nehalem Bay Wastewater Agency	2,058	0.00428783%	2,102	0.00423740%	(4,786)	(8,188)
2725	West Valley Fire District	2,859	0.00595634%	2,221	0.00447624%	(6,649)	(8,650)
2726	Yamhill Communications Agency	4,475	0.00932428%	4,081	0.00822526%	(10,408)	(15,894)
2728	Baker County Library District	2,380	0.00495878%	2,539	0.00511781%	(5,535)	(9,889)
2729	Douglas County Fire District 2	21,455	0.04469992%	19,917	0.04014226%	(49,897)	(77,569)
2731	Canby Utility Board	8,312	0.01731775%	8,441	0.01701250%	(19,331)	(32,874)
2732	Umatilla County Special Library District	514	0.00107042%	659	0.00132725%	(1,195)	(2,565)
2733	Ward Memorial Park District	-	0.00000000%	-	0.00000000%	0	0
2734	Seal Rock Water District	2,298	0.00478760%	2,395	0.00482900%	(5,344)	(9,329)
2739	Scappoose Rural Fire Protection District	6,888	0.01851728%	9,618	0.01938515%	(20,670)	(37,459)
2740	Neskowin Regional Sanitary Authority	866	0.00180522%	876	0.00176844%	(2,015)	(3,410)
2741	Port of Garibaldi	1,626	0.00338854%	980	0.00197473%	(3,783)	(3,816)
2742	Amity Fire District	488	0.00101752%	499	0.00100616%	(1,136)	(1,944)
2743	Douglas Soil & Water Conservation District	429	0.00089456%	1,194	0.00240748%	(999)	(4,652)
2745	Clackamas County Fire District	140,734	0.29320849%	150,976	0.30429247%	(327,300)	(588,003)
2747	Salem Housing Authority	10,269	0.02139457%	10,503	0.02116789%	(23,882)	(40,904)
2749	Black Butte Ranch Police	2,007	0.00418129%	1,902	0.00383359%	(4,667)	(7,408)
2752	Mist-Birkenfeld Rural Fire Protection District	768	0.00160074%	968	0.00195176%	(1,787)	(3,772)
2753	Linn-Benton Housing Authority	5,145	0.01071892%	5,770	0.01162856%	(11,965)	(22,471)
2754	Western Lane Ambulance District	7,296	0.01519985%	8,267	0.01666128%	(16,967)	(32,196)
2757	City of Stayton	4,165	0.00867683%	4,296	0.00865934%	(9,686)	(16,733)
2758	Mohawk Valley Rural Fire District	620	0.00129126%	852	0.00171759%	(1,441)	(3,319)
2760	Knappa Svendsen Burnside Rural Fire Protection District	793	0.00165213%	573	0.00115424%	(1,844)	(2,230)
2761	Clackamas River Water	14,164	0.02950930%	14,635	0.02949741%	(32,940)	(57,000)
2763	Junction City Fire Department	1,594	0.00332187%	1,481	0.00298474%	(3,708)	(5,768)
2765	Green Sanitary	1,453	0.00302707%	1,538	0.00310077%	(3,379)	(5,992)
2766	Southwest Lincoln County Water District	1,263	0.00263041%	1,256	0.00253077%	(2,936)	(4,890)
2767	Springfield Utility Board	-	0.00000000%	-	0.00000000%	0	0
2768	Lake County Library District	792	0.00165105%	633	0.00127630%	(1,843)	(2,466)
2771	Harbor Water PUD	1,888	0.00393334%	1,572	0.00316898%	(4,391)	(6,124)
2772	Umatilla County Soil & Water District	254	0.00052850%	580	0.00116877%	(590)	(2,258)
2773	Housing Authority of Jackson County	14,906	0.03105472%	14,929	0.03090199%	(34,665)	(58,145)
2774	Oregon Trail Library District	848	0.00176685%	897	0.00180878%	(1,972)	(3,495)
2776	Rainier Cemetery District	199	0.00041548%	221	0.00044623%	(464)	(862)
2777	City of Newberg	23,908	0.04981126%	26,807	0.05402873%	(55,603)	(104,403)
2778	Mulino Water District 23	406	0.00084568%	335	0.00067540%	(944)	(1,305)
2779	Brownsville Rural Fire Protection District	484	0.00109000%	467	0.00094185%	(1,126)	(1,820)
2780	Nehalem Bay Health District	-	0.00000000%	180	0.00036249%	0	(700)
2781	North Bend Coos-Curry Housing Authority	2,229	0.00464345%	2,420	0.00487664%	(5,183)	(9,423)
2782	Millington Rural Fire Protection District	184	0.00038389%	249	0.00050261%	(429)	(971)
2783	Tillamook Fire District	1,412	0.00294111%	1,303	0.00262554%	(3,283)	(5,073)



These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer

June 30, 2019 Measurement Date (MD)

47,997,918 100.000000% 49,615,345 100.000000% (111,627,121) (193,236,081)

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
2784	Eisenschmidt Pool	1,055	0.00219845%	1,107	0.00223153%	(2,454)	(4,312)
2785	Fern Ridge Community Library	1,004	0.00209084%	1,068	0.00215278%	(2,334)	(4,160)
2786	Seal Rock Rural Fire Protection District	436	0.00090789%	647	0.00130488%	(1,013)	(2,521)
2788	Port of Hood River	5,949	0.01239358%	7,556	0.01523001%	(13,835)	(29,430)
2789	Farmers Irrigation District	2,311	0.00481517%	2,419	0.00487539%	(5,375)	(9,421)
2790	Silver Falls Library District	2,291	0.00477360%	2,485	0.00500768%	(5,329)	(9,677)
2792	North Wasco County Parks And Recreation District	1,292	0.00269151%	1,143	0.00230431%	(3,004)	(4,453)
2793	North Lincoln Fire & Rescue District 1	4,437	0.00924486%	7,089	0.01428874%	(10,320)	(27,611)
2794	Siuslaw Rural Fire Protection District 1	3,706	0.00772115%	3,450	0.00695386%	(8,619)	(13,437)
2796	West Side Rural Fire Protection District	687	0.00143121%	905	0.00182357%	(1,598)	(3,524)
2797	Vernonia Fire	620	0.00129141%	610	0.00122972%	(1,442)	(2,376)
2798	Fairview Water District	278	0.00057892%	401	0.00080769%	(646)	(1,561)
2799	Sublimity Fire District	510	0.00106182%	636	0.00128142%	(1,185)	(2,476)
2801	Coburg Rural Fire Protection District	1,123	0.00234062%	1,143	0.00230318%	(2,613)	(4,451)
2802	Rural Road Assessment District 3	994	0.00206990%	860	0.00173281%	(2,311)	(3,348)
2803	Southwestern Polk County Rural Fire Protection District	23	0.00004754%	-	0.00000000%	(53)	0
2804	Aurora Rural Fire Protection District	942	0.00196361%	1,684	0.00339506%	(2,192)	(6,560)
2806	Multnomah County Rural Fire Protection District 14	73	0.00015184%	96	0.00019391%	(169)	(375)
2809	Juntura Road District 4	5	0.00001056%	-	0.00000000%	(12)	0
2810	Sutherlin Water Control District	338	0.00070486%	378	0.00076172%	(787)	(1,472)
2811	Mid-Columbia Center For Living	28,762	0.05992437%	28,442	0.05732553%	(66,892)	(110,774)
2816	Odell Sanitary District	1,117	0.00232673%	1,063	0.00214234%	(2,587)	(4,140)
2817	Wickiup Water District	340	0.00070786%	372	0.00075041%	(790)	(1,450)
2818	Netarts Water District	733	0.00152613%	775	0.00156180%	(1,704)	(3,018)
2819	Harrisburg Fire and Rescue	670	0.00139585%	734	0.00147914%	(1,558)	(2,858)
2820	Central Oregon Coast Fire & Rescue District	970	0.00202169%	1,204	0.00242689%	(2,257)	(4,690)
2821	Tillamook County Soil And Water Conservation District	818	0.00170357%	854	0.00172052%	(1,902)	(3,325)
2822	Deschutes County Rural Fire Protection District 2	636	0.00132424%	-	0.00000000%	(1,478)	0
2823	Lyons Fire District	107	0.00022241%	277	0.00055898%	(248)	(1,080)
2824	Glide Fire Department	416	0.00086635%	449	0.00090506%	(967)	(1,749)
2825	Northern Oregon Corrections	13,581	0.02829462%	15,395	0.03102778%	(31,584)	(59,957)
2826	Wasco County Soil-Water Conservation District	1,658	0.00345342%	1,854	0.00373697%	(3,855)	(7,221)
2828	Deschutes Public Library District	20,521	0.04275475%	21,387	0.04310507%	(47,726)	(83,295)
2829	Hubbard Rural Fire Protection District	156	0.00032599%	298	0.00060127%	(364)	(1,162)
2830	Netarts-Oceanside Rural Fire Protection District	446	0.00093008%	932	0.00187835%	(1,038)	(3,630)
2833	Boardman Rural Fire Protection District	2,535	0.00528190%	2,980	0.00600651%	(5,896)	(11,607)
2834	Crescent Rural Fire Protection District	830	0.00173010%	1,156	0.00232960%	(1,931)	(4,502)
2835	North Clackamas County Water Commission	1,357	0.00282696%	1,331	0.00268324%	(3,156)	(5,185)
2837	NORCOM	6,007	0.01251477%	6,484	0.01306781%	(13,970)	(25,252)
2838	High Desert Parks & Recreation District	119	0.00024784%	107	0.00021598%	(277)	(417)
2839	North Morrow Vector Control District	649	0.00135137%	702	0.00141420%	(1,508)	(2,733)
2840	Cannon Beach Rural Fire Protection District	734	0.00152913%	730	0.00147128%	(1,707)	(2,843)
2841	Jefferson County Soil & Water Conservation District	1,029	0.00214391%	757	0.00152652%	(2,393)	(2,950)
2842	Tualatin Valley Water District	48,178	0.10037442%	52,591	0.10599797%	(112,045)	(204,826)
2843	Yachats Rural Fire Protection District	1,535	0.00319868%	2,012	0.00405485%	(3,571)	(7,835)
2844	Crook County Rural Fire Protection District 1	8,166	0.01701411%	9,305	0.01875363%	(18,992)	(36,239)
2845	Sunrise Water Authority	6,779	0.01412413%	8,535	0.01720278%	(15,766)	(33,242)
2846	Jefferson County Library District	946	0.00190701%	795	0.00160291%	(2,200)	(3,097)
2847	Sweet Home Fire and Ambulance District	4,559	0.00949750%	5,302	0.01068599%	(10,602)	(20,650)
2849	Lebanon Aquatic District	985	0.00205288%	956	0.00192612%	(2,292)	(3,722)
2850	Lake County 4-H & Extension Service	-	0.00000000%	-	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	328	0.00068345%	198	0.00039865%	(763)	(770)
2852	Ochoco Irrigation District	2,148	0.00447621%	2,280	0.00459487%	(4,997)	(8,879)
2853	Mill City Rural Fire Protection District	259	0.00053886%	263	0.00053090%	(602)	(1,026)
2855	Harney Hospital	43,336	0.09028646%	45,683	0.09207426%	(100,784)	(177,921)
2857	Sunriver Service District	8,592	0.01790059%	8,976	0.01809160%	(19,982)	(34,960)
2858	Nesika Beach-Ophir Water District	394	0.00081989%	439	0.00088493%	(915)	(1,710)
2859	South Lane County Fire and Rescue	10,162	0.02117202%	10,029	0.02021391%	(23,634)	(39,061)
2860	Coos County Airport District	3,220	0.00670925%	2,896	0.00583757%	(7,489)	(11,280)
2861	Mt Angel Fire District	320	0.00066692%	321	0.00064764%	(744)	(1,251)
2864	Tri-City Water and Sanitary Authority	1,754	0.00365518%	1,839	0.00370710%	(4,080)	(7,163)
2865	Tri-County Cooperative Weed Management Area	629	0.00131085%	517	0.00104192%	(1,463)	(2,013)
2867	West Multnomah Soil And Water Conservation District	3,141	0.00654347%	3,371	0.00679465%	(7,304)	(13,130)
2869	Nehalem Bay Fire & Rescue	1,171	0.00243881%	1,209	0.00243658%	(2,722)	(4,708)
2870	Clackamas River Water Providers	838	0.00174691%	830	0.00167315%	(1,950)	(3,233)
2873	Mosier Fire District	209	0.00043514%	309	0.00062321%	(486)	(1,204)
2874	Umatilla-Morrow Radio and Data District	927	0.00193165%	1,211	0.00244078%	(2,156)	(4,716)
2876	Oregon Municipal Electric Utilities Association	215	0.00047089%	575	0.00115968%	(499)	(2,241)
2877	Mid-Columbia Fire And Rescue V1-801	8,915	0.01857422%	9,425	0.01896979%	(20,734)	(36,709)
2878	Yamhill Fire Protection District	308	0.00064272%	317	0.00063920%	(717)	(1,235)
2879	LaGrande Rural Fire Protection District	326	0.00067938%	26	0.00005216%	(758)	(1,011)
2880	Oregon Health & Science University	1,502,035	3.12937551%	1,591,897	3.20847728%	(3,493,232)	(6,199,936)
2881	Lake Chinnook Fire and Rescue District	135	0.00028216%	213	0.00042880%	(315)	(829)
2883	Lane Fire Authority	16,032	0.03340197%	16,805	0.03386997%	(37,286)	(65,449)
2884	North Central Public Health District	5,197	0.01082807%	6,387	0.01287378%	(12,087)	(24,877)
2885	Siletz Rural Fire Protection District	316	0.00065847%	424	0.00085510%	(735)	(1,652)
2886	Idanha-Detroit Rural Fire Protection District	1,498	0.00312139%	683	0.00137715%	(3,484)	(2,661)
2887	Umatilla County Fire District #1	14,958	0.03116369%	17,084	0.03443195%	(34,787)	(66,535)
2888	Oak Lodge Water Services District	14,578	0.03037113%	12,169	0.02452653%	(33,902)	(47,394)
2889	Mid-Valley Behavioral Care Network	1,335	0.00278162%	5,217	0.01051443%	(3,105)	(20,318)
2890	CENTRAL CASCADES FIRE & EMS	-	0.00000000%	70	0.00014105%	0	(273)
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	-	0.00000000%	403	0.00081215%	0	(1,569)
2892	Lake Health District	-	0.00000000%	125	0.00025226%	0	(487)
2893	Pleasant Hill Goshen Fire & Rescue	-	0.00000000%	337	0.00068009%	0	(1,314)
2894	GREATER TOLEDO POOL RECREATION DISTRICT	-	0.00000000%	25	0.00005095%	0	(98)
2900	Clatsop Community College	26,885	0.05601283%	30,785	0.06204822%	(62,526)	(119,900)
2901	Blue Mountain Community College	52,511	0.10940275%	50,649	0.10208289%	(122,123)	(197,261)
2902	Treasure Valley Community College	38,135	0.07945034%	38,322	0.07723731%	(88,688)	(149,250)
2903	Umpqua Community College	51,701	0.10771440%	49,203	0.09916809%	(120,238)	(191,629)
2904	Lane Community College	213,703	0.44523433%	218,364	0.44011447%	(497,002)	(850,460)
2905	Mt Hood Community College	200,094	0.41688085%	181,840	0.36650008%	(465,352)	(708,210)
2906	Klamath Community College	30,265	0.06305484%	35,863	0.07228304%	(70,386)	(139,677)
2908	Clackamas Community College	137,054	0.28554103%	144,292	0.29082118%	(318,741)	(561,971)
2910	Linn-Benton Community College	129,399	0.26959274%	134,065	0.27020790%	(300,939)	(522,139)
2918	Portland Community College	607,429	1.26553093%	618,809	1.24721207%	(1,412,676)	(2,410,064)
2919	Chemeketa Community College	228,540	0.47614657%	236,285	0.47623327%	(531,509)	(920,255)
2922	Rogue Community College	95,836	0.19966668%	96,981	0.19546529%	(222,882)	(377,709)
2995	Oregon Coast Community College	12,470	0.02597925%	8,757	0.01765069%	(29,000)	(34,108)
2996	Columbia Gorge Community College	21,173	0.04411323%	22,763	0.04587899%	(49,242)	(88,655)
2997	Tillamook Bay Community College	9,143	0.01904789%	10,178	0.02051379%	(21,263)	(39,640)
2998	Southwestern Community College	45,664	0.09513756%	52,056	0.10491819%	(106,199)	(202,740)



These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2019 Measurement Date (MD)

		47,997,918	100.000000%	49,615,345	100.000000%	(111,627,121)	(193,236,081)
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
2999	Central Oregon Community College	109,071	0.22724131%	107,539	0.21674625%	(253,663)	(418,832)
3003	Baker School District 5J	45,932	0.09569636%	47,325	0.09538315%	(106,823)	(184,315)
3008	Huntington School District 16J	3,133	0.00652722%	2,719	0.00547953%	(7,286)	(10,588)
3016	Burnt River High School	1,331	0.00277200%	2,289	0.00461331%	(3,094)	(8,915)
3027	Pine-Eagle School District 61	5,357	0.01116021%	7,375	0.01486461%	(12,458)	(28,274)
3037	Alsea School	5,175	0.01078124%	5,798	0.01168640%	(12,035)	(22,582)
3039	Corvallis School District 509J	165,544	0.34489908%	175,658	0.35403880%	(385,001)	(684,131)
3043	Philomath School District 17J	35,133	0.07319678%	38,554	0.07770644%	(81,707)	(150,157)
3075	West Linn School District	241,790	0.50375187%	261,843	0.52774588%	(562,324)	(1,019,796)
3116	Colton School District 53	14,696	0.03061843%	14,827	0.02988299%	(34,178)	(57,745)
3122	Oregon City School District 62	193,443	0.40302417%	199,406	0.40190403%	(449,884)	(776,624)
3160	Gladstone School District 115	48,164	0.10034650%	48,613	0.09797969%	(112,014)	(189,332)
3179	Clatsop County School District 1C	48,195	0.10041152%	49,575	0.09991929%	(112,087)	(193,080)
3186	Jewell School District 8	8,331	0.01735782%	9,447	0.01903982%	(19,376)	(36,792)
3187	Seaside Schools	43,930	0.09152580%	44,860	0.09041471%	(102,168)	(174,714)
3195	Warrenton-Hammond School District	26,733	0.05569667%	27,227	0.05487556%	(62,173)	(106,039)
3230	Vernonia School District	14,579	0.03037505%	14,172	0.02856589%	(33,907)	(55,196)
3241	Coquille School District 8	25,238	0.05256247%	35,210	0.07096526%	(58,696)	(137,130)
3242	Coros Bay School District 9	65,406	0.13626745%	68,605	0.13827337%	(152,111)	(267,194)
3245	North Bend Public Schools	51,566	0.10743480%	53,129	0.10780272%	(119,926)	(206,922)
3252	Powers School District	3,905	0.00813525%	4,351	0.00876965%	(9,081)	(16,946)
3257	Myrtle Point School District 41	15,038	0.03132975%	14,262	0.02874476%	(34,973)	(55,545)
3264	Bandon School District	16,352	0.03406744%	16,719	0.03369730%	(38,029)	(65,115)
3274	Crook County School District	75,496	0.15729111%	73,622	0.14838629%	(175,580)	(286,376)
3275	Port Orford-Langlois School District 2CJ	6,171	0.01285681%	8,063	0.01625110%	(14,352)	(31,403)
3283	Brookings-Harbor School District 17C	37,945	0.07905466%	38,689	0.07797858%	(88,246)	(150,683)
3288	Central Curry School District 1	11,439	0.02383237%	10,813	0.02179294%	(26,603)	(42,112)
3291	Bend-La Pine Public Schools	429,920	0.89570468%	446,816	0.90056024%	(999,849)	(1,740,207)
3296	Sisters School District	27,840	0.05800304%	27,297	0.05501679%	(64,747)	(106,312)
3307	Oakland School District	11,758	0.02449765%	14,928	0.03008646%	(27,346)	(58,138)
3310	Roseburg Public Schools	130,671	0.27224383%	135,949	0.27400606%	(303,898)	(529,479)
3316	Glide School District 12	17,975	0.03745033%	19,925	0.04015949%	(41,805)	(77,603)
3318	Days Creek School District 15	5,302	0.01104635%	5,256	0.01059325%	(12,331)	(20,470)
3319	South Umpqua School District	30,695	0.06395113%	27,491	0.05540854%	(71,387)	(107,069)
3320	Camas Valley School District 21	5,863	0.01221459%	5,989	0.01207034%	(13,635)	(23,324)
3321	North Douglas School District 22	7,685	0.01601211%	8,269	0.01666684%	(17,874)	(32,206)
3324	Yoncalla School District 32	6,261	0.01304450%	7,210	0.01453194%	(14,561)	(28,081)
3325	Elkton School District 34	6,077	0.01266076%	6,470	0.01303996%	(14,133)	(25,198)
3335	Riddle School District	9,295	0.01936453%	9,151	0.01844351%	(21,616)	(35,640)
3338	Glendale 77	7,622	0.01588073%	7,879	0.01588015%	(17,727)	(30,686)
3349	Winston-Dillard Schools	26,357	0.05491342%	27,795	0.05602180%	(61,298)	(108,254)
3353	Sutherlin School District 130	33,925	0.07068009%	34,072	0.06867180%	(78,898)	(132,699)
3361	Arlington Public Schools	4,860	0.01012517%	4,682	0.00943718%	(11,302)	(18,236)
3364	Condon Admin School District 25J	3,401	0.00708622%	3,334	0.00671881%	(7,910)	(12,983)
3370	Prairie City School District 4	4,766	0.00992947%	4,605	0.00928106%	(11,084)	(17,934)
3372	Monument School District 8J	2,240	0.00466733%	2,235	0.00450548%	(5,210)	(8,706)
3375	Dayville School District 16J	2,579	0.00537361%	2,333	0.00470219%	(5,998)	(9,086)
3376	Long Creek Schools	1,563	0.00325616%	2,170	0.00437433%	(3,635)	(8,453)
3394	Crane Elementary School	1,930	0.00402124%	2,722	0.00548625%	(4,489)	(10,601)
3395	Pine Creek School	176	0.00036579%	182	0.00036654%	(408)	(708)
3396	Diamond School District 7	212	0.00044171%	189	0.00038037%	(493)	(735)
3397	Suntext School District	522	0.00108713%	323	0.00065185%	(1,214)	(1,260)
3398	Drewsey School	213	0.00044314%	301	0.00060576%	(495)	(1,171)
3399	Frenchglen School District	377	0.00078478%	405	0.00081674%	(876)	(1,578)
3405	Fields-Trout Creek 33	603	0.00125576%	631	0.00127182%	(1,402)	(2,458)
3407	Crane Union High School	2,891	0.00602268%	2,411	0.00486021%	(6,723)	(9,392)
3409	Hood River County School District	114,908	0.23940151%	120,617	0.24310332%	(267,237)	(469,763)
3414	Phoenix-Talent School District	55,093	0.11478135%	55,697	0.11225690%	(128,127)	(216,921)
3415	Ashland Public Schools	71,809	0.14960826%	75,269	0.15170470%	(167,003)	(293,148)
3416	Central Point School District 6	110,959	0.23117419%	121,258	0.24439602%	(258,053)	(472,261)
3417	Eagle Point School District 9	87,615	0.18254002%	90,627	0.18265958%	(203,764)	(352,964)
3424	Rogue River School District	18,845	0.03926122%	20,201	0.04071557%	(43,826)	(78,677)
3432	Prospect School District	5,550	0.01156211%	5,959	0.01201098%	(12,906)	(23,210)
3439	Butte Falls School District	5,567	0.01159823%	6,743	0.01359025%	(12,947)	(26,261)
3440	Pinehurst School	549	0.00114284%	631	0.00127271%	(1,276)	(2,459)
3445	Culver School District 4	16,608	0.03460148%	17,147	0.03455913%	(38,625)	(66,781)
3446	Ashwood School	179	0.00037293%	195	0.00039349%	(416)	(760)
3447	Madras School District	84,291	0.17561353%	85,781	0.17289131%	(198,032)	(334,088)
3451	Black Butte School District	907	0.00161599%	903	0.00161948%	(1,877)	(3,516)
3454	Grants Pass School District	163,008	0.33961446%	169,949	0.34253407%	(379,102)	(661,899)
3456	Klamath County School District	165,113	0.34400073%	170,547	0.34373813%	(383,998)	(664,226)
3457	Klamath Falls City Schools	76,234	0.15882674%	79,863	0.16096518%	(177,294)	(311,043)
3461	Lake County School District 7	19,409	0.04043730%	19,945	0.04019851%	(45,139)	(77,778)
3462	Paisley School District	4,319	0.00899814%	4,823	0.00971992%	(10,044)	(18,782)
3463	North Lake School District 14	6,082	0.01267159%	6,455	0.01300918%	(14,145)	(25,138)
3464	Plush School District	445	0.00092756%	473	0.00095301%	(1,035)	(1,842)
3465	Adel School District 21	440	0.00091604%	400	0.00080600%	(1,023)	(1,557)
3470	Pleasant Hill School District	20,705	0.04313750%	21,417	0.04316527%	(48,153)	(83,411)
3473	Eugene School District 4J	444,156	0.92536468%	458,244	0.92359316%	(1,032,958)	(1,784,714)
3487	Springfield School District 19	264,070	0.55016995%	274,985	0.55423279%	(614,139)	(1,070,978)
3494	Fern Ridge School District	33,695	0.07020104%	26,410	0.05323006%	(78,363)	(102,860)
3498	Mapleton School District	5,689	0.01185295%	7,622	0.01536168%	(13,231)	(29,684)
3502	Creswell School District 40	29,820	0.06212803%	31,245	0.06297517%	(69,352)	(121,691)
3506	South Lane School District	76,885	0.16018428%	79,812	0.16086227%	(178,809)	(310,844)
3510	Bethel School District	132,385	0.27581501%	133,237	0.26853904%	(307,884)	(518,914)
3517	Crow-Applegate-Lorane District 66	9,773	0.02036128%	8,597	0.01732825%	(22,729)	(33,484)
3519	McKenzie School District	6,741	0.01404382%	7,912	0.01594601%	(15,677)	(30,813)
3520	Junction City School District 69	37,523	0.07817685%	39,245	0.07909938%	(87,267)	(152,849)
3522	Lowell School District	9,588	0.01997655%	11,877	0.02393832%	(22,299)	(46,257)
3524	Oakridge School District	14,634	0.03048903%	14,733	0.02969410%	(34,034)	(57,380)
3527	Marcola School District 79	7,489	0.01560253%	10,216	0.02059052%	(17,417)	(39,788)
3533	Triangle Lake Schools	7,788	0.01622506%	7,792	0.01570540%	(18,112)	(30,349)
3537	Siuslaw School District 97J	33,530	0.06985816%	35,091	0.07072663%	(77,981)	(136,669)
3579	Lincoln County School District	110,286	0.22977161%	121,947	0.24578531%	(256,487)	(474,946)
3615	Central Linn School District 552C	15,419	0.03212385%	18,410	0.03710618%	(35,859)	(71,703)
3618	Sweet Home School District 55	52,106	0.10855785%	57,019	0.11492142%	(121,180)	(222,070)
3647	Scio School District 95C	14,886	0.03101324%	14,654	0.02953598%	(34,619)	(57,074)
3665	Santiam Canyon School District	13,841	0.02883646%	15,517	0.03127454%	(32,189)	(60,434)
3684	Ontario School District 8C	62,806	0.13085211%	64,980	0.13096749%	(146,066)	(253,076)
3687	Juntura Grade School	404	0.00084252%	140	0.00028197%	(940)	(545)
3694	Nyssa School District 26	29,339	0.06112601%	31,730	0.06395227%	(68,233)	(123,579)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2019 Measurement Date (MD)

		47,997,918	100.000000%	49,615,345	100.000000%	(111,627,121)	(193,236,081)
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
3696	Annex Elementary School	2,217	0.00461866%	2,528	0.00509524%	(5,156)	(9,846)
3707	Adrian School District 61	7,685	0.01601130%	8,124	0.01637431%	(17,873)	(31,641)
3709	Harper School District 66	3,843	0.00800566%	3,728	0.00751455%	(8,936)	(14,521)
3712	W W Jones School	463	0.00096390%	482	0.00097157%	(1,076)	(1,877)
3729	Jefferson School District 14CJ	23,630	0.04923136%	22,404	0.04515456%	(54,956)	(87,255)
3730	North Marion School District 15	60,891	0.12686094%	48,644	0.09804154%	(141,611)	(189,452)
3735	Salem-Keizer Public Schools	1,120,914	2.33533957%	1,164,161	2.34637194%	(2,606,873)	(4,534,037)
3750	St Paul School District	7,650	0.01593719%	7,144	0.01439938%	(17,790)	(27,825)
3780	Mt Angel School District 91	24,154	0.05032277%	20,583	0.04148606%	(56,174)	(80,166)
3786	Woodburn School District	144,373	0.30079080%	153,002	0.30837569%	(335,764)	(595,893)
3809	Morrow County Schools	54,528	0.11360462%	56,613	0.11410343%	(126,814)	(220,489)
3818	Portland Public Schools	1,533,205	3.19431476%	1,643,253	3.3198461%	(3,565,722)	(6,399,950)
3820	Parkrose School District	81,469	0.16973397%	81,594	0.16445279%	(189,469)	(317,782)
3824	Reynolds School District	290,536	0.60530942%	296,154	0.59689985%	(675,690)	(1,153,426)
3842	Corbett School District 39	26,439	0.05508308%	27,464	0.05538483%	(61,488)	(106,966)
3843	David Douglas School District	353,143	0.73574666%	360,970	0.72753778%	(821,293)	(1,405,866)
3847	Riverdale School	22,489	0.04685399%	20,550	0.04141846%	(52,302)	(80,035)
3850	Dallas School District	76,512	0.15940735%	75,345	0.15185770%	(177,942)	(293,444)
3859	Central School District 13J	79,594	0.16582715%	82,936	0.16715877%	(185,108)	(323,011)
3865	Perrydale School District 21	7,738	0.01612072%	7,336	0.01478488%	(17,995)	(28,570)
3887	Falls City School District	5,768	0.01201694%	6,325	0.01274735%	(13,414)	(24,632)
3902	Tillamook Public Schools	49,263	0.10263599%	52,882	0.10658346%	(114,570)	(205,568)
3920	Neah-Kah-Nie School District	27,541	0.05737878%	29,097	0.05864526%	(64,050)	(113,324)
3927	Echo School District	8,577	0.01786950%	8,554	0.01724160%	(19,947)	(33,317)
3928	Umatilla School District 6R	23,717	0.04941152%	38,844	0.07828973%	(55,157)	(151,284)
3931	Pendleton School District 16R	74,661	0.15554975%	76,831	0.15485324%	(173,636)	(299,232)
3935	Athena-Weston School District 29RJ	13,781	0.02871183%	14,284	0.02879023%	(32,050)	(55,633)
3942	Stanfield School District	11,510	0.02398077%	11,691	0.02356348%	(26,769)	(45,533)
3944	Ukiah School	2,083	0.00433927%	2,108	0.00424798%	(4,844)	(8,209)
3957	Helix School District	4,323	0.00900756%	4,736	0.00954469%	(10,055)	(18,444)
3958	Pilot Rock School District 2R	8,362	0.01742217%	8,268	0.01666319%	(19,448)	(32,199)
3965	La Grande Public Schools	45,536	0.09487028%	51,863	0.10452915%	(105,901)	(201,988)
3966	Union County School District	8,688	0.01810087%	8,739	0.01761382%	(20,205)	(34,036)
3967	North Powder School District	7,163	0.01492286%	7,518	0.01515176%	(16,658)	(29,279)
3969	Imbler School District	8,376	0.01745022%	8,646	0.01742604%	(19,479)	(33,673)
3970	Cove School District	7,097	0.01478660%	7,893	0.01590883%	(16,506)	(30,742)
3973	Elgin School District 23	9,789	0.02039447%	9,320	0.01878352%	(22,766)	(36,297)
3986	Joseph School District 6	7,394	0.01540417%	6,390	0.01287948%	(17,195)	(24,888)
3990	Wallowa School	4,556	0.00949147%	5,871	0.01183321%	(10,595)	(22,866)
3993	Enterprise School District 21	9,407	0.01959950%	8,205	0.01653815%	(21,878)	(31,958)
4003	Troy School District 54	225	0.00046777%	234	0.00047147%	(522)	(911)
4012	Dufur Schools	8,988	0.01872652%	9,769	0.01968899%	(20,904)	(38,046)
4034	Gaston Public Schools	14,290	0.02977285%	13,901	0.02801839%	(33,235)	(54,142)
4035	Banks School District	23,168	0.04826805%	24,814	0.05001227%	(53,880)	(96,642)
4062	Beaverton School District	1,219,250	2.54021454%	1,282,798	2.58548645%	(2,835,569)	(4,996,093)
4109	Spray School District 1	1,740	0.00362439%	2,081	0.00419451%	(4,046)	(8,105)
4114	Fossil School District 21J	3,527	0.00734851%	3,626	0.00730812%	(8,203)	(14,122)
4135	Newberg School District 29Jt	132,753	0.27658060%	122,790	0.24748442%	(308,739)	(478,229)
4142	McMinnville Schools	172,087	0.35852999%	177,294	0.35733715%	(400,217)	(690,504)
4144	Sheridan School District 48J	19,158	0.03991427%	19,040	0.03837450%	(44,555)	(74,153)
4166	Yamhill-Carlton School District 1	22,289	0.04643797%	22,616	0.04558207%	(51,837)	(88,081)
4219	Grant County Education Service District	2,637	0.00549482%	2,077	0.00418560%	(6,134)	(8,088)
4220	Jefferson County Education Service District	4,538	0.00945549%	4,646	0.00936478%	(10,555)	(18,096)
4223	InterMountain Education Service District	48,114	0.10024168%	51,613	0.10402576%	(111,897)	(201,615)
4224	Wallowa County Region 18	4,918	0.01024528%	5,293	0.01066884%	(11,437)	(20,616)
4226	North Central Education Service District	2,820	0.00587440%	2,359	0.00475432%	(6,557)	(9,187)
4232	South Coast Education Service District Region 7	24,056	0.05011882%	21,239	0.04280789%	(55,946)	(82,720)
4237	Douglas Education Service District	45,211	0.09419465%	48,371	0.09749194%	(105,147)	(188,390)
4238	Multnomah Education Service District	104,276	0.21725176%	112,792	0.22733376%	(242,512)	(439,291)
4252	High Desert Education Service District	55,482	0.11559328%	58,738	0.11838598%	(129,033)	(228,764)
4254	Willamette Education Service District	75,106	0.15647756%	79,522	0.16027709%	(174,671)	(309,713)
4258	Hermiston School District 8R	119,964	0.24993678%	126,866	0.25569986%	(278,997)	(494,104)
4259	Clackamas Education Service District	69,154	0.14407715%	74,484	0.15012198%	(160,829)	(290,090)
4260	Greater Albany School District 8J	232,458	0.48430769%	244,471	0.49273190%	(540,619)	(952,136)
4268	Lake Oswego School District	183,482	0.38226977%	195,241	0.39350921%	(426,717)	(760,402)
4270	Silver Falls School District	89,997	0.18750267%	94,041	0.18953931%	(209,304)	(366,258)
4271	Malheur Education Service District Region 14	11,792	0.02456863%	10,427	0.02101562%	(27,425)	(40,610)
4272	Linn-Benton-Lincoln Education Service District	56,577	0.11787432%	59,217	0.11853011%	(131,580)	(230,633)
4273	Double O School District	223	0.00465089%	271	0.00552521%	(619)	(1,054)
4276	Lane County Education Service District	38,085	0.07934696%	38,821	0.07824345%	(88,573)	(151,195)
4277	Mitchell School	2,283	0.00475669%	3,086	0.00621931%	(5,310)	(12,018)
4279	St Helens School District 502	72,162	0.15034452%	77,372	0.15594403%	(167,825)	(301,340)
4280	Northwest Regional Education Service District	125,541	0.26155545%	138,175	0.27849195%	(291,967)	(538,147)
4286	Southern Oregon Education Service District	60,019	0.12504580%	44,307	0.08930032%	(139,585)	(212,560)
4288	Medford School District 549C	286,526	0.59695606%	294,861	0.59429352%	(666,365)	(1,148,390)
4291	Dayton Public Schools	24,069	0.05014561%	25,331	0.05105533%	(55,976)	(98,657)
4293	Lake County Education Service District	2,592	0.00539959%	2,277	0.00459007%	(6,027)	(8,870)
4294	Harney Education Service District Region XVII	4,919	0.01024836%	4,512	0.00909319%	(11,440)	(17,571)
4295	Wasco County Education Service District	9,269	0.01931034%	8,304	0.01673589%	(21,556)	(32,340)
4306	Amity School District	17,465	0.03638783%	22,389	0.04512578%	(40,619)	(87,199)
4309	Scappoose School District	48,562	0.10117491%	49,575	0.09991901%	(112,939)	(193,080)
4311	Redmond School District 2J	169,975	0.35412999%	178,098	0.35895689%	(395,305)	(693,634)
4312	Reedsport School District	14,307	0.02980840%	15,482	0.03120335%	(33,274)	(60,296)
4313	Forest Grove School District	163,563	0.34077149%	171,118	0.34488997%	(380,393)	(666,452)
4314	Willamina School District 30J	20,528	0.04276829%	24,962	0.05031050%	(47,741)	(97,218)
4315	John Day School District	15,332	0.03194224%	12,594	0.02538309%	(35,656)	(49,049)
4316	Tigard-Tualatin School District 23J	324,424	0.67591209%	339,879	0.68502890%	(754,501)	(1,323,723)
4317	Sherwood School District 88J	124,591	0.25957615%	130,256	0.26253178%	(289,757)	(507,306)
4320	Rainier School District 13	21,490	0.04477275%	23,310	0.04698101%	(49,979)	(90,784)
4321	North Clackamas School District 12	452,500	0.94274950%	455,739	0.91854476%	(1,052,364)	(1,774,960)
4323	Estacada School District 108	45,443	0.09467746%	47,603	0.09594372%	(105,686)	(185,398)
4324	Centennial School District 28	173,155	0.36075452%	161,199	0.32489743%	(402,700)	(627,819)
4326	Harney County School District 3	19,759	0.04116693%	20,221	0.04075560%	(45,953)	(78,755)
4327	Jordan Valley School District 3	2,490	0.00518770%	2,706	0.00545335%	(5,791)	(10,538)
4329	Gervais School District 1	27,370	0.05702295%	27,421	0.05526786%	(63,653)	(106,797)
4330	Vale School District 84	24,824	0.05171935%	25,156	0.05070304%	(57,733)	(97,977)
4331	Molalla River School District	48,769	0.10160676%	64,056	0.12910538%	(113,421)	(249,478)
4332	Gresham-Barlow School District 10	280,479	0.58435618%	277,129	0.55855462%	(652,300)	(1,079,329)
4333	Canby School District	121,614	0.25337397%	125,546	0.25303783%	(282,834)	(488,860)
4334	Cascade School District 5	53,862	0.11221720%	56,674	0.11422597%	(125,265)	(220,726)
4335	Milton-Freewater Unified School District 7	41,492	0.08644635%	42,730	0.08612201%	(96,498)	(166,419)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer

June 30, 2019 Measurement Date (MD)

47,997,918 100.000000% 49,615,345 100.000000% (111,627,121) (193,236,081)

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
4336	Nestucca Valley School District 101	14,569	0.0303525%	14,283	0.02878674%	(33,882)	(55,626)
4337	Sherman County School District	5,454	0.01136216%	5,759	0.01160663%	(12,683)	(22,428)
4338	Three Rivers U J School District	131,424	0.27381244%	112,730	0.22720791%	(305,649)	(439,048)
4339	Lebanon Community School District	90,743	0.18905658%	97,864	0.19724589%	(211,038)	(381,150)
4340	Monroe School District 1J	10,115	0.02107304%	10,430	0.02102144%	(23,523)	(40,621)
4341	Hillsboro School District 29J	580,740	1.20992719%	604,132	1.21763189%	(1,350,607)	(2,352,904)
4342	North Santiam School District 29J	51,542	0.10738364%	52,833	0.10648567%	(119,869)	(205,769)
4343	Harrisburg School District 7	21,098	0.04395691%	24,298	0.04897233%	(49,068)	(94,632)
4344	South Wasco County School District 1	7,831	0.01631602%	6,782	0.01366847%	(18,213)	(26,412)
4345	Oregon Trail School District 46	94,112	0.19607448%	97,165	0.19583707%	(218,872)	(378,428)
4346	Knappa School District 4	13,047	0.02718291%	12,781	0.02575931%	(30,344)	(49,776)
4347	Clatskanie School District 6J	19,484	0.04059332%	19,714	0.03973319%	(45,313)	(76,779)
4348	Lourdes Charter School	719	0.00149706%	641	0.00129160%	(1,671)	(2,496)
4350	RidgeLine Montessori	3,740	0.00779255%	4,023	0.00810759%	(6,699)	(15,667)
4351	The Village School	789	0.00164478%	884	0.00178080%	(1,836)	(3,441)
4352	Armadio Technical Institute	1,597	0.00332635%	1,776	0.00357875%	(3,713)	(6,915)
4354	Opal Charter School	892	0.00185931%	973	0.00196191%	(2,075)	(3,791)
4355	Three Rivers Charter School	3,027	0.00630627%	3,201	0.00645125%	(7,040)	(12,466)
4360	Luckiamute Valley Charter School	3,913	0.00815173%	4,289	0.00864164%	(9,100)	(16,699)
4362	Kings Valley Charter School	255	0.00053223%	237	0.00059778%	(594)	(1,155)
4363	Multisensory Learning Academy	7,555	0.01574008%	8,392	0.01691426%	(17,570)	(32,684)
4365	Mitch Charter School	3,844	0.00809688%	2,953	0.00595136%	(8,941)	(11,500)
4366	Sand Ridge Charter School	4,385	0.00913631%	5,027	0.01013174%	(10,199)	(19,578)
4367	Arthur Academy Charter School	15,702	0.03271302%	15,381	0.03100011%	(36,517)	(59,903)
4369	Trilium Charter School	3,076	0.00640761%	4,674	0.00942019%	(7,153)	(18,203)
4370	Howard Street Charter School, Inc.	1,583	0.00329712%	1,769	0.00356511%	(3,680)	(6,889)
4371	The Lighthouse School	2,932	0.00610899%	3,645	0.00734561%	(6,819)	(14,194)
4373	Sheridan Japanese School Foundation	1,196	0.00249246%	1,258	0.00253601%	(2,782)	(4,900)
4374	Ione School District	5,963	0.01242298%	6,326	0.01274956%	(13,867)	(24,637)
4375	Eddyville Charter School	3,553	0.00740224%	3,610	0.00727650%	(8,263)	(14,061)
4376	Four Rivers Community School	5,315	0.01107325%	5,821	0.01173169%	(12,361)	(22,670)
4378	Mosier Community School	3,580	0.00745826%	3,765	0.00758894%	(8,325)	(14,665)
4379	Siletz Valley School	3,103	0.00646441%	2,989	0.00602441%	(7,216)	(11,641)
4380	The Emerson School	1,955	0.00407361%	2,056	0.00414301%	(4,547)	(8,006)
4381	North Wasco County School District 21	68,297	0.14229134%	71,502	0.14411287%	(158,836)	(278,478)
4382	Self Enhancement Inc	-	0.00000000%	-	0.00000000%	0	0
4383	City View Charter School	2,955	0.00615652%	2,925	0.00589467%	(6,872)	(11,391)
4386	Nixyaawil Community School	1,826	0.00380531%	2,430	0.00489822%	(4,248)	(9,465)
4388	West Lane Tech	1,818	0.00378791%	2,204	0.00444262%	(4,228)	(8,585)
4390	Oregon Connections Academy	36,412	0.07586077%	41,297	0.08323514%	(84,681)	(160,840)
4392	Eagleridge High School	2,801	0.00583525%	3,705	0.00746646%	(6,514)	(14,428)
4393	Cascade Heights Public Charter School	3,012	0.00627536%	3,490	0.00703341%	(7,005)	(13,591)
4395	Siletz Valley Early College Academy	1,269	0.00264474%	1,380	0.00278212%	(2,952)	(5,376)
4396	Sweet Home Charter School	2,258	0.00470406%	2,262	0.00455992%	(5,251)	(8,811)
4397	Springwater Environmental Sciences School	3,233	0.00673606%	3,602	0.00726035%	(7,519)	(14,030)
4400	Phoenix School	2,372	0.00494278%	2,426	0.00488952%	(5,517)	(9,448)
4401	Ballston Community School	829	0.00172653%	797	0.00160700%	(1,927)	(3,105)
4402	Sage Community School	866	0.00180324%	970	0.00195490%	(2,013)	(3,778)
4403	Portland Village School	5,427	0.01130676%	3,657	0.00737119%	(12,621)	(14,244)
4404	Alliance Charter Academy	6,664	0.01388477%	6,809	0.01372418%	(15,499)	(26,520)
4405	Forest Grove Community School	3,199	0.00666541%	3,553	0.00716014%	(7,440)	(13,836)
4407	Madrone Trail Public Charter School	3,594	0.00748712%	3,644	0.00734398%	(8,358)	(14,191)
4408	Muddy Creek Charter School	1,540	0.00320881%	1,760	0.00354733%	(3,582)	(6,855)
4409	Southwest Charter School	2,914	0.00607101%	3,058	0.00616372%	(6,777)	(11,911)
4410	Ace Academy	-	0.00000000%	-	0.00000000%	0	0
4411	Sherwood Charter School	2,846	0.00592903%	3,116	0.00627989%	(6,618)	(12,135)
4412	Estacada Web Academy	7,935	0.01653234%	8,978	0.01809551%	(18,455)	(34,967)
4418	Lewis And Clark Montessori Charter School	6,406	0.01334706%	7,510	0.01513653%	(14,899)	(29,249)
4419	Sitvies River Web Academy	2,479	0.00516397%	3,865	0.00778924%	(5,764)	(15,052)
4420	Oregon Virtual Academy	16,642	0.03467152%	19,769	0.03984368%	(38,703)	(76,992)
4422	Redmond Proficiency Academy	11,933	0.02486068%	13,552	0.02731484%	(27,751)	(52,782)
4423	Molalla River Academy	3,152	0.00656635%	2,997	0.00604067%	(7,330)	(11,673)
4424	The Ivy School	3,658	0.00762033%	3,392	0.00683629%	(8,506)	(13,210)
4429	Clackamas Web Academy	62	0.00012819%	52	0.00010408%	(143)	(201)
4430	Clackamas Charter Alliance 2	349	0.00072626%	330	0.00066431%	(811)	(1,284)
4432	Renaissance Public Academy	1,349	0.00281118%	1,648	0.00332163%	(3,138)	(6,419)
4433	Powell Butte Community Charter School	3,224	0.00671600%	3,815	0.00768863%	(7,497)	(14,857)
4434	Logos Public Charter School	5,618	0.01170551%	12,484	0.02516072%	(13,067)	(48,620)
4435	Sunny Wolf Charter School	2,299	0.00478956%	2,655	0.00535179%	(5,346)	(10,342)
4436	Academy Of Arts & Academics	3,306	0.00688761%	-	0.00000000%	(7,688)	0
4437	Center for Advance Learning	3,668	0.00764194%	3,640	0.00733604%	(8,530)	(14,176)
4440	Sheridan Allprep Academy	1,950	0.00406259%	2,253	0.00454176%	(4,535)	(8,776)
4441	Baker Web Academy	20,033	0.04173781%	29,285	0.05902492%	(46,591)	(114,057)
4443	Knova Learning Oregon	4,180	0.00870790%	4,316	0.00869916%	(9,720)	(16,810)
4444	Bennett Pearson Academy, Inc.	1,846	0.00384663%	2,272	0.00457862%	(4,294)	(8,848)
4446	Coburg Community Charter School	3,712	0.00773400%	3,533	0.00712020%	(8,633)	(13,759)
4447	Arco Iris Spanish Immersion Charter School	3,836	0.00799293%	4,622	0.00931559%	(8,922)	(18,001)
4448	Gresham Barlow Web Academy	6,063	0.01263174%	7,189	0.01449015%	(14,100)	(28,000)
4449	Mosier Middle School	-	0.00000000%	-	0.00000000%	0	0
4450	Sauvie Island Academy	4,233	0.00882003%	4,066	0.00819430%	(9,846)	(15,834)
4451	River's Edge Academy Charter School	2,212	0.00460930%	2,886	0.00581582%	(5,145)	(11,238)
4452	South Columbia Family School	745	0.00155240%	803	0.00161863%	(1,733)	(3,128)
4453	Woodland Educational Initiative	2,399	0.00499876%	2,808	0.00565966%	(5,580)	(10,937)
4454	Le Monde Immersion Charter School	3,689	0.00768638%	4,097	0.00825708%	(8,580)	(15,956)
4455	Hope Chinese Charter School	3,917	0.00816154%	5,374	0.01083191%	(9,110)	(20,931)
4456	Insight School of Oregon Charter	2,982	0.00621364%	4,551	0.00917331%	(6,936)	(17,726)
4457	Oregon Virtual Education East	278	0.00058003%	339	0.00068412%	(647)	(1,322)
4458	Oregon Virtual Education West	278	0.00058003%	339	0.00068412%	(647)	(1,322)
4459	Crater Lake Charter Academy	3,236	0.00674098%	3,282	0.00661576%	(7,525)	(12,784)
4460	Kairos Pdx	2,460	0.00512558%	4,475	0.00901921%	(5,722)	(17,428)
4461	Mountain View Academy	77	0.00015988%	-	0.00000000%	(178)	0
4462	Bend International School	2,835	0.00590684%	3,203	0.00645597%	(6,594)	(12,475)
4463	Dallas Community School-Community Innovation Partners	1,724	0.00359259%	1,398	0.00281794%	(4,010)	(5,445)
4464	The Valley School Of Southern Oregon	1,025	0.00213580%	1,405	0.00283249%	(2,384)	(5,473)
4465	Bridge Educational Foundation	832	0.00173249%	683	0.00137578%	(1,934)	(2,659)
4467	Cannon Beach Academy	584	0.00121589%	877	0.00176724%	(1,357)	(3,415)
4468	Frontier Charter Academy	1,793	0.00373579%	4,929	0.00993400%	(4,170)	(19,196)
4469	Desert Sky Montessori	188	0.00039120%	2,011	0.00405312%	(437)	(7,832)
4470	Oregon Family School	-	0.00000000%	1,233	0.00248562%	0	(4,803)
4471	Wahtonka Community School	-	0.00000000%	610	0.00122924%	0	(2,375)



These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
1000	State Agencies	(58,263,749)	0	0	0	178,292	0	7,683,242	60,360	3,596,298	254,679	0	63,386	0	0	(7,513,993)
2000	Lake County	(74,186)	0	0	0	0	0	9,783	77	4,579	2,030	0	(9,648)	(1,398)	0	(11,046)
2001	Clackamas County	(2,737,914)	0	0	0	3,376	0	361,049	2,836	168,996	0	0	(356,074)	2,899	0	(353,175)
2002	Curry County	(83,659)	0	0	0	596	0	11,032	87	5,164	239	0	(10,880)	(14)	0	(10,894)
2003	Douglas County	(456,609)	0	0	0	2,666	0	60,200	473	28,178	1,139	0	(58,370)	(268)	0	(58,638)
2004	Harney County	(82,647)	0	0	0	0	0	10,899	86	5,101	1,170	0	(10,748)	(820)	0	(11,568)
2005	Jackson County	(871,434)	0	0	0	13,966	0	114,916	903	53,789	761	0	(113,333)	6,477	0	(106,856)
2006	Jefferson County	(117,878)	0	0	0	0	0	15,545	122	7,276	1,657	0	(15,330)	(927)	0	(16,257)
2007	Klamath County	(67,700)	0	0	0	93	0	8,928	70	4,179	334	0	(8,805)	(359)	0	(9,164)
2008	Lane County	(1,778,332)	0	0	0	0	0	234,509	1,842	109,767	39,981	0	(231,278)	(20,058)	0	(251,336)
2009	Marion County	(1,555,076)	0	0	0	3,861	0	205,068	1,611	95,986	2,203	0	(202,242)	(747)	0	(202,989)
2011	Washington County	(2,660,226)	0	0	0	0	0	350,804	2,756	164,201	40,760	0	(345,971)	(21,958)	0	(367,929)
2012	Grant County	(63,057)	0	0	0	0	0	8,315	65	3,892	579	0	(8,201)	(444)	0	(8,645)
2013	Umatilla County	(295,408)	0	0	0	164	0	38,956	306	18,234	2,525	0	(38,419)	(1,362)	0	(39,781)
2014	Linn County	(708,582)	0	0	0	4,361	0	93,441	734	43,737	341	0	(92,153)	1,607	0	(90,546)
2015	Yamhill County	(542,584)	0	0	0	0	0	71,551	562	33,491	8,375	0	(70,565)	(4,753)	0	(75,318)
2016	Sherman County	(47,632)	0	0	0	64	0	6,308	50	2,952	593	0	(6,221)	(376)	0	(6,597)
2017	Columbia County	(206,393)	0	0	0	314	0	27,217	214	11,740	3,350	0	(26,842)	(1,378)	0	(28,220)
2018	Coos County	(300,801)	0	0	0	0	0	39,667	312	18,567	1,968	0	(39,120)	(1,256)	0	(40,376)
2020	Wasco County	(119,022)	0	0	0	737	0	15,695	123	7,347	13	0	(15,479)	547	0	(14,932)
2021	Baker County	(102,532)	0	0	0	0	0	13,521	106	6,329	1,138	0	(13,335)	(640)	0	(13,975)
2022	Gilliam County	(40,157)	0	0	0	0	0	5,296	42	2,479	359	0	(5,223)	(238)	0	(5,461)
2027	Deschutes County	(1,270,129)	0	0	0	0	0	167,492	1,316	78,398	16,101	0	(165,184)	(8,940)	0	(174,124)
2035	Hood River County	(133,309)	0	0	0	1,773	0	17,579	138	8,228	268	0	(17,337)	576	0	(16,761)
2036	Clatsop County	(288,579)	0	0	0	1,384	0	38,055	299	17,812	23,019	0	(37,531)	(9,930)	0	(47,461)
2037	Polk County	(351,532)	0	0	0	313	0	46,357	364	21,698	4,209	0	(45,718)	(1,850)	0	(47,568)
2038	Multnomah County	(3,920,374)	0	0	0	745,437	0	516,980	4,061	241,983	7,233	0	(509,857)	347,082	0	(162,775)
2039	Malheur County	(144,181)	0	0	0	28	0	19,013	149	8,899	379	0	(18,751)	(459)	0	(19,210)
2040	Benton County	(533,956)	0	0	0	2,738	0	70,413	553	32,958	1,234	0	(69,443)	526	0	(68,917)
2042	Josephine County	(334,256)	0	0	0	0	0	44,076	346	20,632	11,944	0	(43,471)	(6,000)	0	(49,471)
2043	Lincoln County	(86,348)	0	0	0	7	0	11,387	89	5,330	137	0	(11,230)	(154)	0	(11,384)
2044	Crook County	(33,124)	0	0	0	781	0	4,368	34	2,045	281	0	(4,308)	197	0	(4,111)
2050	Wallowa County	(5,782)	0	0	0	164	0	762	6	357	57	0	(752)	27	0	(725)
2099	State Judiciary	(532,591)	0	0	0	47,366	0	70,233	552	32,874	6,035	0	(69,265)	18,669	0	(50,596)
2100	City of Roseburg	(200,375)	0	0	0	1,478	0	26,423	208	12,368	247	0	(26,059)	403	0	(25,656)
2101	City of Salem	(1,625,180)	0	0	0	2,501	0	214,312	1,684	100,313	2,275	0	(211,360)	(292)	0	(211,652)
2102	City of Medford	(738,220)	0	0	0	0	0	97,349	765	45,566	4,619	0	(96,008)	(3,324)	0	(99,332)
2103	City of Albany	(577,211)	0	0	0	0	0	76,117	598	35,628	9,073	0	(75,068)	(5,661)	0	(80,729)
2104	City of Ashland	(350,126)	0	0	0	411	0	46,171	363	21,611	5,720	0	(45,535)	(2,755)	0	(48,290)
2105	City of Astoria	(116,546)	0	0	0	176	0	15,369	121	7,194	28	0	(15,157)	92	0	(15,065)
2106	City of Beaverton	(740,787)	0	0	0	16,194	0	97,688	767	45,725	726	0	(96,342)	7,517	0	(88,825)
2107	City of Bend	(905,869)	0	0	0	203	0	119,457	938	55,914	12,840	0	(117,811)	(6,354)	0	(124,165)
2109	City of Canby	(120,998)	0	0	0	30	0	15,956	125	7,469	2,578	0	(15,736)	(1,384)	0	(17,120)
2110	City of Coquille	(29,409)	0	0	0	0	0	3,878	30	1,815	557	0	(3,825)	(350)	0	(4,175)
2111	City of Eugene	(2,014,695)	0	0	0	0	0	265,678	2,087	124,356	14,301	0	(262,017)	(9,049)	0	(271,066)
2112	City Of Forest Grove	(16,344)	0	0	0	187	0	2,155	17	1,009	405	0	(2,126)	(42)	0	(2,168)
2113	City of Grants Pass	(272,903)	0	0	0	19,854	0	35,988	283	16,845	3,315	0	(35,492)	6,973	0	(28,519)
2114	City of Gresham	(935,440)	0	0	0	0	0	123,356	969	57,739	16,542	0	(121,657)	(8,770)	0	(130,427)
2115	City of Hillsboro	(1,229,197)	0	0	0	0	0	162,094	1,273	75,871	13,987	0	(159,861)	(7,603)	0	(167,464)
2117	City of McMinnville	(255,773)	0	0	0	3,671	0	33,729	265	15,787	1,787	0	(33,264)	1,599	0	(31,665)
2118	City of Ontario	(54,073)	0	0	0	264	0	7,131	56	3,338	352	0	(7,032)	(272)	0	(7,304)
2119	City of Oregon City	(263,072)	0	0	0	4	0	34,691	273	16,238	955	0	(34,213)	(604)	0	(34,817)
2120	City of Lake Oswego	(501,211)	0	0	0	0	0	66,095	519	30,937	1,594	0	(65,184)	(1,467)	0	(66,651)
2121	City of Portland	(7,679,943)	0	0	0	0	0	1,012,754	7,956	474,040	148,206	0	(998,800)	(78,794)	0	(1,077,594)
2122	City of Redmond	(218,651)	0	0	0	197	0	23,965	238	13,568	1,762	0	(23,566)	(595)	0	(23,161)
2123	City of St Helens	(82,955)	0	0	0	111	0	10,939	86	5,120	197	0	(10,789)	(14)	0	(10,775)
2125	City of Vernonia	(12,519)	0	0	0	23	0	1,651	13	773	282	0	(1,628)	(104)	0	(1,732)
2126	City of West Linn	(155,055)	0	0	0	2,966	0	20,447	161	9,571	116	0	(20,165)	1,382	0	(18,783)
2127	City of Cottage Grove	(82,326)	0	0	0	407	0	10,856	85	5,082	1,727	0	(10,707)	(457)	0	(11,164)
2128	City of Tillamook	(35,603)	0	0	0	110	0	4,695	37	2,198	392	0	(4,630)	(104)	0	(4,734)
2129	City of Sweet Home	(18,885)	0	0	0	210	0	2,490	20	1,166	53	0	(2,456)	57	0	(2,399)
2131	City of Drain	(10,877)	0	0	0	0	0	1,434	11	671	354	0	(1,415)	(242)	0	(1,657)
2132	Eugene Water & Electric Board	(790,144)	0	0	0	2,836	0	104,196	819	48,771	12,737	0	(102,761)	(5,058)	0	(107,819)
2135	McMinnville Water & Light Department	(89,267)	0	0	0	186	0	11,772	92	5,510	4,258	0	(11,610)	(3,285)	0	(14,895)
2138	City of Hood River	(86,798)	0	0	0	34	0	11,446	90	5,358	1,452	0	(11,288)	(658)	0	(11,946)
2139	City of Reedsport	(27,971)	0	0	0	133	0	3,689	29	1,726	104	0	(3,638)	(36)	0	(3,674)
2140	City of Lebanon	(105,685)	0	0	0	1,692	0	13,937	109	6,523	0	0	(13,745)	1,138	0	(12,607)
2142	City of Sherwood	(133,416)	0	0	0	0	0	17,594	138	8,235	1,208	0	(17,351)	(817)	0	(18,168)
2143	City of Oakland	(2,615)	0	0	0	98	0	345	3	161	10	0	(340)	38	0	(302)
2145	City of Vale	(6,551)	0	0	0	254	0	864	7	404	14	0	(852)	112	0	(740)
2146	City of Prineville	(81,735)	0	0	0	0	0	10,778	85	5,045	880	0	(10,630)	(611)	0	(11,241)
2147	City of Wheeler	(1,740)	0	0	0	267	0	229	2	107	2	0	(226)	124	0	(102)
2148	City of Klamath Falls	(169,281)	0	0	0	1,822	0	22,323	175	10,449	301	0	(22,015)	469	0	(21,546)
2149	City of Canyonville	(5,367)	0	0	0	115	0	708	6	331	0	0	(698)	87	0	(611)
2150	City of Bandon	(39,518)	0	0	0	53	0	5,211	41	2,439	327	0	(5,139)	(168)	0	(5,307)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2152	City of Coos Bay	(130,908)	0	0	0	156	0	17,263	136	8,080	475	0	(17,025)	(362)	0	(17,387)
2154	City of Pendleton	(170,370)	0	0	0	0	0	22,467	176	10,516	913	0	(22,157)	(868)	0	(23,025)
2155	City of Corvallis	(579,965)	0	0	0	0	0	76,480	601	35,798	5,114	0	(75,426)	(3,608)	0	(79,034)
2157	City of Monmouth	(66,145)	0	0	0	0	0	8,723	69	4,083	582	0	(8,602)	(348)	0	(8,950)
2158	City of Milton-Freewater	(82,271)	0	0	0	244	0	10,849	85	5,078	1,605	0	(10,700)	(586)	0	(11,286)
2159	City of Baker City	(87,366)	0	0	0	879	0	8,684	70	4,158	175	0	(8,761)	217	0	(8,544)
2160	City of Hermiston	(113,871)	0	0	0	918	0	15,016	118	7,029	314	0	(14,809)	217	0	(14,592)
2161	City of Pilot Rock	(5,672)	0	0	0	0	0	748	6	350	110	0	(738)	(77)	0	(815)
2162	City of Clatskanie	(10,395)	0	0	0	1,715	0	1,371	11	642	429	0	(1,352)	359	0	(993)
2163	City of Milwaukie	(189,785)	0	0	0	13	0	25,027	197	11,714	1,809	0	(24,682)	(927)	0	(25,609)
2165	City of Cornelius	(47,711)	0	0	0	12	0	6,292	49	2,945	533	0	(6,205)	(239)	0	(6,444)
2166	City of Nyssa	(11,234)	0	0	0	76	0	1,481	12	693	249	0	(1,461)	(108)	0	(1,569)
2167	City of Athena	(5,340)	0	0	0	27	0	704	6	330	248	0	(695)	(99)	0	(794)
2168	City of Oakridge	(24,519)	0	0	0	78	0	3,233	25	1,513	1,363	0	(3,189)	(627)	0	(3,816)
2170	City of Madras	(37,224)	0	0	0	158	0	4,909	39	2,298	152	0	(4,841)	(48)	0	(4,889)
2172	City of Sandy	(84,251)	0	0	0	331	0	11,110	87	5,200	270	0	(10,957)	18	0	(10,939)
2174	City of Mt. Angel	(6,425)	0	0	0	37	0	2,166	17	1,014	139	0	(2,136)	(47)	0	(2,183)
2175	City of Umatilla	(35,717)	0	0	0	1,721	0	4,710	37	2,305	290	0	(4,745)	556	0	(4,089)
2176	City of Scappoose	(43,352)	0	0	0	32	0	5,717	45	2,676	296	0	(5,638)	(99)	0	(5,737)
2177	City of Condon	(2,988)	0	0	0	195	0	394	3	184	42	0	(389)	40	0	(349)
2178	City of Boardman	(22,387)	0	0	0	4	0	2,952	23	1,382	533	0	(2,912)	(393)	0	(3,305)
2179	City of Estacada	(25,102)	0	0	0	13	0	3,310	26	1,549	777	0	(3,265)	(382)	0	(3,647)
2180	City of Enterprise	(14,050)	0	0	0	0	0	1,853	15	867	202	0	(1,827)	(126)	0	(1,953)
2181	City of Central Point	(89,457)	0	0	0	484	0	11,797	93	5,522	339	0	(11,634)	(128)	0	(11,762)
2182	City of Cascade Locks	(12,545)	0	0	0	246	0	1,654	13	774	147	0	(1,631)	(37)	0	(1,668)
2183	City of Myrtle Point	(23,745)	0	0	0	227	0	3,131	25	1,466	164	0	(3,088)	(59)	0	(3,147)
2184	City of Port Orford	(10,958)	0	0	0	0	0	1,445	11	676	284	0	(1,425)	(179)	0	(1,604)
2185	City of Wood Village	(12,740)	0	0	0	888	0	1,680	13	786	0	0	(1,657)	449	0	(1,208)
2186	City of Chiloquin	(3,788)	0	0	0	6	0	497	4	233	175	0	(490)	(78)	0	(568)
2187	City of Philomath	(28,229)	0	0	0	351	0	3,854	30	1,804	47	0	(3,801)	124	0	(3,677)
2188	City of Talent	(21,112)	0	0	0	580	0	2,784	22	1,303	0	0	(2,746)	321	0	(2,425)
2189	City of Willamina	(9,348)	0	0	0	0	0	1,233	10	577	591	0	(1,216)	(327)	0	(1,543)
2191	City of Huntington	(1,823)	0	0	0	15	0	240	2	112	228	0	(237)	(111)	0	(348)
2192	City of North Plains	(15,350)	0	0	0	0	0	2,024	16	947	717	0	(1,996)	(410)	0	(2,406)
2193	City of Heppner	(5,131)	0	0	0	21	0	677	5	317	214	0	(667)	(88)	0	(755)
2194	City of Cave Junction	(8,692)	0	0	0	0	0	1,146	9	537	59	0	(1,130)	(50)	0	(1,180)
2195	City of Metolius	(1,588)	0	0	0	29	0	209	2	98	11	0	(207)	4	0	(203)
2196	City of Hubbard	(12,660)	0	0	0	91	0	1,669	13	781	617	0	(1,646)	(258)	0	(1,904)
2197	City of Myrtle Creek	(17,568)	0	0	0	0	0	2,317	18	1,084	61	0	(2,285)	(84)	0	(2,369)
2198	City of Carlton	(9,776)	0	0	0	237	0	1,289	10	603	27	0	(1,271)	98	0	(1,173)
2199	City of Junction City	(50,056)	0	0	0	86	0	6,601	52	3,090	2,011	0	(6,510)	(993)	0	(7,503)
2200	City of Walla Walla	(2,893)	0	0	0	65	0	382	3	179	14	0	(376)	27	0	(349)
2201	City of Coburg	(13,286)	0	0	0	0	0	1,752	14	820	115	0	(1,728)	(101)	0	(1,829)
2202	City of Dallas	(95,117)	0	0	0	0	0	12,543	99	5,871	625	0	(12,370)	(381)	0	(12,751)
2203	City of Rockaway Beach	(17,384)	0	0	0	301	0	2,292	18	1,073	0	0	(2,261)	198	0	(2,063)
2204	City of Burns	(13,791)	0	0	0	6	0	1,819	14	851	243	0	(1,794)	(111)	0	(1,905)
2205	City of Elgin	(8,389)	0	0	0	0	0	1,106	9	518	179	0	(1,091)	(104)	0	(1,195)
2206	City of Weston	(3,121)	0	0	0	119	0	412	3	193	9	0	(406)	50	0	(356)
2207	City of Mill City	(4,383)	0	0	0	0	0	578	5	271	129	0	(570)	(74)	0	(644)
2208	City of Fairview	(28,247)	0	0	0	1,008	0	3,725	29	1,744	49	0	(3,674)	684	0	(2,990)
2209	City of Monroe	(2,609)	0	0	0	42	0	344	3	161	31	0	(339)	3	0	(336)
2210	City of Helix	(554)	0	0	0	53	0	73	1	34	37	0	(72)	(11)	0	(83)
2211	City of Jefferson	(6,597)	0	0	0	50	0	870	7	407	0	0	(858)	37	0	(821)
2212	Town of Lakeview	(15,807)	0	0	0	759	0	2,085	16	976	101	0	(2,056)	254	0	(1,802)
2213	City of Stanfield	(1,289)	0	0	0	43	0	289	16	803	90	0	(2,271)	(90)	0	(1,328)
2214	City of Yamhill	(8,750)	0	0	0	0	0	1,154	9	540	98	0	(1,138)	(50)	0	(1,188)
2215	City of Powers	(877)	0	0	0	15	0	116	1	54	59	0	(114)	(17)	0	(131)
2216	City of Brookings	(41,608)	0	0	0	2,185	0	5,487	43	2,568	111	0	(5,411)	931	0	(4,480)
2217	City of Sutherlin	(49,806)	0	0	0	85	0	6,568	52	3,074	889	0	(6,477)	(336)	0	(6,813)
2218	City of Prairie City	(3,393)	0	0	0	203	0	447	4	209	7	0	(441)	95	0	(346)
2219	City of Sheridan	(17,319)	0	0	0	74	0	2,284	18	1,069	619	0	(2,252)	(323)	0	(2,575)
2220	City of Garibaldi	(8,142)	0	0	0	22	0	1,074	8	503	51	0	(1,059)	(44)	0	(1,103)
2221	City of Sisters	(15,801)	0	0	0	316	0	2,084	16	975	130	0	(2,055)	35	0	(2,020)
2222	City of Jacksonville	(17,701)	0	0	0	620	0	2,334	18	1,093	23	0	(2,302)	273	0	(2,029)
2223	City of Cannon Beach	(43,268)	0	0	0	109	0	5,706	45	2,671	1,060	0	(5,627)	(408)	0	(6,035)
2224	City of Falls City	(3,585)	0	0	0	22	0	473	4	221	240	0	(466)	(90)	0	(556)
2225	City of Echo	(3,714)	0	0	0	87	0	490	4	229	7	0	(483)	33	0	(450)
2226	City of Hines	(6,125)	0	0	0	176	0	808	6	378	34	0	(797)	81	0	(716)
2228	City of Turner	(8,894)	0	0	0	8	0	1,173	9	549	254	0	(1,157)	(118)	0	(1,275)
2229	City of John Day	(12,936)	0	0	0	691	0	1,706	13	798	198	0	(1,682)	136	0	(1,546)
2231	City of Banks	(7,506)	0	0	0	0	0	990	8	463	148	0	(976)	(103)	0	(1,079)
2232	City of Joseph	(1,955)	0	0	0	16	0	258	2	121	55	0	(254)	(50)	0	(304)
2233	City of Lafayette	(9,233)	0	0	0	60	0	1,218	10	570	200	0	(1,201)	(58)	0	(1,259)
2234	City of Aumsville	(17,964)	0	0	0	0	0	2,369	19	1,109	176	0	(2,336)	(111)	0	(2,447)
2235	City of Amity	(4,334)	0	0	0	257	0	571	4	268	10	0	(564)	110	0	(454)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2236	City of Creswell	(17,899)	0	0	0	13	0	2,360	19	1,105	189	0	(2,328)	(89)	0	(2,417)
2237	City of Troutdale	(54,070)	0	0	0	1,178	0	7,130	56	3,337	462	0	(7,032)	116	0	(6,916)
2238	City of Warrenton	(54,727)	0	0	0	43	0	7,217	57	3,378	1,380	0	(7,117)	(658)	0	(7,775)
2240	City of Wilsonville	(180,966)	0	0	0	0	0	23,864	187	11,170	2,681	0	(23,535)	(1,993)	0	(25,528)
2241	City of Bay City	(7,831)	0	0	0	1	0	1,033	8	483	361	0	(1,018)	(189)	0	(1,197)
2242	City of Gaston	(2,151)	0	0	0	0	0	284	2	133	95	0	(280)	(61)	0	(341)
2244	City of Lakeside	(4,871)	0	0	0	159	0	642	5	301	40	0	(633)	24	0	(609)
2245	City of Dundee	(11,821)	0	0	0	10	0	1,559	12	730	343	0	(1,537)	(168)	0	(1,705)
2246	City of Merrill	(1,706)	0	0	0	6	0	225	2	105	5	0	(222)	3	0	(219)
2247	City of Malin	(1,788)	0	0	0	103	0	236	2	110	5	0	(233)	42	0	(191)
2248	City of Fossil	(1,499)	0	0	0	13	0	198	2	93	65	0	(195)	(23)	0	(218)
2249	City of Phoenix	(21,859)	0	0	0	0	0	2,883	23	1,349	586	0	(2,843)	(414)	0	(3,257)
2250	City of Gold Beach	(15,612)	0	0	0	0	0	2,059	16	964	132	0	(2,030)	(95)	0	(2,125)
2251	City of Rogue River	(12,352)	0	0	0	388	0	1,629	13	762	16	0	(1,606)	160	0	(1,446)
2252	City of Dayton	(7,038)	0	0	0	240	0	928	7	434	0	0	(915)	119	0	(796)
2253	Town of Butte Falls	(1,815)	0	0	0	0	0	239	2	112	113	0	(236)	(61)	0	(297)
2254	City of Shady Cove	(4,376)	0	0	0	0	0	577	5	270	196	0	(569)	(112)	0	(681)
2255	Town of Canyon City	(2,522)	0	0	0	4	0	353	3	156	20	0	(328)	(6)	0	(334)
2256	City of Jordan Valley	(1,363)	0	0	0	6	0	180	1	84	77	0	(177)	(33)	0	(210)
2257	City of Culver	(2,807)	0	0	0	53	0	370	3	173	23	0	(365)	11	0	(354)
2258	City of Adair Village	(3,903)	0	0	0	0	0	515	4	241	81	0	(508)	(44)	0	(552)
2260	City of Riddle	(5,356)	0	0	0	216	0	706	6	331	16	0	(697)	87	0	(610)
2261	City of Waldport	(15,131)	0	0	0	0	0	1,995	16	934	66	0	(1,968)	(45)	0	(2,013)
2262	City of Dufur	(2,131)	0	0	0	12	0	281	2	132	155	0	(277)	(79)	0	(356)
2263	City of La Grande	(43,243)	0	0	0	67	0	5,702	45	2,669	541	0	(5,624)	(273)	0	(5,897)
2264	City of Gervais	(9,788)	0	0	0	80	0	1,291	10	604	13	0	(1,273)	28	0	(1,245)
2265	City of Westfir	(1,084)	0	0	0	1	0	143	1	67	18	0	(141)	(17)	0	(158)
2266	City of Irrigon	(9,439)	0	0	0	2	0	1,245	10	583	174	0	(1,228)	(84)	0	(1,312)
2267	City of Independence	(56,338)	0	0	0	0	0	7,429	58	3,477	846	0	(7,327)	(448)	0	(7,776)
2268	City of Harrisburg	(13,921)	0	0	0	0	0	1,836	14	856	153	0	(1,810)	(106)	0	(1,916)
2269	City of Durham	(1,741)	0	0	0	7	0	230	2	107	12	0	(226)	3	0	(223)
2270	City of Lyons	(1,342)	0	0	0	29	0	177	1	83	6	0	(175)	13	0	(162)
2271	City of Columbia City	(9,600)	0	0	0	155	0	1,266	10	593	45	0	(1,249)	43	0	(1,206)
2272	City of Aurora	(3,908)	0	0	0	31	0	515	4	241	2	0	(508)	25	0	(483)
2273	City of Silverton	(51,791)	0	0	0	1,111	0	6,830	54	3,197	0	0	(6,736)	571	0	(6,165)
2274	City of Gold Hill	(3,123)	0	0	0	28	0	412	3	193	457	0	(406)	(235)	0	(641)
2275	City of Toledo	(37,355)	0	0	0	41	0	4,926	39	2,306	214	0	(4,858)	(223)	0	(5,081)
2276	City of Newport	(49,996)	0	0	0	85	0	6,593	52	3,086	237	0	(6,502)	(150)	0	(6,652)
2278	City of Springfield	(576,806)	0	0	0	888	0	76,063	598	35,603	5,630	0	(75,015)	(2,158)	0	(77,173)
2279	City of Keizer	(132,650)	0	0	0	0	0	17,493	137	8,188	2,178	0	(17,252)	(1,390)	0	(18,642)
2280	City of Winston	(23,053)	0	0	0	0	0	3,040	24	1,423	449	0	(2,998)	(350)	0	(3,348)
2281	City of Manzanita	(11,599)	0	0	0	0	0	1,530	12	716	220	0	(1,509)	(172)	0	(1,681)
2282	City of Eagle Point	(13,891)	0	0	0	134	0	1,805	14	845	10	0	(1,790)	51	0	(1,739)
2283	City of Maupin	(5,134)	0	0	0	46	0	677	5	317	3	0	(668)	20	0	(648)
2284	City of Halsey	(4,309)	0	0	0	0	0	568	4	266	134	0	(560)	(85)	0	(645)
2285	City of Veneta	(18,694)	0	0	0	2	0	2,465	19	1,154	212	0	(2,431)	(99)	0	(2,530)
2286	City of Millersburg	(5,431)	0	0	0	0	0	716	6	335	236	0	(706)	(169)	0	(875)
2287	City of King City	(7,606)	0	0	0	11	0	1,003	8	470	258	0	(989)	(117)	0	(1,106)
2288	City of Tualatin	(203,768)	0	0	0	0	0	26,871	211	12,577	1,341	0	(26,501)	(798)	0	(27,299)
2290	City of Molalla	(54,964)	0	0	0	3	0	7,248	57	3,393	720	0	(7,148)	(351)	0	(7,499)
2291	City of Florence	(57,382)	0	0	0	274	0	7,567	59	3,542	313	0	(7,463)	(235)	0	(7,698)
2292	City of North Bend	(78,671)	0	0	0	0	0	10,374	82	4,856	769	0	(10,231)	(443)	0	(10,674)
2293	City of Lowell	(4,489)	0	0	0	125	0	592	5	277	8	0	(584)	75	0	(509)
2294	City of Depoe Bay	(11,565)	0	0	0	39	0	1,525	12	714	10	0	(1,504)	15	0	(1,489)
2295	City of Tigard	(11,598)	0	0	0	29	0	5,477	122	244	1,868	0	(5,264)	(96)	0	(5,360)
2296	City of Happy Valley	(16,483)	0	0	0	171	0	16,483	79	82	0	0	(16,401)	82	0	(16,523)
2297	City of Rainier	(15,663)	0	0	0	464	0	2,065	16	967	0	0	(2,037)	252	0	(1,785)
2298	City of Lincoln City	(138,235)	0	0	0	281	0	18,229	143	8,532	2,625	0	(17,978)	(1,120)	0	(19,098)
2299	City of Dunes City	(2,929)	0	0	0	4	0	386	3	181	697	0	(381)	(332)	0	(713)
2300	City of Yachats	(9,129)	0	0	0	70	0	1,204	9	564	335	0	(1,187)	(122)	0	(1,309)
2301	City of Moro	(1,508)	0	0	0	14	0	199	2	93	140	0	(196)	(67)	0	(263)
2302	City of Mt. Vernon	(2,791)	0	0	0	9	0	368	3	172	100	0	(363)	(45)	0	(408)
2303	City of Woodburn	(157,486)	0	0	0	527	0	20,768	163	9,721	370	0	(20,482)	(217)	0	(20,699)
2304	City of Gladstone	(62,490)	0	0	0	993	0	8,241	65	3,857	311	0	(8,127)	366	0	(7,761)
2305	City of Elkton	(811)	0	0	0	0	0	107	1	50	13	0	(105)	(5)	0	(110)
2306	City of Imbler	(202)	0	0	0	5	0	27	0	12	5	0	(26)	5	0	(21)
2307	City of Yoncalla	(3,099)	0	0	0	210	0	409	3	191	0	0	(403)	115	0	(288)
2308	City of North Powder	(914)	0	0	0	125	0	121	1	66	0	0	(119)	66	0	(53)
2309	City of Gearhart	(10,174)	0	0	0	3,393	0	1,342	11	628	481	0	(1,323)	1,236	0	(87)
2501	Port of The Dalles	(3,417)	0	0	0	162	0	451	4	211	4	0	(444)	72	0	(372)
2507	Port of Astoria	(28,936)	0	0	0	89	0	3,816	30	1,786	385	0	(3,763)	(113)	0	(3,876)
2508	Multnomah Drainage	(35,039)	0	0	0	92	0	4,621	36	2,163	400	0	(4,557)	(80)	0	(4,637)
2510	Horsefly Irrigation District	(1,282)	0	0	0	22	0	169	1	79	15	0	(167)	9	0	(158)
2511	Grants Pass Irrigation District	(8,744)	0	0	0	279	0	1,153	9	540	2	0	(1,137)	143	0	(994)
2512	Port of Portland	(1,330,491)	0	0	0	758	0	175,452	1,378	82,124	5,621	0	(173,034)	(3,686)	0	(176,720)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2513	Port of Coos Bay	(32,357)	0	0	0	1,048	0	4,267	34	1,997	324	0	(4,208)	322	0	(3,886)
2515	Klamath County Fire District 1	(96,160)	0	0	0	0	0	12,681	100	5,935	1,947	0	(12,506)	(1,234)	0	(13,740)
2518	Clackamas County Housing Authority	(43,472)	0	0	0	1,289	0	5,733	45	2,683	126	0	(5,654)	585	0	(5,069)
2519	Home Forward	(284,501)	0	0	0	243	0	37,517	295	17,561	5,317	0	(37,000)	(2,916)	0	(39,916)
2521	League of Oregon Cities	(33,930)	0	0	0	5,409	0	4,474	35	2,094	2,645	0	(4,413)	2,910	0	(1,503)
2522	Lane Council of Governments	(202,613)	0	0	0	303	0	26,719	210	12,506	136	0	(26,350)	354	0	(25,996)
2526	Clatskanie PUD	(61,388)	0	0	0	1,254	0	8,095	64	3,789	262	0	(7,984)	332	0	(7,652)
2527	Deschutes Valley Water District	(27,339)	0	0	0	518	0	3,605	28	1,688	109	0	(3,556)	113	0	(3,443)
2528	Columbia River Fire & Rescue	(80,888)	0	0	0	404	0	10,667	84	4,993	550	0	(10,520)	(405)	0	(10,925)
2529	East Fork Irrigation District	(4,845)	0	0	0	113	0	639	5	299	13	0	(630)	43	0	(587)
2531	Oregon School Boards Association	(67,846)	0	0	0	300	0	8,947	70	4,188	4,672	0	(8,824)	(2,007)	0	(10,831)
2533	Owyhee Irrigation District	(25,902)	0	0	0	0	0	3,416	27	1,599	282	0	(3,369)	(164)	0	(3,533)
2536	Valley View Cemetery	(898)	0	0	0	8	0	118	1	55	35	0	(117)	(11)	0	(128)
2538	Clackamas Vector Control	(4,529)	0	0	0	154	0	597	5	280	0	0	(589)	118	0	(471)
2540	West Extension Irrigation District	(7,741)	0	0	0	35	0	1,021	8	478	249	0	(1,007)	(79)	0	(1,086)
2541	Jackson County Vector Control District	(3,554)	0	0	0	0	0	469	4	219	42	0	(462)	(35)	0	(497)
2542	Rainbow Water District	(11,203)	0	0	0	0	0	691	12	691	203	0	(1,457)	(140)	0	(1,597)
2545	Council of Governments	(126,155)	0	0	0	205	0	16,636	131	7,787	2,041	0	(16,407)	(1,130)	0	(17,537)
2549	Rogue River Fire District	(20,163)	0	0	0	0	0	2,659	21	1,245	155	0	(2,622)	(135)	0	(2,757)
2550	Nyssa Road Assessment District 2	(3,718)	0	0	0	104	0	490	4	230	4	0	(484)	49	0	(435)
2551	Sandy Fire Department	(26,477)	0	0	0	0	0	3,492	27	1,634	764	0	(3,443)	(442)	0	(3,885)
2552	Winston-Dillard Fire District	(14,250)	0	0	0	181	0	1,879	15	880	111	0	(1,853)	(66)	0	(1,919)
2553	Tangent Rural Fire Protection District	(2,834)	0	0	0	27	0	374	3	175	0	0	(369)	22	0	(347)
2555	Monroe Fire Department	(1,923)	0	0	0	2	0	254	2	119	38	0	(250)	(14)	0	(264)
2556	Jackson County Fire District 5	(50,494)	0	0	0	25	0	6,659	52	3,117	1,234	0	(6,567)	(554)	0	(7,121)
2557	Estacada Fire Department	(24,732)	0	0	0	20	0	3,261	26	1,527	358	0	(3,216)	(182)	0	(3,398)
2559	Keizer Fire Department	(52,228)	0	0	0	1,239	0	6,887	54	3,224	537	0	(6,792)	140	0	(6,652)
2561	Jefferson Rural Fire Protection District	(6,804)	0	0	0	94	0	897	7	420	37	0	(885)	62	0	(823)
2562	Wy East Fire District	(2,367)	0	0	0	0	0	312	2	146	48	0	(308)	(28)	0	(336)
2563	Central Oregon Irrigation District	(21,209)	0	0	0	2,241	0	3,295	26	1,542	17	0	(3,250)	1,047	0	(2,203)
2564	Illinois Valley Fire District	(10,598)	0	0	0	32	0	1,397	11	654	809	0	(1,378)	(356)	0	(1,734)
2567	Charleston Rural Fire Protection District	(2,155)	0	0	0	56	0	284	2	133	2	0	(280)	18	0	(262)
2568	Molalla Rural Fire Protection District 73	(25,781)	0	0	0	0	0	3,400	27	1,591	826	0	(3,353)	(446)	0	(3,799)
2569	Central Oregon Intergovernmental Council	(82,883)	0	0	0	2,500	0	10,930	86	5,116	384	0	(10,779)	743	0	(10,036)
2570	Port of St Helens	(17,713)	0	0	0	0	0	2,336	18	1,093	884	0	(2,304)	(474)	0	(2,778)
2571	Crystal Springs Water District	(9,169)	0	0	0	14	0	1,209	9	566	345	0	(1,192)	(163)	0	(1,355)
2572	Local Government Personnel Institute	(261)	0	0	0	2,017	0	34	0	16	0	0	(34)	1,022	0	988
2573	Goshen Fire District	(1,789)	0	0	0	231	0	236	2	110	79	0	(233)	53	0	(180)
2575	Jefferson County Rural Fire Protection District 1	(6,750)	0	0	0	58	0	890	7	417	32	0	(878)	42	0	(836)
2576	Depoe Bay Rural Fire Protection District	(14,961)	0	0	0	188	0	1,973	15	923	88	0	(1,946)	128	0	(1,818)
2579	La Pine Rural Fire Protection District	(43,168)	0	0	0	0	0	5,693	45	2,665	991	0	(5,614)	(553)	0	(6,167)
2580	Marion County Fire District 1	(92,044)	0	0	0	0	0	12,138	95	5,661	2,716	0	(11,971)	(1,702)	0	(13,673)
2581	Port of Umatilla	(3,148)	0	0	0	0	0	415	3	194	17	0	(409)	(12)	0	(421)
2582	Talent Irrigation District	(12,968)	0	0	0	0	0	1,710	13	800	129	0	(1,686)	(70)	0	(1,756)
2585	Rogue River Valley Irrigation District	(6,103)	0	0	0	0	0	805	6	377	145	0	(794)	(73)	0	(867)
2587	Tualatin Valley Irrigation District	(5,255)	0	0	0	60	0	693	5	324	9	0	(683)	48	0	(635)
2588	Clatskanie Rural Fire Protection District	(20,197)	0	0	0	0	0	2,663	21	1,247	593	0	(2,627)	(347)	0	(2,974)
2589	West Slope Water District	(10,588)	0	0	0	46	0	1,396	11	654	520	0	(1,377)	(199)	0	(1,576)
2590	Redmond Fire & Rescue	(98,454)	0	0	0	0	0	12,983	102	6,077	3,871	0	(12,804)	(2,064)	0	(14,868)
2592	Medford Irrigation District	(7,481)	0	0	0	0	0	987	8	462	571	0	(973)	(341)	0	(1,314)
2594	Metro	(1,234,363)	0	0	0	0	0	162,775	1,279	76,190	14,261	0	(160,533)	(7,987)	0	(168,520)
2595	Canby Fire District	(39,406)	0	0	0	1,006	0	5,197	41	2,432	469	0	(5,125)	60	0	(5,065)
2596	Bend Parks & Recreation	(157,188)	0	0	0	47	0	20,728	163	9,702	2,149	0	(20,443)	(1,027)	0	(21,470)
2597	Mapleton Water District	(1,422)	0	0	0	5	0	188	1	88	8	0	(185)	1	0	(184)
2598	Marion County Housing Authority	(14,493)	0	0	0	16	0	1,852	15	867	432	0	(1,827)	1	0	(2,035)
2599	South Suburban Sanitary District	(14,977)	0	0	0	13	0	1,975	16	924	502	0	(1,948)	(208)	0	(2,202)
2600	Winston-Dillard Water District	(7,470)	0	0	0	236	0	985	8	461	23	0	(972)	89	0	(883)
2601	Baker Valley Irrigation District	(1,374)	0	0	0	1	0	181	1	85	2	0	(179)	2	0	(180)
2602	Aumsville Rural Fire Protection District	(4,055)	0	0	0	0	0	535	4	250	312	0	(527)	(181)	0	(708)
2603	Corbett Water District	(3,894)	0	0	0	0	0	514	4	240	30	0	(506)	(32)	0	(538)
2604	Netarts-Oceanside Sanitary District	(7,212)	0	0	0	0	0	951	7	445	84	0	(938)	(52)	0	(990)
2605	Scio Fire District	(2,224)	0	0	0	64	0	293	2	137	315	0	(289)	(104)	0	(393)
2606	West Valley Housing Authority	(14,019)	0	0	0	380	0	1,849	15	865	26	0	(1,823)	170	0	(1,653)
2607	Hoodland Fire District 74	(23,119)	0	0	0	0	0	3,049	24	1,427	255	0	(3,007)	(161)	0	(3,168)
2608	Gaston Rural Fire Protection District	(2,354)	0	0	0	143	0	310	2	145	8	0	(306)	64	0	(242)
2610	Turner Fire District	(9,006)	0	0	0	11	0	1,188	9	556	108	0	(1,171)	(40)	0	(1,211)
2612	Community Services Consortium	(77,125)	0	0	0	42	0	10,170	80	4,760	474	0	(10,030)	(201)	0	(10,231)
2613	Polk Soil & Water Conservation District	(3,448)	0	0	0	91	0	465	4	213	0	0	(448)	51	0	(397)
2617	Clean Water Services	(657,949)	0	0	0	0	0	86,764	682	40,612	23,081	0	(85,588)	(11,493)	0	(97,081)
2618	Estacada Cemetery District	(1,010)	0	0	0	17	0	133	1	62	119	0	(131)	(41)	0	(172)
2620	Jackson County Fire District 4	(10,518)	0	0	0	82	0	1,387	11	649	159	0	(1,368)	28	0	(1,340)
2623	Evans Valley Fire District 6	(1,630)	0	0	0	92	0	215	2	101	5	0	(212)	38	0	(174)
2624	Klamath Vector Control	(1,645)	0	0	0	2	0	217	2	102	59	0	(214)	(30)	0	(244)
2625	Port of Newport	(16,812)	0	0	0	104	0	2,217	17	1,038	1,465	0	(2,186)	(628)	0	(2,814)
2626	Tillamook Peoples Utility District	(154,254)	0	0	0	0	0	20,342	160	9,521	3,815	0	(20,061)	(2,056)	0	(22,117)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2628	McKenzie Fire And Rescue	(9,084)	0	0	0	375	0	1,198	9	561	151	0	(1,181)	60	0	(1,121)
2630	Sheridan Fire District	(5,571)	0	0	0	67	0	735	6	344	3	0	(725)	53	0	(672)
2631	Arch Cape Water-Sanitary District	(2,309)	0	0	0	3	0	304	2	143	11	0	(300)	(4)	0	(304)
2633	Port of Cascade Locks	(13,232)	0	0	0	0	0	1,745	14	817	455	0	(1,721)	(286)	0	(2,007)
2637	Northeast Oregon Housing Authority	(17,195)	0	0	0	0	0	2,267	18	1,061	431	0	(2,236)	(263)	0	(2,499)
2638	North Douglas County Fire and EMS	(6,226)	0	0	0	28	0	821	6	384	138	0	(610)	(36)	0	(646)
2641	Suburban East Salem Water District	(6,127)	0	0	0	66	0	808	6	378	284	0	(797)	(87)	0	(884)
2642	Dexter Rural Fire Protection District	(1,487)	0	0	0	7	0	196	2	92	44	0	(193)	(34)	0	(227)
2643	Sweet Home Cemetery	(2,735)	0	0	0	6	0	361	3	169	144	0	(356)	(61)	0	(417)
2644	Lakeside Water District	(3,304)	0	0	0	146	0	436	3	204	26	0	(430)	51	0	(379)
2645	Chiloquin Agency Lake Rural Fire Protection District	(5,246)	0	0	0	306	0	692	5	324	196	0	(682)	(2)	0	(684)
2646	Keno Rural Fire Protection District	(275)	0	0	0	758	0	36	0	17	0	0	(36)	445	0	409
2647	Crooked River Ranch Rural Fire Protection District	(7,066)	0	0	0	29	0	932	7	436	96	0	(919)	(10)	0	(929)
2648	Black Butte Ranch Rural Fire Protection District	(11,868)	0	0	0	244	0	1,565	12	733	31	0	(1,544)	94	0	(1,450)
2649	Colton Fire Department	(821)	0	0	0	50	0	108	1	51	19	0	(107)	(1)	0	(108)
2650	Pleasant Hill Fire Department	(912)	0	0	0	33	0	120	1	56	2	0	(119)	12	0	(107)
2651	Imbler Rural Fire Protection District	(390)	0	0	0	0	0	51	0	24	5	0	(51)	(6)	0	(57)
2652	The Oregon Consortium	0	0	0	0	7	0	0	0	0	0	0	0	(192)	0	(192)
2653	Umatilla Fire Department	(3,135)	0	0	0	0	0	413	3	194	367	0	(408)	(209)	0	(617)
2657	Mid-Willamette Valley Senior Service Agency	(236,990)	0	0	0	218	0	31,252	246	14,628	1,262	0	(30,821)	(426)	0	(31,247)
2659	Silverton Fire District	(6,185)	0	0	0	666	0	816	6	382	33	0	(804)	284	0	(520)
2660	Tualatin Valley Fire & Rescue	(1,155,475)	0	0	0	1,437	0	152,373	1,197	71,321	9,617	0	(150,273)	(3,005)	0	(153,278)
2663	Metropolitan Area Communications Commission	(13,870)	0	0	0	144	0	1,829	14	856	115	0	(1,804)	45	0	(1,759)
2664	Applegate Valley Rural Fire Protection District 9	(10,001)	0	0	0	224	0	1,319	10	617	114	0	(1,301)	(12)	0	(1,313)
2669	Roseburg Urban Sanitary Authority	(17,427)	0	0	0	92	0	2,298	18	1,076	25	0	(2,266)	51	0	(2,215)
2671	Columbia 911 Communications District	(23,559)	0	0	0	32	0	3,107	24	1,454	219	0	(3,064)	(142)	0	(3,206)
2672	Rockwood Water PUD	(30,354)	0	0	0	49	0	4,003	31	1,874	870	0	(3,948)	(346)	0	(4,294)
2673	Port Orford Library	(1,426)	0	0	0	0	0	188	1	88	121	0	(185)	(45)	0	(230)
2674	Nestucca Rural Fire District	(6,817)	0	0	0	13	0	767	6	359	141	0	(757)	(53)	0	(810)
2675	Salmon Harbor-Douglas County	(6,676)	0	0	0	243	0	1,144	9	536	13	0	(1,129)	134	0	(995)
2676	Woodburn Fire District	(19,874)	0	0	0	2,242	0	2,621	21	1,227	141	0	(2,585)	927	0	(1,658)
2678	Central Oregon Regional Housing Authority	(16,944)	0	0	0	812	0	2,234	18	1,046	23	0	(2,204)	394	0	(1,810)
2679	Columbia River Public Utility District	(71,884)	0	0	0	4,188	0	9,479	74	4,437	927	0	(9,349)	987	0	(8,362)
2681	Cloverdale Rural Fire Protection District	(2,738)	0	0	0	54	0	361	3	169	14	0	(356)	17	0	(339)
2684	Parkdale Fire District	(2,646)	0	0	0	10	0	349	3	163	133	0	(344)	(51)	0	(395)
2685	Oregon Community College Association	(8,794)	0	0	0	85	0	1,160	9	543	20	0	(1,144)	30	0	(1,114)
2686	Weston Cemetery	(239)	0	0	0	61	0	32	0	15	16	0	(31)	11	0	(20)
2687	Columbia Drainage Vector Control District	(3,445)	0	0	0	359	0	454	4	213	89	0	(448)	107	0	(341)
2688	Polk County Fire District 1	(25,385)	0	0	0	0	0	3,348	26	1,567	716	0	(3,301)	(482)	0	(3,783)
2689	Redmond Area Park & Recreation District	(14,282)	0	0	0	56	0	1,883	15	882	29	0	(1,857)	(6)	0	(1,863)
2692	Siuslaw Public Library	(7,322)	0	0	0	3	0	966	8	452	8	0	(952)	(14)	0	(966)
2693	City-County Insurance Services	(127,406)	0	0	0	52	0	16,801	132	7,864	7,328	0	(16,570)	(5,037)	0	(21,607)
2694	Philomath Fire Department	(8,428)	0	0	0	48	0	1,111	9	520	182	0	(1,086)	(46)	0	(1,142)
2695	Washington County Consolidated Communications Agency	(128,008)	0	0	0	97	0	16,880	133	7,901	258	0	(16,648)	(171)	0	(16,819)
2696	Stayton Fire District	(9,497)	0	0	0	0	0	1,252	10	586	325	0	(1,235)	(191)	0	(1,426)
2698	Halsey Shedd Rural Fire Protection District	(2,869)	0	0	0	0	0	378	3	177	192	0	(373)	(115)	0	(488)
2699	Chetco Library Board	(4,468)	0	0	0	5	0	589	5	276	79	0	(581)	(41)	0	(622)
2700	Lowell Rural Fire Protection District	(2,371)	0	0	0	23	0	313	2	146	100	0	(308)	(34)	0	(342)
2701	Sisters-Camp Sherman Rural Fire Protection District	(21,764)	0	0	0	278	0	2,870	23	1,343	118	0	(2,831)	30	0	(2,801)
2702	Banks Fire District 13	(7,764)	0	0	0	27	0	1,024	8	479	481	0	(1,010)	(210)	0	(1,220)
2705	Lebanon Fire District	(70,774)	0	0	0	0	0	9,333	73	4,368	2,352	0	(9,204)	(1,323)	0	(10,527)
2707	Clatskanie Library	(1,507)	0	0	0	95	0	199	2	93	2	0	(196)	47	0	(149)
2709	Scappoose Public Library	(2,713)	0	0	0	0	0	358	3	167	28	0	(353)	(16)	0	(369)
2710	Klamath County Emergency Communications District	(13,425)	0	0	0	0	0	1,770	14	829	361	0	(1,746)	(184)	0	(1,930)
2712	Jefferson County EMS	(11,560)	0	0	0	33	0	1,457	11	692	231	0	(1,437)	(85)	0	(1,522)
2713	Port of Tillamook Bay	(15,232)	0	0	0	95	0	2,009	16	940	850	0	(1,981)	(377)	0	(2,358)
2714	Winchester Bay Sanitary District	(2,196)	0	0	0	178	0	290	2	136	9	0	(286)	73	0	(213)
2715	Jackson County Fire District 3	(130,232)	0	0	0	33	0	17,174	135	8,038	2,634	0	(16,937)	(1,469)	0	(18,406)
2716	Neskowin Water District	(3,439)	0	0	0	0	0	454	4	212	41	0	(447)	(28)	0	(475)
2717	Ice Fountain Water District	(6,547)	0	0	0	4	0	863	7	404	19	0	(852)	(5)	0	(857)
2718	Curry Library	(2,123)	0	0	0	147	0	280	2	131	0	0	(276)	72	0	(204)
2721	Klamath Housing Authority	(10,151)	0	0	0	28	0	1,339	11	627	217	0	(1,320)	(63)	0	(1,383)
2722	Tillamook 9-1-1	(11,755)	0	0	0	88	0	1,550	12	726	27	0	(1,529)	19	0	(1,510)
2724	Nehalem Bay Wastewater Agency	(8,188)	0	0	0	42	0	1,080	8	505	36	0	(1,065)	5	0	(1,060)
2725	West Valley Fire District	(8,650)	0	0	0	811	0	1,141	9	534	82	0	(1,125)	306	0	(819)
2726	Yamhill Communications Agency	(15,894)	0	0	0	632	0	2,096	16	981	0	0	(2,067)	326	0	(1,741)
2728	Baker County Library District	(9,889)	0	0	0	0	0	1,304	10	610	126	0	(1,286)	(9)	0	(1,376)
2729	Douglas County Fire District 2	(7,569)	0	0	0	2,498	0	10,229	80	4,788	1,008	0	(10,008)	(193)	0	(10,201)
2731	Canby Utility Board	(32,874)	0	0	0	167	0	4,335	34	2,029	100	0	(4,275)	(26)	0	(4,301)
2732	Umatilla County Special Library District	(2,565)	0	0	0	48	0	338	3	158	146	0	(334)	(39)	0	(373)
2733	Wiard Memorial Park District	0	0	0	0	0	0	0	0	0	13	0	0	(16)	0	(16)
2734	Seal Rock Water District	(9,329)	0	0	0	0	0	1,230	10	576	33	0	(1,213)	(25)	0	(1,238)
2739	Scappoose Rural Fire Protection District	(37,459)	0	0	0	65	0	4,940	39	2,312	584	0	(4,872)	(216)	0	(5,088)
2740	Neskowin Regional Sanitary Authority	(3,410)	0	0	0	22	0	450	4	210	52	0	(444)	(45)	0	(489)
2741	Port of Garibaldi	(3,816)	0	0	0	845	0	503	4	236	0	0	(496)	444	0	(52)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2742	Amity Fire District	(1,944)	0	0	0	7	0	256	2	120	4	0	(253)	(4)	0	(257)
2743	Douglas Soil & Water Conservation District	(4,652)	0	0	0	38	0	613	5	287	829	0	(605)	(362)	0	(967)
2745	Clackamas County Fire District	(588,003)	0	0	0	0	0	77,540	609	36,294	7,961	0	(76,472)	(4,539)	0	(81,011)
2747	Salem Housing Authority	(40,904)	0	0	0	225	0	5,394	42	2,525	0	0	(5,320)	162	0	(5,158)
2749	Black Butte Ranch Police	(7,408)	0	0	0	190	0	977	8	457	21	0	(963)	70	0	(893)
2752	Mist-Birkenfeld Rural Fire Protection District	(3,772)	0	0	0	7	0	497	4	233	192	0	(490)	(85)	0	(575)
2753	Linn-Benton Housing Authority	(22,471)	0	0	0	44	0	2,963	23	1,387	558	0	(2,922)	(286)	0	(3,208)
2754	Western Lane Ambulance District	(32,196)	0	0	0	1	0	4,246	33	1,987	978	0	(4,187)	(515)	0	(4,702)
2757	City of Stayton	(16,733)	0	0	0	80	0	2,207	17	1,033	17	0	(2,176)	35	0	(2,141)
2758	Mohawk Valley Rural Fire District	(3,319)	0	0	0	9	0	438	3	205	261	0	(432)	(122)	0	(554)
2760	Knappa Svensen Burnside Rural Fire Protection District	(2,230)	0	0	0	273	0	294	2	138	8	0	(290)	123	0	(167)
2761	Clackamas River Water	(57,000)	0	0	0	47	0	7,517	59	3,518	54	0	(7,413)	(42)	0	(7,455)
2763	Junction City Fire Department	(5,768)	0	0	0	184	0	761	6	356	103	0	(750)	(8)	0	(758)
2765	Green Sanitary	(5,992)	0	0	0	5	0	790	6	370	48	0	(779)	(25)	0	(804)
2766	Southwest Lincoln County Water District	(4,890)	0	0	0	86	0	645	5	302	20	0	(636)	24	0	(612)
2767	Springfield Utility Board	0	0	0	0	71	0	0	0	0	15	0	0	33	0	33
2768	Lake County Library District	(2,466)	0	0	0	208	0	325	3	152	29	0	(321)	81	0	(240)
2771	Harbor Water PUD	(6,124)	0	0	0	419	0	808	6	378	47	0	(786)	148	0	(648)
2772	Umatilla County Soil & Water District	(2,258)	0	0	0	0	0	298	2	139	273	0	(284)	(190)	0	(474)
2773	Housing Authority of Jackson County	(58,145)	0	0	0	530	0	7,668	60	3,589	278	0	(7,562)	43	0	(7,519)
2774	Oregon Trail Library District	(3,495)	0	0	0	11	0	461	4	216	58	0	(455)	(22)	0	(477)
2776	Rainier Cemetery District	(862)	0	0	0	0	0	114	1	53	19	0	(112)	(9)	0	(121)
2777	City of Newberg	(104,403)	0	0	0	0	0	13,768	108	6,444	4,034	0	(13,578)	(3,319)	0	(16,897)
2778	Mulino Water District 23	(1,305)	0	0	0	93	0	172	1	81	16	0	(170)	31	0	(139)
2779	Brownsville Rural Fire Protection District	(1,820)	0	0	0	37	0	240	2	112	7	0	(237)	8	0	(229)
2780	Nehalem Bay Health District	(700)	0	0	0	16	0	92	1	43	199	0	(91)	(83)	0	(174)
2781	North Bend Coos-Curry Housing Authority	(9,423)	0	0	0	23	0	1,243	10	582	153	0	(1,226)	(47)	0	(1,273)
2782	Millington Rural Fire Protection District	(971)	0	0	0	22	0	128	1	60	66	0	(126)	(14)	0	(140)
2783	Tillamook Fire District	(5,073)	0	0	0	173	0	669	5	313	15	0	(660)	65	0	(595)
2784	Eisenhardt Pool	(4,312)	0	0	0	0	0	569	4	266	52	0	(561)	(39)	0	(600)
2785	Fern Ridge Community Library	(4,160)	0	0	0	5	0	549	4	257	52	0	(541)	(24)	0	(565)
2786	Seal Rock Rural Fire Protection District	(2,521)	0	0	0	15	0	333	3	156	251	0	(328)	(109)	0	(437)
2788	Port of Hood River	(29,430)	0	0	0	0	0	3,881	30	1,817	1,572	0	(3,827)	(765)	0	(4,592)
2789	Farmers Irrigation District	(9,421)	0	0	0	0	0	1,242	10	582	84	0	(1,225)	(84)	0	(1,309)
2790	Silver Falls Library District	(9,677)	0	0	0	47	0	1,276	10	597	128	0	(1,258)	(14)	0	(1,272)
2792	North Wasco County Parks And Recreation District	(4,453)	0	0	0	244	0	587	5	275	16	0	(579)	105	0	(474)
2793	North Lincoln Fire & Rescue District 1	(27,611)	0	0	0	0	0	3,641	29	1,704	3,277	0	(3,591)	(1,782)	0	(5,373)
2794	Siuslaw Rural Fire Protection District 1	(13,437)	0	0	0	421	0	1,772	14	829	173	0	(1,748)	65	0	(1,683)
2796	West Side Rural Fire Protection District	(3,524)	0	0	0	0	0	465	4	218	219	0	(458)	(107)	0	(565)
2797	Vernonia Fire	(2,376)	0	0	0	49	0	313	2	147	18	0	(309)	25	0	(284)
2798	Fairview Water District	(1,561)	0	0	0	0	0	206	2	96	132	0	(203)	(68)	0	(271)
2799	Sublimity Fire District	(2,476)	0	0	0	0	0	327	3	153	125	0	(322)	(62)	0	(384)
2801	Coburg Rural Fire Protection District	(4,451)	0	0	0	20	0	587	5	275	87	0	(579)	(56)	0	(635)
2802	Rural Road Assessment District 3	(3,348)	0	0	0	191	0	442	3	207	5	0	(435)	94	0	(341)
2803	Southwestern Polk County Rural Fire Protection District	0	0	0	0	54	0	0	0	0	1	0	0	33	0	33
2804	Aurora Rural Fire Protection District	(6,560)	0	0	0	71	0	865	7	405	793	0	(853)	(332)	0	(1,185)
2806	Multnomah County Rural Fire Protection District 14	(375)	0	0	0	33	0	49	0	23	25	0	(49)	13	0	(36)
2809	Juntura Road District 4	0	0	0	0	6	0	0	0	0	1	0	0	2	0	2
2810	Sutherlin Water Control District	(1,472)	0	0	0	0	0	194	2	91	48	0	(191)	(28)	0	(219)
2811	Mid-Columbia Center For Living	(110,774)	0	0	0	1,675	0	14,608	115	6,837	0	0	(14,406)	1,003	0	(13,403)
2816	Odell Sanitary District	(4,140)	0	0	0	101	0	546	4	256	13	0	(538)	37	0	(501)
2817	Wickup Water District	(1,450)	0	0	0	12	0	191	2	90	27	0	(189)	(6)	0	(195)
2818	Netarts Water District	(3,018)	0	0	0	0	0	398	3	186	20	0	(392)	(5)	0	(397)
2819	Harrisburg Fire and Rescue	(2,858)	0	0	0	0	0	377	3	176	57	0	(372)	(29)	0	(401)
2820	Central Oregon Coast Fire & Rescue District	(4,690)	0	0	0	0	0	618	5	445	415	0	(610)	(398)	0	(949)
2821	Tillamook County Soil And Water Conservation District	(3,325)	0	0	0	69	0	438	3	205	60	0	(432)	(376)	0	(376)
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	726	0	0	0	0	8	0	0	337	0	337
2823	Lyons Fire District	(1,080)	0	0	0	0	0	142	1	67	212	0	(140)	(114)	0	(254)
2824	Glide Fire Department	(1,749)	0	0	0	2	0	231	2	108	42	0	(227)	(21)	0	(248)
2825	Northern Oregon Corrections	(59,957)	0	0	0	0	0	7,907	62	3,701	1,799	0	(7,798)	(1,108)	0	(8,906)
2826	Wasco County Soil-Water Conservation District	(7,221)	0	0	0	6	0	952	7	446	161	0	(939)	(76)	0	(1,015)
2828	Deschutes Public Library District	(83,295)	0	0	0	20	0	10,984	86	5,141	303	0	(10,833)	(232)	0	(11,065)
2829	Hubbard Rural Fire Protection District	(1,162)	0	0	0	70	0	153	1	72	150	0	(151)	(4)	0	(155)
2830	Netarts-Oceanside Rural Fire Protection District	(3,630)	0	0	0	24	0	479	4	224	528	0	(472)	(242)	0	(714)
2833	Boardman Rural Fire Protection District	(11,607)	0	0	0	0	0	1,531	12	716	500	0	(1,509)	(274)	0	(1,783)
2834	Crescent Rural Fire Protection District	(4,502)	0	0	0	54	0	694	5	278	329	0	(585)	(91)	0	(676)
2835	North Clackamas County Water Commission	(5,185)	0	0	0	79	0	684	5	320	35	0	(674)	4	0	(670)
2837	NORCOM	(25,252)	0	0	0	0	0	3,330	26	1,559	376	0	(3,284)	(224)	0	(3,508)
2838	High Desert Parks & Recreation District	(417)	0	0	0	18	0	55	0	26	1	0	(64)	8	0	(46)
2839	North Morrow Vector Control District	(2,733)	0	0	0	0	0	360	3	169	37	0	(355)	(17)	0	(372)
2840	Cannon Beach Rural Fire Protection District	(2,843)	0	0	0	41	0	375	3	175	31	0	(370)	2	0	(368)
2841	Jefferson County Soil & Water Conservation District	(2,950)	0	0	0	354	0	389	3	182	0	0	(384)	177	0	(207)
2842	Tualatin Valley Water District	(204,826)	0	0	0	0	0	27,010	212	12,643	3,344	0	(26,638)	(1,715)	0	(28,353)
2843	Yachats Rural Fire Protection District	(7,835)	0	0	0	0	0	1,033	8	484	527	0	(1,019)	(280)	0	(1,299)
2844	Crook County Rural Fire Protection District 1	(36,239)	0	0	0	2	0	4,779	38	2,237	1,006	0	(4,713)	(493)	0	(5,206)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2845	Sunrise Water Authority	(33,242)	0	0	0	143	0	4,384	34	2,052	1,720	0	(4,323)	(626)	0	(4,949)
2846	Jefferson County Library District	(3,097)	0	0	0	211	0	408	3	191	0	0	(403)	103	0	(300)
2847	Sweet Home Fire and Ambulance District	(20,650)	0	0	0	0	0	2,723	21	1,275	744	0	(2,686)	(414)	0	(3,100)
2849	Lebanon Aquatic District	(3,722)	0	0	0	76	0	491	4	230	10	0	(484)	36	0	(448)
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	4	0	0	(6)	0	(6)
2851	East Umatilla County Rural Fire Protection District	(770)	0	0	0	161	0	102	1	48	7	0	(100)	69	0	(31)
2852	Ochoco Irrigation District	(8,879)	0	0	0	12	0	1,171	9	548	70	0	(1,155)	(28)	0	(1,183)
2853	Mill City Rural Fire Protection District	(1,026)	0	0	0	5	0	135	1	63	5	0	(133)	(5)	0	(138)
2855	Harney Hospital	(177,921)	0	0	0	0	0	23,462	184	10,982	1,265	0	(23,139)	(795)	0	(23,934)
2857	Sunriver Service District	(34,960)	0	0	0	0	0	4,610	36	2,158	300	0	(4,547)	(265)	0	(4,812)
2858	Nesika Beach-Ophir Water District	(1,710)	0	0	0	0	0	225	2	106	74	0	(222)	(61)	0	(283)
2859	South Lane County Fire and Rescue	(39,061)	0	0	0	525	0	5,151	40	2,411	325	0	(5,080)	(22)	0	(5,102)
2860	Coos County Airport District	(11,280)	0	0	0	482	0	1,488	12	696	0	0	(1,467)	230	0	(1,237)
2861	Mt Angel Fire District	(1,251)	0	0	0	13	0	165	1	77	0	0	(163)	7	0	(156)
2864	Tri-City Water and Sanitary Authority	(7,163)	0	0	0	0	0	945	7	442	40	0	(932)	(29)	0	(961)
2865	Tri-County Cooperative Weed Management Area	(2,013)	0	0	0	150	0	266	2	124	44	0	(262)	39	0	(223)
2867	West Multnomah Soil And Water Conservation District	(13,130)	0	0	0	7	0	1,731	14	810	194	0	(1,708)	(99)	0	(1,807)
2869	Nehalem Boy Fire & Rescue	(4,708)	0	0	0	1	0	621	5	291	39	0	(612)	(31)	0	(643)
2870	Clackamas River Water Providers	(3,233)	0	0	0	40	0	426	3	200	17	0	(420)	3	0	(417)
2873	Mosier Fire District	(1,204)	0	0	0	0	0	159	1	74	106	0	(157)	(53)	0	(210)
2874	Umatilla-Morrow Radio and Data District	(4,716)	0	0	0	16	0	622	5	291	283	0	(613)	(128)	0	(741)
2876	Oregon Municipal Electric Utilities Association	(2,241)	0	0	0	17	0	296	2	138	415	0	(291)	(208)	0	(499)
2877	Mid-Columbia Fire And Rescue V1-801	(36,709)	0	0	0	0	0	4,841	38	2,266	454	0	(4,774)	(374)	0	(5,148)
2878	Yamhill Fire Protection District	(1,235)	0	0	0	3	0	163	1	76	1	0	(161)	2	0	(159)
2879	LaGrande Rural Fire Protection District	(101)	0	0	0	348	0	13	0	6	4	0	(13)	160	0	147
2880	Oregon Health & Science University	(6,199,936)	0	0	0	17,445	0	817,586	6,423	382,688	50,427	0	(806,321)	(17,342)	0	(823,663)
2881	Lake Chinook Fire and Rescue District	(829)	0	0	0	5	0	109	1	51	81	0	(108)	(33)	0	(141)
2883	Lane Fire Authority	(65,449)	0	0	0	78	0	8,631	68	4,040	654	0	(8,512)	(320)	0	(8,832)
2884	North Central Public Health District	(24,877)	0	0	0	340	0	3,281	26	1,536	1,167	0	(3,235)	(521)	0	(3,756)
2885	Siletz Rural Fire Protection District	(1,652)	0	0	0	16	0	218	2	102	110	0	(215)	(42)	0	(257)
2886	Danah-Detroit Rural Fire Protection District	(2,661)	0	0	0	1,043	0	351	3	164	123	0	(346)	483	0	137
2887	Umatilla County Fire District #1	(66,535)	0	0	0	0	0	8,774	69	4,107	2,053	0	(8,653)	(1,071)	0	(9,724)
2888	Oak Lodge Water Services District	(47,394)	0	0	0	3,202	0	6,250	49	2,925	406	0	(6,164)	1,088	0	(5,076)
2889	Mid-Valley Behavioral Care Network	(20,318)	0	0	0	0	0	2,679	21	1,254	4,482	0	(2,642)	(2,206)	0	(4,848)
2890	CENTRAL CASCADES FIRE & EMS	(273)	0	0	0	0	0	36	0	17	77	0	(35)	(37)	0	(72)
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	(1,569)	0	0	0	0	0	207	2	97	445	0	(204)	(212)	0	(416)
2892	Lake Health District	(487)	0	0	0	0	0	64	1	30	138	0	(63)	(66)	0	(129)
2893	Pleasant Hill Goshen Fire & Rescue	(1,314)	0	0	0	0	0	173	1	81	373	0	(171)	(177)	0	(348)
2894	GREATER TOLEDO POOL RECREATION DISTRICT	(98)	0	0	0	0	0	13	0	6	28	0	(13)	(13)	0	(26)
2900	Clatsop Community College	(119,900)	0	0	0	0	0	15,811	124	7,401	3,666	0	(15,593)	(1,986)	0	(17,579)
2901	Blue Mountain Community College	(197,261)	0	0	0	4,010	0	26,013	204	12,176	451	0	(25,654)	1,480	0	(24,174)
2902	Treasure Valley Community College	(149,250)	0	0	0	1,672	0	19,682	155	9,212	481	0	(19,410)	243	0	(19,167)
2903	Umpqua Community College	(191,629)	0	0	0	5,210	0	25,270	199	11,828	180	0	(24,922)	2,378	0	(22,544)
2904	Lane Community College	(850,460)	0	0	0	4,682	0	112,150	881	52,494	1,535	0	(110,605)	587	0	(110,018)
2905	Mt Hood Community College	(708,210)	0	0	0	28,009	0	93,392	734	43,714	1,357	0	(92,105)	12,682	0	(79,423)
2906	Klamath Community College	(139,677)	0	0	0	97	0	18,419	145	8,621	5,533	0	(18,165)	(2,635)	0	(20,800)
2908	Clackamas Community College	(561,971)	0	0	0	6	0	74,107	582	34,687	3,774	0	(73,086)	(2,050)	0	(75,136)
2910	Linn-Benton Community College	(522,139)	0	0	0	0	0	68,855	541	32,229	1,117	0	(67,906)	(975)	0	(68,881)
2918	Portland Community College	(2,410,064)	0	0	0	12,596	0	317,815	2,497	148,760	1,859	0	(313,436)	4,093	0	(309,343)
2919	Chemeketa Community College	(920,255)	0	0	0	0	0	121,354	953	56,802	1,261	0	(119,682)	(1,374)	0	(121,056)
2922	Rogue Community College	(377,709)	0	0	0	2,860	0	49,809	391	23,314	374	0	(49,122)	991	0	(48,131)
2995	Oregon Coast Community College	(34,108)	0	0	0	4,607	0	4,498	35	2,105	481	0	(4,436)	1,868	0	(2,568)
2996	Columbia Gorge Community College	(88,655)	0	0	0	239	0	11,691	92	5,472	967	0	(11,530)	(280)	0	(11,810)
2997	Tillamook Bay Community College	(39,640)	0	0	0	21	0	5,227	41	2,447	917	0	(5,155)	(440)	0	(5,595)
2998	Southwestern Community College	(39,940)	0	0	0	746	0	20,735	219	12,444	5,330	0	(25,397)	(2,221)	0	(25,598)
2999	Central Oregon Community College	(418,332)	0	0	0	5,750	0	55,231	434	25,852	1,254	0	(54,470)	(1,298)	0	(53,171)
3003	Baker School District 6J	(184,315)	0	0	0	172	0	24,306	191	11,377	365	0	(23,971)	(245)	0	(24,216)
3008	Huntington School District 16J	(10,588)	0	0	0	594	0	1,396	11	654	92	0	(1,377)	229	0	(1,148)
3016	Burnt River High School	(8,915)	0	0	0	136	0	1,176	9	550	1,034	0	(1,159)	(412)	0	(1,571)
3027	Pine-Eagle School District 61	(28,724)	0	0	0	108	0	3,788	30	1,773	2,030	0	(3,736)	(869)	0	(4,605)
3037	Alsea School	(22,582)	0	0	0	28	0	2,978	23	1,394	496	0	(2,937)	(206)	0	(3,143)
3039	Corvallis School District 509J	(684,131)	0	0	0	0	0	90,216	709	42,228	5,761	0	(88,973)	(3,199)	0	(92,172)
3043	Philomath School District 17J	(150,157)	0	0	0	54	0	19,801	156	9,268	2,930	0	(19,528)	(1,455)	0	(20,983)
3075	West Linn School District	(1,019,796)	0	0	0	4,172	0	134,480	1,056	62,946	13,147	0	(132,628)	(1,380)	0	(134,008)
3116	Colton School District 53	(57,745)	0	0	0	403	0	7,615	60	3,564	176	0	(7,510)	29	0	(7,481)
3122	Oregon City School District 62	(776,624)	0	0	0	782	0	102,413	805	47,937	757	0	(101,002)	(662)	0	(101,664)
3160	Gladstone School District 115	(189,332)	0	0	0	1,297	0	24,967	196	11,696	1,510	0	(24,623)	(635)	0	(25,478)
3179	Clatsop County School District 1C	(193,090)	0	0	0	270	0	25,461	200	11,918	277	0	(25,111)	(135)	0	(25,246)
3186	Jewell School District 8	(36,792)	0	0	0	0	0	4,852	38	2,271	1,126	0	(4,785)	(618)	0	(5,403)
3187	Seaside Schools	(174,714)	0	0	0	608	0	23,040	181	10,784	170	0	(22,722)	122	0	(22,600)
3195	Warrenton-Hammond School District	(106,039)	0	0	0	483	0	13,983	110	6,545	431	0	(13,791)	(67)	0	(13,858)
3230	Vernonia School District	(55,196)	0	0	0	992	0	7,279	57	3,407	240	0	(7,178)	182	0	(6,996)
3241	Coquille School District 8	(137,130)	0	0	0	95	0	18,083	142	8,464	10,519	0	(17,834)	(5,006)	0	(22,840)
3242	Coos Bay School District 9	(267,194)	0	0	0	0	0	35,235	277	16,492	1,860	0	(34,749)	(1,252)	0	(36,001)
3245	North Bend Public Schools	(206,922)	0	0	0	193	0	27,287	214	12,772	740	0	(26,911)	(586)	0	(27,497)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3252	Powers School District	(16,946)	0	0	0	22	0	2,235	18	1,046	348	0	(2,204)	(135)	0	(2,339)
3257	Myrtle Point School District 41	(55,545)	0	0	0	1,453	0	7,325	58	3,428	173	0	(7,224)	459	0	(6,765)
3264	Bandon School District	(65,115)	0	0	0	2,07	0	8,587	67	4,019	16	0	(8,468)	89	0	(8,379)
3274	Crook County School District	(286,736)	0	0	0	4,879	0	37,812	297	17,699	1,570	0	(37,291)	929	0	(36,362)
3275	Port Orford-Langlois School District 2CJ	(31,403)	0	0	0	213	0	4,141	33	1,336	1,875	0	(4,084)	(744)	0	(4,828)
3283	Brookings-Harbor School District 17C	(150,683)	0	0	0	588	0	19,871	156	9,301	102	0	(19,537)	195	0	(19,402)
3288	Central Curry School District 1	(42,112)	0	0	0	1,133	0	5,553	44	2,599	126	0	(5,477)	453	0	(5,024)
3291	Bend-La Pine Public Schools	(1,740,207)	0	0	0	0	0	229,481	1,803	107,413	5,670	0	(226,319)	(4,090)	0	(230,409)
3296	Sisters School District	(106,312)	0	0	0	1,636	0	14,019	110	6,562	106	0	(13,826)	693	0	(13,133)
3307	Oakland School District	(58,138)	0	0	0	136	0	7,667	60	3,589	3,063	0	(7,561)	(1,347)	0	(8,908)
3310	Roseburg Public Schools	(529,479)	0	0	0	0	0	69,822	549	32,682	1,920	0	(68,860)	(1,661)	0	(70,521)
3316	Glide School District 12	(77,603)	0	0	0	2	0	10,233	80	4,790	1,571	0	(10,092)	(773)	0	(10,865)
3318	Days Creek School District 15	(20,470)	0	0	0	254	0	2,699	21	1,263	3	0	(2,662)	124	0	(2,538)
3319	South Umpqua School District	(107,069)	0	0	0	4,733	0	14,119	111	6,609	62	0	(13,925)	2,180	0	(11,745)
3320	Camas Valley School District 21	(23,324)	0	0	0	79	0	3,076	24	1,440	75	0	(3,033)	(28)	0	(3,061)
3321	North Douglas School District 22	(32,206)	0	0	0	0	0	4,247	33	1,988	491	0	(4,189)	(328)	0	(4,517)
3324	Yoncalla School District 32	(28,081)	0	0	0	0	0	3,703	29	1,733	973	0	(3,652)	(570)	0	(4,222)
3325	Elkton School District 34	(25,198)	0	0	0	0	0	3,323	26	1,555	296	0	(3,277)	(176)	0	(3,453)
3335	Riddle School District	(35,640)	0	0	0	528	0	4,700	37	2,200	42	0	(4,635)	195	0	(4,440)
3338	Glendale 77	(30,686)	0	0	0	1	0	4,047	32	1,894	122	0	(3,991)	(112)	0	(4,103)
3349	Winston-Dillard Schools	(108,254)	0	0	0	0	0	14,276	112	6,682	898	0	(14,079)	(661)	0	(14,740)
3353	Sutherlin School District 130	(132,699)	0	0	0	1,104	0	17,499	137	8,191	88	0	(17,258)	463	0	(16,795)
3361	Arlington Public Schools	(18,236)	0	0	0	407	0	2,405	19	1,126	0	0	(2,372)	209	0	(2,163)
3364	Condon Admin School District 25J	(12,983)	0	0	0	209	0	1,712	13	801	0	0	(1,689)	104	0	(1,585)
3370	Prairie City School District 4	(17,934)	0	0	0	356	0	2,365	19	1,107	168	0	(2,332)	13	0	(2,319)
3372	Monument School District 8	(8,706)	0	0	0	130	0	1,148	9	537	6	0	(1,132)	63	0	(1,069)
3375	Dayville School District 16J	(9,086)	0	0	0	368	0	1,198	9	561	44	0	(1,182)	116	0	(1,066)
3376	Long Creek Schools	(8,453)	0	0	0	73	0	1,115	9	522	612	0	(1,099)	(230)	0	(1,329)
3394	Crane Elementary School	(10,601)	0	0	0	15	0	1,398	11	654	998	0	(1,379)	(443)	0	(1,822)
3395	Pine Creek School	(708)	0	0	0	2	0	93	1	44	2	0	(92)	3	0	(89)
3396	Diamond School District 7	(735)	0	0	0	33	0	97	1	45	43	0	(96)	(41)	0	(137)
3397	Suntex School District	(1,260)	0	0	0	238	0	166	1	78	28	0	(164)	84	0	(80)
3398	Drewsey School	(1,171)	0	0	0	10	0	154	1	72	90	0	(152)	(31)	0	(183)
3399	Frenchglen School District	(1,578)	0	0	0	20	0	208	2	97	20	0	(205)	5	0	(200)
3405	Fields-Trout Creek 33	(2,458)	0	0	0	7	0	324	3	152	9	0	(320)	6	0	(314)
3407	Crane Union High School	(9,392)	0	0	0	656	0	1,238	10	580	27	0	(1,221)	311	0	(910)
3409	Hood River County School District	(469,763)	0	0	0	0	0	61,948	487	28,996	3,837	0	(61,094)	(2,539)	0	(63,633)
3414	Phoenix-Talent School District	(216,921)	0	0	0	1,383	0	28,605	225	13,389	251	0	(28,211)	299	0	(27,912)
3415	Ashland Public Schools	(293,148)	0	0	0	0	0	38,657	304	18,094	2,098	0	(38,125)	(1,491)	0	(39,616)
3416	Central Point School District 6	(472,261)	0	0	0	0	0	62,277	489	29,150	8,953	0	(61,419)	(4,785)	0	(66,204)
3417	Eagle Point School District 9	(352,964)	0	0	0	0	0	46,545	366	21,787	290	0	(45,904)	(346)	0	(46,250)
3424	Rogue River School District	(78,677)	0	0	0	122	0	10,375	82	4,856	870	0	(10,232)	(280)	0	(10,492)
3432	Prospect School District	(23,210)	0	0	0	54	0	3,061	24	1,433	246	0	(3,018)	(61)	0	(3,079)
3439	Butte Falls School District	(26,261)	0	0	0	0	0	3,463	27	1,621	1,127	0	(3,415)	(549)	0	(3,964)
3440	Pinehurst School	(2,459)	0	0	0	4	0	324	3	152	73	0	(320)	(29)	0	(349)
3445	Culver School District 4	(66,781)	0	0	0	78	0	8,806	69	4,122	149	0	(8,685)	(161)	0	(8,846)
3446	Ashwood School	(760)	0	0	0	0	0	100	1	47	19	0	(99)	(11)	0	(110)
3447	Madras School District	(334,088)	0	0	0	1,492	0	44,056	346	20,621	367	0	(43,449)	341	0	(43,108)
3451	Black Butte School District	(3,516)	0	0	0	0	0	464	4	217	112	0	(457)	(70)	0	(527)
3454	Grants Pass School District	(661,899)	0	0	0	0	0	87,285	686	40,855	2,648	0	(86,082)	(1,816)	0	(87,898)
3456	Klamath County School District	(664,226)	0	0	0	164	0	87,592	688	40,999	2,469	0	(86,385)	(1,802)	0	(88,187)
3457	Klamath Falls City Schools	(311,043)	0	0	0	609	0	41,017	322	19,199	1,600	0	(40,452)	(700)	0	(41,152)
3461	Lake County School District 7	(77,678)	0	0	0	131	0	10,243	80	4,795	192	0	(10,102)	(170)	0	(10,272)
3462	Paisley School District	(18,782)	0	0	0	41	0	2,477	19	1,159	471	0	(2,443)	(187)	0	(2,630)
3463	North Lake School District 14	(25,138)	0	0	0	0	0	3,315	82	1,552	219	0	(3,269)	(124)	0	(3,393)
3464	Plush School District	(1,842)	0	0	0	0	0	243	2	114	16	0	(240)	(7)	0	(247)
3465	Adel School District 21	(1,557)	0	0	0	60	0	205	2	96	7	0	(203)	20	0	(183)
3470	Pleasant Hill School District	(83,411)	0	0	0	0	0	10,999	86	5,148	270	0	(10,848)	(258)	0	(11,106)
3473	Eugene School District 4J	(1,784,715)	0	0	0	970	0	235,350	1,849	110,161	4,047	0	(232,108)	(3,645)	0	(235,753)
3487	Springfield School District 19	(1,070,978)	0	0	0	6,904	0	141,230	1,110	66,106	2,226	0	(139,284)	5,806	0	(133,478)
3494	Fern Ridge School District	(102,860)	0	0	0	9,298	0	13,564	107	6,349	1,189	0	(13,377)	3,378	0	(9,999)
3498	Mapleton School District	(29,684)	0	0	0	47	0	3,914	31	1,832	1,977	0	(3,861)	(955)	0	(4,816)
3502	Creswell School District 40	(121,691)	0	0	0	0	0	16,047	126	7,511	933	0	(15,826)	(695)	0	(16,521)
3506	South Lane School District	(310,844)	0	0	0	0	0	40,991	322	19,187	1,516	0	(40,426)	(1,397)	0	(41,823)
3510	Bethel School District	(58,914)	0	0	0	4,408	0	68,429	538	32,030	598	0	(67,486)	1,371	0	(66,115)
3517	Crow-Applegate-Lorane District 66	(33,484)	0	0	0	1,689	0	4,416	35	2,067	144	0	(4,355)	687	0	(3,668)
3519	McKenzie School District	(30,813)	0	0	0	26	0	4,063	32	1,902	1,151	0	(4,007)	(634)	0	(4,641)
3520	Junction City School District 69	(152,849)	0	0	0	29	0	20,156	158	9,434	603	0	(19,878)	(273)	0	(20,151)
3522	Lowell School District	(46,257)	0	0	0	53	0	6,100	48	2,855	2,438	0	(6,016)	(1,164)	0	(7,180)
3524	Oakridge School District	(57,380)	0	0	0	436	0	7,567	59	3,542	229	0	(7,462)	1	0	(7,461)
3527	Marcola School District 79	(39,788)	0	0	0	13	0	5,247	41	2,456	2,920	0	(5,175)	(1,427)	0	(6,602)
3533	Triangle Lake Schools	(30,349)	0	0	0	285	0	4,002	31	1,873	163	0	(3,947)	(15)	0	(3,962)
3537	Siuslaw School District 97J	(136,669)	0	0	0	275	0	18,023	142	8,436	540	0	(17,774)	(105)	0	(17,879)
3579	Lincoln County School District	(474,946)	0	0	0	0	0	62,631	492	29,316	9,675	0	(61,768)	(4,942)	0	(66,710)
3615	Central Linn School District 552C	(71,703)	0	0	0	341	0	9,455	74	4,426	2,769	0	(9,325)	(1,095)	0	(10,420)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3618	Sweet Home School District 55	(222,070)	0	0	0	0	0	29,284	230	13,707	3,898	0	(28,881)	(2,111)	0	(30,992)
3647	Scio School District 95C	(57,074)	0	0	0	1,472	0	7,526	59	3,523	0	0	(7,423)	1,076	0	(6,347)
3665	Santiam Canyon School District	(60,434)	0	0	0	49	0	7,969	63	3,730	1,374	0	(7,860)	(596)	0	(8,456)
3684	Ontario School District 8C	(253,076)	0	0	0	0	0	33,373	262	15,621	830	0	(32,913)	(844)	0	(33,757)
3687	Juntura Grade School	(545)	0	0	0	308	0	72	1	34	23	0	(71)	122	0	51
3694	Nyssa School District 26	(123,579)	0	0	0	0	0	16,296	128	7,628	1,714	0	(16,072)	(885)	0	(16,957)
3696	Annex Elementary School	(9,846)	0	0	0	16	0	1,298	10	608	422	0	(1,280)	(224)	0	(1,504)
3707	Adrian School District 61	(31,641)	0	0	0	43	0	4,173	33	1,953	198	0	(4,115)	(55)	0	(4,170)
3709	Harper School District 66	(14,521)	0	0	0	328	0	1,915	15	896	0	0	(1,888)	201	0	(1,687)
3712	W W Jones School	(1,877)	0	0	0	1	0	248	2	116	6	0	(244)	(1)	0	(245)
3729	Jefferson School District 14Cj	(87,255)	0	0	0	2,234	0	11,506	90	5,386	30	0	(11,348)	1,033	0	(10,315)
3730	North Marion School District 15	(189,452)	0	0	0	15,790	0	24,983	196	11,694	3,076	0	(24,639)	4,899	0	(19,740)
3735	Salem-Keizer Public Schools	(4,534,037)	0	0	0	0	0	597,904	4,697	279,861	8,762	0	(589,665)	(5,960)	0	(595,625)
3750	St Paul School District	(27,825)	0	0	0	968	0	3,669	29	1,717	0	0	(3,619)	549	0	(3,070)
3780	Mt Angel School District 91	(80,166)	0	0	0	4,842	0	10,571	83	4,948	993	0	(10,426)	1,442	0	(8,984)
3786	Woodburn School District	(595,893)	0	0	0	0	0	78,580	617	36,781	5,077	0	(77,498)	(3,257)	0	(80,755)
3809	Morrow County Schools	(220,489)	0	0	0	0	0	29,076	228	13,610	485	0	(28,675)	(303)	0	(28,978)
3818	Portland Public Schools	(6,399,950)	0	0	0	0	0	843,962	6,630	395,363	73,280	0	(832,333)	(41,541)	0	(873,874)
3820	Parkrose School District	(317,782)	0	0	0	2,893	0	41,906	329	19,615	929	0	(41,329)	382	0	(40,947)
3824	Reynolds School District	(1,153,426)	0	0	0	6,335	0	152,102	1,195	71,195	2,812	0	(150,007)	(495)	0	(150,502)
3842	Corbett School District 39	(106,966)	0	0	0	81	0	14,106	111	6,602	234	0	(13,911)	(132)	0	(14,043)
3843	David Douglas School District	(1,405,866)	0	0	0	4,497	0	185,392	1,456	86,776	1,448	0	(182,837)	443	0	(182,394)
3847	Riverdale School	(80,035)	0	0	0	2,985	0	10,554	83	4,940	182	0	(10,409)	1,285	0	(9,124)
3850	Dallas School District	(293,444)	0	0	0	4,136	0	38,696	304	18,113	1,046	0	(38,163)	1,098	0	(37,065)
3859	Central School District 13J	(323,011)	0	0	0	0	0	42,595	335	19,938	976	0	(42,009)	(593)	0	(42,602)
3865	Perrydale School District 21	(28,570)	0	0	0	732	0	3,767	30	1,763	142	0	(3,716)	232	0	(3,484)
3887	Falls City School District	(24,632)	0	0	0	0	0	3,248	26	1,520	556	0	(3,204)	(315)	0	(3,519)
3902	Tillamook Public Schools	(205,958)	0	0	0	8	0	27,160	213	12,713	2,335	0	(26,785)	(1,151)	0	(27,936)
3920	Neah-Kah-Nie School District	(113,324)	0	0	0	0	0	14,944	117	6,995	1,156	0	(14,738)	(604)	0	(15,342)
3927	Echo School District	(33,517)	0	0	0	344	0	4,394	35	2,056	119	0	(4,333)	70	0	(4,263)
3928	Umatilla School District 6R	(151,284)	0	0	0	666	0	19,950	157	9,338	16,045	0	(19,675)	(7,338)	0	(27,013)
3931	Pendleton School District 16R	(299,232)	0	0	0	897	0	39,460	310	18,470	68	0	(38,916)	479	0	(38,437)
3935	Athens-Weston School District 29Rj	(55,633)	0	0	0	0	0	7,336	58	3,434	265	0	(7,235)	(324)	0	(7,559)
3942	Stanfield School District	(45,533)	0	0	0	314	0	6,004	47	2,811	0	0	(5,922)	189	0	(5,733)
3944	Ukiah School	(8,209)	0	0	0	50	0	1,082	9	507	54	0	(1,068)	(21)	0	(1,089)
3957	Helix School District	(18,444)	0	0	0	8	0	2,432	19	1,138	300	0	(2,399)	(143)	0	(2,542)
3958	Pilot Rock School District 2R	(32,199)	0	0	0	461	0	4,246	33	1,987	50	0	(4,188)	162	0	(4,026)
3965	La Grande Public Schools	(201,988)	0	0	0	266	0	26,636	209	12,468	5,292	0	(26,269)	(2,272)	0	(28,541)
3966	Union County School District	(34,036)	0	0	0	281	0	4,488	35	2,101	90	0	(4,427)	75	0	(4,352)
3967	North Powder School District	(29,279)	0	0	0	68	0	3,861	30	1,807	235	0	(3,808)	(48)	0	(3,857)
3969	Imbler School District	(33,673)	0	0	0	14	0	4,441	35	2,078	117	0	(4,379)	(125)	0	(4,504)
3970	Cove School District	(30,742)	0	0	0	0	0	4,054	32	1,898	693	0	(3,998)	(386)	0	(4,384)
3973	Elin School District 23	(35,297)	0	0	0	883	0	4,786	38	2,240	397	0	(4,720)	12	0	(4,708)
3986	Joseph School District 6	(24,888)	0	0	0	1,418	0	3,282	26	1,536	0	0	(3,237)	688	0	(2,549)
3990	Wallowa School	(22,866)	0	0	0	173	0	3,015	24	1,411	1,410	0	(2,974)	(657)	0	(3,631)
3993	Enterprise School District 21	(31,958)	0	0	0	1,677	0	4,214	33	1,973	152	0	(4,156)	659	0	(3,497)
4003	Troy School District 54	(911)	0	0	0	0	0	120	1	56	5	0	(118)	(2)	0	(120)
4012	Dufur Schools	(38,046)	0	0	0	20	0	5,017	39	2,348	619	0	(4,948)	(296)	0	(5,244)
4034	Gaston Public Schools	(54,142)	0	0	0	961	0	7,140	56	3,342	53	0	(7,041)	386	0	(6,655)
4035	Banks School District	(96,642)	0	0	0	0	0	12,744	100	5,965	1,448	0	(12,569)	(943)	0	(13,512)
4062	Beaverton School District	(4,996,093)	0	0	0	2,549	0	658,835	5,176	308,381	33,777	0	(649,757)	(15,071)	0	(664,828)
4109	Spray School District 1	(8,105)	0	0	0	0	0	1,069	8	500	444	0	(1,054)	(320)	0	(1,374)
4114	Fossil School District 21J	(14,122)	0	0	0	615	0	1,862	15	872	0	0	(1,837)	491	0	(1,346)
4135	Newberg School District 29Jt	(478,229)	0	0	0	16,373	0	63,064	495	29,518	252	0	(62,195)	7,560	0	(54,635)
4142	McMinnville School	(690,524)	0	0	0	657	0	91,057	715	42,621	3,381	0	(89,802)	(2,542)	0	(92,344)
4144	Sheridan School District 48J	(74,153)	0	0	0	850	0	8,779	77	4,577	52	0	(8,644)	330	0	(9,314)
4166	Yamhill-Carlton School District 1	(88,081)	0	0	0	511	0	11,615	91	5,437	185	0	(11,455)	(6)	0	(11,461)
4219	Grant County Education Service District	(8,088)	0	0	0	762	0	1,067	8	499	36	0	(1,052)	325	0	(727)
4220	Jefferson County Education Service District	(18,096)	0	0	0	49	0	2,386	19	1,117	67	0	(2,353)	(54)	0	(2,407)
4223	InterMountain Education Service District	(201,015)	0	0	0	0	0	26,508	208	12,408	2,722	0	(26,143)	(1,499)	0	(27,642)
4224	Wallowa County Region 18	(20,616)	0	0	0	36	0	2,719	21	1,273	257	0	(2,681)	(80)	0	(2,761)
4226	North Central Education Service District	(9,187)	0	0	0	674	0	1,211	10	567	0	0	(1,195)	349	0	(846)
4232	South Coast Education Service District Region 7	(82,720)	0	0	0	4,006	0	10,908	86	5,106	796	0	(10,758)	1,182	0	(9,576)
4237	Douglas Education Service District	(188,390)	0	0	0	104	0	24,843	195	11,628	1,889	0	(24,501)	(778)	0	(25,279)
4238	Multnomah Education Service District	(439,291)	0	0	0	208	0	57,929	455	27,115	6,679	0	(57,131)	(3,219)	0	(60,350)
4252	High Desert Education Service District	(228,764)	0	0	0	0	0	30,167	237	14,120	2,176	0	(29,752)	(1,305)	0	(31,057)
4254	Willamette Education Service District	(309,713)	0	0	0	0	0	40,842	321	19,117	2,758	0	(40,279)	(1,653)	0	(41,932)
4258	Hermiston School District 8R	(494,104)	0	0	0	53	0	65,158	512	30,498	4,584	0	(64,260)	(2,805)	0	(66,865)
4259	Clackamas Education Service District	(290,090)	0	0	0	0	0	38,254	301	17,906	4,250	0	(37,727)	(2,559)	0	(40,286)
4260	Greater Albany School District 8J	(952,136)	0	0	0	0	0	125,558	986	58,770	6,145	0	(123,828)	(3,395)	0	(127,223)
4268	Lake Oswego School District	(760,402)	0	0	0	1,482	0	100,274	788	46,935	6,158	0	(98,893)	(904)	0	(99,797)
4270	Silver Falls School District	(366,258)	0	0	0	0	0	48,298	379	22,607	1,643	0	(47,633)	(1,154)	0	(48,787)
4271	Malheur Education Service District Region 14	(40,610)	0	0	0	2,015	0	5,355	42	2,507	345	0	(5,281)	760	0	(4,521)
4272	Linn-Benton-Lincoln Education Service District	(230,633)	0	0	0	0	0	30,414	239	14,236	982	0	(29,995)	(562)	0	(30,557)
4273	Double O School District	(1,054)	0	0	0	0	0	139	1	65	48	0	(137)	(26)	0	(163)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4276	Lane County Education Service District	(151,195)	0	0	0	727	0	19,938	157	9,332	237	0	(19,663)	280	0	(19,383)
4277	Mitchell School	(12,018)	0	0	0	28	0	1,585	12	742	835	0	(1,563)	(409)	0	(1,972)
4279	St Helens School District 502	(301,340)	0	0	0	170	0	39,738	312	18,600	3,234	0	(39,190)	(1,565)	0	(40,755)
4280	Northwest Regional Education Service District	(538,147)	0	0	0	352	0	70,965	558	33,217	9,791	0	(69,988)	(4,308)	0	(74,296)
4286	Southern Oregon Education Service District	(172,560)	0	0	0	19,928	0	22,756	179	10,651	1,038	0	(22,442)	9,018	0	(13,424)
4288	Medford School District 849C	(1,148,390)	0	0	0	1,520	0	151,438	1,190	70,884	835	0	(149,352)	(448)	0	(149,800)
4291	Dayton Public Schools	(98,657)	0	0	0	0	0	13,010	102	6,090	719	0	(12,831)	(523)	0	(13,354)
4293	Lake County Education Service District	(8,870)	0	0	0	444	0	1,170	9	547	50	0	(1,154)	171	0	(983)
4294	Harney Education Service District Region XVII	(17,571)	0	0	0	639	0	2,317	18	1,085	29	0	(2,285)	263	0	(2,022)
4295	Wasco County Education Service District	(32,340)	0	0	0	1,421	0	4,265	34	1,996	359	0	(4,206)	414	0	(3,792)
4306	Amity School District	(87,199)	0	0	0	189	0	11,499	90	5,382	4,933	0	(11,341)	(2,342)	0	(13,683)
4309	Scappoose School District	(193,080)	0	0	0	688	0	25,461	200	11,918	210	0	(25,111)	41	0	(25,070)
4311	Redmond School District 2J	(693,634)	0	0	0	0	0	91,470	719	42,814	4,773	0	(90,209)	(3,335)	0	(93,544)
4312	Reedsport School District	(60,296)	0	0	0	1	0	7,951	62	3,722	1,003	0	(7,842)	(545)	0	(8,387)
4313	Forest Grove School District	(666,452)	0	0	0	0	0	87,885	690	41,136	3,721	0	(86,674)	(2,420)	0	(89,094)
4314	Willamina School District 30J	(97,218)	0	0	0	0	0	12,820	101	6,001	4,171	0	(12,644)	(2,006)	0	(14,650)
4315	John Day School District	(49,049)	0	0	0	3,790	0	6,468	51	3,028	197	0	(6,379)	1,582	0	(4,797)
4316	Tigard-Tualatin School District 23J	(1,323,723)	0	0	0	0	0	174,569	1,371	87,086	7,238	0	(172,154)	(4,349)	0	(176,503)
4317	Sherwood School District 88J	(507,306)	0	0	0	0	0	66,898	526	31,313	2,584	0	(65,977)	(1,673)	0	(67,650)
4320	Rainier School District 13	(90,784)	0	0	0	74	0	11,972	94	5,604	1,297	0	(11,807)	(641)	0	(12,448)
4321	North Clackamas School District 12	(1,774,960)	0	0	0	13,828	0	234,064	1,839	109,558	2,135	0	(230,839)	5,482	0	(225,357)
4323	Estacada School District 108	(185,398)	0	0	0	0	0	24,448	192	11,444	956	0	(24,112)	(612)	0	(24,724)
4324	Centennial School District 28	(627,819)	0	0	0	19,646	0	82,791	650	38,752	1,110	0	(81,650)	8,073	0	(73,577)
4326	Harney County School District 3	(78,755)	0	0	0	400	0	10,385	82	4,861	22	0	(10,242)	213	0	(10,029)
4327	Jordan Valley School District 3	(10,538)	0	0	0	36	0	1,390	11	650	146	0	(1,370)	(19)	0	(1,389)
4329	Gervais School District 1	(106,797)	0	0	0	961	0	14,083	111	6,592	214	0	(13,889)	204	0	(13,685)
4330	Vale School District 84	(97,977)	0	0	0	557	0	12,920	102	6,048	164	0	(12,742)	50	0	(12,692)
4331	Molalla River School District	(249,478)	0	0	0	1,435	0	32,899	258	15,399	15,109	0	(32,445)	(6,133)	0	(38,578)
4332	Gresham-Banlow School District 10	(1,078,329)	0	0	0	14,137	0	142,331	1,118	66,621	1,923	0	(140,370)	4,503	0	(135,867)
4333	Carby School District	(49,049)	0	0	0	311	0	64,479	507	30,181	332	0	(63,591)	12	0	(63,579)
4334	Cascade School District 5	(220,726)	0	0	0	0	0	29,107	229	13,624	1,636	0	(28,006)	(1,027)	0	(29,033)
4335	Milton-Freewater Unified School District 7	(166,419)	0	0	0	177	0	21,946	172	10,272	543	0	(21,643)	(401)	0	(22,044)
4336	Nestucca Valley School District 101	(56,626)	0	0	0	858	0	7,335	58	3,434	279	0	(7,234)	93	0	(7,141)
4337	Sherman County School District	(22,428)	0	0	0	25	0	2,958	23	1,384	301	0	(2,917)	(281)	0	(3,198)
4338	Three Rivers U J School District	(439,048)	0	0	0	26,711	0	57,897	455	27,100	2,734	0	(57,099)	11,737	0	(45,362)
4339	Lebanon Community School District	(381,150)	0	0	0	132	0	50,262	395	23,526	4,580	0	(49,570)	(2,019)	0	(51,589)
4340	Monroe School District 1J	(40,621)	0	0	0	170	0	5,357	42	2,507	107	0	(5,283)	(28)	0	(5,311)
4341	Hillsboro School District 1J	(2,352,904)	0	0	0	0	0	310,278	2,438	145,232	8,486	0	(306,002)	(6,266)	0	(312,268)
4342	North Santiam School District 29J	(205,769)	0	0	0	517	0	27,135	213	12,701	257	0	(26,761)	(116)	0	(26,877)
4343	Harrisburg School District 7	(94,632)	0	0	0	0	0	12,479	98	5,841	3,179	0	(12,307)	(1,749)	0	(14,056)
4344	South Wasco County School District 1	(26,412)	0	0	0	1,450	0	3,483	27	1,630	170	0	(3,435)	520	0	(2,915)
4345	Oregon Trail School District 46	(378,428)	0	0	0	1,279	0	49,903	392	23,358	0	0	(49,216)	1,082	0	(48,134)
4346	Knappa School District 4	(49,776)	0	0	0	780	0	6,564	52	3,072	195	0	(6,474)	193	0	(6,281)
4347	Clatskanie School District 6J	(76,779)	0	0	0	502	0	10,125	80	4,739	209	0	(9,985)	108	0	(9,877)
4348	Lourdes Charter School	(2,496)	0	0	0	125	0	329	3	154	2	0	(325)	61	0	(264)
4350	Ridgeline Montessori	(15,667)	0	0	0	12	0	2,066	16	967	183	0	(2,038)	(74)	0	(2,112)
4351	The Village School	(3,441)	0	0	0	16	0	454	4	212	75	0	(448)	(21)	0	(469)
4352	Armadillo Technical Institute	(6,915)	0	0	0	0	0	912	7	427	211	0	(899)	(167)	0	(1,066)
4354	Opal Charter School	(3,791)	0	0	0	4	0	500	4	234	127	0	(493)	(128)	0	(621)
4355	Three Rivers Charter School	(12,466)	0	0	0	95	0	1,644	13	769	79	0	(1,621)	60	0	(1,561)
4360	Luckiamute Valley Charter School	(16,699)	0	0	0	0	0	2,202	17	1,031	347	0	(2,172)	(208)	0	(2,380)
4362	Kings Valley Charter School	(1,155)	0	0	0	0	0	152	1	71	47	0	(150)	(27)	0	(177)
4363	Multisensory Learning Academy	(32,684)	0	0	0	71	0	4,310	34	2,017	794	0	(4,251)	(318)	0	(4,569)
4365	Mitch Charter School	(11,500)	0	0	0	1,158	0	1,517	12	710	32	0	(1,496)	555	0	(941)
4366	Sand Ridge Charter School	(19,576)	0	0	0	25	0	2,542	20	1,208	545	0	(2,546)	(236)	0	(2,782)
4367	Arthur Academy Charter School	(59,803)	0	0	0	938	0	7,899	62	3,698	602	0	(7,791)	(81)	0	(7,872)
4369	Trillium Charter School	(18,203)	0	0	0	374	0	2,400	19	1,124	1,660	0	(2,367)	(510)	0	(2,877)
4370	Howard Street Charter School, Inc.	(6,889)	0	0	0	9	0	908	7	425	155	0	(896)	(61)	0	(957)
4371	The Lighthouse School	(14,194)	0	0	0	51	0	1,872	15	876	677	0	(1,846)	(282)	0	(2,128)
4373	Sheridan Japanese School Foundation	(4,900)	0	0	0	49	0	646	5	302	24	0	(637)	32	0	(605)
4374	Ione School District	(24,637)	0	0	0	73	0	3,249	26	1,521	225	0	(3,204)	(95)	0	(3,299)
4375	Eddyville Charter School	(14,061)	0	0	0	145	0	1,854	15	868	0	0	(1,829)	126	0	(1,703)
4376	Four Rivers Community School	(22,670)	0	0	0	14	0	2,989	23	1,399	479	0	(2,948)	(241)	0	(3,189)
4378	Mosier Community School	(14,665)	0	0	0	175	0	1,934	15	905	72	0	(1,907)	189	0	(1,718)
4379	Siletz Valley School	(11,641)	0	0	0	329	0	1,535	12	719	1	0	(1,514)	179	0	(1,335)
4380	The Emerson School	(8,006)	0	0	0	0	0	1,056	8	494	52	0	(1,041)	(29)	0	(1,070)
4381	North Wasco County School District 21	(278,478)	0	0	0	0	0	36,723	286	17,189	2,396	0	(36,217)	(2,038)	0	(38,255)
4382	Self Enhancement Inc	0	0	0	0	284	0	0	0	0	54	0	0	140	0	140
4383	City View Charter School	(11,391)	0	0	0	143	0	1,502	12	703	94	0	(1,481)	(27)	0	(1,508)
4386	Nixyaawii Community School	(9,465)	0	0	0	0	0	1,248	10	584	650	0	(1,231)	(333)	0	(1,564)
4388	West Lane Tech	(8,585)	0	0	0	0	0	1,132	9	530	440	0	(1,116)	(242)	0	(1,358)
4390	Oregon Connections Academy	(160,840)	0	0	0	192	0	21,210	167	9,928	4,549	0	(20,918)	(2,041)	0	(22,959)
4392	Eagleridge High School	(14,428)	0	0	0	22	0	1,903	15	891	900	0	(1,876)	(418)	0	(2,294)
4393	Cascade Heights Public Charter School	(13,591)	0	0	0	51	0	1,792	14	839	415	0	(1,768)	(149)	0	(1,917)
4395	Siletz Valley Early College Academy	(5,376)	0	0	0	3	0	709	6	332	84	0	(699)	(49)	0	(748)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2019 Measurement Date (MD)

Total for all entities		(193,236,081)	0	0	1,515,640	0	25,482,047	200,191	11,927,385	1,515,620	0	(25,130,942)	3	0	(25,130,939)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4396	Sweet Home Charter School	(8,811)	0	0	0	166	0	1,162	9	544	0	0	(1,146)	158	0	(988)
4397	Springwater Environmental Sciences School	(14,030)	0	0	0	8	0	1,850	15	866	338	0	(1,825)	(165)	0	(1,990)
4400	Phoenix School	(9,448)	0	0	0	35	0	1,246	10	583	57	0	(1,229)	(21)	0	(1,250)
4401	Ballston Community School	(3,105)	0	0	0	148	0	409	3	192	0	0	(404)	(10)	0	(303)
4402	Sage Community School	(3,776)	0	0	0	3	0	498	4	233	85	0	(491)	(36)	0	(529)
4403	Portland Village School	(14,244)	0	0	0	2,161	0	1,878	15	879	57	0	(1,852)	988	0	(864)
4404	Alliance Charter Academy	(26,520)	0	0	0	88	0	3,497	27	1,637	62	0	(3,449)	(20)	0	(3,469)
4405	Forest Grove Community School	(13,836)	0	0	0	7	0	1,826	14	854	285	0	(1,799)	(129)	0	(1,928)
4407	Madrone Trail Public Charter School	(14,191)	0	0	0	79	0	1,871	15	876	252	0	(1,846)	(206)	0	(2,052)
4408	Muddy Creek Charter School	(6,855)	0	0	0	0	0	904	7	423	207	0	(891)	(113)	0	(1,004)
4409	Southwest Charter School	(11,911)	0	0	0	0	0	1,571	12	735	96	0	(1,549)	(59)	0	(1,608)
4410	Ace Academy	0	0	0	0	0	0	0	0	0	188	0	0	(270)	0	(270)
4411	Sherwood Charter School	(12,135)	0	0	0	0	0	1,600	13	749	215	0	(1,578)	(119)	0	(1,697)
4412	Estacada Web Academy	(34,967)	0	0	0	33	0	4,611	36	2,158	1,044	0	(4,548)	(507)	0	(5,055)
4418	Lewis And Clark Montessori Charter School	(29,249)	0	0	0	112	0	3,857	30	1,805	1,131	0	(3,804)	(420)	0	(4,224)
4419	Silvies River Web Academy	(15,052)	0	0	0	79	0	1,985	16	929	1,545	0	(1,958)	(653)	0	(2,611)
4420	Oregon Virtual Academy	(76,992)	0	0	0	130	0	10,153	90	4,752	3,050	0	(10,013)	(1,328)	0	(11,341)
4422	Redmond Proficiency Academy	(52,792)	0	0	0	75	0	6,960	55	3,258	1,518	0	(6,864)	(666)	0	(7,530)
4423	Molalla River Academy	(11,673)	0	0	0	311	0	1,539	12	720	78	0	(1,518)	(108)	0	(1,410)
4424	The Ivy School	(13,210)	0	0	0	473	0	1,742	14	815	18	0	(1,718)	253	0	(1,465)
4429	Clackamas Web Academy	(201)	0	0	0	14	0	27	0	12	0	0	(26)	(5)	0	(21)
4430	Clackamas Charter Alliance 2	(1,284)	0	0	0	34	0	169	1	79	3	0	(167)	(13)	0	(154)
4432	Renaissance Public Academy	(6,419)	0	0	0	14	0	846	7	396	296	0	(835)	(127)	0	(962)
4433	Powell Butte Community Charter School	(14,857)	0	0	0	49	0	1,959	15	917	577	0	(1,932)	(219)	0	(2,151)
4434	Logos Public Charter School	(48,620)	0	0	0	993	0	6,411	50	3,001	7,404	0	(6,323)	(2,794)	0	(9,117)
4435	Sunny Wolf Charter School	(10,342)	0	0	0	34	0	1,364	11	638	359	0	(1,345)	(141)	0	(1,486)
4436	Academy Of Arts & Academics	0	0	0	0	3,793	0	0	0	0	148	0	0	1,709	0	1,709
4437	Center for Advance Learning	(14,176)	0	0	0	185	0	1,869	15	875	0	0	(1,844)	(104)	0	(1,740)
4440	Sheridan Allprep Academy	(8,776)	0	0	0	16	0	1,157	9	542	279	0	(1,141)	(113)	0	(1,254)
4441	Baker Web Academy	(114,057)	0	0	0	380	0	15,041	118	7,040	10,565	0	(14,834)	(4,806)	0	(19,640)
4443	Knova Learning Oregon	(16,810)	0	0	0	5	0	2,217	17	1,038	73	0	(2,186)	(99)	0	(2,285)
4444	Bennett Pearson Academy, Inc.	(8,848)	0	0	0	0	0	1,167	9	546	425	0	(1,151)	(220)	0	(1,371)
4446	Coburg Community Charter School	(13,759)	0	0	0	407	0	1,814	14	849	0	0	(1,789)	(224)	0	(1,565)
4447	Arco Iris Spanish Immersion Charter School	(18,001)	0	0	0	7	0	2,374	19	1,111	787	0	(2,341)	(384)	0	(2,725)
4448	Gresham Barlow Web Academy	(28,000)	0	0	0	0	0	3,692	29	1,728	1,226	0	(3,642)	(683)	0	(4,325)
4449	Mosier Middle School	0	0	0	0	1	0	0	0	0	139	0	0	(196)	0	(196)
4450	Sauvie Island Academy	(15,834)	0	0	0	349	0	2,088	16	977	91	0	(2,059)	(101)	0	(1,958)
4451	River's Edge Academy Charter School	(11,238)	0	0	0	0	0	1,482	12	694	708	0	(1,462)	(371)	0	(1,833)
4452	South Columbia Family School	(3,128)	0	0	0	12	0	412	3	193	37	0	(407)	(1)	0	(408)
4453	Woodland Educational Initiative	(10,937)	0	0	0	0	0	1,442	11	675	510	0	(1,422)	(298)	0	(1,720)
4454	Le Monde Immersion Charter School	(15,956)	0	0	0	22	0	2,104	17	985	370	0	(2,075)	(163)	0	(2,238)
4455	Hope Chinese Charter School	(20,931)	0	0	0	43	0	2,760	22	1,292	1,570	0	(2,722)	(717)	0	(3,439)
4456	Insight School of Oregon Charter	(17,726)	0	0	0	234	0	2,338	18	1,094	1,622	0	(2,305)	(531)	0	(2,836)
4457	Oregon Virtual Education East	(1,322)	0	0	0	11	0	174	1	82	57	0	(172)	(12)	0	(184)
4458	Oregon Virtual Education West	(1,322)	0	0	0	11	0	174	1	82	57	0	(172)	(12)	0	(184)
4459	Crater Lake Charter Academy	(12,784)	0	0	0	110	0	1,686	13	789	72	0	(1,663)	(35)	0	(1,628)
4460	Kairos Pdx	(17,428)	0	0	0	92	0	2,298	18	1,076	2,184	0	(2,267)	(924)	0	(3,191)
4461	Mountain View Academy	0	0	0	0	105	0	0	0	0	150	0	0	(159)	0	(159)
4462	Bend International School	(12,475)	0	0	0	91	0	1,645	13	770	301	0	(1,622)	(15)	0	(1,637)
4463	Dallas Community School-Community Innovation Partners	(5,445)	0	0	0	470	0	718	6	336	51	0	(708)	(229)	0	(479)
4464	The Valley School Of Southern Oregon	(5,473)	0	0	0	32	0	722	6	338	382	0	(712)	(136)	0	(848)
4465	Bridge Educational Foundation	(2,659)	0	0	0	262	0	351	3	164	38	0	(346)	(158)	0	(188)
4467	Cannon Beach Academy	(3,415)	0	0	0	0	0	450	4	211	409	0	(444)	(226)	0	(670)
4468	Frontier Charter Academy	(19,196)	0	0	0	0	0	2,531	20	1,185	3,725	0	(2,497)	(1,871)	0	(4,368)
4469	Desert Sky Montessori	(7,832)	0	0	0	0	0	1,033	8	483	2,042	0	(1,019)	(681)	0	(2,000)
4470	Oregon Family School	(4,803)	0	0	0	0	0	633	5	296	1,362	0	(625)	(649)	0	(1,274)
4471	Wahtonka Community School	(2,375)	0	0	0	0	0	313	2	147	673	0	(309)	(321)	0	(630)

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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	29.68675973%	30.15158736%	(111,627,134)	(30,746,961)	(375,954)	49,615,345	14,959,814	14,959,814	0	3.1	(121,275)	0
2000	Lake County	0.03567713%	0.03839161%	(111,627,134)	(30,746,961)	(2,195)	49,615,345	19,048	19,048	0	3.1	(708)	0
2001	Clackamas County	1.41733723%	1.41687508%	(111,627,134)	(30,746,961)	374	49,615,345	702,987	702,987	0	3.1	121	0
2002	Curry County	0.04410352%	0.04329370%	(111,627,134)	(30,746,961)	655	49,615,345	21,480	21,480	0	3.1	211	0
2003	Douglas County	0.24056671%	0.23624439%	(111,627,134)	(30,746,961)	3,496	49,615,345	117,213	117,213	0	3.1	1,128	0
2004	Harney County	0.04143438%	0.04276991%	(111,627,134)	(30,746,961)	(1,080)	49,615,345	21,220	21,220	0	3.1	(348)	0
2005	Jackson County	0.47076615%	0.45096879%	(111,627,134)	(30,746,961)	16,012	49,615,345	223,750	223,750	0	3.1	5,165	0
2006	Jefferson County	0.05828134%	0.06100220%	(111,627,134)	(30,746,961)	(2,200)	49,615,345	30,266	30,266	0	3.1	(710)	0
2007	Klamath County	0.03494981%	0.03503467%	(111,627,134)	(30,746,961)	(69)	49,615,345	17,383	17,383	0	3.1	(22)	0
2008	Lane County	0.85152129%	0.92028994%	(111,627,134)	(30,746,961)	(55,620)	49,615,345	456,605	456,605	0	3.1	(17,942)	0
2009	Marion County	0.81179977%	0.80475418%	(111,627,134)	(30,746,961)	5,699	49,615,345	399,282	399,282	0	3.1	1,838	0
2011	Washington County	1.31178777%	1.37667161%	(111,627,134)	(30,746,961)	(52,478)	49,615,345	683,040	683,040	0	3.1	(16,928)	0
2012	Grant County	0.03199701%	0.03263206%	(111,627,134)	(30,746,961)	(514)	49,615,345	16,191	16,191	0	3.1	(166)	0
2013	Umatilla County	0.14881781%	0.15287432%	(111,627,134)	(30,746,961)	(3,281)	49,615,345	75,849	75,849	0	3.1	(1,058)	0
2014	Linn County	0.37465065%	0.36689232%	(111,627,134)	(30,746,961)	6,437	49,615,345	181,936	181,936	0	3.1	2,076	0
2015	Yamhill County	0.26834741%	0.28078791%	(111,627,134)	(30,746,961)	(10,062)	49,615,345	139,314	139,314	0	3.1	(3,246)	0
2016	Sherman County	0.02380580%	0.02475305%	(111,627,134)	(30,746,961)	(766)	49,615,345	12,281	12,281	0	3.1	(247)	0
2017	Columbia County	0.10151453%	0.10680879%	(111,627,134)	(30,746,961)	(4,282)	49,615,345	52,994	52,994	0	3.1	(1,381)	0
2018	Coos County	0.15309649%	0.15566519%	(111,627,134)	(30,746,961)	(2,077)	49,615,345	77,234	77,234	0	3.1	(670)	0
2020	Wasco County	0.06253721%	0.06159471%	(111,627,134)	(30,746,961)	763	49,615,345	30,560	30,560	0	3.1	246	0
2021	Baker County	0.05132310%	0.05306056%	(111,627,134)	(30,746,961)	(1,405)	49,615,345	26,326	26,326	0	3.1	(453)	0
2022	Gilliam County	0.02029959%	0.02078131%	(111,627,134)	(30,746,961)	(390)	49,615,345	10,311	10,311	0	3.1	(126)	0
2027	Deschutes County	0.63345589%	0.65729371%	(111,627,134)	(30,746,961)	(19,280)	49,615,345	326,119	326,119	0	3.1	(6,219)	0
2035	Hood River County	0.07222311%	0.06898753%	(111,627,134)	(30,746,961)	2,617	49,615,345	34,228	34,228	0	3.1	844	0
2036	Clatsop County	0.10739437%	0.14934003%	(111,627,134)	(30,746,961)	(33,926)	49,615,345	74,096	74,096	0	3.1	(10,944)	0
2037	Polk County	0.17604880%	0.18191828%	(111,627,134)	(30,746,961)	(4,747)	49,615,345	90,259	90,259	0	3.1	(1,531)	0
2038	Multnomah County	3.38933993%	2.02879994%	(111,627,134)	(30,746,961)	1,100,407	49,615,345	1,006,596	1,006,596	0	3.1	354,970	0
2039	Malheur County	0.07449602%	0.07461381%	(111,627,134)	(30,746,961)	(95)	49,615,345	37,020	37,020	0	3.1	(31)	0
2040	Benton County	0.28099335%	0.27632288%	(111,627,134)	(30,746,961)	3,778	49,615,345	137,099	137,099	0	3.1	1,219	0
2042	Josephine County	0.15250161%	0.17297782%	(111,627,134)	(30,746,961)	(16,561)	49,615,345	85,824	85,824	0	3.1	(5,342)	0
2043	Lincoln County	0.04461994%	0.04468549%	(111,627,134)	(30,746,961)	(53)	49,615,345	22,171	22,171	0	3.1	(17)	0
2044	Crook County	0.01849595%	0.01714185%	(111,627,134)	(30,746,961)	1,096	49,615,345	8,505	8,505	0	3.1	354	0
2050	Wallowa County	0.00329100%	0.00299200%	(111,627,134)	(30,746,961)	242	49,615,345	1,484	1,484	0	3.1	78	0
2099	State Judiciary	0.36061933%	0.27561683%	(111,627,134)	(30,746,961)	68,750	49,615,345	136,748	136,748	0	3.1	22,177	0
2100	City of Roseburg	0.10639145%	0.10369451%	(111,627,134)	(30,746,961)	2,182	49,615,345	51,448	51,448	0	3.1	704	0
2101	City of Salem	0.84508478%	0.84103315%	(111,627,134)	(30,746,961)	3,277	49,615,345	417,282	417,282	0	3.1	1,057	0
2102	City of Medford	0.37647943%	0.38203016%	(111,627,134)	(30,746,961)	(4,489)	49,615,345	189,546	189,546	0	3.1	(1,448)	0
2103	City of Albany	0.28629454%	0.29870783%	(111,627,134)	(30,746,961)	(10,040)	49,615,345	148,205	148,205	0	3.1	(3,239)	0
2104	City of Ashland	0.17141508%	0.18119060%	(111,627,134)	(30,746,961)	(7,906)	49,615,345	89,898	89,898	0	3.1	(2,550)	0
2105	City of Astoria	0.06032657%	0.06031255%	(111,627,134)	(30,746,961)	12	49,615,345	29,924	29,924	0	3.1	4	0
2106	City of Beaverton	0.41221317%	0.38335825%	(111,627,134)	(30,746,961)	23,338	49,615,345	190,205	190,205	0	3.1	7,528	0
2107	City of Bend	0.44864579%	0.46878896%	(111,627,134)	(30,746,961)	(16,292)	49,615,345	232,591	232,591	0	3.1	(5,255)	0
2109	City of Canby	0.05825734%	0.06261724%	(111,627,134)	(30,746,961)	(3,526)	49,615,345	31,068	31,068	0	3.1	(1,137)	0
2110	City of Coquille	0.01441669%	0.01521944%	(111,627,134)	(30,746,961)	(649)	49,615,345	7,551	7,551	0	3.1	(209)	0
2111	City of Eugene	1.02178167%	1.04260797%	(111,627,134)	(30,746,961)	(16,845)	49,615,345	517,294	517,294	0	3.1	(5,434)	0
2112	City Of Forest Grove	0.00843055%	0.00845793%	(111,627,134)	(30,746,961)	(23)	49,615,345	4,196	4,196	0	3.1	(7)	0
2113	City of Grants Pass	0.17733538%	0.14122790%	(111,627,134)	(30,746,961)	29,204	49,615,345	70,071	70,071	0	3.1	9,421	0
2114	City of Gresham	0.45729746%	0.48409153%	(111,627,134)	(30,746,961)	(21,671)	49,615,345	240,184	240,184	0	3.1	(6,991)	0
2115	City of Hillsboro	0.61434236%	0.63611135%	(111,627,134)	(30,746,961)	(17,607)	49,615,345	315,609	315,609	0	3.1	(5,680)	0
2117	City of McMinnville	0.12981751%	0.13236308%	(111,627,134)	(30,746,961)	(2,059)	49,615,345	65,672	65,672	0	3.1	(664)	0
2118	City of Ontario	0.02846378%	0.02798296%	(111,627,134)	(30,746,961)	389	49,615,345	13,884	13,884	0	3.1	125	0
2119	City of Oregon City	0.13536468%	0.13614014%	(111,627,134)	(30,746,961)	(628)	49,615,345	67,546	67,546	0	3.1	(203)	0
2120	City of Lake Oswego	0.25792452%	0.25937774%	(111,627,134)	(30,746,961)	(1,175)	49,615,345	128,691	128,691	0	3.1	(379)	0
2121	City of Portland	3.74259536%	3.97438327%	(111,627,134)	(30,746,961)	(187,470)	49,615,345	1,971,904	1,971,904	0	3.1	(60,474)	0
2122	City of Redmond	0.11068641%	0.11366993%	(111,627,134)	(30,746,961)	(2,413)	49,615,345	56,398	56,398	0	3.1	(778)	0
2123	City of St Helens	0.04289659%	0.04292920%	(111,627,134)	(30,746,961)	(26)	49,615,345	21,299	21,299	0	3.1	(8)	0
2125	City of Vernonia	0.00596459%	0.00647876%	(111,627,134)	(30,746,961)	(416)	49,615,345	3,214	3,214	0	3.1	(134)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2126	City of West Linn	0.08483126%	0.08024130%	(111,627,134)	(30,746,961)	3,713	49,615,345	39,812	39,812	0	3.1	1,198	0
2127	City of Cottage Grove	0.03945254%	0.04260408%	(111,627,134)	(30,746,961)	(2,549)	49,615,345	21,138	21,138	0	3.1	(822)	0
2128	City of Tillamook	0.01770875%	0.01842438%	(111,627,134)	(30,746,961)	(579)	49,615,345	9,141	9,141	0	3.1	(187)	0
2129	City of Sweet Home	0.01015686%	0.00977300%	(111,627,134)	(30,746,961)	310	49,615,345	4,849	4,849	0	3.1	100	0
2131	City of Drain	0.00516825%	0.00562909%	(111,627,134)	(30,746,961)	(372)	49,615,345	2,793	2,793	0	3.1	(120)	0
2132	Eugene Water & Electric Board	0.38790616%	0.40890071%	(111,627,134)	(30,746,961)	(16,981)	49,615,345	202,878	202,878	0	3.1	(5,478)	0
2135	McMinnville Water & Light Department	0.04653525%	0.04619607%	(111,627,134)	(30,746,961)	275	49,615,345	22,920	22,920	0	3.1	89	0
2138	City of Hood River	0.04226933%	0.04491788%	(111,627,134)	(30,746,961)	(2,143)	49,615,345	22,286	22,286	0	3.1	(691)	0
2139	City of Reedsport	0.01471753%	0.01447506%	(111,627,134)	(30,746,961)	196	49,615,345	7,182	7,182	0	3.1	63	0
2140	City of Lebanon	0.05663266%	0.05469207%	(111,627,134)	(30,746,961)	1,569	49,615,345	27,136	27,136	0	3.1	506	0
2142	City of Sherwood	0.06737213%	0.06904275%	(111,627,134)	(30,746,961)	(1,351)	49,615,345	34,256	34,256	0	3.1	(436)	0
2143	City of Oakland	0.00149873%	0.00135349%	(111,627,134)	(30,746,961)	117	49,615,345	672	672	0	3.1	38	0
2145	City of Vale	0.00379054%	0.00339006%	(111,627,134)	(30,746,961)	324	49,615,345	1,682	1,682	0	3.1	105	0
2146	City of Prineville	0.04127350%	0.04229782%	(111,627,134)	(30,746,961)	(828)	49,615,345	20,986	20,986	0	3.1	(267)	0
2147	City of Wheeler	0.00137310%	0.00090555%	(111,627,134)	(30,746,961)	382	49,615,345	447	447	0	3.1	123	0
2148	City of Klamath Falls	0.09072752%	0.08760296%	(111,627,134)	(30,746,961)	2,527	49,615,345	43,465	43,465	0	3.1	815	0
2149	City of Canyonville	0.00290004%	0.00277749%	(111,627,134)	(30,746,961)	99	49,615,345	1,378	1,378	0	3.1	32	0
2150	City of Bandon	0.01199543%	0.02045079%	(111,627,134)	(30,746,961)	(401)	49,615,345	10,147	10,147	0	3.1	(129)	0
2152	City of Coos Bay	0.06736694%	0.06774523%	(111,627,134)	(30,746,961)	(306)	49,615,345	33,612	33,612	0	3.1	(99)	0
2154	City of Pendleton	0.08788806%	0.08816688%	(111,627,134)	(30,746,961)	(225)	49,615,345	43,744	43,744	0	3.1	(73)	0
2155	City of Corvallis	0.29388168%	0.30013271%	(111,627,134)	(30,746,961)	(5,056)	49,615,345	148,912	148,912	0	3.1	(1,631)	0
2157	City of Monmouth	0.03337203%	0.03423040%	(111,627,134)	(30,746,961)	(694)	49,615,345	16,984	16,984	0	3.1	(224)	0
2158	City of Milton-Freewater	0.03965970%	0.04257546%	(111,627,134)	(30,746,961)	(2,358)	49,615,345	21,124	21,124	0	3.1	(761)	0
2159	City of Baker City	0.03646583%	0.03486180%	(111,627,134)	(30,746,961)	1,298	49,615,345	17,297	17,297	0	3.1	419	0
2160	City of Hermiston	0.06056140%	0.05892840%	(111,627,134)	(30,746,961)	1,321	49,615,345	29,238	29,238	0	3.1	426	0
2161	City of Pilot Rock	0.00281502%	0.00293518%	(111,627,134)	(30,746,961)	(97)	49,615,345	1,456	1,456	0	3.1	(31)	0
2162	City of Clatskanie	0.00850868%	0.00537926%	(111,627,134)	(30,746,961)	2,531	49,615,345	2,669	2,669	0	3.1	816	0
2163	City of Milwaukie	0.09505729%	0.09821427%	(111,627,134)	(30,746,961)	(2,553)	49,615,345	48,729	48,729	0	3.1	(824)	0
2165	City of Cornelius	0.02373570%	0.02469037%	(111,627,134)	(30,746,961)	(772)	49,615,345	12,250	12,250	0	3.1	(249)	0
2166	City of Nyssa	0.00545315%	0.00581383%	(111,627,134)	(30,746,961)	(292)	49,615,345	2,885	2,885	0	3.1	(94)	0
2167	City of Athena	0.00231658%	0.00276358%	(111,627,134)	(30,746,961)	(362)	49,615,345	1,371	1,371	0	3.1	(117)	0
2168	City of Oakridge	0.01027151%	0.01268847%	(111,627,134)	(30,746,961)	(1,955)	49,615,345	6,295	6,295	0	3.1	(631)	0
2170	City of Madras	0.01955149%	0.01926362%	(111,627,134)	(30,746,961)	232	49,615,345	9,558	9,558	0	3.1	75	0
2172	City of Sandy	0.04407014%	0.04360022%	(111,627,134)	(30,746,961)	381	49,615,345	21,632	21,632	0	3.1	123	0
2174	City of Mt Angel	0.00825871%	0.00849979%	(111,627,134)	(30,746,961)	(195)	49,615,345	4,217	4,217	0	3.1	(63)	0
2175	City of Umatilla	0.02162573%	0.01848368%	(111,627,134)	(30,746,961)	2,541	49,615,345	9,171	9,171	0	3.1	820	0
2176	City of Scappoose	0.02190876%	0.02243497%	(111,627,134)	(30,746,961)	(425)	49,615,345	11,131	11,131	0	3.1	(137)	0
2177	City of Condon	0.00190242%	0.00154613%	(111,627,134)	(30,746,961)	288	49,615,345	767	767	0	3.1	93	0
2178	City of Boardman	0.01087758%	0.01158547%	(111,627,134)	(30,746,961)	(572)	49,615,345	5,748	5,748	0	3.1	(185)	0
2179	City of Estacada	0.01176701%	0.01299017%	(111,627,134)	(30,746,961)	(989)	49,615,345	6,445	6,445	0	3.1	(319)	0
2180	City of Enterprise	0.00703139%	0.00727088%	(111,627,134)	(30,746,961)	(193)	49,615,345	3,607	3,607	0	3.1	(62)	0
2181	City of Central Point	0.04717786%	0.04629394%	(111,627,134)	(30,746,961)	715	49,615,345	22,969	22,969	0	3.1	231	0
2182	City of Cascade Locks	0.00694051%	0.00649196%	(111,627,134)	(30,746,961)	363	49,615,345	3,221	3,221	0	3.1	117	0
2183	City of Myrtle Point	0.01270176%	0.01228832%	(111,627,134)	(30,746,961)	335	49,615,345	6,097	6,097	0	3.1	108	0
2184	City of Port Orford	0.00529631%	0.00567064%	(111,627,134)	(30,746,961)	(303)	49,615,345	2,814	2,814	0	3.1	(98)	0
2185	City of Wood Village	0.00807666%	0.00659308%	(111,627,134)	(30,746,961)	1,200	49,615,345	3,271	3,271	0	3.1	387	0
2186	City of Chiloquin	0.00163097%	0.00194982%	(111,627,134)	(30,746,961)	(258)	49,615,345	967	967	0	3.1	(83)	0
2187	City of Philomath	0.01576693%	0.01512607%	(111,627,134)	(30,746,961)	518	49,615,345	7,505	7,505	0	3.1	167	0
2188	City of Talent	0.01163148%	0.01092537%	(111,627,134)	(30,746,961)	571	49,615,345	5,421	5,421	0	3.1	184	0
2189	City of Willamina	0.00394792%	0.00483741%	(111,627,134)	(30,746,961)	(720)	49,615,345	2,400	2,400	0	3.1	(232)	0
2191	City of Huntington	0.00055900%	0.00094320%	(111,627,134)	(30,746,961)	(311)	49,615,345	468	468	0	3.1	(100)	0
2192	City of North Plains	0.00688522%	0.00794345%	(111,627,134)	(30,746,961)	(856)	49,615,345	3,941	3,941	0	3.1	(276)	0
2193	City of Heppner	0.00226820%	0.00265531%	(111,627,134)	(30,746,961)	(313)	49,615,345	1,317	1,317	0	3.1	(101)	0
2194	City of Cave Junction	0.00446517%	0.00449806%	(111,627,134)	(30,746,961)	(27)	49,615,345	2,232	2,232	0	3.1	(9)	0
2195	City of Metolius	0.00085804%	0.00082170%	(111,627,134)	(30,746,961)	30	49,615,345	408	408	0	3.1	10	0
2196	City of Hubbard	0.00549345%	0.00655148%	(111,627,134)	(30,746,961)	(856)	49,615,345	3,251	3,251	0	3.1	(276)	0
2197	City of Myrtle Creek	0.00908291%	0.00909140%	(111,627,134)	(30,746,961)	(6)	49,615,345	4,511	4,511	0	3.1	(2)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2198	City of Carlton	0.00548753%	0.00505896%	(111,627,134)	(30,746,961)	346	49,615,345	2,510	2,510	0	3.1	112	0
2199	City of Junction City	0.02242387%	0.02590416%	(111,627,134)	(30,746,961)	(2,815)	49,615,345	12,852	12,852	0	3.1	(908)	0
2200	City of Wallowa	0.00160597%	0.00149714%	(111,627,134)	(30,746,961)	88	49,615,345	743	743	0	3.1	28	0
2201	City of Coburg	0.00679127%	0.00687559%	(111,627,134)	(30,746,961)	(68)	49,615,345	3,411	3,411	0	3.1	(22)	0
2202	City of Dallas	0.04853250%	0.04922296%	(111,627,134)	(30,746,961)	(559)	49,615,345	24,422	24,422	0	3.1	(180)	0
2203	City of Rockaway Beach	0.00942455%	0.00899631%	(111,627,134)	(30,746,961)	346	49,615,345	4,464	4,464	0	3.1	112	0
2204	City of Burns	0.00669442%	0.00713672%	(111,627,134)	(30,746,961)	(358)	49,615,345	3,541	3,541	0	3.1	(115)	0
2205	City of Elgin	0.00406420%	0.00434132%	(111,627,134)	(30,746,961)	(224)	49,615,345	2,154	2,154	0	3.1	(72)	0
2206	City of Weston	0.00183125%	0.00161509%	(111,627,134)	(30,746,961)	175	49,615,345	801	801	0	3.1	56	0
2207	City of Mill City	0.00205894%	0.00226803%	(111,627,134)	(30,746,961)	(169)	49,615,345	1,125	1,125	0	3.1	(55)	0
2208	City of Fairview	0.01473137%	0.01461810%	(111,627,134)	(30,746,961)	91	49,615,345	7,253	7,253	0	3.1	29	0
2209	City of Monroe	0.00140867%	0.00134993%	(111,627,134)	(30,746,961)	48	49,615,345	670	670	0	3.1	15	0
2210	City of Helix	0.00038360%	0.00028675%	(111,627,134)	(30,746,961)	78	49,615,345	142	142	0	3.1	25	0
2211	City of Jefferson	0.00344857%	0.00341400%	(111,627,134)	(30,746,961)	28	49,615,345	1,694	1,694	0	3.1	9	0
2212	Town of Lakeview	0.00956404%	0.00818037%	(111,627,134)	(30,746,961)	1,120	49,615,345	4,059	4,059	0	3.1	361	0
2213	City of Stanfield	0.00513710%	0.00505789%	(111,627,134)	(30,746,961)	64	49,615,345	2,509	2,509	0	3.1	21	0
2214	City of Yamhill	0.00436734%	0.00452789%	(111,627,134)	(30,746,961)	(130)	49,615,345	2,247	2,247	0	3.1	(42)	0
2215	City of Powers	0.00034779%	0.00045363%	(111,627,134)	(30,746,961)	(85)	49,615,345	225	225	0	3.1	(27)	0
2216	City of Brookings	0.02521776%	0.02153219%	(111,627,134)	(30,746,961)	2,981	49,615,345	10,683	10,683	0	3.1	962	0
2217	City of Sutherlin	0.02436239%	0.02577483%	(111,627,134)	(30,746,961)	(1,143)	49,615,345	12,788	12,788	0	3.1	(369)	0
2218	City of Prairie City	0.00212370%	0.00175589%	(111,627,134)	(30,746,961)	298	49,615,345	871	871	0	3.1	96	0
2219	City of Sheridan	0.00799414%	0.00896257%	(111,627,134)	(30,746,961)	(783)	49,615,345	4,447	4,447	0	3.1	(253)	0
2220	City of Garibaldi	0.00425466%	0.00421343%	(111,627,134)	(30,746,961)	33	49,615,345	2,091	2,091	0	3.1	11	0
2221	City of Sisters	0.00875430%	0.00817729%	(111,627,134)	(30,746,961)	467	49,615,345	4,057	4,057	0	3.1	151	0
2222	City of Jacksonville	0.01021209%	0.00916033%	(111,627,134)	(30,746,961)	851	49,615,345	4,545	4,545	0	3.1	275	0
2223	City of Cannon Beach	0.02045662%	0.02239148%	(111,627,134)	(30,746,961)	(1,565)	49,615,345	11,110	11,110	0	3.1	(505)	0
2224	City of Falls City	0.00141829%	0.00185505%	(111,627,134)	(30,746,961)	(354)	49,615,345	920	920	0	3.1	(114)	0
2225	City of Echo	0.00207919%	0.00192184%	(111,627,134)	(30,746,961)	128	49,615,345	954	954	0	3.1	41	0
2226	City of Hines	0.00345261%	0.00316964%	(111,627,134)	(30,746,961)	229	49,615,345	1,573	1,573	0	3.1	74	0
2228	City of Turner	0.00419416%	0.00460257%	(111,627,134)	(30,746,961)	(330)	49,615,345	2,284	2,284	0	3.1	(106)	0
2229	City of John Day	0.00795453%	0.00669452%	(111,627,134)	(30,746,961)	1,020	49,615,345	3,322	3,322	0	3.1	329	0
2231	City of Banks	0.00373212%	0.00388444%	(111,627,134)	(30,746,961)	(123)	49,615,345	1,927	1,927	0	3.1	(40)	0
2232	City of Joseph	0.00104096%	0.00101178%	(111,627,134)	(30,746,961)	24	49,615,345	502	502	0	3.1	8	0
2233	City of Lafayette	0.00442309%	0.00477802%	(111,627,134)	(30,746,961)	(287)	49,615,345	2,371	2,371	0	3.1	(93)	0
2234	City of Aumsville	0.00909583%	0.00929644%	(111,627,134)	(30,746,961)	(162)	49,615,345	4,612	4,612	0	3.1	(52)	0
2235	City of Amity	0.00271114%	0.00224275%	(111,627,134)	(30,746,961)	379	49,615,345	1,113	1,113	0	3.1	122	0
2236	City of Creswell	0.00902995%	0.00926266%	(111,627,134)	(30,746,961)	(188)	49,615,345	4,596	4,596	0	3.1	(61)	0
2237	City of Troutdale	0.03013114%	0.02798150%	(111,627,134)	(30,746,961)	1,739	49,615,345	13,883	13,883	0	3.1	561	0
2238	City of Warrenton	0.02586064%	0.02832140%	(111,627,134)	(30,746,961)	(1,990)	49,615,345	14,052	14,052	0	3.1	(642)	0
2240	City of Wilsonville	0.09074587%	0.09365014%	(111,627,134)	(30,746,961)	(2,349)	49,615,345	46,465	46,465	0	3.1	(758)	0
2241	City of Bay City	0.00340784%	0.00405266%	(111,627,134)	(30,746,961)	(522)	49,615,345	2,011	2,011	0	3.1	(168)	0
2242	City of Gaston	0.00103636%	0.00111298%	(111,627,134)	(30,746,961)	(62)	49,615,345	552	552	0	3.1	(20)	0
2244	City of Lakeside	0.00276385%	0.00252077%	(111,627,134)	(30,746,961)	196	49,615,345	1,251	1,251	0	3.1	63	0
2245	City of Dundee	0.00551474%	0.00611716%	(111,627,134)	(30,746,961)	(487)	49,615,345	3,035	3,035	0	3.1	(157)	0
2246	City of Merrill	0.00087498%	0.00088303%	(111,627,134)	(30,746,961)	(7)	49,615,345	438	438	0	3.1	(2)	0
2247	City of Malin	0.00111403%	0.00092546%	(111,627,134)	(30,746,961)	152	49,615,345	459	459	0	3.1	49	0
2248	City of Fossil	0.00065878%	0.00077599%	(111,627,134)	(30,746,961)	(95)	49,615,345	385	385	0	3.1	(31)	0
2249	City of Phoenix	0.01063990%	0.01131231%	(111,627,134)	(30,746,961)	(544)	49,615,345	5,613	5,613	0	3.1	(175)	0
2250	City of Gold Beach	0.00791386%	0.00807913%	(111,627,134)	(30,746,961)	(133)	49,615,345	4,008	4,008	0	3.1	(43)	0
2251	City of Rogue River	0.00709058%	0.00639203%	(111,627,134)	(30,746,961)	565	49,615,345	3,171	3,171	0	3.1	182	0
2252	City of Dayton	0.00405015%	0.00364196%	(111,627,134)	(30,746,961)	330	49,615,345	1,807	1,807	0	3.1	106	0
2253	Town of Butte Falls	0.00079099%	0.00093941%	(111,627,134)	(30,746,961)	(120)	49,615,345	466	466	0	3.1	(39)	0
2254	City of Shady Cove	0.00197936%	0.00226470%	(111,627,134)	(30,746,961)	(231)	49,615,345	1,124	1,124	0	3.1	(75)	0
2255	Town of Canyon City	0.00126885%	0.00130518%	(111,627,134)	(30,746,961)	(30)	49,615,345	648	648	0	3.1	(10)	0
2256	City of Jordan Valley	0.00056450%	0.00070551%	(111,627,134)	(30,746,961)	(114)	49,615,345	350	350	0	3.1	(37)	0
2257	City of Culver	0.00154592%	0.00145245%	(111,627,134)	(30,746,961)	75	49,615,345	721	721	0	3.1	24	0
2258	City of Adair Village	0.00189192%	0.00201956%	(111,627,134)	(30,746,961)	(103)	49,615,345	1,002	1,002	0	3.1	(33)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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	0.00316730%	0.00277180%	(111,627,134)	(30,746,961)	319	49,615,345	1,375	1,375	0	3.1	103	0
2261	City of Waldport	0.00775773%	0.00783034%	(111,627,134)	(30,746,961)	(59)	49,615,345	3,885	3,885	0	3.1	(19)	0
2262	City of Dufur	0.00084775%	0.00110299%	(111,627,134)	(30,746,961)	(207)	49,615,345	547	547	0	3.1	(67)	0
2263	City of La Grande	0.02151693%	0.02237838%	(111,627,134)	(30,746,961)	(697)	49,615,345	11,103	11,103	0	3.1	(225)	0
2264	City of Gervais	0.00514908%	0.00506505%	(111,627,134)	(30,746,961)	68	49,615,345	2,513	2,513	0	3.1	22	0
2265	City of Westfir	0.00056163%	0.00056077%	(111,627,134)	(30,746,961)	1	49,615,345	278	278	0	3.1	0	0
2266	City of Irrigon	0.00457053%	0.00488490%	(111,627,134)	(30,746,961)	(254)	49,615,345	2,424	2,424	0	3.1	(82)	0
2267	City of Independence	0.02776841%	0.02915515%	(111,627,134)	(30,746,961)	(1,122)	49,615,345	14,465	14,465	0	3.1	(362)	0
2268	City of Harrisburg	0.00703468%	0.00720404%	(111,627,134)	(30,746,961)	(137)	49,615,345	3,574	3,574	0	3.1	(44)	0
2269	City of Durham	0.00087875%	0.00090109%	(111,627,134)	(30,746,961)	(18)	49,615,345	447	447	0	3.1	(6)	0
2270	City of Lyons	0.00074668%	0.00069466%	(111,627,134)	(30,746,961)	42	49,615,345	345	345	0	3.1	14	0
2271	City of Columbia City	0.00525021%	0.00496798%	(111,627,134)	(30,746,961)	228	49,615,345	2,465	2,465	0	3.1	74	0
2272	City of Aurora	0.00205590%	0.00202230%	(111,627,134)	(30,746,961)	28	49,615,345	1,003	1,003	0	3.1	9	0
2273	City of Silverton	0.02861549%	0.02880215%	(111,627,134)	(30,746,961)	1,466	49,615,345	13,298	13,298	0	3.1	473	0
2274	City of Gold Hill	0.00085364%	0.00161640%	(111,627,134)	(30,746,961)	(616)	49,615,345	802	802	0	3.1	(199)	0
2275	City of Toledo	0.01923623%	0.01933124%	(111,627,134)	(30,746,961)	(77)	49,615,345	9,591	9,591	0	3.1	(25)	0
2276	City of Newport	0.02602888%	0.02587288%	(111,627,134)	(30,746,961)	126	49,615,345	12,837	12,837	0	3.1	41	0
2278	City of Springfield	0.28853281%	0.29849820%	(111,627,134)	(30,746,961)	(8,060)	49,615,345	148,101	148,101	0	3.1	(2,600)	0
2279	City of Keizer	0.06549369%	0.06864685%	(111,627,134)	(30,746,961)	(2,550)	49,615,345	34,059	34,059	0	3.1	(823)	0
2280	City of Winston	0.01151204%	0.01193020%	(111,627,134)	(30,746,961)	(338)	49,615,345	5,919	5,919	0	3.1	(109)	0
2281	City of Manzanita	0.00582311%	0.00600268%	(111,627,134)	(30,746,961)	(145)	49,615,345	2,978	2,978	0	3.1	(47)	0
2282	City of Eagle Point	0.00732376%	0.00708488%	(111,627,134)	(30,746,961)	194	49,615,345	3,515	3,515	0	3.1	63	0
2283	City of Maupin	0.00272668%	0.00265662%	(111,627,134)	(30,746,961)	56	49,615,345	1,318	1,318	0	3.1	18	0
2284	City of Halsey	0.00204142%	0.00223014%	(111,627,134)	(30,746,961)	(153)	49,615,345	1,106	1,106	0	3.1	(49)	0
2285	City of Veneta	0.00930586%	0.00967396%	(111,627,134)	(30,746,961)	(298)	49,615,345	4,800	4,800	0	3.1	(96)	0
2286	City of Millersburg	0.00259815%	0.00281066%	(111,627,134)	(30,746,961)	(172)	49,615,345	1,395	1,395	0	3.1	(55)	0
2287	City of King City	0.00347719%	0.00393632%	(111,627,134)	(30,746,961)	(372)	49,615,345	1,953	1,953	0	3.1	(120)	0
2288	City of Tualatin	0.10373181%	0.10545040%	(111,627,134)	(30,746,961)	(1,390)	49,615,345	52,320	52,320	0	3.1	(448)	0
2290	City of Molalla	0.02720970%	0.02844408%	(111,627,134)	(30,746,961)	(998)	49,615,345	14,113	14,113	0	3.1	(322)	0
2291	City of Florence	0.03019437%	0.02969519%	(111,627,134)	(30,746,961)	404	49,615,345	14,733	14,733	0	3.1	130	0
2292	City of North Bend	0.03979516%	0.04071251%	(111,627,134)	(30,746,961)	(742)	49,615,345	20,200	20,200	0	3.1	(239)	0
2293	City of Lowell	0.00250500%	0.00232303%	(111,627,134)	(30,746,961)	147	49,615,345	1,153	1,153	0	3.1	47	0
2294	City of Depoe Bay	0.00599368%	0.00598480%	(111,627,134)	(30,746,961)	7	49,615,345	2,969	2,969	0	3.1	2	0
2295	City of Tigard	0.05791547%	0.06073823%	(111,627,134)	(30,746,961)	(2,283)	49,615,345	30,135	30,135	0	3.1	(736)	0
2296	City of Happy Valley	0.03966143%	0.03956953%	(111,627,134)	(30,746,961)	75	49,615,345	19,633	19,633	0	3.1	24	0
2297	City of Rainier	0.00879582%	0.00810556%	(111,627,134)	(30,746,961)	559	49,615,345	4,022	4,022	0	3.1	180	0
2298	City of Lincoln City	0.06690803%	0.07153686%	(111,627,134)	(30,746,961)	(3,744)	49,615,345	35,493	35,493	0	3.1	(1,208)	0
2299	City of Dunes City	0.00026001%	0.00151558%	(111,627,134)	(30,746,961)	(1,016)	49,615,345	752	752	0	3.1	(328)	0
2300	City of Yachats	0.00413876%	0.00472449%	(111,627,134)	(30,746,961)	(474)	49,615,345	2,344	2,344	0	3.1	(153)	0
2301	City of Moro	0.00054836%	0.00078052%	(111,627,134)	(30,746,961)	(188)	49,615,345	387	387	0	3.1	(61)	0
2302	City of Mt. Vernon	0.00126912%	0.00144415%	(111,627,134)	(30,746,961)	(141)	49,615,345	717	717	0	3.1	(45)	0
2303	City of Woodburn	0.08246099%	0.08149918%	(111,627,134)	(30,746,961)	778	49,615,345	40,436	40,436	0	3.1	251	0
2304	City of Gladstone	0.03390207%	0.03233891%	(111,627,134)	(30,746,961)	1,264	49,615,345	16,045	16,045	0	3.1	408	0
2305	City of Elkton	0.00039806%	0.00041945%	(111,627,134)	(30,746,961)	(17)	49,615,345	208	208	0	3.1	(5)	0
2306	City of Imbler	0.00010215%	0.00010436%	(111,627,134)	(30,746,961)	(1)	49,615,345	52	52	0	3.1	0	0
2307	City of Yoncalla	0.00194983%	0.00160366%	(111,627,134)	(30,746,961)	280	49,615,345	796	796	0	3.1	90	0
2308	City of North Powder	0.00068686%	0.00047298%	(111,627,134)	(30,746,961)	173	49,615,345	235	235	0	3.1	56	0
2309	City of Gearhart	0.01145579%	0.00526506%	(111,627,134)	(30,746,961)	5,008	49,615,345	2,612	2,612	0	3.1	1,615	0
2501	Port of The Dalles	0.00204384%	0.00176830%	(111,627,134)	(30,746,961)	223	49,615,345	877	877	0	3.1	72	0
2507	Port of Astoria	0.01427166%	0.01497446%	(111,627,134)	(30,746,961)	(569)	49,615,345	7,430	7,430	0	3.1	(184)	0
2508	Multnomah Drainage	0.01754968%	0.01813254%	(111,627,134)	(30,746,961)	(472)	49,615,345	8,997	8,997	0	3.1	(152)	0
2510	Horsefly Irrigation District	0.00068932%	0.00066365%	(111,627,134)	(30,746,961)	21	49,615,345	329	329	0	3.1	7	0
2511	Grants Pass Irrigation District	0.00501097%	0.00452495%	(111,627,134)	(30,746,961)	394	49,615,345	2,245	2,245	0	3.1	127	0
2512	Port of Portland	0.68131880%	0.68853106%	(111,627,134)	(30,746,961)	(5,833)	49,615,345	341,617	341,617	0	3.1	(1,882)	0
2513	Port of Coos Bay	0.01852476%	0.01674474%	(111,627,134)	(30,746,961)	1,440	49,615,345	8,308	8,308	0	3.1	465	0
2515	Klamath County Fire District 1	0.04679413%	0.04976313%	(111,627,134)	(30,746,961)	(2,401)	49,615,345	24,690	24,690	0	3.1	(775)	0
2518	Clackamas County Housing Authority	0.02472016%	0.02249665%	(111,627,134)	(30,746,961)	1,798	49,615,345	11,162	11,162	0	3.1	580	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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	0.13862370%	0.14722967%	(111,627,134)	(30,746,961)	(6,961)	49,615,345	73,049	73,049	0	3.1	(2,245)	0
2521	League of Oregon Cities	0.01273186%	0.01755882%	(111,627,134)	(30,746,961)	(3,904)	49,615,345	8,712	8,712	0	3.1	(1,259)	0
2522	Lane Council of Governments	0.10468392%	0.10485240%	(111,627,134)	(30,746,961)	(136)	49,615,345	52,023	52,023	0	3.1	(44)	0
2526	Clatskanie PUD	0.03405589%	0.03176824%	(111,627,134)	(30,746,961)	1,851	49,615,345	15,762	15,762	0	3.1	597	0
2527	Deschutes Valley Water District	0.01494561%	0.01414820%	(111,627,134)	(30,746,961)	645	49,615,345	7,020	7,020	0	3.1	208	0
2528	Columbia River Fire & Rescue	0.04259608%	0.04185959%	(111,627,134)	(30,746,961)	596	49,615,345	20,769	20,769	0	3.1	192	0
2529	East Fork Irrigation District	0.00271416%	0.00250743%	(111,627,134)	(30,746,961)	167	49,615,345	1,244	1,244	0	3.1	54	0
2531	Oregon School Boards Association	0.02268070%	0.03511035%	(111,627,134)	(30,746,961)	(6,877)	49,615,345	17,420	17,420	0	3.1	(2,218)	0
2533	Owyhee Irrigation District	0.01295137%	0.01340450%	(111,627,134)	(30,746,961)	(367)	49,615,345	6,651	6,651	0	3.1	(118)	0
2536	Valley View Cemetery	0.00040035%	0.00046461%	(111,627,134)	(30,746,961)	(52)	49,615,345	231	231	0	3.1	(17)	0
2538	Clackamas Vector Control	0.00243123%	0.00234367%	(111,627,134)	(30,746,961)	71	49,615,345	1,163	1,163	0	3.1	23	0
2540	West Extension Irrigation District	0.00361509%	0.00400574%	(111,627,134)	(30,746,961)	(316)	49,615,345	1,987	1,987	0	3.1	(102)	0
2541	Jackson County Vector Control District	0.00182122%	0.00183923%	(111,627,134)	(30,746,961)	(14)	49,615,345	913	913	0	3.1	(5)	0
2542	Rainbow Water District	0.00531831%	0.00579736%	(111,627,134)	(30,746,961)	(388)	49,615,345	2,876	2,876	0	3.1	(125)	0
2545	Council of Governments	0.06216313%	0.06528551%	(111,627,134)	(30,746,961)	(2,525)	49,615,345	32,392	32,392	0	3.1	(815)	0
2549	Rogue River Fire District	0.01034864%	0.01043433%	(111,627,134)	(30,746,961)	(70)	49,615,345	5,177	5,177	0	3.1	(23)	0
2550	Nysa Road Assessment District 2	0.00209680%	0.00192418%	(111,627,134)	(30,746,961)	140	49,615,345	955	955	0	3.1	45	0
2551	Sandy Fire Department	0.01261380%	0.01370197%	(111,627,134)	(30,746,961)	(880)	49,615,345	6,798	6,798	0	3.1	(284)	0
2552	Winston-Dillard Fire District	0.00765187%	0.00737461%	(111,627,134)	(30,746,961)	224	49,615,345	3,659	3,659	0	3.1	72	0
2553	Tangent Rural Fire Protection District	0.00149902%	0.00146680%	(111,627,134)	(30,746,961)	26	49,615,345	728	728	0	3.1	8	0
2555	Monroe Fire Department	0.00092969%	0.00099501%	(111,627,134)	(30,746,961)	(53)	49,615,345	494	494	0	3.1	(17)	0
2556	Jackson County Fire District 5	0.02387833%	0.02613065%	(111,627,134)	(30,746,961)	(1,821)	49,615,345	12,965	12,965	0	3.1	(587)	0
2557	Estacada Fire Department	0.01239560%	0.01279888%	(111,627,134)	(30,746,961)	(326)	49,615,345	6,350	6,350	0	3.1	(105)	0
2559	Keizer Fire Department	0.02928973%	0.02702825%	(111,627,134)	(30,746,961)	1,829	49,615,345	13,410	13,410	0	3.1	590	0
2561	Jefferson Rural Fire Protection District	0.00345302%	0.00352117%	(111,627,134)	(30,746,961)	(55)	49,615,345	1,747	1,747	0	3.1	(18)	0
2562	Wy East Fire District	0.00114149%	0.00122494%	(111,627,134)	(30,746,961)	(67)	49,615,345	608	608	0	3.1	(22)	0
2563	Central Oregon Irrigation District	0.01702272%	0.01293187%	(111,627,134)	(30,746,961)	3,308	49,615,345	6,416	6,416	0	3.1	1,067	0
2564	Illinois Valley Fire District	0.00400778%	0.00548423%	(111,627,134)	(30,746,961)	(1,194)	49,615,345	2,721	2,721	0	3.1	(385)	0
2567	Charleston Rural Fire Protection District	0.00113440%	0.00111522%	(111,627,134)	(30,746,961)	15	49,615,345	553	553	0	3.1	5	0
2568	Molalla Rural Fire Protection District 73	0.01211794%	0.01334150%	(111,627,134)	(30,746,961)	(990)	49,615,345	6,619	6,619	0	3.1	(319)	0
2569	Central Oregon Intergovernmental Council	0.04745539%	0.04289215%	(111,627,134)	(30,746,961)	3,691	49,615,345	21,281	21,281	0	3.1	1,191	0
2570	Port of St Helens	0.00765556%	0.00916666%	(111,627,134)	(30,746,961)	(1,222)	49,615,345	4,548	4,548	0	3.1	(394)	0
2571	Crystal Springs Water District	0.00423231%	0.00474488%	(111,627,134)	(30,746,961)	(414)	49,615,345	2,354	2,354	0	3.1	(134)	0
2572	Local Government Personnel Institute	0.00361089%	0.00013488%	(111,627,134)	(30,746,961)	2,811	49,615,345	67	67	0	3.1	907	0
2573	Goshen Fire District	0.00133706%	0.00092604%	(111,627,134)	(30,746,961)	333	49,615,345	459	459	0	3.1	107	0
2575	Jefferson County Rural Fire Protection District 1	0.00343469%	0.00349295%	(111,627,134)	(30,746,961)	(47)	49,615,345	1,733	1,733	0	3.1	(15)	0
2576	Depoe Bay Rural Fire Protection District	0.00788688%	0.00774232%	(111,627,134)	(30,746,961)	117	49,615,345	3,841	3,841	0	3.1	38	0
2579	La Pine Rural Fire Protection District	0.02077573%	0.02233958%	(111,627,134)	(30,746,961)	(1,265)	49,615,345	11,084	11,084	0	3.1	(408)	0
2580	Marion County Fire District 1	0.04422602%	0.04763307%	(111,627,134)	(30,746,961)	(2,755)	49,615,345	23,633	23,633	0	3.1	(889)	0
2581	Port of Umatilla	0.00161194%	0.00162927%	(111,627,134)	(30,746,961)	(14)	49,615,345	808	808	0	3.1	(5)	0
2582	Talent Irrigation District	0.00652703%	0.00670978%	(111,627,134)	(30,746,961)	(148)	49,615,345	3,329	3,329	0	3.1	(48)	0
2585	Rogue River Valley Irrigation District	0.00290188%	0.00315836%	(111,627,134)	(30,746,961)	(207)	49,615,345	1,567	1,567	0	3.1	(67)	0
2587	Tualatin Valley Irrigation District	0.00278137%	0.00271932%	(111,627,134)	(30,746,961)	50	49,615,345	1,349	1,349	0	3.1	16	0
2588	Clatskanie Rural Fire Protection District	0.00960667%	0.01045219%	(111,627,134)	(30,746,961)	(684)	49,615,345	5,186	5,186	0	3.1	(221)	0
2589	West Slope Water District	0.00452965%	0.00547917%	(111,627,134)	(30,746,961)	(768)	49,615,345	2,719	2,719	0	3.1	(248)	0
2590	Redmond Fire & Rescue	0.04455608%	0.05095000%	(111,627,134)	(30,746,961)	(5,171)	49,615,345	25,279	25,279	0	3.1	(1,668)	0
2592	Medford Irrigation District	0.00297607%	0.00387146%	(111,627,134)	(30,746,961)	(724)	49,615,345	1,921	1,921	0	3.1	(234)	0
2594	Metro	0.61648393%	0.63878472%	(111,627,134)	(30,746,961)	(18,037)	49,615,345	316,935	316,935	0	3.1	(5,818)	0
2595	Canby Fire District	0.02222946%	0.02039290%	(111,627,134)	(30,746,961)	1,485	49,615,345	10,118	10,118	0	3.1	479	0
2596	Bend Parks & Recreation	0.07786027%	0.08134520%	(111,627,134)	(30,746,961)	(2,818)	49,615,345	40,360	40,360	0	3.1	(909)	0
2597	Mapleton Water District	0.00072209%	0.00073600%	(111,627,134)	(30,746,961)	(12)	49,615,345	365	365	0	3.1	(4)	0
2598	Marion County Housing Authority	0.00651305%	0.00726826%	(111,627,134)	(30,746,961)	(611)	49,615,345	3,606	3,606	0	3.1	(197)	0
2599	South Suburban Sanitary District	0.00688438%	0.00775079%	(111,627,134)	(30,746,961)	(701)	49,615,345	3,846	3,846	0	3.1	(226)	0
2600	Winston-Dillard Water District	0.00429806%	0.00386590%	(111,627,134)	(30,746,961)	349	49,615,345	1,918	1,918	0	3.1	113	0
2601	Baker Valley Irrigation District	0.00071359%	0.00071085%	(111,627,134)	(30,746,961)	2	49,615,345	353	353	0	3.1	1	0
2602	Aumsville Rural Fire Protection District	0.00160551%	0.00209840%	(111,627,134)	(30,746,961)	(398)	49,615,345	1,041	1,041	0	3.1	(128)	0
2603	Corbett Water District	0.00201090%	0.00201536%	(111,627,134)	(30,746,961)	(4)	49,615,345	1,000	1,000	0	3.1	(1)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2604	Netarts-Oceanside Sanitary District	0.00363274%	0.00373237%	(111,627,134)	(30,746,961)	(80)	49,615,345	1,852	1,852	0	3.1	(26)	0
2605	Scio Fire District	0.00057615%	0.00115083%	(111,627,134)	(30,746,961)	(464)	49,615,345	571	571	0	3.1	(150)	0
2606	West Valley Housing Authority	0.000778842%	0.00725475%	(111,627,134)	(30,746,961)	432	49,615,345	3,599	3,599	0	3.1	139	0
2607	Hoodland Fire District 74	0.01171924%	0.01196428%	(111,627,134)	(30,746,961)	(199)	49,615,345	5,936	5,936	0	3.1	(64)	0
2608	Gaston Rural Fire Protection District	0.000147500%	0.00121839%	(111,627,134)	(30,746,961)	207	49,615,345	605	605	0	3.1	67	0
2610	Turner Fire District	0.00448915%	0.00466070%	(111,627,134)	(30,746,961)	(138)	49,615,345	2,312	2,312	0	3.1	(45)	0
2612	Community Services Consortium	0.03925491%	0.03991227%	(111,627,134)	(30,746,961)	(532)	49,615,345	19,803	19,803	0	3.1	(172)	0
2613	Polk Soil & Water Conservation District	0.00191602%	0.00178453%	(111,627,134)	(30,746,961)	107	49,615,345	885	885	0	3.1	35	0
2617	Clean Water Services	0.30141670%	0.34048952%	(111,627,134)	(30,746,961)	(31,602)	49,615,345	168,935	168,935	0	3.1	(10,194)	0
2618	Estacada Cemetery District	0.00030683%	0.00052250%	(111,627,134)	(30,746,961)	(175)	49,615,345	259	259	0	3.1	(56)	0
2620	Jackson County Fire District 4	0.00523564%	0.00544297%	(111,627,134)	(30,746,961)	(167)	49,615,345	2,701	2,701	0	3.1	(54)	0
2623	Evans Valley Fire District 6	0.00101204%	0.00084349%	(111,627,134)	(30,746,961)	136	49,615,345	418	418	0	3.1	44	0
2624	Klamath Vector Control	0.00075557%	0.00085153%	(111,627,134)	(30,746,961)	(77)	49,615,345	422	422	0	3.1	(25)	0
2625	Port of Newport	0.00604355%	0.00870007%	(111,627,134)	(30,746,961)	(2,148)	49,615,345	4,317	4,317	0	3.1	(693)	0
2626	Tillamook Peoples Utility District	0.07353015%	0.07982694%	(111,627,134)	(30,746,961)	(5,093)	49,615,345	39,606	39,606	0	3.1	(1,643)	0
2628	McKenzie Fire And Rescue	0.00538675%	0.00470119%	(111,627,134)	(30,746,961)	554	49,615,345	2,333	2,333	0	3.1	179	0
2630	Sheridan Fire District	0.00287717%	0.00288310%	(111,627,134)	(30,746,961)	(5)	49,615,345	1,430	1,430	0	3.1	(2)	0
2631	Arch Cape Water-Sanitary District	0.00117707%	0.00119477%	(111,627,134)	(30,746,961)	(15)	49,615,345	593	593	0	3.1	(5)	0
2633	Port of Cascade Locks	0.00635978%	0.00684774%	(111,627,134)	(30,746,961)	(395)	49,615,345	3,398	3,398	0	3.1	(127)	0
2637	Northeast Oregon Housing Authority	0.00833430%	0.00889836%	(111,627,134)	(30,746,961)	(457)	49,615,345	4,415	4,415	0	3.1	(147)	0
2638	North Douglas County Fire and EMS	0.00304986%	0.00322185%	(111,627,134)	(30,746,961)	(139)	49,615,345	1,599	1,599	0	3.1	(45)	0
2641	Suburban East Salem Water District	0.00265376%	0.00317083%	(111,627,134)	(30,746,961)	(418)	49,615,345	1,573	1,573	0	3.1	(135)	0
2642	Dexter Rural Fire Protection District	0.00078322%	0.00076964%	(111,627,134)	(30,746,961)	11	49,615,345	382	382	0	3.1	4	0
2643	Sweet Home Cemetery	0.00115259%	0.00141523%	(111,627,134)	(30,746,961)	(212)	49,615,345	702	702	0	3.1	(68)	0
2644	Lakeside Water District	0.00197127%	0.00171000%	(111,627,134)	(30,746,961)	212	49,615,345	848	848	0	3.1	68	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00326616%	0.00271481%	(111,627,134)	(30,746,961)	445	49,615,345	1,347	1,347	0	3.1	144	0
2646	Keno Rural Fire Protection District	0.00120743%	0.00014213%	(111,627,134)	(30,746,961)	861	49,615,345	71	71	0	3.1	278	0
2647	Crooked River Ranch Rural Fire Protection District	0.00353607%	0.00365669%	(111,627,134)	(30,746,961)	(98)	49,615,345	1,814	1,814	0	3.1	(32)	0
2648	Black Butte Ranch Rural Fire Protection District	0.00644613%	0.00614187%	(111,627,134)	(30,746,961)	246	49,615,345	3,047	3,047	0	3.1	79	0
2649	Colton Fire Department	0.00048908%	0.00042487%	(111,627,134)	(30,746,961)	52	49,615,345	211	211	0	3.1	17	0
2650	Pleasant Hill Fire Department	0.00053213%	0.00047191%	(111,627,134)	(30,746,961)	48	49,615,345	234	234	0	3.1	15	0
2651	Imbler Rural Fire Protection District	0.00021436%	0.00020175%	(111,627,134)	(30,746,961)	10	49,615,345	100	100	0	3.1	3	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
2653	Umatilla Fire Department	0.00104844%	0.00162262%	(111,627,134)	(30,746,961)	(464)	49,615,345	805	805	0	3.1	(150)	0
2657	Mid-Willamette Valley Senior Service Agency	0.12117034%	0.12264278%	(111,627,134)	(30,746,961)	(1,191)	49,615,345	60,850	60,850	0	3.1	(384)	0
2659	Silverton Fire District	0.00441498%	0.00320066%	(111,627,134)	(30,746,961)	983	49,615,345	1,588	1,588	0	3.1	317	0
2660	Tualatin Valley Fire & Rescue	0.58338333%	0.59796049%	(111,627,134)	(30,746,961)	(11,790)	49,615,345	296,680	296,680	0	3.1	(3,803)	0
2663	Metropolitan Area Communications Commission	0.00699574%	0.00717758%	(111,627,134)	(30,746,961)	(147)	49,615,345	3,561	3,561	0	3.1	(47)	0
2664	Applegate Valley Rural Fire Protection District 9	0.00558280%	0.00517556%	(111,627,134)	(30,746,961)	330	49,615,345	2,568	2,568	0	3.1	106	0
2669	Roseburg Urban Sanitary Authority	0.00898904%	0.00901826%	(111,627,134)	(30,746,961)	(24)	49,615,345	4,474	4,474	0	3.1	(8)	0
2671	Columbia 911 Communications District	0.01191548%	0.01219189%	(111,627,134)	(30,746,961)	(224)	49,615,345	6,049	6,049	0	3.1	(72)	0
2672	Rockwood Water PUD	0.01411874%	0.01570806%	(111,627,134)	(30,746,961)	(1,285)	49,615,345	7,794	7,794	0	3.1	(415)	0
2673	Port Orford Library	0.00051727%	0.00073780%	(111,627,134)	(30,746,961)	(178)	49,615,345	366	366	0	3.1	(57)	0
2674	Nestucca Rural Fire District	0.00278460%	0.00301026%	(111,627,134)	(30,746,961)	(183)	49,615,345	1,494	1,494	0	3.1	(59)	0
2675	Salmon Harbor-Douglas County	0.00487784%	0.00449095%	(111,627,134)	(30,746,961)	313	49,615,345	2,228	2,228	0	3.1	101	0
2676	Woodburn Fire District	0.01437600%	0.01028488%	(111,627,134)	(30,746,961)	3,309	49,615,345	5,103	5,103	0	3.1	1,067	0
2678	Central Oregon Regional Housing Authority	0.01020940%	0.00876864%	(111,627,134)	(30,746,961)	1,165	49,615,345	4,351	4,351	0	3.1	376	0
2679	Columbia River Public Utility District	0.04484332%	0.03720018%	(111,627,134)	(30,746,961)	6,182	49,615,345	18,457	18,457	0	3.1	1,994	0
2681	Cloverdale Rural Fire Protection District	0.00151577%	0.00141710%	(111,627,134)	(30,746,961)	80	49,615,345	703	703	0	3.1	26	0
2684	Parkdale Fire District	0.00112726%	0.00136907%	(111,627,134)	(30,746,961)	(196)	49,615,345	679	679	0	3.1	(63)	0
2685	Oregon Community College Association	0.00458324%	0.00455095%	(111,627,134)	(30,746,961)	26	49,615,345	2,258	2,258	0	3.1	8	0
2686	Weston Cemetery	0.00023618%	0.00012377%	(111,627,134)	(30,746,961)	90	49,615,345	61	61	0	3.1	29	0
2687	Columbia Drainage Vector Control District	0.00243161%	0.00178263%	(111,627,134)	(30,746,961)	524	49,615,345	884	884	0	3.1	169	0
2688	Polk County Fire District 1	0.01232949%	0.01313698%	(111,627,134)	(30,746,961)	(653)	49,615,345	6,518	6,518	0	3.1	(211)	0
2689	Redmond Area Park & Recreation District	0.00749268%	0.00739118%	(111,627,134)	(30,746,961)	82	49,615,345	3,667	3,667	0	3.1	26	0
2692	Siuslaw Public Library	0.00379471%	0.00378935%	(111,627,134)	(30,746,961)	4	49,615,345	1,880	1,880	0	3.1	1	0
2693	City-County Insurance Services	0.06265082%	0.06593281%	(111,627,134)	(30,746,961)	(2,655)	49,615,345	32,713	32,713	0	3.1	(856)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2694	Philomath Fire Department	0.00418479%	0.00436163%	(111,627,134)	(30,746,961)	(143)	49,615,345	2,164	2,164	0	3.1	(46)	0
2695	Washington County Consolidated Communications Agency	0.06600722%	0.06624451%	(111,627,134)	(30,746,961)	(192)	49,615,345	32,867	32,867	0	3.1	(62)	0
2696	Stayton Fire District	0.00440223%	0.00491485%	(111,627,134)	(30,746,961)	(414)	49,615,345	2,439	2,439	0	3.1	(134)	0
2698	Halsey Shedd Rural Fire Protection District	0.00119245%	0.00148450%	(111,627,134)	(30,746,961)	(236)	49,615,345	737	737	0	3.1	(76)	0
2699	Chetco Library Board	0.00217695%	0.00231223%	(111,627,134)	(30,746,961)	(109)	49,615,345	1,147	1,147	0	3.1	(35)	0
2700	Lowell Rural Fire Protection District	0.00116209%	0.00122710%	(111,627,134)	(30,746,961)	(53)	49,615,345	609	609	0	3.1	(17)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01177045%	0.01126315%	(111,627,134)	(30,746,961)	410	49,615,345	5,588	5,588	0	3.1	132	0
2702	Banks Fire District 13	0.00326097%	0.00401769%	(111,627,134)	(30,746,961)	(612)	49,615,345	1,993	1,993	0	3.1	(197)	0
2705	Lebanon Fire District	0.03304562%	0.03662577%	(111,627,134)	(30,746,961)	(2,895)	49,615,345	18,172	18,172	0	3.1	(934)	0
2707	Clatskanie Library	0.00094737%	0.00077972%	(111,627,134)	(30,746,961)	135	49,615,345	387	387	0	3.1	44	0
2709	Scappoose Public Library	0.00136239%	0.00140384%	(111,627,134)	(30,746,961)	(33)	49,615,345	697	697	0	3.1	(11)	0
2710	Klamath County Emergency Communications District	0.00631525%	0.00694721%	(111,627,134)	(30,746,961)	(511)	49,615,345	3,447	3,447	0	3.1	(165)	0
2712	Jefferson County EMS	0.00529596%	0.00571831%	(111,627,134)	(30,746,961)	(341)	49,615,345	2,837	2,837	0	3.1	(110)	0
2713	Port of Tillamook Bay	0.00642172%	0.00788242%	(111,627,134)	(30,746,961)	(1,182)	49,615,345	3,911	3,911	0	3.1	(381)	0
2714	Winchester Bay Sanitary District	0.00146111%	0.00113650%	(111,627,134)	(30,746,961)	262	49,615,345	564	564	0	3.1	85	0
2715	Jackson County Fire District 3	0.06304601%	0.06739506%	(111,627,134)	(30,746,961)	(3,518)	49,615,345	33,438	33,438	0	3.1	(1,135)	0
2716	Neskowin Water District	0.00172324%	0.00177981%	(111,627,134)	(30,746,961)	(46)	49,615,345	883	883	0	3.1	(15)	0
2717	Ice Fountain Water District	0.00335969%	0.00338827%	(111,627,134)	(30,746,961)	(23)	49,615,345	1,681	1,681	0	3.1	(7)	0
2718	Curry Library	0.00136200%	0.00109851%	(111,627,134)	(30,746,961)	213	49,615,345	545	545	0	3.1	69	0
2721	Klamath Housing Authority	0.00485567%	0.00525291%	(111,627,134)	(30,746,961)	(321)	49,615,345	2,606	2,606	0	3.1	(104)	0
2722	Tillamook 9-1-1	0.00624448%	0.00608332%	(111,627,134)	(30,746,961)	130	49,615,345	3,018	3,018	0	3.1	42	0
2724	Nehalem Bay Wastewater Agency	0.00428783%	0.00423740%	(111,627,134)	(30,746,961)	40	49,615,345	2,102	2,102	0	3.1	13	0
2725	West Valley Fire District	0.00595634%	0.00447624%	(111,627,134)	(30,746,961)	1,197	49,615,345	2,221	2,221	0	3.1	386	0
2726	Yamhill Communications Agency	0.00932428%	0.00822526%	(111,627,134)	(30,746,961)	889	49,615,345	4,081	4,081	0	3.1	287	0
2728	Baker County Library District	0.00495878%	0.00511781%	(111,627,134)	(30,746,961)	(129)	49,615,345	2,539	2,539	0	3.1	(42)	0
2729	Douglas County Fire District 2	0.04469992%	0.04014226%	(111,627,134)	(30,746,961)	3,687	49,615,345	19,917	19,917	0	3.1	1,189	0
2731	Canby Utility Board	0.01731775%	0.01701250%	(111,627,134)	(30,746,961)	247	49,615,345	8,441	8,441	0	3.1	80	0
2732	Umatilla County Special Library District	0.00107042%	0.00132725%	(111,627,134)	(30,746,961)	(208)	49,615,345	659	659	0	3.1	(67)	0
2733	Wiard Memorial Park District	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
2734	Seal Rock Water District	0.00478750%	0.00482800%	(111,627,134)	(30,746,961)	(33)	49,615,345	2,395	2,395	0	3.1	(11)	0
2739	Scappoose Rural Fire Protection District	0.01851728%	0.01938515%	(111,627,134)	(30,746,961)	(702)	49,615,345	9,618	9,618	0	3.1	(226)	0
2740	Neskowin Regional Sanitary Authority	0.00180522%	0.00176484%	(111,627,134)	(30,746,961)	33	49,615,345	876	876	0	3.1	11	0
2741	Port of Garibaldi	0.00338854%	0.00197473%	(111,627,134)	(30,746,961)	1,143	49,615,345	980	980	0	3.1	369	0
2742	Amity Fire District	0.00101752%	0.00100616%	(111,627,134)	(30,746,961)	10	49,615,345	499	499	0	3.1	3	0
2743	Douglas Soil & Water Conservation District	0.00089456%	0.00240748%	(111,627,134)	(30,746,961)	(1,224)	49,615,345	1,194	1,194	0	3.1	(395)	0
2745	Clackamas County Fire District	0.29320849%	0.30429247%	(111,627,134)	(30,746,961)	(8,965)	49,615,345	150,976	150,976	0	3.1	(2,892)	0
2747	Salem Housing Authority	0.02139457%	0.02116789%	(111,627,134)	(30,746,961)	183	49,615,345	10,503	10,503	0	3.1	59	0
2749	Black Butte Ranch Police	0.00418129%	0.00383359%	(111,627,134)	(30,746,961)	281	49,615,345	1,902	1,902	0	3.1	91	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00160074%	0.00195176%	(111,627,134)	(30,746,961)	(284)	49,615,345	968	968	0	3.1	(92)	0
2753	Linn-Benton Housing Authority	0.01071892%	0.01162856%	(111,627,134)	(30,746,961)	(735)	49,615,345	5,770	5,770	0	3.1	(237)	0
2754	Western Lane Ambulance District	0.01519985%	0.01666128%	(111,627,134)	(30,746,961)	(1,182)	49,615,345	8,267	8,267	0	3.1	(381)	0
2757	City of Stayton	0.00867683%	0.00865934%	(111,627,134)	(30,746,961)	15	49,615,345	4,296	4,296	0	3.1	5	0
2758	Mohawk Valley Rural Fire District	0.00129126%	0.00171759%	(111,627,134)	(30,746,961)	(345)	49,615,345	852	852	0	3.1	(111)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00165213%	0.00115424%	(111,627,134)	(30,746,961)	403	49,615,345	573	573	0	3.1	130	0
2761	Clackamas River Water	0.02950930%	0.02949741%	(111,627,134)	(30,746,961)	9	49,615,345	14,635	14,635	0	3.1	3	0
2763	Junction City Fire Department	0.00332187%	0.00298474%	(111,627,134)	(30,746,961)	272	49,615,345	1,481	1,481	0	3.1	88	0
2765	Green Sanitary	0.00302707%	0.00310077%	(111,627,134)	(30,746,961)	(59)	49,615,345	1,538	1,538	0	3.1	(19)	0
2766	Southwest Lincoln County Water District	0.00263041%	0.00253077%	(111,627,134)	(30,746,961)	80	49,615,345	1,256	1,256	0	3.1	26	0
2767	Springfield Utility Board	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
2768	Lake County Library District	0.00165105%	0.00127630%	(111,627,134)	(30,746,961)	303	49,615,345	633	633	0	3.1	98	0
2771	Harbor Water PUD	0.00393334%	0.00316898%	(111,627,134)	(30,746,961)	618	49,615,345	1,572	1,572	0	3.1	199	0
2772	Umatilla County Soil & Water District	0.00052850%	0.00116877%	(111,627,134)	(30,746,961)	(518)	49,615,345	580	580	0	3.1	(167)	0
2773	Housing Authority of Jackson County	0.03105472%	0.03009019%	(111,627,134)	(30,746,961)	780	49,615,345	14,929	14,929	0	3.1	252	0
2774	Oregon Trail Library District	0.00176685%	0.00180878%	(111,627,134)	(30,746,961)	(34)	49,615,345	897	897	0	3.1	(11)	0
2776	Rainier Cemetery District	0.00041548%	0.00044623%	(111,627,134)	(30,746,961)	(25)	49,615,345	221	221	0	3.1	(8)	0
2777	City of Newberg	0.04981126%	0.05402873%	(111,627,134)	(30,746,961)	(3,411)	49,615,345	26,807	26,807	0	3.1	(1,100)	0
2778	Mulino Water District 23	0.00084568%	0.00067540%	(111,627,134)	(30,746,961)	138	49,615,345	335	335	0	3.1	45	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2779	Brownsville Rural Fire Protection District	0.00100900%	0.00094185%	(111,627,134)	(30,746,961)	54	49,615,345	467	467	0	3.1	17	0
2780	Nehalem Bay Health District	0.00000000%	0.00036249%	(111,627,134)	(30,746,961)	(294)	49,615,345	180	180	0	3.1	(95)	0
2781	North Bend Coos-Curry Housing Authority	0.00464345%	0.00487664%	(111,627,134)	(30,746,961)	(188)	49,615,345	2,420	2,420	0	3.1	(61)	0
2782	Millington Rural Fire Protection District	0.00038389%	0.00050261%	(111,627,134)	(30,746,961)	(96)	49,615,345	249	249	0	3.1	(31)	0
2783	Tillamook Fire District	0.00294111%	0.00262554%	(111,627,134)	(30,746,961)	255	49,615,345	1,303	1,303	0	3.1	82	0
2784	Eisenschmidt Pool	0.00219845%	0.00223153%	(111,627,134)	(30,746,961)	(27)	49,615,345	1,107	1,107	0	3.1	(9)	0
2785	Fern Ridge Community Library	0.00209084%	0.00215278%	(111,627,134)	(30,746,961)	(50)	49,615,345	1,068	1,068	0	3.1	(16)	0
2786	Seal Rock Rural Fire Protection District	0.00090789%	0.00130488%	(111,627,134)	(30,746,961)	(321)	49,615,345	647	647	0	3.1	(104)	0
2788	Port of Hood River	0.01239358%	0.01523001%	(111,627,134)	(30,746,961)	(2,294)	49,615,345	7,556	7,556	0	3.1	(740)	0
2789	Farmers Irrigation District	0.00481517%	0.00487539%	(111,627,134)	(30,746,961)	(48)	49,615,345	2,419	2,419	0	3.1	(15)	0
2790	Silver Falls Library District	0.00477360%	0.00500768%	(111,627,134)	(30,746,961)	(189)	49,615,345	2,485	2,485	0	3.1	(61)	0
2792	North Wasco County Parks And Recreation District	0.00269151%	0.00230431%	(111,627,134)	(30,746,961)	313	49,615,345	1,143	1,143	0	3.1	101	0
2793	North Lincoln Fire & Rescue District 1	0.00924486%	0.01428874%	(111,627,134)	(30,746,961)	(4,079)	49,615,345	7,089	7,089	0	3.1	(1,316)	0
2794	Siuslaw Rural Fire Protection District 1	0.00772115%	0.00695386%	(111,627,134)	(30,746,961)	621	49,615,345	3,450	3,450	0	3.1	200	0
2796	West Side Rural Fire Protection District	0.00143121%	0.00182357%	(111,627,134)	(30,746,961)	(317)	49,615,345	905	905	0	3.1	(102)	0
2797	Vernonia Fire	0.00129141%	0.00122972%	(111,627,134)	(30,746,961)	50	49,615,345	610	610	0	3.1	16	0
2798	Fairview Water District	0.00057892%	0.00080769%	(111,627,134)	(30,746,961)	(185)	49,615,345	401	401	0	3.1	(60)	0
2799	Sublimity Fire District	0.00106182%	0.00128142%	(111,627,134)	(30,746,961)	(177)	49,615,345	636	636	0	3.1	(57)	0
2801	Coburg Rural Fire Protection District	0.00234062%	0.00230318%	(111,627,134)	(30,746,961)	30	49,615,345	1,143	1,143	0	3.1	10	0
2802	Rural Road Assessment District 3	0.00206990%	0.00173281%	(111,627,134)	(30,746,961)	272	49,615,345	860	860	0	3.1	88	0
2803	Southwestern Polk County Rural Fire Protection District	0.00004754%	0.00000000%	(111,627,134)	(30,746,961)	38	49,615,345	0	0	0	3.1	12	0
2804	Aurora Rural Fire Protection District	0.00196361%	0.00339506%	(111,627,134)	(30,746,961)	(1,158)	49,615,345	1,684	1,684	0	3.1	(374)	0
2806	Multnomah County Rural Fire Protection District 14	0.00015184%	0.00019391%	(111,627,134)	(30,746,961)	(34)	49,615,345	96	96	0	3.1	(11)	0
2809	Juntura Road District 4	0.00001056%	0.00000000%	(111,627,134)	(30,746,961)	9	49,615,345	0	0	0	3.1	3	0
2810	Sutherlin Water Control District	0.00070486%	0.00076172%	(111,627,134)	(30,746,961)	(46)	49,615,345	378	378	0	3.1	(15)	0
2811	Mid-Columbia Center For Living	0.05992437%	0.05732553%	(111,627,134)	(30,746,961)	2,102	49,615,345	28,442	28,442	0	3.1	678	0
2816	Odell Sanitary District	0.00232673%	0.00214234%	(111,627,134)	(30,746,961)	149	49,615,345	1,063	1,063	0	3.1	48	0
2817	Wickiup Water District	0.00070786%	0.00075041%	(111,627,134)	(30,746,961)	(34)	49,615,345	372	372	0	3.1	(11)	0
2818	Netarts Water District	0.00152613%	0.00156180%	(111,627,134)	(30,746,961)	(29)	49,615,345	775	775	0	3.1	(9)	0
2819	Harrisburg Fire and Rescue	0.00139585%	0.00147914%	(111,627,134)	(30,746,961)	(67)	49,615,345	734	734	0	3.1	(22)	0
2820	Central Oregon Coast Fire & Rescue District	0.00202169%	0.00242689%	(111,627,134)	(30,746,961)	(327)	49,615,345	1,204	1,204	0	3.1	(105)	0
2821	Tillamook County Soil And Water Conservation District	0.00170357%	0.00172052%	(111,627,134)	(30,746,961)	(14)	49,615,345	854	854	0	3.1	(5)	0
2822	Deschutes County Rural Fire Protection District 2	0.00132424%	0.00000000%	(111,627,134)	(30,746,961)	1,071	49,615,345	0	0	0	3.1	345	0
2823	Lyons Fire District	0.00022241%	0.00055898%	(111,627,134)	(30,746,961)	(273)	49,615,345	277	277	0	3.1	(88)	0
2824	Glide Fire Department	0.00086635%	0.00090506%	(111,627,134)	(30,746,961)	(31)	49,615,345	449	449	0	3.1	(10)	0
2825	Northern Oregon Corrections	0.02829462%	0.03102778%	(111,627,134)	(30,746,961)	(2,211)	49,615,345	15,395	15,395	0	3.1	(713)	0
2826	Wasco County Soil-Water Conservation District	0.00345342%	0.00373697%	(111,627,134)	(30,746,961)	(230)	49,615,345	1,854	1,854	0	3.1	(74)	0
2828	Deschutes Public Library District	0.04275475%	0.04310507%	(111,627,134)	(30,746,961)	(283)	49,615,345	21,387	21,387	0	3.1	(91)	0
2829	Hubbard Rural Fire Protection District	0.00032599%	0.00060127%	(111,627,134)	(30,746,961)	(222)	49,615,345	298	298	0	3.1	(72)	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00093008%	0.00187835%	(111,627,134)	(30,746,961)	(767)	49,615,345	932	932	0	3.1	(247)	0
2833	Boardman Rural Fire Protection District	0.00528190%	0.00600651%	(111,627,134)	(30,746,961)	(586)	49,615,345	2,980	2,980	0	3.1	(189)	0
2834	Crescent Rural Fire Protection District	0.00173010%	0.00232960%	(111,627,134)	(30,746,961)	(485)	49,615,345	1,156	1,156	0	3.1	(156)	0
2835	North Clackamas County Water Commission	0.00282696%	0.00268324%	(111,627,134)	(30,746,961)	116	49,615,345	1,331	1,331	0	3.1	37	0
2837	NORCOM	0.01251477%	0.01306781%	(111,627,134)	(30,746,961)	(447)	49,615,345	6,484	6,484	0	3.1	(144)	0
2838	High Desert Parks & Recreation District	0.00024784%	0.00021598%	(111,627,134)	(30,746,961)	26	49,615,345	107	107	0	3.1	8	0
2839	North Morrow Vector Control District	0.00135137%	0.00141420%	(111,627,134)	(30,746,961)	(51)	49,615,345	702	702	0	3.1	(16)	0
2840	Cannon Beach Rural Fire Protection District	0.00152913%	0.00147128%	(111,627,134)	(30,746,961)	47	49,615,345	730	730	0	3.1	15	0
2841	Jefferson County Soil & Water Conservation District	0.00214391%	0.00152652%	(111,627,134)	(30,746,961)	499	49,615,345	757	757	0	3.1	161	0
2842	Tualatin Valley Water District	0.10037442%	0.10599797%	(111,627,134)	(30,746,961)	(4,548)	49,615,345	52,591	52,591	0	3.1	(1,467)	0
2843	Yachats Rural Fire Protection District	0.00319868%	0.00405485%	(111,627,134)	(30,746,961)	(693)	49,615,345	2,012	2,012	0	3.1	(224)	0
2844	Crook County Rural Fire Protection District 1	0.01701411%	0.01875363%	(111,627,134)	(30,746,961)	(1,407)	49,615,345	9,305	9,305	0	3.1	(454)	0
2845	Sunrise Water Authority	0.01412413%	0.01720278%	(111,627,134)	(30,746,961)	(2,490)	49,615,345	8,535	8,535	0	3.1	(803)	0
2846	Jefferson County Library District	0.00197071%	0.00160291%	(111,627,134)	(30,746,961)	298	49,615,345	795	795	0	3.1	96	0
2847	Sweet Home Fire and Ambulance District	0.00949750%	0.01068659%	(111,627,134)	(30,746,961)	(961)	49,615,345	5,302	5,302	0	3.1	(310)	0
2849	Lebanon Aquatic District	0.00205288%	0.00192612%	(111,627,134)	(30,746,961)	102	49,615,345	956	956	0	3.1	33	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
2851	East Umatilla County Rural Fire Protection District	0.00068345%	0.00039865%	(111,627,134)	(30,746,961)	230	49,615,345	198	198	0	3.1	74	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
2852	Ochoco Irrigation District	0.00447621%	0.00459487%	(111,627,134)	(30,746,961)	(96)	49,615,345	2,280	2,280	0	3.1	(31)	0
2853	Mill City Rural Fire Protection District	0.00053886%	0.00053090%	(111,627,134)	(30,746,961)	7	49,615,345	263	263	0	3.1	2	0
2855	Harney Hospital	0.09028646%	0.09207426%	(111,627,134)	(30,746,961)	(1,446)	49,615,345	45,683	45,683	0	3.1	(466)	0
2857	Sunriver Service District	0.01790059%	0.01809160%	(111,627,134)	(30,746,961)	(154)	49,615,345	8,976	8,976	0	3.1	(50)	0
2858	Nesika Beach-Ophir Water District	0.00081989%	0.00088493%	(111,627,134)	(30,746,961)	(53)	49,615,345	439	439	0	3.1	(17)	0
2859	South Lane County Fire and Rescue	0.02117202%	0.02021391%	(111,627,134)	(30,746,961)	775	49,615,345	10,029	10,029	0	3.1	250	0
2860	Coos County Airport District	0.00670925%	0.00583757%	(111,627,134)	(30,746,961)	705	49,615,345	2,896	2,896	0	3.1	227	0
2861	Mt Angel Fire District	0.00066692%	0.00064764%	(111,627,134)	(30,746,961)	16	49,615,345	321	321	0	3.1	5	0
2864	Tri-City Water and Sanitary Authority	0.00365518%	0.00370710%	(111,627,134)	(30,746,961)	(42)	49,615,345	1,839	1,839	0	3.1	(14)	0
2865	Tri-County Cooperative Weed Management Area	0.00131085%	0.00104192%	(111,627,134)	(30,746,961)	217	49,615,345	517	517	0	3.1	70	0
2867	West Multnomah Soil And Water Conservation District	0.00654347%	0.00679465%	(111,627,134)	(30,746,961)	(203)	49,615,345	3,371	3,371	0	3.1	(65)	0
2869	Nehalem Bay Fire & Rescue	0.00243881%	0.00243658%	(111,627,134)	(30,746,961)	1	49,615,345	1,209	1,209	0	3.1	0	0
2870	Clackamas River Water Providers	0.00174691%	0.00167315%	(111,627,134)	(30,746,961)	59	49,615,345	830	830	0	3.1	19	0
2873	Mosier Fire District	0.00043514%	0.00062321%	(111,627,134)	(30,746,961)	(152)	49,615,345	309	309	0	3.1	(49)	0
2874	Umatilla-Morrow Radio and Data District	0.00193165%	0.00244078%	(111,627,134)	(30,746,961)	(411)	49,615,345	1,211	1,211	0	3.1	(133)	0
2876	Oregon Municipal Electric Utilities Association	0.00044708%	0.00115986%	(111,627,134)	(30,746,961)	(577)	49,615,345	575	575	0	3.1	(186)	0
2877	Mid-Columbia Fire And Rescue V1-801	0.01857422%	0.01899697%	(111,627,134)	(30,746,961)	(342)	49,615,345	9,425	9,425	0	3.1	(110)	0
2878	Yamhill Fire Protection District	0.00064272%	0.00063920%	(111,627,134)	(30,746,961)	3	49,615,345	317	317	0	3.1	1	0
2879	LaGrande Rural Fire Protection District	0.00067938%	0.0005216%	(111,627,134)	(30,746,961)	507	49,615,345	26	26	0	3.1	164	0
2880	Oregon Health & Science University	3.12937551%	3.20847728%	(111,627,134)	(30,746,961)	(63,978)	49,615,345	1,591,897	1,591,897	0	3.1	(20,638)	0
2881	Lake Chinook Fire and Rescue District	0.00028216%	0.00042880%	(111,627,134)	(30,746,961)	(119)	49,615,345	213	213	0	3.1	(38)	0
2883	Lane Fire Authority	0.03340197%	0.03386997%	(111,627,134)	(30,746,961)	(379)	49,615,345	16,805	16,805	0	3.1	(122)	0
2884	North Central Public Health District	0.01082807%	0.01287378%	(111,627,134)	(30,746,961)	(1,655)	49,615,345	6,387	6,387	0	3.1	(534)	0
2885	Siletz Rural Fire Protection District	0.00065847%	0.00085510%	(111,627,134)	(30,746,961)	(159)	49,615,345	424	424	0	3.1	(51)	0
2886	Idanha-Detroit Rural Fire Protection District	0.00312139%	0.00137715%	(111,627,134)	(30,746,961)	1,411	49,615,345	683	683	0	3.1	455	0
2887	Umatilla County Fire District #1	0.03116369%	0.03443195%	(111,627,134)	(30,746,961)	(2,643)	49,615,345	17,084	17,084	0	3.1	(853)	0
2888	Oak Lodge Water Services District	0.00303711%	0.02452653%	(111,627,134)	(30,746,961)	4,727	49,615,345	12,169	12,169	0	3.1	1,525	0
2889	Mid-Valley Behavioral Care Network	0.00278162%	0.01051443%	(111,627,134)	(30,746,961)	(6,254)	49,615,345	5,217	5,217	0	3.1	(2,017)	0
2890	CENTRAL CASCADES FIRE & EMS	0.00000000%	0.00014105%	(111,627,134)	(30,746,961)	(114)	49,615,345	70	70	0	3.1	(37)	0
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	0.00000000%	0.00081215%	(111,627,134)	(30,746,961)	(657)	49,615,345	403	403	0	3.1	(212)	0
2892	Lake Health District	0.00000000%	0.00025226%	(111,627,134)	(30,746,961)	(204)	49,615,345	125	125	0	3.1	(66)	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00000000%	0.00068009%	(111,627,134)	(30,746,961)	(550)	49,615,345	337	337	0	3.1	(177)	0
2894	GREATER TOLEDO POOL RECREATION DISTRICT	0.00000000%	0.00005095%	(111,627,134)	(30,746,961)	(41)	49,615,345	25	25	0	3.1	(13)	0
2900	Clatsop Community College	0.05601283%	0.06204822%	(111,627,134)	(30,746,961)	(4,881)	49,615,345	30,785	30,785	0	3.1	(1,575)	0
2901	Blue Mountain Community College	0.10940275%	0.10208289%	(111,627,134)	(30,746,961)	5,920	49,615,345	50,649	50,649	0	3.1	1,910	0
2902	Treasure Valley Community College	0.07945034%	0.07723731%	(111,627,134)	(30,746,961)	1,790	49,615,345	38,322	38,322	0	3.1	577	0
2903	Umpqua Community College	0.10771440%	0.09916809%	(111,627,134)	(30,746,961)	6,912	49,615,345	49,203	49,203	0	3.1	2,230	0
2904	Lane Community College	0.44523433%	0.44011447%	(111,627,134)	(30,746,961)	4,141	49,615,345	218,364	218,364	0	3.1	1,336	0
2905	Mt Hood Community College	0.41688085%	0.36650008%	(111,627,134)	(30,746,961)	40,748	49,615,345	181,840	181,840	0	3.1	13,145	0
2906	Klamath Community College	0.06305484%	0.07228304%	(111,627,134)	(30,746,961)	(7,464)	49,615,345	35,863	35,863	0	3.1	(2,408)	0
2908	Clackamas Community College	0.28554103%	0.29082118%	(111,627,134)	(30,746,961)	(4,271)	49,615,345	144,292	144,292	0	3.1	(1,378)	0
2910	Linn-Benton Community College	0.26959274%	0.27020790%	(111,627,134)	(30,746,961)	(498)	49,615,345	134,065	134,065	0	3.1	(161)	0
2918	Portland Community College	1.26553093%	1.24721207%	(111,627,134)	(30,746,961)	14,817	49,615,345	618,809	618,809	0	3.1	4,780	0
2919	Chemeketa Community College	0.47614657%	0.47623327%	(111,627,134)	(30,746,961)	(70)	49,615,345	236,285	236,285	0	3.1	(23)	0
2922	Rogue Community College	0.19966668%	0.19546529%	(111,627,134)	(30,746,961)	3,398	49,615,345	96,981	96,981	0	3.1	1,096	0
2995	Oregon Coast Community College	0.02597925%	0.01765069%	(111,627,134)	(30,746,961)	6,736	49,615,345	8,757	8,757	0	3.1	2,173	0
2996	Columbia Gorge Community College	0.04411323%	0.04587899%	(111,627,134)	(30,746,961)	(1,428)	49,615,345	22,763	22,763	0	3.1	(461)	0
2997	Tillamook Bay Community College	0.01904789%	0.02051379%	(111,627,134)	(30,746,961)	(1,185)	49,615,345	10,178	10,178	0	3.1	(382)	0
2998	Southwestern Community College	0.09513756%	0.10491819%	(111,627,134)	(30,746,961)	(7,911)	49,615,345	52,056	52,056	0	3.1	(2,552)	0
2999	Central Oregon Community College	0.22724131%	0.21674625%	(111,627,134)	(30,746,961)	8,488	49,615,345	107,539	107,539	0	3.1	2,738	0
3003	Baker School District 5J	0.09569636%	0.09538315%	(111,627,134)	(30,746,961)	254	49,615,345	47,325	47,325	0	3.1	82	0
3008	Huntington School District 16J	0.00652722%	0.00547953%	(111,627,134)	(30,746,961)	848	49,615,345	2,719	2,719	0	3.1	274	0
3016	Burnt River High School	0.00277200%	0.00461331%	(111,627,134)	(30,746,961)	(1,489)	49,615,345	2,289	2,289	0	3.1	(480)	0
3027	Pine-Eagle School District 61	0.01116021%	0.01486461%	(111,627,134)	(30,746,961)	(2,996)	49,615,345	7,375	7,375	0	3.1	(966)	0
3037	Aelsea School	0.01078124%	0.01168640%	(111,627,134)	(30,746,961)	(732)	49,615,345	5,798	5,798	0	3.1	(236)	0
3039	Corvallis School District 509J	0.34489908%	0.35403880%	(111,627,134)	(30,746,961)	(7,392)	49,615,345	175,658	175,658	0	3.1	(2,385)	0
3043	Philomath School District 17J	0.07319678%	0.07770644%	(111,627,134)	(30,746,961)	(3,647)	49,615,345	38,554	38,554	0	3.1	(1,176)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
3075	West Linn School District	0.50375187%	0.52774588%	(111,627,134)	(30,746,961)	(19,407)	49,615,345	261,843	261,843	0	3.1	(6,260)	0
3116	Colton School District 53	0.03061843%	0.02988299%	(111,627,134)	(30,746,961)	595	49,615,345	14,827	14,827	0	3.1	192	0
3122	Oregon City School District 62	0.40302417%	0.40190403%	(111,627,134)	(30,746,961)	906	49,615,345	199,406	199,406	0	3.1	292	0
3160	Gladstone School District 115	0.10034650%	0.09797969%	(111,627,134)	(30,746,961)	1,914	49,615,345	48,613	48,613	0	3.1	617	0
3179	Clatsop County School District 1C	0.10041152%	0.09991929%	(111,627,134)	(30,746,961)	398	49,615,345	49,575	49,575	0	3.1	128	0
3186	Jewell School District 8	0.01735782%	0.01903982%	(111,627,134)	(30,746,961)	(1,361)	49,615,345	9,447	9,447	0	3.1	(439)	0
3187	Seaside Schools	0.09152580%	0.09041471%	(111,627,134)	(30,746,961)	898	49,615,345	44,860	44,860	0	3.1	290	0
3195	Warrenton-Hammond School District	0.05569667%	0.05487556%	(111,627,134)	(30,746,961)	665	49,615,345	27,227	27,227	0	3.1	215	0
3230	Vernonia School District	0.03037505%	0.02856388%	(111,627,134)	(30,746,961)	1,465	49,615,345	14,172	14,172	0	3.1	473	0
3241	Coquille School District 8	0.05258247%	0.07096526%	(111,627,134)	(30,746,961)	(14,868)	49,615,345	35,210	35,210	0	3.1	(4,796)	0
3242	Coos Bay School District 9	0.13626745%	0.13827337%	(111,627,134)	(30,746,961)	(1,622)	49,615,345	68,605	68,605	0	3.1	(523)	0
3245	North Bend Public Schools	0.10743460%	0.10708272%	(111,627,134)	(30,746,961)	285	49,615,345	53,129	53,129	0	3.1	92	0
3252	Powers School District	0.00813525%	0.00876965%	(111,627,134)	(30,746,961)	(513)	49,615,345	4,351	4,351	0	3.1	(165)	0
3257	Myrtle Point School District 41	0.03132975%	0.02874476%	(111,627,134)	(30,746,961)	2,091	49,615,345	14,262	14,262	0	3.1	675	0
3264	Bandon School District	0.03406744%	0.03369730%	(111,627,134)	(30,746,961)	299	49,615,345	16,719	16,719	0	3.1	96	0
3274	Crook County School District	0.15729111%	0.14838629%	(111,627,134)	(30,746,961)	7,202	49,615,345	73,622	73,622	0	3.1	2,323	0
3275	Port Orford-Langlois School District 2Cj	0.01285681%	0.01625110%	(111,627,134)	(30,746,961)	(2,745)	49,615,345	8,063	8,063	0	3.1	(885)	0
3283	Brookings-Harbor School District 17C	0.07905466%	0.07797858%	(111,627,134)	(30,746,961)	870	49,615,345	38,689	38,689	0	3.1	281	0
3288	Central Curry School District 1	0.02383237%	0.02179294%	(111,627,134)	(30,746,961)	1,650	49,615,345	10,813	10,813	0	3.1	532	0
3291	Bend-La Pine Public Schools	0.89570468%	0.90056024%	(111,627,134)	(30,746,961)	(3,927)	49,615,345	446,816	446,816	0	3.1	(1,267)	0
3296	Sisters School District	0.05800304%	0.05501679%	(111,627,134)	(30,746,961)	2,415	49,615,345	27,297	27,297	0	3.1	779	0
3307	Oakland School District	0.02449765%	0.03008646%	(111,627,134)	(30,746,961)	(4,521)	49,615,345	14,928	14,928	0	3.1	(1,458)	0
3310	Roseburg Public Schools	0.27224383%	0.27400606%	(111,627,134)	(30,746,961)	(1,425)	49,615,345	135,949	135,949	0	3.1	(460)	0
3316	Glide School District 12	0.03745033%	0.04015949%	(111,627,134)	(30,746,961)	(2,191)	49,615,345	19,925	19,925	0	3.1	(707)	0
3318	Days Creek School District 15	0.01104635%	0.01059325%	(111,627,134)	(30,746,961)	367	49,615,345	5,256	5,256	0	3.1	118	0
3319	South Umpqua School District	0.06395113%	0.05540854%	(111,627,134)	(30,746,961)	6,909	49,615,345	27,491	27,491	0	3.1	2,229	0
3320	Camas Valley School District 21	0.011221459%	0.01207034%	(111,627,134)	(30,746,961)	117	49,615,345	5,989	5,989	0	3.1	38	0
3321	North Douglas School District 22	0.01601211%	0.01666884%	(111,627,134)	(30,746,961)	(530)	49,615,345	8,269	8,269	0	3.1	(171)	0
3324	Yoncalla School District 32	0.01304450%	0.01453194%	(111,627,134)	(30,746,961)	(1,203)	49,615,345	7,210	7,210	0	3.1	(388)	0
3325	Elkton School District 34	0.01266076%	0.01303996%	(111,627,134)	(30,746,961)	(306)	49,615,345	6,470	6,470	0	3.1	(99)	0
3335	Riddle School District	0.01936453%	0.01844351%	(111,627,134)	(30,746,961)	745	49,615,345	9,151	9,151	0	3.1	240	0
3338	Glendale 77	0.01588073%	0.01588015%	(111,627,134)	(30,746,961)	1	49,615,345	7,879	7,879	0	3.1	0	0
3349	Winston-Dillard Schools	0.05491342%	0.05602180%	(111,627,134)	(30,746,961)	(896)	49,615,345	27,795	27,795	0	3.1	(289)	0
3353	Sutherlin School District 130	0.07068009%	0.06867180%	(111,627,134)	(30,746,961)	1,625	49,615,345	34,072	34,072	0	3.1	524	0
3361	Arlington Public Schools	0.01012517%	0.00943718%	(111,627,134)	(30,746,961)	556	49,615,345	4,682	4,682	0	3.1	179	0
3364	Condon Admin School District 25J	0.00708622%	0.00671881%	(111,627,134)	(30,746,961)	297	49,615,345	3,334	3,334	0	3.1	96	0
3370	Prairie City School District 4	0.00992947%	0.00928106%	(111,627,134)	(30,746,961)	525	49,615,345	4,605	4,605	0	3.1	169	0
3372	Monument School District 8	0.00466733%	0.00450548%	(111,627,134)	(30,746,961)	131	49,615,345	2,235	2,235	0	3.1	42	0
3375	Dayville School District 16J	0.00537361%	0.00470219%	(111,627,134)	(30,746,961)	543	49,615,345	2,333	2,333	0	3.1	175	0
3376	Long Creek Schools	0.00325616%	0.00437433%	(111,627,134)	(30,746,961)	(904)	49,615,345	2,170	2,170	0	3.1	(292)	0
3394	Crane Elementary School	0.00402124%	0.00548625%	(111,627,134)	(30,746,961)	(1,185)	49,615,345	2,722	2,722	0	3.1	(382)	0
3395	Pine Creek School	0.00036579%	0.00036654%	(111,627,134)	(30,746,961)	(1)	49,615,345	182	182	0	3.1	0	0
3396	Diamond School District 7	0.00044171%	0.00038037%	(111,627,134)	(30,746,961)	49	49,615,345	189	189	0	3.1	16	0
3397	Suntex School District	0.00108713%	0.00065185%	(111,627,134)	(30,746,961)	352	49,615,345	323	323	0	3.1	114	0
3398	Drewsey School	0.00044314%	0.00060576%	(111,627,134)	(30,746,961)	(132)	49,615,345	301	301	0	3.1	(43)	0
3399	Frenchglen School District	0.00078478%	0.00081674%	(111,627,134)	(30,746,961)	(26)	49,615,345	405	405	0	3.1	(8)	0
3405	Fields-Trout Creek 33	0.00125576%	0.00127182%	(111,627,134)	(30,746,961)	(13)	49,615,345	631	631	0	3.1	(4)	0
3407	Crane Union High School	0.00602268%	0.00486021%	(111,627,134)	(30,746,961)	941	49,615,345	2,411	2,411	0	3.1	304	0
3409	Hood River County School District	0.23940151%	0.24310332%	(111,627,134)	(30,746,961)	(2,994)	49,615,345	120,617	120,617	0	3.1	(966)	0
3414	Phoenix-Talent School District	0.11478135%	0.11225690%	(111,627,134)	(30,746,961)	2,042	49,615,345	55,697	55,697	0	3.1	659	0
3415	Ashland Public Schools	0.14960826%	0.15170470%	(111,627,134)	(30,746,961)	(1,695)	49,615,345	75,269	75,269	0	3.1	(547)	0
3416	Central Point School District 6	0.23117419%	0.24439602%	(111,627,134)	(30,746,961)	(10,694)	49,615,345	121,258	121,258	0	3.1	(3,450)	0
3417	Eagle Point School District 9	0.18254002%	0.18265958%	(111,627,134)	(30,746,961)	(96)	49,615,345	90,627	90,627	0	3.1	(31)	0
3424	Rogue River School District	0.03926122%	0.04071557%	(111,627,134)	(30,746,961)	(1,176)	49,615,345	20,201	20,201	0	3.1	(379)	0
3432	Prospect School District	0.01156211%	0.01201098%	(111,627,134)	(30,746,961)	(363)	49,615,345	5,959	5,959	0	3.1	(117)	0
3439	Butte Falls School District	0.01159823%	0.01359025%	(111,627,134)	(30,746,961)	(1,612)	49,615,345	6,743	6,743	0	3.1	(520)	0
3440	Pinehurst School	0.00114284%	0.00127271%	(111,627,134)	(30,746,961)	(105)	49,615,345	631	631	0	3.1	(34)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
3445	Culver School District 4	0.03460148%	0.03455913%	(111,627,134)	(30,746,961)	34	49,615,345	17,147	17,147	0	3.1	11	0
3446	Ashwood School	0.00037293%	0.00039349%	(111,627,134)	(30,746,961)	(17)	49,615,345	195	195	0	3.1	(5)	0
3447	Madras School District	0.17561353%	0.17289131%	(111,627,134)	(30,746,961)	2,202	49,615,345	85,781	85,781	0	3.1	710	0
3451	Black Butte School District	0.00168159%	0.00181948%	(111,627,134)	(30,746,961)	(112)	49,615,345	903	903	0	3.1	(36)	0
3454	Grants Pass School District	0.33961446%	0.34253407%	(111,627,134)	(30,746,961)	(2,361)	49,615,345	169,949	169,949	0	3.1	(762)	0
3456	Klamath County School District	0.34400073%	0.34373813%	(111,627,134)	(30,746,961)	212	49,615,345	170,547	170,547	0	3.1	68	0
3457	Klamath Falls City Schools	0.15882674%	0.16096518%	(111,627,134)	(30,746,961)	(1,729)	49,615,345	79,863	79,863	0	3.1	(558)	0
3461	Lake County School District 7	0.04043730%	0.04019851%	(111,627,134)	(30,746,961)	194	49,615,345	19,945	19,945	0	3.1	63	0
3462	Paisley School District	0.00899814%	0.00971992%	(111,627,134)	(30,746,961)	(584)	49,615,345	4,823	4,823	0	3.1	(188)	0
3463	North Lake School District 14	0.01267159%	0.01300918%	(111,627,134)	(30,746,961)	(273)	49,615,345	6,455	6,455	0	3.1	(88)	0
3464	Plush School District	0.00092756%	0.00095301%	(111,627,134)	(30,746,961)	(20)	49,615,345	473	473	0	3.1	(6)	0
3465	Adel School District 21	0.00091604%	0.00080600%	(111,627,134)	(30,746,961)	89	49,615,345	400	400	0	3.1	29	0
3470	Pleasant Hill School District	0.04313750%	0.04316527%	(111,627,134)	(30,746,961)	(22)	49,615,345	21,417	21,417	0	3.1	(7)	0
3473	Eugene School District 4J	0.92536468%	0.92359316%	(111,627,134)	(30,746,961)	1,432	49,615,345	458,244	458,244	0	3.1	462	0
3477	Springfield School District 19	0.55016995%	0.55423279%	(111,627,134)	(30,746,961)	(3,286)	49,615,345	274,985	274,985	0	3.1	(1,060)	0
3494	Fern Ridge School District	0.07020104%	0.05323006%	(111,627,134)	(30,746,961)	13,726	49,615,345	26,410	26,410	0	3.1	4,428	0
3498	Mapleton School District	0.01185295%	0.01536168%	(111,627,134)	(30,746,961)	(2,838)	49,615,345	7,622	7,622	0	3.1	(915)	0
3502	Creswell School District 40	0.06212803%	0.06297517%	(111,627,134)	(30,746,961)	(686)	49,615,345	31,245	31,245	0	3.1	(221)	0
3506	South Lane School District	0.16018428%	0.16086227%	(111,627,134)	(30,746,961)	(549)	49,615,345	79,812	79,812	0	3.1	(177)	0
3510	Bethel School District	0.27581501%	0.26853904%	(111,627,134)	(30,746,961)	5,885	49,615,345	133,237	133,237	0	3.1	1,898	0
3517	Crow-Applegate-Lorane District 66	0.02036128%	0.01732825%	(111,627,134)	(30,746,961)	2,453	49,615,345	8,597	8,597	0	3.1	791	0
3519	McKenzie School District	0.01404382%	0.01594601%	(111,627,134)	(30,746,961)	(1,538)	49,615,345	7,912	7,912	0	3.1	(496)	0
3520	Junction City School District 69	0.07817685%	0.07909938%	(111,627,134)	(30,746,961)	(746)	49,615,345	39,245	39,245	0	3.1	(241)	0
3522	Lowell School District	0.01997655%	0.02393832%	(111,627,134)	(30,746,961)	(3,204)	49,615,345	11,877	11,877	0	3.1	(1,034)	0
3524	Oakridge School District	0.03048903%	0.02969410%	(111,627,134)	(30,746,961)	643	49,615,345	14,733	14,733	0	3.1	207	0
3527	Marcola School District 79	0.01560253%	0.02059052%	(111,627,134)	(30,746,961)	(4,034)	49,615,345	10,216	10,216	0	3.1	(1,301)	0
3533	Triangle Lake Schools	0.01622506%	0.01570540%	(111,627,134)	(30,746,961)	420	49,615,345	7,792	7,792	0	3.1	135	0
3537	Siuslaw School District 97J	0.06985816%	0.07072663%	(111,627,134)	(30,746,961)	(702)	49,615,345	35,091	35,091	0	3.1	(226)	0
3579	Lincoln County School District	0.22977161%	0.24578531%	(111,627,134)	(30,746,961)	(12,952)	49,615,345	121,947	121,947	0	3.1	(4,178)	0
3615	Central Linn School District 552C	0.03212385%	0.03710618%	(111,627,134)	(30,746,961)	(4,030)	49,615,345	18,410	18,410	0	3.1	(1,300)	0
3618	Sweet Home School District 55	0.10855785%	0.11492142%	(111,627,134)	(30,746,961)	(5,146)	49,615,345	57,019	57,019	0	3.1	(1,660)	0
3647	Scio School District 95C	0.03101324%	0.02953598%	(111,627,134)	(30,746,961)	1,195	49,615,345	14,654	14,654	0	3.1	385	0
3665	Santiam Canyon School District	0.02883646%	0.03127454%	(111,627,134)	(30,746,961)	(1,972)	49,615,345	15,517	15,517	0	3.1	(636)	0
3684	Ontario School District 8C	0.13085211%	0.13096749%	(111,627,134)	(30,746,961)	(94)	49,615,345	64,980	64,980	0	3.1	(30)	0
3687	Juntura Grade School	0.00084252%	0.00028197%	(111,627,134)	(30,746,961)	454	49,615,345	140	140	0	3.1	146	0
3694	Nyssa School District 26	0.06112601%	0.06395227%	(111,627,134)	(30,746,961)	(2,286)	49,615,345	31,730	31,730	0	3.1	(737)	0
3696	Annex Elementary School	0.00461866%	0.00509524%	(111,627,134)	(30,746,961)	(385)	49,615,345	2,528	2,528	0	3.1	(124)	0
3707	Adrian School District 61	0.01601130%	0.01637431%	(111,627,134)	(30,746,961)	(293)	49,615,345	8,124	8,124	0	3.1	(95)	0
3709	Harper School District 66	0.00800556%	0.00751455%	(111,627,134)	(30,746,961)	397	49,615,345	3,728	3,728	0	3.1	128	0
3712	W W Jones School	0.00096390%	0.00097157%	(111,627,134)	(30,746,961)	(7)	49,615,345	482	482	0	3.1	(2)	0
3729	Jefferson School District 14Cj	0.04923136%	0.04515456%	(111,627,134)	(30,746,961)	3,298	49,615,345	22,404	22,404	0	3.1	1,064	0
3730	North Marion School District 15	0.12686094%	0.09804154%	(111,627,134)	(30,746,961)	23,309	49,615,345	48,644	48,644	0	3.1	7,519	0
3735	Salem-Keizer Public Schools	2.33533957%	2.34637194%	(111,627,134)	(30,746,961)	(8,923)	49,615,345	1,164,161	1,164,161	0	3.1	(2,878)	0
3750	St Paul School District	0.01593719%	0.01439938%	(111,627,134)	(30,746,961)	1,244	49,615,345	7,144	7,144	0	3.1	401	0
3780	Mt Angel School District 91	0.05032277%	0.04148606%	(111,627,134)	(30,746,961)	7,147	49,615,345	20,583	20,583	0	3.1	2,305	0
3786	Woodburn School District	0.30079080%	0.30837569%	(111,627,134)	(30,746,961)	(6,135)	49,615,345	153,002	153,002	0	3.1	(1,979)	0
3809	Morrow County Schools	0.11360462%	0.11410343%	(111,627,134)	(30,746,961)	(404)	49,615,345	56,613	56,613	0	3.1	(130)	0
3818	Portland Public Schools	3.19431476%	3.31198461%	(111,627,134)	(30,746,961)	(95,171)	49,615,345	1,643,253	1,643,253	0	3.1	(30,700)	0
3820	Parkrose School District	0.16973397%	0.16445279%	(111,627,134)	(30,746,961)	4,271	49,615,345	81,594	81,594	0	3.1	1,378	0
3824	Reynolds School District	0.60530942%	0.59689985%	(111,627,134)	(30,746,961)	6,801	49,615,345	296,154	296,154	0	3.1	2,194	0
3842	Corbett School District 39	0.05508308%	0.05535483%	(111,627,134)	(30,746,961)	(219)	49,615,345	27,464	27,464	0	3.1	(71)	0
3843	David Douglas School District	0.73574666%	0.72753778%	(111,627,134)	(30,746,961)	6,639	49,615,345	360,970	360,970	0	3.1	2,142	0
3847	Riverdale School	0.04685399%	0.04141846%	(111,627,134)	(30,746,961)	4,397	49,615,345	20,550	20,550	0	3.1	1,418	0
3850	Dallas School District	0.15940735%	0.15185770%	(111,627,134)	(30,746,961)	6,106	49,615,345	75,345	75,345	0	3.1	1,970	0
3859	Central School District 13J	0.16582715%	0.16715877%	(111,627,134)	(30,746,961)	(1,077)	49,615,345	82,936	82,936	0	3.1	(347)	0
3865	Perrydale School District 21	0.01612072%	0.01478488%	(111,627,134)	(30,746,961)	1,080	49,615,345	7,336	7,336	0	3.1	348	0
3887	Falls City School District	0.01201694%	0.01274735%	(111,627,134)	(30,746,961)	(590)	49,615,345	6,325	6,325	0	3.1	(190)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	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
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period
3902	Tillamook Public Schools	0.10263599%	0.10658346%	(111,627,134)	(30,746,961)	(3,192)	49,615,345	52,882	52,882	0	3.1	(1,030)	0
3920	Neah-Kah-Nie School District	0.05737878%	0.05864526%	(111,627,134)	(30,746,961)	(1,025)	49,615,345	29,097	29,097	0	3.1	(331)	0
3927	Echo School District	0.01786950%	0.01724160%	(111,627,134)	(30,746,961)	508	49,615,345	8,554	8,554	0	3.1	164	0
3928	Umatilla School District 6R	0.04941152%	0.07828973%	(111,627,134)	(30,746,961)	(23,357)	49,615,345	38,844	38,844	0	3.1	(7,535)	0
3931	Pendleton School District 16R	0.15554975%	0.15485324%	(111,627,134)	(30,746,961)	563	49,615,345	76,831	76,831	0	3.1	182	0
3935	Athena-Weston School District 29Rj	0.02871183%	0.02879023%	(111,627,134)	(30,746,961)	(64)	49,615,345	14,284	14,284	0	3.1	(21)	0
3942	Stanfield School District	0.02398077%	0.02356348%	(111,627,134)	(30,746,961)	338	49,615,345	11,691	11,691	0	3.1	109	0
3944	Ukiah School	0.00433927%	0.00424798%	(111,627,134)	(30,746,961)	74	49,615,345	2,108	2,108	0	3.1	24	0
3957	Helix School District	0.00900756%	0.00954469%	(111,627,134)	(30,746,961)	(435)	49,615,345	4,736	4,736	0	3.1	(140)	0
3958	Pilot Rock School District 2R	0.01742217%	0.01666319%	(111,627,134)	(30,746,961)	614	49,615,345	8,268	8,268	0	3.1	198	0
3965	La Grande Public Schools	0.09487028%	0.10452915%	(111,627,134)	(30,746,961)	(7,812)	49,615,345	51,862	51,862	0	3.1	(2,520)	0
3966	Union County School District	0.01810087%	0.01761382%	(111,627,134)	(30,746,961)	394	49,615,345	8,739	8,739	0	3.1	127	0
3967	North Powder School District	0.01492286%	0.01515176%	(111,627,134)	(30,746,961)	(186)	49,615,345	7,518	7,518	0	3.1	(60)	0
3969	Imbler School District	0.01745022%	0.01742604%	(111,627,134)	(30,746,961)	20	49,615,345	8,646	8,646	0	3.1	6	0
3970	Cove School District	0.01478660%	0.01590883%	(111,627,134)	(30,746,961)	(908)	49,615,345	7,893	7,893	0	3.1	(293)	0
3973	Elgin School District 23	0.02039447%	0.01878352%	(111,627,134)	(30,746,961)	1,303	49,615,345	9,320	9,320	0	3.1	420	0
3986	Joseph School District 6	0.01540417%	0.01287948%	(111,627,134)	(30,746,961)	2,042	49,615,345	6,390	6,390	0	3.1	659	0
3990	Wallowa School	0.00949147%	0.01183321%	(111,627,134)	(30,746,961)	(1,894)	49,615,345	5,871	5,871	0	3.1	(611)	0
3993	Enterprise School District 21	0.01959950%	0.01653815%	(111,627,134)	(30,746,961)	2,476	49,615,345	8,205	8,205	0	3.1	799	0
4003	Troy School District 54	0.00046777%	0.00047147%	(111,627,134)	(30,746,961)	(3)	49,615,345	234	234	0	3.1	(1)	0
4012	Dufur Schools	0.01872652%	0.01968899%	(111,627,134)	(30,746,961)	(778)	49,615,345	9,769	9,769	0	3.1	(251)	0
4034	Gaston Public Schools	0.02977285%	0.02801839%	(111,627,134)	(30,746,961)	1,419	49,615,345	13,901	13,901	0	3.1	458	0
4035	Banks School District	0.04826805%	0.05001227%	(111,627,134)	(30,746,961)	(1,411)	49,615,345	24,814	24,814	0	3.1	(455)	0
4062	Beaverton School District	2.54021454%	2.58548645%	(111,627,134)	(30,746,961)	(36,616)	49,615,345	1,282,798	1,282,798	0	3.1	(11,812)	0
4109	Spray School District 1	0.00362439%	0.00419451%	(111,627,134)	(30,746,961)	(461)	49,615,345	2,081	2,081	0	3.1	(149)	0
4114	Fossil School District 21J	0.00734851%	0.00730812%	(111,627,134)	(30,746,961)	33	49,615,345	3,626	3,626	0	3.1	11	0
4135	Newberg School District 29Jt	0.27658060%	0.24748442%	(111,627,134)	(30,746,961)	23,533	49,615,345	122,790	122,790	0	3.1	7,591	0
4142	McMinnville Schools	0.35852999%	0.35733715%	(111,627,134)	(30,746,961)	965	49,615,345	177,294	177,294	0	3.1	311	0
4144	Sheridan School District 48J	0.03991427%	0.03837450%	(111,627,134)	(30,746,961)	1,246	49,615,345	19,040	19,040	0	3.1	402	0
4166	Yamhill-Carlton School District 1	0.04643797%	0.04558207%	(111,627,134)	(30,746,961)	692	49,615,345	22,616	22,616	0	3.1	223	0
4219	Grant County Education Service District	0.00549482%	0.00418560%	(111,627,134)	(30,746,961)	1,058	49,615,345	2,077	2,077	0	3.1	341	0
4220	Jefferson County Education Service District	0.00945549%	0.00936478%	(111,627,134)	(30,746,961)	73	49,615,345	4,646	4,646	0	3.1	24	0
4223	InterMountain Education Service District	0.10024168%	0.10402576%	(111,627,134)	(30,746,961)	(3,061)	49,615,345	51,613	51,613	0	3.1	(987)	0
4224	Wallowa County Region 18	0.01024528%	0.01066884%	(111,627,134)	(30,746,961)	(343)	49,615,345	5,293	5,293	0	3.1	(111)	0
4226	North Central Education Service District	0.00587440%	0.00475432%	(111,627,134)	(30,746,961)	906	49,615,345	2,359	2,359	0	3.1	292	0
4232	South Coast Education Service District Region 7	0.05011882%	0.04280789%	(111,627,134)	(30,746,961)	5,913	49,615,345	21,239	21,239	0	3.1	1,907	0
4237	Douglas Education Service District	0.09419465%	0.09749194%	(111,627,134)	(30,746,961)	(2,667)	49,615,345	48,371	48,371	0	3.1	(860)	0
4238	Multnomah Education Service District	0.21725176%	0.22733376%	(111,627,134)	(30,746,961)	(8,154)	49,615,345	112,792	112,792	0	3.1	(2,630)	0
4252	High Desert Education Service District	0.11559328%	0.11838598%	(111,627,134)	(30,746,961)	(2,258)	49,615,345	58,738	58,738	0	3.1	(728)	0
4254	Willamette Education Service District	0.15647756%	0.16027709%	(111,627,134)	(30,746,961)	(3,073)	49,615,345	79,522	79,522	0	3.1	(991)	0
4258	Hermiston School District 8R	0.24993678%	0.25569986%	(111,627,134)	(30,746,961)	(4,661)	49,615,345	126,866	126,866	0	3.1	(1,504)	0
4259	Clackamas Education Service District	0.14407715%	0.15012198%	(111,627,134)	(30,746,961)	(4,889)	49,615,345	74,484	74,484	0	3.1	(1,577)	0
4260	Greater Albany School District 8J	0.48430769%	0.49273190%	(111,627,134)	(30,746,961)	(6,814)	49,615,345	244,471	244,471	0	3.1	(2,198)	0
4268	Lake Oswego School District	0.38226977%	0.39350921%	(111,627,134)	(30,746,961)	(9,090)	49,615,345	195,241	195,241	0	3.1	(2,932)	0
4270	Silver Falls School District	0.18750267%	0.18953931%	(111,627,134)	(30,746,961)	(1,647)	49,615,345	94,041	94,041	0	3.1	(531)	0
4271	Malheur Education Service District Region 14	0.02456863%	0.02101562%	(111,627,134)	(30,746,961)	2,874	49,615,345	10,427	10,427	0	3.1	927	0
4272	Linn-Benton-Lincoln Education Service District	0.11787432%	0.11835301%	(111,627,134)	(30,746,961)	(1,196)	49,615,345	59,217	59,217	0	3.1	(386)	0
4273	Double O School District	0.00046508%	0.00054521%	(111,627,134)	(30,746,961)	(64)	49,615,345	271	271	0	3.1	(21)	0
4276	Lane County Education Service District	0.07934686%	0.07824345%	(111,627,134)	(30,746,961)	893	49,615,345	38,821	38,821	0	3.1	288	0
4277	Mitchell School	0.00475669%	0.00621931%	(111,627,134)	(30,746,961)	(1,183)	49,615,345	3,086	3,086	0	3.1	(382)	0
4279	St Helens School District 502	0.15034452%	0.15594403%	(111,627,134)	(30,746,961)	(4,529)	49,615,345	77,372	77,372	0	3.1	(1,461)	0
4280	Northwest Regional Education Service District	0.26155545%	0.27849195%	(111,627,134)	(30,746,961)	(13,699)	49,615,345	138,175	138,175	0	3.1	(4,419)	0
4286	Southern Oregon Education Service District	0.12504580%	0.08930032%	(111,627,134)	(30,746,961)	28,911	49,615,345	44,307	44,307	0	3.1	9,326	0
4288	Medford School District 549C	0.59695606%	0.59429352%	(111,627,134)	(30,746,961)	2,153	49,615,345	294,861	294,861	0	3.1	695	0
4291	Dayton Public Schools	0.05014561%	0.05105533%	(111,627,134)	(30,746,961)	(735)	49,615,345	25,331	25,331	0	3.1	(237)	0
4293	Lake County Education Service District	0.00539959%	0.00459007%	(111,627,134)	(30,746,961)	655	49,615,345	2,277	2,277	0	3.1	211	0
4294	Harney Education Service District Region XVII	0.01024836%	0.00909319%	(111,627,134)	(30,746,961)	934	49,615,345	4,512	4,512	0	3.1	301	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
4295	Wasco County Education Service District	0.01931034%	0.01673589%	(111,627,134)	(30,746,961)	2,082	49,615,345	8,304	8,304	0	3.1	672	0
4306	Amity School District	0.03638783%	0.04512578%	(111,627,134)	(30,746,961)	(7,067)	49,615,345	22,389	22,389	0	3.1	(2,280)	0
4309	Scappoose School District	0.10117491%	0.09991901%	(111,627,134)	(30,746,961)	1,016	49,615,345	49,575	49,575	0	3.1	328	0
4311	Redmond School District 2J	0.35412999%	0.35895689%	(111,627,134)	(30,746,961)	(3,904)	49,615,345	178,098	178,098	0	3.1	(1,259)	0
4312	Reedsport School District	0.02980840%	0.03120335%	(111,627,134)	(30,746,961)	(1,128)	49,615,345	15,482	15,482	0	3.1	(364)	0
4313	Forest Grove School District	0.34077149%	0.34488997%	(111,627,134)	(30,746,961)	(3,331)	49,615,345	171,118	171,118	0	3.1	(1,075)	0
4314	Willamina School District 30J	0.04276829%	0.05031050%	(111,627,134)	(30,746,961)	(6,100)	49,615,345	24,962	24,962	0	3.1	(1,968)	0
4315	John Day School District	0.03194224%	0.02538309%	(111,627,134)	(30,746,961)	5,305	49,615,345	12,594	12,594	0	3.1	1,711	0
4316	Tigard-Tualatin School District 23J	0.67591209%	0.68502890%	(111,627,134)	(30,746,961)	(7,374)	49,615,345	339,879	339,879	0	3.1	(2,379)	0
4317	Sherwood School District 88J	0.25957615%	0.26253178%	(111,627,134)	(30,746,961)	(2,390)	49,615,345	130,256	130,256	0	3.1	(771)	0
4320	Rainier School District 13	0.04477275%	0.04698101%	(111,627,134)	(30,746,961)	(1,786)	49,615,345	23,310	23,310	0	3.1	(576)	0
4321	North Clackamas School District 12	0.94274950%	0.91854476%	(111,627,134)	(30,746,961)	19,577	49,615,345	455,739	455,739	0	3.1	6,315	0
4323	Estacada School District 108	0.09467746%	0.09594372%	(111,627,134)	(30,746,961)	(1,024)	49,615,345	47,603	47,603	0	3.1	(330)	0
4324	Centennial School District 28	0.36075452%	0.32489743%	(111,627,134)	(30,746,961)	29,001	49,615,345	161,199	161,199	0	3.1	9,355	0
4326	Harney County School District 3	0.04116693%	0.04075560%	(111,627,134)	(30,746,961)	333	49,615,345	20,221	20,221	0	3.1	107	0
4327	Jordan Valley School District 3	0.00518770%	0.00545335%	(111,627,134)	(30,746,961)	(215)	49,615,345	2,706	2,706	0	3.1	(69)	0
4329	Gervais School District 1	0.05702295%	0.05526786%	(111,627,134)	(30,746,961)	1,419	49,615,345	27,421	27,421	0	3.1	458	0
4330	Vale School District 84	0.05171935%	0.05070304%	(111,627,134)	(30,746,961)	822	49,615,345	25,156	25,156	0	3.1	265	0
4331	Molalla River School District	0.10160676%	0.12910538%	(111,627,134)	(30,746,961)	(22,241)	49,615,345	64,056	64,056	0	3.1	(7,175)	0
4332	Gresham-Barlow School District 10	0.58435618%	0.5855462%	(111,627,134)	(30,746,961)	20,869	49,615,345	277,129	277,129	0	3.1	6,732	0
4333	Canby School District	0.25337397%	0.25303783%	(111,627,134)	(30,746,961)	272	49,615,345	125,546	125,546	0	3.1	88	0
4334	Cascade School District 5	0.11221720%	0.11422597%	(111,627,134)	(30,746,961)	(1,624)	49,615,345	56,674	56,674	0	3.1	(524)	0
4335	Milton-Freewater Unified School District 7	0.08644635%	0.08612201%	(111,627,134)	(30,746,961)	262	49,615,345	42,730	42,730	0	3.1	85	0
4336	Nestucca Valley School District 101	0.03035325%	0.02878674%	(111,627,134)	(30,746,961)	1,267	49,615,345	14,283	14,283	0	3.1	409	0
4337	Sherman County School District	0.01136216%	0.01160663%	(111,627,134)	(30,746,961)	(198)	49,615,345	5,759	5,759	0	3.1	(64)	0
4338	Three Rivers U J School District	0.27381244%	0.22720791%	(111,627,134)	(30,746,961)	37,694	49,615,345	112,730	112,730	0	3.1	12,159	0
4339	Lebanon Community School District	0.18905658%	0.19724589%	(111,627,134)	(30,746,961)	(6,623)	49,615,345	97,864	97,864	0	3.1	(2,136)	0
4340	Monroe School District 1J	0.02107304%	0.02102144%	(111,627,134)	(30,746,961)	42	49,615,345	10,430	10,430	0	3.1	14	0
4341	Hillsboro School District 1J	1.20992719%	1.21763189%	(111,627,134)	(30,746,961)	(6,232)	49,615,345	604,132	604,132	0	3.1	(2,010)	0
4342	North Santiam School District 29J	0.10738364%	0.10648567%	(111,627,134)	(30,746,961)	726	49,615,345	52,833	52,833	0	3.1	234	0
4343	Harrisburg School District 7	0.04395691%	0.04897233%	(111,627,134)	(30,746,961)	(4,057)	49,615,345	24,298	24,298	0	3.1	(1,309)	0
4344	South Wasco County School District 1	0.01631602%	0.01366847%	(111,627,134)	(30,746,961)	2,141	49,615,345	6,782	6,782	0	3.1	691	0
4345	Oregon Trail School District 46	0.19607448%	0.19583707%	(111,627,134)	(30,746,961)	192	49,615,345	97,165	97,165	0	3.1	62	0
4346	Knappa School District 4	0.02718291%	0.02575931%	(111,627,134)	(30,746,961)	1,151	49,615,345	12,781	12,781	0	3.1	371	0
4347	Clatskanie School District 6J	0.04059332%	0.03973319%	(111,627,134)	(30,746,961)	696	49,615,345	19,714	19,714	0	3.1	225	0
4348	Louderes Charter School	0.00149706%	0.00129160%	(111,627,134)	(30,746,961)	166	49,615,345	641	641	0	3.1	54	0
4350	Ridgeline Montessori	0.00779255%	0.00810759%	(111,627,134)	(30,746,961)	(255)	49,615,345	4,023	4,023	0	3.1	(82)	0
4351	The Village School	0.00164478%	0.00178080%	(111,627,134)	(30,746,961)	(110)	49,615,345	884	884	0	3.1	(35)	0
4352	Armadillo Technical Institute	0.00332635%	0.00357875%	(111,627,134)	(30,746,961)	(204)	49,615,345	1,776	1,776	0	3.1	(66)	0
4354	Opal Charter School	0.00185931%	0.00196191%	(111,627,134)	(30,746,961)	(83)	49,615,345	973	973	0	3.1	(27)	0
4355	Three Rivers Charter School	0.00630627%	0.00645125%	(111,627,134)	(30,746,961)	(117)	49,615,345	3,201	3,201	0	3.1	(38)	0
4360	Luckiamute Valley Charter School	0.00815173%	0.00864164%	(111,627,134)	(30,746,961)	(396)	49,615,345	4,288	4,288	0	3.1	(128)	0
4362	Kings Valley Charter School	0.00053223%	0.00059778%	(111,627,134)	(30,746,961)	(53)	49,615,345	297	297	0	3.1	(17)	0
4363	Multisensory Learning Academy	0.01574008%	0.01691426%	(111,627,134)	(30,746,961)	(950)	49,615,345	8,392	8,392	0	3.1	(306)	0
4365	Mitch Charter School	0.00800968%	0.00595136%	(111,627,134)	(30,746,961)	1,665	49,615,345	2,953	2,953	0	3.1	537	0
4366	Sand Ridge Charter School	0.00913631%	0.01013174%	(111,627,134)	(30,746,961)	(805)	49,615,345	5,027	5,027	0	3.1	(260)	0
4367	Arthur Academy Charter School	0.03271302%	0.03100011%	(111,627,134)	(30,746,961)	1,385	49,615,345	15,381	15,381	0	3.1	447	0
4369	Trillium Charter School	0.00640761%	0.00942019%	(111,627,134)	(30,746,961)	(2,437)	49,615,345	4,674	4,674	0	3.1	(786)	0
4370	Howard Street Charter School, Inc.	0.00329712%	0.00356511%	(111,627,134)	(30,746,961)	(217)	49,615,345	1,769	1,769	0	3.1	(70)	0
4371	The Lighthouse School	0.00610899%	0.00734561%	(111,627,134)	(30,746,961)	(1,000)	49,615,345	3,645	3,645	0	3.1	(323)	0
4373	Sheridan Japanese School Foundation	0.00249246%	0.00253601%	(111,627,134)	(30,746,961)	(36)	49,615,345	1,258	1,258	0	3.1	(12)	0
4374	Ione School District	0.01242298%	0.01274956%	(111,627,134)	(30,746,961)	(265)	49,615,345	6,326	6,326	0	3.1	(85)	0
4375	Eddyville Charter School	0.00740224%	0.00727650%	(111,627,134)	(30,746,961)	101	49,615,345	3,610	3,610	0	3.1	33	0
4376	Four Rivers Community School	0.01107325%	0.01173169%	(111,627,134)	(30,746,961)	(533)	49,615,345	5,821	5,821	0	3.1	(172)	0
4378	Mosier Community School	0.00745826%	0.00758894%	(111,627,134)	(30,746,961)	(106)	49,615,345	3,765	3,765	0	3.1	(34)	0
4379	Siletz Valley School	0.00646441%	0.00602441%	(111,627,134)	(30,746,961)	356	49,615,345	2,989	2,989	0	3.1	115	0
4380	The Emerson School	0.00407361%	0.00414301%	(111,627,134)	(30,746,961)	(56)	49,615,345	2,056	2,056	0	3.1	(18)	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
4381	North Wasco County School District 21	0.14229134%	0.14411287%	(111,627,134)	(30,746,961)	(1,473)	49,615,345	71,502	71,502	0	3.1	(475)	0
4382	Self Enhancement Inc	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
4383	City View Charter School	0.00615652%	0.00589467%	(111,627,134)	(30,746,961)	211	49,615,345	2,925	2,925	0	3.1	68	0
4386	Nixyaawii Community School	0.00380531%	0.00489822%	(111,627,134)	(30,746,961)	(884)	49,615,345	2,430	2,430	0	3.1	(285)	0
4388	West Lane Tech	0.00378791%	0.00444262%	(111,627,134)	(30,746,961)	(530)	49,615,345	2,204	2,204	0	3.1	(171)	0
4390	Oregon Connections Academy	0.07586077%	0.08323514%	(111,627,134)	(30,746,961)	(5,965)	49,615,345	41,297	41,297	0	3.1	(1,924)	0
4392	Eagleridge High School	0.00583525%	0.00746646%	(111,627,134)	(30,746,961)	(1,319)	49,615,345	3,705	3,705	0	3.1	(425)	0
4393	Cascade Heights Public Charter School	0.00627536%	0.00703341%	(111,627,134)	(30,746,961)	(613)	49,615,345	3,490	3,490	0	3.1	(198)	0
4395	Siletz Valley Early College Academy	0.00264474%	0.00278212%	(111,627,134)	(30,746,961)	(111)	49,615,345	1,380	1,380	0	3.1	(36)	0
4396	Sweet Home Charter School	0.00470406%	0.00455992%	(111,627,134)	(30,746,961)	117	49,615,345	2,262	2,262	0	3.1	38	0
4397	Springwater Environmental Sciences School	0.00673606%	0.00726035%	(111,627,134)	(30,746,961)	(424)	49,615,345	3,602	3,602	0	3.1	(137)	0
4400	Phoenix School	0.00494278%	0.00488952%	(111,627,134)	(30,746,961)	43	49,615,345	2,426	2,426	0	3.1	14	0
4401	Ballston Community School	0.00172653%	0.00160700%	(111,627,134)	(30,746,961)	96	49,615,345	797	797	0	3.1	31	0
4402	Sage Community School	0.00180324%	0.00195490%	(111,627,134)	(30,746,961)	(122)	49,615,345	970	970	0	3.1	(39)	0
4403	Portland Village School	0.01130676%	0.00737119%	(111,627,134)	(30,746,961)	3,183	49,615,345	3,657	3,657	0	3.1	1,027	0
4404	Alliance Charter Academy	0.01388477%	0.01372418%	(111,627,134)	(30,746,961)	130	49,615,345	6,809	6,809	0	3.1	42	0
4405	Forest Grove Community School	0.00666541%	0.00716014%	(111,627,134)	(30,746,961)	(400)	49,615,345	3,553	3,553	0	3.1	(129)	0
4407	Madrone Trail Public Charter School	0.00748712%	0.00734398%	(111,627,134)	(30,746,961)	116	49,615,345	3,644	3,644	0	3.1	37	0
4408	Muddy Creek Charter School	0.00320881%	0.00354733%	(111,627,134)	(30,746,961)	(274)	49,615,345	1,760	1,760	0	3.1	(88)	0
4409	Southwest Charter School	0.00607101%	0.00616372%	(111,627,134)	(30,746,961)	(74)	49,615,345	3,058	3,058	0	3.1	(24)	0
4410	Ace Academy	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
4411	Sherwood Charter School	0.00592903%	0.00627989%	(111,627,134)	(30,746,961)	(284)	49,615,345	3,116	3,116	0	3.1	(92)	0
4412	Estacada Web Academy	0.01653234%	0.01809551%	(111,627,134)	(30,746,961)	(1,264)	49,615,345	8,978	8,978	0	3.1	(408)	0
4418	Lewis And Clark Montessori Charter School	0.01334706%	0.01513653%	(111,627,134)	(30,746,961)	(1,448)	49,615,345	7,510	7,510	0	3.1	(467)	0
4419	Silvies River Web Academy	0.00516397%	0.00778924%	(111,627,134)	(30,746,961)	(2,124)	49,615,345	3,865	3,865	0	3.1	(685)	0
4420	Oregon Virtual Academy	0.03467152%	0.03984368%	(111,627,134)	(30,746,961)	(4,184)	49,615,345	19,769	19,769	0	3.1	(1,350)	0
4422	Redmond Proficiency Academy	0.02486068%	0.02731484%	(111,627,134)	(30,746,961)	(1,985)	49,615,345	13,552	13,552	0	3.1	(640)	0
4423	Molalla River Academy	0.00656635%	0.00604067%	(111,627,134)	(30,746,961)	425	49,615,345	2,997	2,997	0	3.1	137	0
4424	The Ivy School	0.00762033%	0.00683629%	(111,627,134)	(30,746,961)	634	49,615,345	3,392	3,392	0	3.1	205	0
4429	Clackamas Web Academy	0.00012819%	0.00010408%	(111,627,134)	(30,746,961)	20	49,615,345	52	52	0	3.1	6	0
4430	Clackamas Charter Alliance 2	0.00072626%	0.00066431%	(111,627,134)	(30,746,961)	50	49,615,345	330	330	0	3.1	16	0
4432	Renaissance Public Academy	0.00281118%	0.00332163%	(111,627,134)	(30,746,961)	(413)	49,615,345	1,648	1,648	0	3.1	(133)	0
4433	Powell Butte Community Charter School	0.00671608%	0.00768863%	(111,627,134)	(30,746,961)	(787)	49,615,345	3,815	3,815	0	3.1	(254)	0
4434	Logos Public Charter School	0.01170551%	0.02516072%	(111,627,134)	(30,746,961)	(10,883)	49,615,345	12,484	12,484	0	3.1	(3,511)	0
4435	Sunny Wolf Charter School	0.00478956%	0.00535179%	(111,627,134)	(30,746,961)	(455)	49,615,345	2,655	2,655	0	3.1	(147)	0
4436	Academy Of Arts & Academics	0.00688761%	0.00000000%	(111,627,134)	(30,746,961)	5,570	49,615,345	0	0	0	3.1	1,797	0
4437	Center for Advance Learning	0.00764194%	0.00733604%	(111,627,134)	(30,746,961)	247	49,615,345	3,640	3,640	0	3.1	80	0
4440	Sheridan Allprep Academy	0.00406259%	0.00454176%	(111,627,134)	(30,746,961)	(388)	49,615,345	2,253	2,253	0	3.1	(125)	0
4441	Baker Web Academy	0.04173781%	0.05902492%	(111,627,134)	(30,746,961)	(13,982)	49,615,345	29,285	29,285	0	3.1	(4,510)	0
4443	Knova Learning Oreogn	0.00870790%	0.00869916%	(111,627,134)	(30,746,961)	7	49,615,345	4,316	4,316	0	3.1	2	0
4444	Bennett Pearson Academy, Inc.	0.00384663%	0.00457862%	(111,627,134)	(30,746,961)	(592)	49,615,345	2,272	2,272	0	3.1	(191)	0
4446	Coburg Community Charter School	0.00773400%	0.00712020%	(111,627,134)	(30,746,961)	496	49,615,345	3,533	3,533	0	3.1	160	0
4447	Arco Iris Spanish Immersion Charter School	0.00799293%	0.00931559%	(111,627,134)	(30,746,961)	(1,069)	49,615,345	4,622	4,622	0	3.1	(345)	0
4448	Gresham Barlow Web Academy	0.01263174%	0.01449015%	(111,627,134)	(30,746,961)	(1,503)	49,615,345	7,189	7,189	0	3.1	(485)	0
4449	Mosier Middle School	0.00000000%	0.00000000%	(111,627,134)	(30,746,961)	0	49,615,345	0	0	0	3.1	0	0
4450	Sauvie Island Academy	0.00882003%	0.00819430%	(111,627,134)	(30,746,961)	506	49,615,345	4,066	4,066	0	3.1	163	0
4451	River's Edge Academy Charter School	0.00460930%	0.00581582%	(111,627,134)	(30,746,961)	(976)	49,615,345	2,886	2,886	0	3.1	(315)	0
4452	South Columbia Family School	0.00155240%	0.00161863%	(111,627,134)	(30,746,961)	(54)	49,615,345	803	803	0	3.1	(17)	0
4453	Woodland Educational Initiative	0.00499876%	0.00565966%	(111,627,134)	(30,746,961)	(535)	49,615,345	2,808	2,808	0	3.1	(173)	0
4454	Le Monde Immersion Charter School	0.00768638%	0.00825708%	(111,627,134)	(30,746,961)	(462)	49,615,345	4,097	4,097	0	3.1	(149)	0
4455	Hope Chinese Charter School	0.00816154%	0.01083191%	(111,627,134)	(30,746,961)	(2,160)	49,615,345	5,374	5,374	0	3.1	(697)	0
4456	Insight School of Oregon Charter	0.00621364%	0.00917331%	(111,627,134)	(30,746,961)	(2,394)	49,615,345	4,551	4,551	0	3.1	(772)	0
4457	Oregon Virtual Education East	0.00058003%	0.00068412%	(111,627,134)	(30,746,961)	(84)	49,615,345	339	339	0	3.1	(27)	0
4458	Oregon Virtual Education West	0.00058003%	0.00068412%	(111,627,134)	(30,746,961)	(84)	49,615,345	339	339	0	3.1	(27)	0
4459	Crater Lake Charter Academy	0.00674098%	0.00661576%	(111,627,134)	(30,746,961)	101	49,615,345	3,282	3,282	0	3.1	33	0
4460	Kairos Pdx	0.00512558%	0.00901921%	(111,627,134)	(30,746,961)	(3,149)	49,615,345	4,475	4,475	0	3.1	(1,016)	0
4461	Mountain View Academy	0.00015988%	0.00000000%	(111,627,134)	(30,746,961)	129	49,615,345	0	0	0	3.1	42	0

Exhibit E

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net 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
4462	Bend International School	0.00590684%	0.00645597%	(111,627,134)	(30,746,961)	(444)	49,615,345	3,203	3,203	0	3.1	(143)	0
4463	Dallas Community School-Community Innovation Partners	0.00359259%	0.00281794%	(111,627,134)	(30,746,961)	627	49,615,345	1,398	1,398	0	3.1	202	0
4464	The Valley School Of Southern Oregon	0.00213580%	0.00283249%	(111,627,134)	(30,746,961)	(564)	49,615,345	1,405	1,405	0	3.1	(182)	0
4465	Bridge Educational Foundation	0.00173249%	0.00137578%	(111,627,134)	(30,746,961)	288	49,615,345	683	683	0	3.1	93	0
4467	Cannon Beach Academy	0.00121589%	0.00176724%	(111,627,134)	(30,746,961)	(445)	49,615,345	877	877	0	3.1	(144)	0
4468	Frontier Charter Academy	0.00373579%	0.00993400%	(111,627,134)	(30,746,961)	(5,013)	49,615,345	4,929	4,929	0	3.1	(1,617)	0
4469	Desert Sky Montessori	0.00039120%	0.00405312%	(111,627,134)	(30,746,961)	(2,962)	49,615,345	2,011	2,011	0	3.1	(955)	0
4470	Oregon Family School	0.00000000%	0.00248562%	(111,627,134)	(30,746,961)	(2,011)	49,615,345	1,233	1,233	0	3.1	(649)	0
4471	Wahtonka Community School	0.00000000%	0.00122924%	(111,627,134)	(30,746,961)	(994)	49,615,345	610	610	0	3.1	(321)	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
1000	State Agencies	6/30/2018	Proportion	3.1	2.1	(375,954)	(254,679)	(121,275)	(121,275)	(121,275)	(12,129)	0	0	0
1000	State Agencies	6/30/2017	Proportion	3.3	1.3	269,675	106,235	81,720	81,720	24,515	0	0	0	0
1000	State Agencies	6/30/2016	Proportion	3.7	0.7	380,880	72,057	102,941	72,057	0	0	0	0	0
2000	Lake County	6/30/2018	Proportion	3.1	2.1	(2,195)	(1,487)	(708)	(708)	(71)	0	0	0	0
2000	Lake County	6/30/2017	Proportion	3.3	1.3	(321)	(127)	(97)	(97)	(30)	0	0	0	0
2000	Lake County	6/30/2016	Proportion	3.7	0.7	(2,195)	(416)	(593)	(416)	0	0	0	0	0
2001	Clackamas County	6/30/2018	Proportion	3.1	2.1	374	253	121	121	121	11	0	0	0
2001	Clackamas County	6/30/2017	Proportion	3.3	1.3	6,478	2,552	1,963	1,963	589	0	0	0	0
2001	Clackamas County	6/30/2016	Proportion	3.7	0.7	3,016	571	815	571	0	0	0	0	0
2002	Curry County	6/30/2018	Proportion	3.1	2.1	655	444	211	211	211	22	0	0	0
2002	Curry County	6/30/2017	Proportion	3.3	1.3	384	152	116	116	36	0	0	0	0
2002	Curry County	6/30/2016	Proportion	3.7	0.7	(1,262)	(239)	(341)	(239)	0	0	0	0	0
2003	Douglas County	6/30/2018	Proportion	3.1	2.1	3,496	2,368	1,128	1,128	1,128	112	0	0	0
2003	Douglas County	6/30/2017	Proportion	3.3	1.3	758	298	230	230	68	0	0	0	0
2003	Douglas County	6/30/2016	Proportion	3.7	0.7	(6,017)	(1,139)	(1,626)	(1,139)	0	0	0	0	0
2004	Harney County	6/30/2018	Proportion	3.1	2.1	(1,080)	(732)	(348)	(348)	(348)	(36)	0	0	0
2004	Harney County	6/30/2017	Proportion	3.3	1.3	(599)	(235)	(182)	(182)	(53)	0	0	0	0
2004	Harney County	6/30/2016	Proportion	3.7	0.7	(1,073)	(203)	(290)	(203)	0	0	0	0	0
2005	Jackson County	6/30/2018	Proportion	3.1	2.1	16,012	10,847	5,165	5,165	5,165	517	0	0	0
2005	Jackson County	6/30/2017	Proportion	3.3	1.3	7,915	3,119	2,398	2,398	721	0	0	0	0
2005	Jackson County	6/30/2016	Proportion	3.7	0.7	(4,019)	(761)	(1,086)	(761)	0	0	0	0	0
2006	Jefferson County	6/30/2018	Proportion	3.1	2.1	(2,200)	(1,490)	(710)	(710)	(710)	(70)	0	0	0
2006	Jefferson County	6/30/2017	Proportion	3.3	1.3	(84)	(34)	(25)	(25)	(9)	0	0	0	0
2006	Jefferson County	6/30/2016	Proportion	3.7	0.7	(709)	(133)	(192)	(133)	0	0	0	0	0
2007	Klamath County	6/30/2018	Proportion	3.1	2.1	(69)	(47)	(22)	(22)	(22)	(3)	0	0	0
2007	Klamath County	6/30/2017	Proportion	3.3	1.3	237	93	72	72	21	0	0	0	0
2007	Klamath County	6/30/2016	Proportion	3.7	0.7	(1,514)	(287)	(409)	(287)	0	0	0	0	0
2008	Lane County	6/30/2018	Proportion	3.1	2.1	(55,620)	(37,678)	(17,942)	(17,942)	(17,942)	(1,794)	0	0	0
2008	Lane County	6/30/2017	Proportion	3.3	1.3	(4,526)	(1,782)	(1,372)	(1,372)	(410)	0	0	0	0
2008	Lane County	6/30/2016	Proportion	3.7	0.7	(2,753)	(521)	(744)	(521)	0	0	0	0	0
2009	Marion County	6/30/2018	Proportion	3.1	2.1	5,699	3,861	1,838	1,838	1,838	185	0	0	0
2009	Marion County	6/30/2017	Proportion	3.3	1.3	(2,159)	(851)	(654)	(654)	(197)	0	0	0	0
2009	Marion County	6/30/2016	Proportion	3.7	0.7	(7,145)	(1,352)	(1,931)	(1,352)	0	0	0	0	0
2011	Washington County	6/30/2018	Proportion	3.1	2.1	(52,478)	(35,550)	(16,928)	(16,928)	(16,928)	(1,694)	0	0	0
2011	Washington County	6/30/2017	Proportion	3.3	1.3	(9,296)	(3,862)	(2,817)	(2,817)	(845)	0	0	0	0
2011	Washington County	6/30/2016	Proportion	3.7	0.7	(8,187)	(1,548)	(2,213)	(1,548)	0	0	0	0	0
2012	Grant County	6/30/2018	Proportion	3.1	2.1	(514)	(348)	(166)	(166)	(166)	(16)	0	0	0
2012	Grant County	6/30/2017	Proportion	3.3	1.3	(189)	(75)	(57)	(57)	(18)	0	0	0	0
2012	Grant County	6/30/2016	Proportion	3.7	0.7	(819)	(156)	(221)	(156)	0	0	0	0	0
2013	Umatilla County	6/30/2018	Proportion	3.1	2.1	(3,281)	(2,223)	(1,058)	(1,058)	(1,058)	(107)	0	0	0
2013	Umatilla County	6/30/2017	Proportion	3.3	1.3	418	164	127	127	37	0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	3.7	0.7	(1,595)	(302)	(431)	(302)	0	0	0	0	0
2014	Linn County	6/30/2018	Proportion	3.1	2.1	6,437	4,361	2,076	2,076	2,076	209	0	0	0
2014	Linn County	6/30/2017	Proportion	3.3	1.3	(82)	(32)	(25)	(25)	(7)	0	0	0	0
2014	Linn County	6/30/2016	Proportion	3.7	0.7	(1,641)	(309)	(444)	(309)	0	0	0	0	0
2015	Yamhill County	6/30/2018	Proportion	3.1	2.1	(10,062)	(6,816)	(3,246)	(3,246)	(3,246)	(324)	0	0	0
2015	Yamhill County	6/30/2017	Proportion	3.3	1.3	(2,776)	(1,094)	(841)	(841)	(253)	0	0	0	0
2015	Yamhill County	6/30/2016	Proportion	3.7	0.7	(2,463)	(465)	(666)	(465)	0	0	0	0	0
2016	Sherman County	6/30/2018	Proportion	3.1	2.1	(766)	(519)	(247)	(247)	(247)	(25)	0	0	0
2016	Sherman County	6/30/2017	Proportion	3.3	1.3	162	64	49	49	15	0	0	0	0
2016	Sherman County	6/30/2016	Proportion	3.7	0.7	(395)	(74)	(107)	(74)	0	0	0	0	0
2017	Columbia County	6/30/2018	Proportion	3.1	2.1	(4,282)	(2,901)	(1,381)	(1,381)	(1,381)	(139)	0	0	0
2017	Columbia County	6/30/2017	Proportion	3.3	1.3	(1,141)	(449)	(346)	(346)	(103)	0	0	0	0
2017	Columbia County	6/30/2016	Proportion	3.7	0.7	1,658	314	448	314	0	0	0	0	0
2018	Coos County	6/30/2018	Proportion	3.1	2.1	(2,077)	(1,407)	(670)	(670)	(670)	(67)	0	0	0
2018	Coos County	6/30/2017	Proportion	3.3	1.3	(825)	(325)	(250)	(250)	(75)	0	0	0	0
2018	Coos County	6/30/2016	Proportion	3.7	0.7	(1,244)	(236)	(336)	(236)	0	0	0	0	0
2020	Wasco County	6/30/2018	Proportion	3.1	2.1	763	517	246	246	246	25	0	0	0
2020	Wasco County	6/30/2017	Proportion	3.3	1.3	(35)	(13)	(11)	(11)	(2)	0	0	0	0
2020	Wasco County	6/30/2016	Proportion	3.7	0.7	1,156	220	312	220	0	0	0	0	0
2021	Baker County	6/30/2018	Proportion	3.1	2.1	(1,405)	(952)	(453)	(453)	(453)	(46)	0	0	0
2021	Baker County	6/30/2017	Proportion	3.3	1.3	(316)	(124)	(96)	(96)	(28)	0	0	0	0
2021	Baker County	6/30/2016	Proportion	3.7	0.7	(335)	(62)	(91)	(62)	0	0	0	0	0
2022	Gilliam County	6/30/2018	Proportion	3.1	2.1	(390)	(264)	(126)	(126)	(126)	(12)	0	0	0
2022	Gilliam County	6/30/2017	Proportion	3.3	1.3	(99)	(39)	(30)	(30)	(9)	0	0	0	0
2022	Gilliam County	6/30/2016	Proportion	3.7	0.7	(302)	(56)	(82)	(56)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2027	Deschutes County	6/30/2018	Proportion	3.1	2.1	(19,280)	(13,061)	(6,219)	(6,219)	(6,219)	(6,219)	(6,219)	0	0
2027	Deschutes County	6/30/2017	Proportion	3.3	1.3	(6,235)	(1,889)	(2,457)	(1,889)	(1,889)	(1,889)	(1,889)	0	0
2027	Deschutes County	6/30/2016	Proportion	3.7	0.7	(3,079)	(583)	(832)	(583)	0	0	0	0	0
2035	Hood River County	6/30/2018	Proportion	3.1	2.1	2,617	1,773	844	844	844	85	0	0	0
2035	Hood River County	6/30/2017	Proportion	3.3	1.3	(441)	(173)	(134)	(134)	(39)	0	0	0	0
2035	Hood River County	6/30/2016	Proportion	3.7	0.7	(497)	(95)	(134)	(95)	0	0	0	0	0
2036	Clatsop County	6/30/2018	Proportion	3.1	2.1	(33,926)	(22,982)	(10,944)	(10,944)	(10,944)	(1,094)	0	0	0
2036	Clatsop County	6/30/2017	Proportion	3.3	1.3	3,514	1,384	1,065	1,065	319	0	0	0	0
2036	Clatsop County	6/30/2016	Proportion	3.7	0.7	(190)	(37)	(51)	(37)	0	0	0	0	0
2037	Polk County	6/30/2018	Proportion	3.1	2.1	(4,747)	(3,216)	(1,531)	(1,531)	(1,531)	(154)	0	0	0
2037	Polk County	6/30/2017	Proportion	3.3	1.3	(2,523)	(993)	(765)	(765)	(228)	0	0	0	0
2037	Polk County	6/30/2016	Proportion	3.7	0.7	313	446	313	0	0	0	0	0	0
2038	Multnomah County	6/30/2018	Proportion	3.1	2.1	1,100,407	745,437	354,970	354,970	354,970	35,497	0	0	0
2038	Multnomah County	6/30/2017	Proportion	3.3	1.3	(9,406)	(3,706)	(2,850)	(2,850)	(856)	0	0	0	0
2038	Multnomah County	6/30/2016	Proportion	3.7	0.7	(18,641)	(3,527)	(5,038)	(3,527)	0	0	0	0	0
2039	Malheur County	6/30/2018	Proportion	3.1	2.1	(95)	(64)	(31)	(31)	(2)	0	0	0	0
2039	Malheur County	6/30/2017	Proportion	3.3	1.3	70	28	21	21	7	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	3.7	0.7	(1,662)	(315)	(449)	(315)	0	0	0	0	0
2040	Benton County	6/30/2018	Proportion	3.1	2.1	3,778	2,559	1,219	1,219	1,219	121	0	0	0
2040	Benton County	6/30/2017	Proportion	3.3	1.3	(3,134)	(1,234)	(950)	(950)	(284)	0	0	0	0
2040	Benton County	6/30/2016	Proportion	3.7	0.7	950	179	257	179	0	0	0	0	0
2042	Josephine County	6/30/2018	Proportion	3.1	2.1	(16,561)	(11,219)	(5,342)	(5,342)	(5,342)	(535)	0	0	0
2042	Josephine County	6/30/2017	Proportion	3.3	1.3	(1,447)	(571)	(438)	(438)	(133)	0	0	0	0
2042	Josephine County	6/30/2016	Proportion	3.7	0.7	(814)	(220)	(154)	(154)	0	0	0	0	0
2043	Lincoln County	6/30/2018	Proportion	3.1	2.1	(53)	(36)	(17)	(17)	(2)	0	0	0	0
2043	Lincoln County	6/30/2017	Proportion	3.3	1.3	17	7	5	5	2	0	0	0	0
2043	Lincoln County	6/30/2016	Proportion	3.7	0.7	(527)	(101)	(142)	(101)	0	0	0	0	0
2044	Crook County	6/30/2018	Proportion	3.1	2.1	1,096	742	354	354	354	34	0	0	0
2044	Crook County	6/30/2017	Proportion	3.3	1.3	(711)	(281)	(215)	(215)	(66)	0	0	0	0
2044	Crook County	6/30/2016	Proportion	3.7	0.7	213	39	58	39	0	0	0	0	0
2050	Wallowa County	6/30/2018	Proportion	3.1	2.1	242	164	78	78	78	8	0	0	0
2050	Wallowa County	6/30/2017	Proportion	3.3	1.3	(125)	(49)	(38)	(38)	(11)	0	0	0	0
2050	Wallowa County	6/30/2016	Proportion	3.7	0.7	(47)	(8)	(13)	(8)	0	0	0	0	0
2099	State Judiciary	6/30/2018	Proportion	3.1	2.1	68,750	46,573	22,177	22,177	22,177	2,219	0	0	0
2099	State Judiciary	6/30/2017	Proportion	3.3	1.3	(15,321)	(6,035)	(4,643)	(4,643)	(1,392)	0	0	0	0
2099	State Judiciary	6/30/2016	Proportion	3.7	0.7	4,198	793	1,135	793	0	0	0	0	0
2100	City of Roseburg	6/30/2018	Proportion	3.1	2.1	2,182	1,478	704	704	704	70	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	3.3	1.3	(203)	(79)	(62)	(62)	(17)	0	0	0	0
2100	City of Roseburg	6/30/2016	Proportion	3.7	0.7	(885)	(168)	(239)	(168)	0	0	0	0	0
2101	City of Salem	6/30/2018	Proportion	3.1	2.1	3,277	2,220	1,057	1,057	1,057	106	0	0	0
2101	City of Salem	6/30/2017	Proportion	3.3	1.3	(5,775)	(2,275)	(1,750)	(1,750)	(525)	0	0	0	0
2101	City of Salem	6/30/2016	Proportion	3.7	0.7	1,484	281	401	281	0	0	0	0	0
2102	City of Medford	6/30/2018	Proportion	3.1	2.1	(4,489)	(3,041)	(1,448)	(1,448)	(1,448)	(145)	0	0	0
2102	City of Medford	6/30/2017	Proportion	3.3	1.3	(1,464)	(576)	(444)	(444)	(132)	0	0	0	0
2102	City of Medford	6/30/2016	Proportion	3.7	0.7	(5,298)	(1,002)	(1,432)	(1,002)	0	0	0	0	0
2103	City of Albany	6/30/2018	Proportion	3.1	2.1	(10,040)	(6,801)	(3,239)	(3,239)	(3,239)	(323)	0	0	0
2103	City of Albany	6/30/2017	Proportion	3.3	1.3	(3,168)	(1,248)	(960)	(960)	(288)	0	0	0	0
2103	City of Albany	6/30/2016	Proportion	3.7	0.7	(5,410)	(1,024)	(1,462)	(1,024)	0	0	0	0	0
2104	City of Ashland	6/30/2018	Proportion	3.1	2.1	(7,906)	(5,356)	(2,550)	(2,550)	(2,550)	(256)	0	0	0
2104	City of Ashland	6/30/2017	Proportion	3.3	1.3	1,041	411	315	315	96	0	0	0	0
2104	City of Ashland	6/30/2016	Proportion	3.7	0.7	(1,924)	(364)	(520)	(364)	0	0	0	0	0
2105	City of Astoria	6/30/2018	Proportion	3.1	2.1	12	8	4	4	4	0	0	0	0
2105	City of Astoria	6/30/2017	Proportion	3.3	1.3	426	168	129	129	39	0	0	0	0
2105	City of Astoria	6/30/2016	Proportion	3.7	0.7	(151)	(28)	(41)	(28)	0	0	0	0	0
2106	City of Beaverton	6/30/2018	Proportion	3.1	2.1	23,338	15,810	7,528	7,528	7,528	754	0	0	0
2106	City of Beaverton	6/30/2017	Proportion	3.3	1.3	(1,842)	(726)	(558)	(558)	(168)	0	0	0	0
2106	City of Beaverton	6/30/2016	Proportion	3.7	0.7	2,025	384	547	384	0	0	0	0	0
2107	City of Bend	6/30/2018	Proportion	3.1	2.1	(16,292)	(11,037)	(5,255)	(5,255)	(5,255)	(527)	0	0	0
2107	City of Bend	6/30/2017	Proportion	3.3	1.3	(4,577)	(1,803)	(1,387)	(1,387)	(416)	0	0	0	0
2107	City of Bend	6/30/2016	Proportion	3.7	0.7	1,067	203	288	203	0	0	0	0	0
2109	City of Canby	6/30/2018	Proportion	3.1	2.1	(3,526)	(2,389)	(1,137)	(1,137)	(1,137)	(115)	0	0	0
2109	City of Canby	6/30/2017	Proportion	3.3	1.3	78	30	24	24	6	0	0	0	0
2109	City of Canby	6/30/2016	Proportion	3.7	0.7	(1,002)	(189)	(271)	(189)	0	0	0	0	0
2110	City of Coquille	6/30/2018	Proportion	3.1	2.1	(649)	(440)	(209)	(209)	(209)	(22)	0	0	0
2110	City of Coquille	6/30/2017	Proportion	3.3	1.3	(93)	(37)	(28)	(28)	(9)	0	0	0	0
2110	City of Coquille	6/30/2016	Proportion	3.7	0.7	(419)	(80)	(113)	(80)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2111	City of Eugene	6/30/2018	Proportion	3.1	2.1	(16,845)	(11,411)	(5,434)	(5,434)	(5,434)	(5,434)	(543)	0	0
2111	City of Eugene	6/30/2017	Proportion	3.3	1.3	(1,982)	(780)	(601)	(601)	(179)	0	0	0	0
2111	City of Eugene	6/30/2016	Proportion	3.7	0.7	(11,152)	(2,110)	(3,014)	(2,110)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Proportion	3.1	2.1	(23)	(16)	(7)	(7)	(2)	0	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	3.3	1.3	(989)	(389)	(300)	(300)	(89)	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	3.7	0.7	982	187	265	187	0	0	0	0	0
2113	City of Grants Pass	6/30/2018	Proportion	3.1	2.1	29,204	19,783	9,421	9,421	9,421	941	0	0	0
2113	City of Grants Pass	6/30/2017	Proportion	3.3	1.3	(8,415)	(3,315)	(2,550)	(2,550)	(765)	0	0	0	0
2113	City of Grants Pass	6/30/2016	Proportion	3.7	0.7	377	71	102	71	0	0	0	0	0
2114	City of Gresham	6/30/2018	Proportion	3.1	2.1	(21,671)	(14,680)	(6,991)	(6,991)	(6,991)	(698)	0	0	0
2114	City of Gresham	6/30/2017	Proportion	3.3	1.3	(3,388)	(1,334)	(1,027)	(1,027)	(307)	0	0	0	0
2114	City of Gresham	6/30/2016	Proportion	3.7	0.7	(2,784)	(528)	(752)	(528)	0	0	0	0	0
2115	City of Hillsboro	6/30/2018	Proportion	3.1	2.1	(17,607)	(11,927)	(5,680)	(5,680)	(5,680)	(567)	0	0	0
2115	City of Hillsboro	6/30/2017	Proportion	3.3	1.3	(3,920)	(1,544)	(1,188)	(1,188)	(356)	0	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	3.7	0.7	(2,721)	(516)	(735)	(516)	0	0	0	0	0
2117	City of McMinnville	6/30/2018	Proportion	3.1	2.1	(2,059)	(1,395)	(664)	(664)	(664)	(67)	0	0	0
2117	City of McMinnville	6/30/2017	Proportion	3.3	1.3	9,317	3,671	2,823	2,823	848	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	3.7	0.7	(2,071)	(392)	(560)	(392)	0	0	0	0	0
2118	City of Ontario	6/30/2018	Proportion	3.1	2.1	389	264	125	125	125	14	0	0	0
2118	City of Ontario	6/30/2017	Proportion	3.3	1.3	(413)	(163)	(125)	(125)	(38)	0	0	0	0
2118	City of Ontario	6/30/2016	Proportion	3.7	0.7	(1,005)	(189)	(272)	(189)	0	0	0	0	0
2119	City of Oregon City	6/30/2018	Proportion	3.1	2.1	(628)	(425)	(203)	(203)	(203)	(19)	0	0	0
2119	City of Oregon City	6/30/2017	Proportion	3.3	1.3	(1,344)	(530)	(407)	(407)	(123)	0	0	0	0
2119	City of Oregon City	6/30/2016	Proportion	3.7	0.7	22	4	6	4	0	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Proportion	3.1	2.1	(1,175)	(796)	(379)	(379)	(379)	(38)	0	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	3.3	1.3	(197)	(77)	(60)	(60)	(17)	0	0	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	3.7	0.7	(3,805)	(721)	(1,028)	(721)	0	0	0	0	0
2121	City of Portland	6/30/2018	Proportion	3.1	2.1	(187,470)	(126,996)	(60,474)	(60,474)	(60,474)	(6,048)	0	0	0
2121	City of Portland	6/30/2017	Proportion	3.3	1.3	(46,117)	(18,167)	(13,975)	(13,975)	(4,192)	0	0	0	0
2121	City of Portland	6/30/2016	Proportion	3.7	0.7	(16,078)	(3,043)	(4,345)	(3,043)	0	0	0	0	0
2122	City of Redmond	6/30/2018	Proportion	3.1	2.1	(2,413)	(1,635)	(778)	(778)	(778)	(79)	0	0	0
2122	City of Redmond	6/30/2017	Proportion	3.3	1.3	(321)	(127)	(97)	(97)	(30)	0	0	0	0
2122	City of Redmond	6/30/2016	Proportion	3.7	0.7	1,037	197	280	197	0	0	0	0	0
2123	City of St Helens	6/30/2018	Proportion	3.1	2.1	(26)	(18)	(8)	(8)	(8)	(2)	0	0	0
2123	City of St Helens	6/30/2017	Proportion	3.3	1.3	(453)	(179)	(137)	(137)	(42)	0	0	0	0
2123	City of St Helens	6/30/2016	Proportion	3.7	0.7	588	111	159	111	0	0	0	0	0
2125	City of Vernonia	6/30/2018	Proportion	3.1	2.1	(416)	(282)	(134)	(134)	(134)	(14)	0	0	0
2125	City of Vernonia	6/30/2017	Proportion	3.3	1.3	11	5	3	3	2	0	0	0	0
2125	City of Vernonia	6/30/2016	Proportion	3.7	0.7	99	18	27	18	0	0	0	0	0
2126	City of West Linn	6/30/2018	Proportion	3.1	2.1	3,713	2,515	1,198	1,198	1,198	119	0	0	0
2126	City of West Linn	6/30/2017	Proportion	3.3	1.3	1,147	451	348	348	103	0	0	0	0
2126	City of West Linn	6/30/2016	Proportion	3.7	0.7	(608)	(116)	(164)	(116)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2018	Proportion	3.1	2.1	(2,549)	(1,727)	(822)	(822)	(822)	(83)	0	0	0
2127	City of Cottage Grove	6/30/2017	Proportion	3.3	1.3	823	325	249	249	76	0	0	0	0
2127	City of Cottage Grove	6/30/2016	Proportion	3.7	0.7	430	82	116	82	0	0	0	0	0
2128	City of Tillamook	6/30/2018	Proportion	3.1	2.1	(579)	(392)	(187)	(187)	(187)	(18)	0	0	0
2128	City of Tillamook	6/30/2017	Proportion	3.3	1.3	272	108	82	82	26	0	0	0	0
2128	City of Tillamook	6/30/2016	Proportion	3.7	0.7	5	2	1	2	0	0	0	0	0
2129	City of Sweet Home	6/30/2018	Proportion	3.1	2.1	310	210	100	100	100	10	0	0	0
2129	City of Sweet Home	6/30/2017	Proportion	3.3	1.3	(117)	(47)	(35)	(35)	(12)	0	0	0	0
2129	City of Sweet Home	6/30/2016	Proportion	3.7	0.7	(30)	(6)	(8)	(6)	0	0	0	0	0
2131	City of Drain	6/30/2018	Proportion	3.1	2.1	(372)	(252)	(120)	(120)	(120)	(12)	0	0	0
2131	City of Drain	6/30/2017	Proportion	3.3	1.3	(96)	(38)	(29)	(29)	(9)	0	0	0	0
2131	City of Drain	6/30/2016	Proportion	3.7	0.7	(343)	(64)	(93)	(64)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	3.1	2.1	(16,981)	(11,503)	(5,478)	(5,478)	(5,478)	(547)	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	3.3	1.3	7,200	2,836	2,182	2,182	654	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	3.7	0.7	(6,520)	(1,234)	(1,762)	(1,234)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	3.1	2.1	275	186	89	89	89	8	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	3.3	1.3	(10,426)	(4,108)	(3,159)	(3,159)	(949)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	3.7	0.7	(796)	(150)	(215)	(150)	0	0	0	0	0
2138	City of Hood River	6/30/2018	Proportion	3.1	2.1	(2,143)	(1,452)	(691)	(691)	(691)	(70)	0	0	0
2138	City of Hood River	6/30/2017	Proportion	3.3	1.3	47	19	14	14	5	0	0	0	0
2138	City of Hood River	6/30/2016	Proportion	3.7	0.7	72	15	19	15	0	0	0	0	0
2139	City of Reedsport	6/30/2018	Proportion	3.1	2.1	196	133	63	63	63	7	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	3.3	1.3	(203)	(79)	(62)	(62)	(17)	0	0	0	0
2139	City of Reedsport	6/30/2016	Proportion	3.7	0.7	(136)	(25)	(37)	(25)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2140	City of Lebanon	6/30/2018	Proportion	3.1	2.1	1,569	1,063	506	506	506	506	51	0	0
2140	City of Lebanon	6/30/2017	Proportion	3.3	1.3	1,011	399	306	306	306	93	0	0	0
2140	City of Lebanon	6/30/2016	Proportion	3.7	0.7	1,208	230	326	230	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Proportion	3.1	2.1	(1,351)	(915)	(436)	(436)	(436)	(43)	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	3.3	1.3	(146)	(58)	(44)	(44)	(14)	0	0	0	0
2142	City of Sherwood	6/30/2016	Proportion	3.7	0.7	(1,246)	(235)	(337)	(235)	0	0	0	0	0
2143	City of Oakland	6/30/2018	Proportion	3.1	2.1	117	79	38	38	38	3	0	0	0
2143	City of Oakland	6/30/2017	Proportion	3.3	1.3	49	19	15	15	4	0	0	0	0
2143	City of Oakland	6/30/2016	Proportion	3.7	0.7	(55)	(10)	(15)	(10)	0	0	0	0	0
2145	City of Vale	6/30/2018	Proportion	3.1	2.1	324	219	105	105	105	9	0	0	0
2145	City of Vale	6/30/2017	Proportion	3.3	1.3	91	35	28	28	7	0	0	0	0
2145	City of Vale	6/30/2016	Proportion	3.7	0.7	(77)	(14)	(21)	(14)	0	0	0	0	0
2146	City of Prineville	6/30/2018	Proportion	3.1	2.1	(828)	(561)	(267)	(267)	(267)	(27)	0	0	0
2146	City of Prineville	6/30/2017	Proportion	3.3	1.3	(424)	(168)	(128)	(128)	(40)	0	0	0	0
2146	City of Prineville	6/30/2016	Proportion	3.7	0.7	(799)	(151)	(216)	(151)	0	0	0	0	0
2147	City of Wheeler	6/30/2018	Proportion	3.1	2.1	382	259	123	123	123	13	0	0	0
2147	City of Wheeler	6/30/2017	Proportion	3.3	1.3	18	8	5	5	3	0	0	0	0
2147	City of Wheeler	6/30/2016	Proportion	3.7	0.7	(14)	(2)	(4)	(2)	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Proportion	3.1	2.1	2,527	1,712	815	815	815	82	0	0	0
2148	City of Klamath Falls	6/30/2017	Proportion	3.3	1.3	278	110	84	84	26	0	0	0	0
2148	City of Klamath Falls	6/30/2016	Proportion	3.7	0.7	(1,591)	(301)	(430)	(301)	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Proportion	3.1	2.1	99	67	32	32	32	3	0	0	0
2149	City of Canyonville	6/30/2017	Proportion	3.3	1.3	65	25	20	20	5	0	0	0	0
2149	City of Canyonville	6/30/2016	Proportion	3.7	0.7	128	23	35	23	0	0	0	0	0
2150	City of Bandon	6/30/2018	Proportion	3.1	2.1	(401)	(272)	(129)	(129)	(129)	(14)	0	0	0
2150	City of Bandon	6/30/2017	Proportion	3.3	1.3	137	53	42	42	11	0	0	0	0
2150	City of Bandon	6/30/2016	Proportion	3.7	0.7	(298)	(55)	(81)	(55)	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Proportion	3.1	2.1	(306)	(207)	(99)	(99)	(99)	(9)	0	0	0
2152	City of Coos Bay	6/30/2017	Proportion	3.3	1.3	394	156	119	119	37	0	0	0	0
2152	City of Coos Bay	6/30/2016	Proportion	3.7	0.7	(1,414)	(268)	(382)	(268)	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Proportion	3.1	2.1	(225)	(152)	(73)	(73)	(73)	(6)	0	0	0
2154	City of Pendleton	6/30/2017	Proportion	3.3	1.3	(1,123)	(443)	(340)	(340)	(103)	0	0	0	0
2154	City of Pendleton	6/30/2016	Proportion	3.7	0.7	(1,683)	(318)	(455)	(318)	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Proportion	3.1	2.1	(5,056)	(3,425)	(1,631)	(1,631)	(1,631)	(163)	0	0	0
2155	City of Corvallis	6/30/2017	Proportion	3.3	1.3	(1,685)	(663)	(511)	(511)	(152)	0	0	0	0
2155	City of Corvallis	6/30/2016	Proportion	3.7	0.7	(5,424)	(1,026)	(1,466)	(1,026)	0	0	0	0	0
2157	City of Monmouth	6/30/2018	Proportion	3.1	2.1	(694)	(470)	(224)	(224)	(224)	(22)	0	0	0
2157	City of Monmouth	6/30/2017	Proportion	3.3	1.3	(145)	(57)	(44)	(44)	(13)	0	0	0	0
2157	City of Monmouth	6/30/2016	Proportion	3.7	0.7	(295)	(55)	(80)	(55)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Proportion	3.1	2.1	(2,358)	(1,597)	(761)	(761)	(761)	(75)	0	0	0
2158	City of Milton-Freewater	6/30/2017	Proportion	3.3	1.3	618	244	187	187	57	0	0	0	0
2158	City of Milton-Freewater	6/30/2016	Proportion	3.7	0.7	(44)	(8)	(12)	(8)	0	0	0	0	0
2159	City of Baker City	6/30/2018	Proportion	3.1	2.1	1,298	879	419	419	419	41	0	0	0
2159	City of Baker City	6/30/2017	Proportion	3.3	1.3	(192)	(76)	(58)	(58)	(18)	0	0	0	0
2159	City of Baker City	6/30/2016	Proportion	3.7	0.7	(531)	(99)	(144)	(99)	0	0	0	0	0
2160	City of Hermiston	6/30/2018	Proportion	3.1	2.1	1,321	895	426	426	426	43	0	0	0
2160	City of Hermiston	6/30/2017	Proportion	3.3	1.3	(798)	(314)	(242)	(242)	(72)	0	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	3.7	0.7	122	23	33	23	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Proportion	3.1	2.1	(97)	(66)	(31)	(31)	(31)	(4)	0	0	0
2161	City of Pilot Rock	6/30/2017	Proportion	3.3	1.3	(61)	(25)	(18)	(18)	(7)	0	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	3.7	0.7	(103)	(19)	(28)	(19)	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Proportion	3.1	2.1	2,531	1,715	816	816	816	83	0	0	0
2162	City of Clatskanie	6/30/2017	Proportion	3.3	1.3	(609)	(239)	(185)	(185)	(54)	0	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	3.7	0.7	(1,006)	(190)	(272)	(190)	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Proportion	3.1	2.1	(2,553)	(1,729)	(824)	(824)	(824)	(81)	0	0	0
2163	City of Milwaukie	6/30/2017	Proportion	3.3	1.3	33	13	10	10	3	0	0	0	0
2163	City of Milwaukie	6/30/2016	Proportion	3.7	0.7	(419)	(80)	(113)	(80)	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Proportion	3.1	2.1	(772)	(523)	(249)	(249)	(249)	(25)	0	0	0
2165	City of Cornelius	6/30/2017	Proportion	3.3	1.3	(24)	(10)	(7)	(7)	(3)	0	0	0	0
2165	City of Cornelius	6/30/2016	Proportion	3.7	0.7	63	12	17	12	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Proportion	3.1	2.1	(292)	(198)	(94)	(94)	(94)	(10)	0	0	0
2166	City of Nyssa	6/30/2017	Proportion	3.3	1.3	194	76	59	59	17	0	0	0	0
2166	City of Nyssa	6/30/2016	Proportion	3.7	0.7	(270)	(51)	(73)	(51)	0	0	0	0	0
2167	City of Athena	6/30/2018	Proportion	3.1	2.1	(362)	(245)	(117)	(117)	(117)	(11)	0	0	0
2167	City of Athena	6/30/2017	Proportion	3.3	1.3	69	27	21	21	6	0	0	0	0
2167	City of Athena	6/30/2016	Proportion	3.7	0.7	(12)	(3)	(3)	(3)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2168	City of Oakridge	6/30/2018	Proportion	3.1	2.1	(1,955)	(1,324)	(631)	(631)	(631)	(62)	0	0	0
2168	City of Oakridge	6/30/2017	Proportion	3.3	1.3	196	78	59	59	19	0	0	0	0
2168	City of Oakridge	6/30/2016	Proportion	3.7	0.7	(204)	(39)	(55)	(39)	0	0	0	0	0
2170	City of Madras	6/30/2018	Proportion	3.1	2.1	232	157	75	75	75	7	0	0	0
2170	City of Madras	6/30/2017	Proportion	3.3	1.3	(384)	(152)	(116)	(116)	(36)	0	0	0	0
2170	City of Madras	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2172	City of Sandy	6/30/2018	Proportion	3.1	2.1	381	258	123	123	123	12	0	0	0
2172	City of Sandy	6/30/2017	Proportion	3.3	1.3	(686)	(270)	(208)	(208)	(62)	0	0	0	0
2172	City of Sandy	6/30/2016	Proportion	3.7	0.7	382	73	103	73	0	0	0	0	0
2174	City of Mt Angel	6/30/2018	Proportion	3.1	2.1	(195)	(132)	(63)	(63)	(63)	(6)	0	0	0
2174	City of Mt Angel	6/30/2017	Proportion	3.3	1.3	93	37	28	28	9	0	0	0	0
2174	City of Mt Angel	6/30/2016	Proportion	3.7	0.7	(43)	(7)	(12)	(7)	0	0	0	0	0
2175	City of Umatilla	6/30/2018	Proportion	3.1	2.1	2,541	1,721	820	820	820	81	0	0	0
2175	City of Umatilla	6/30/2017	Proportion	3.3	1.3	(576)	(226)	(175)	(175)	(51)	0	0	0	0
2175	City of Umatilla	6/30/2016	Proportion	3.7	0.7	(331)	(64)	(89)	(64)	0	0	0	0	0
2176	City of Scappoose	6/30/2018	Proportion	3.1	2.1	(425)	(288)	(137)	(137)	(137)	(14)	0	0	0
2176	City of Scappoose	6/30/2017	Proportion	3.3	1.3	(20)	(8)	(6)	(6)	(2)	0	0	0	0
2176	City of Scappoose	6/30/2016	Proportion	3.7	0.7	164	32	44	32	0	0	0	0	0
2177	City of Condon	6/30/2018	Proportion	3.1	2.1	288	195	93	93	93	9	0	0	0
2177	City of Condon	6/30/2017	Proportion	3.3	1.3	(28)	(12)	(8)	(8)	(4)	0	0	0	0
2177	City of Condon	6/30/2016	Proportion	3.7	0.7	(165)	(30)	(45)	(30)	0	0	0	0	0
2178	City of Boardman	6/30/2018	Proportion	3.1	2.1	(572)	(387)	(185)	(185)	(185)	(17)	0	0	0
2178	City of Boardman	6/30/2017	Proportion	3.3	1.3	10	4	3	3	1	0	0	0	0
2178	City of Boardman	6/30/2016	Proportion	3.7	0.7	(779)	(146)	(211)	(146)	0	0	0	0	0
2179	City of Estacada	6/30/2018	Proportion	3.1	2.1	(989)	(670)	(319)	(319)	(319)	(32)	0	0	0
2179	City of Estacada	6/30/2017	Proportion	3.3	1.3	(273)	(107)	(83)	(83)	(24)	0	0	0	0
2179	City of Estacada	6/30/2016	Proportion	3.7	0.7	73	13	20	13	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Proportion	3.1	2.1	(193)	(131)	(62)	(62)	(62)	(7)	0	0	0
2180	City of Enterprise	6/30/2017	Proportion	3.3	1.3	(154)	(60)	(47)	(47)	(13)	0	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	3.7	0.7	(62)	(11)	(17)	(11)	0	0	0	0	0
2181	City of Central Point	6/30/2018	Proportion	3.1	2.1	715	484	231	231	231	22	0	0	0
2181	City of Central Point	6/30/2017	Proportion	3.3	1.3	(472)	(186)	(143)	(143)	(43)	0	0	0	0
2181	City of Central Point	6/30/2016	Proportion	3.7	0.7	(801)	(153)	(216)	(153)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Proportion	3.1	2.1	363	246	117	117	117	12	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	3.3	1.3	(211)	(83)	(64)	(64)	(19)	0	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	3.7	0.7	(334)	(64)	(90)	(64)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2018	Proportion	3.1	2.1	335	227	108	108	108	11	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	3.3	1.3	(261)	(103)	(79)	(79)	(24)	0	0	0	0
2183	City of Myrtle Point	6/30/2016	Proportion	3.7	0.7	(325)	(61)	(88)	(61)	0	0	0	0	0
2184	City of Port Orford	6/30/2018	Proportion	3.1	2.1	(303)	(205)	(98)	(98)	(98)	(9)	0	0	0
2184	City of Port Orford	6/30/2017	Proportion	3.3	1.3	(121)	(47)	(37)	(37)	(10)	0	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	3.7	0.7	(164)	(32)	(44)	(32)	0	0	0	0	0
2185	City of Wood Village	6/30/2018	Proportion	3.1	2.1	1,200	813	387	387	387	39	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	3.3	1.3	166	66	50	50	16	0	0	0	0
2185	City of Wood Village	6/30/2016	Proportion	3.7	0.7	45	9	12	9	0	0	0	0	0
2186	City of Chiloquin	6/30/2018	Proportion	3.1	2.1	(258)	(175)	(83)	(83)	(83)	(9)	0	0	0
2186	City of Chiloquin	6/30/2017	Proportion	3.3	1.3	12	4	4	4	0	0	0	0	0
2186	City of Chiloquin	6/30/2016	Proportion	3.7	0.7	5	2	1	2	0	0	0	0	0
2187	City of Philomath	6/30/2018	Proportion	3.1	2.1	518	351	167	167	167	17	0	0	0
2187	City of Philomath	6/30/2017	Proportion	3.3	1.3	(88)	(34)	(27)	(27)	(7)	0	0	0	0
2187	City of Philomath	6/30/2016	Proportion	3.7	0.7	(61)	(13)	(16)	(13)	0	0	0	0	0
2188	City of Talent	6/30/2018	Proportion	3.1	2.1	571	387	184	184	184	19	0	0	0
2188	City of Talent	6/30/2017	Proportion	3.3	1.3	425	167	129	129	38	0	0	0	0
2188	City of Talent	6/30/2016	Proportion	3.7	0.7	30	6	8	6	0	0	0	0	0
2189	City of Willamina	6/30/2018	Proportion	3.1	2.1	(720)	(488)	(232)	(232)	(232)	(24)	0	0	0
2189	City of Willamina	6/30/2017	Proportion	3.3	1.3	(197)	(77)	(60)	(60)	(17)	0	0	0	0
2189	City of Willamina	6/30/2016	Proportion	3.7	0.7	(131)	(26)	(35)	(26)	0	0	0	0	0
2191	City of Huntington	6/30/2018	Proportion	3.1	2.1	(311)	(211)	(100)	(100)	(100)	(11)	0	0	0
2191	City of Huntington	6/30/2017	Proportion	3.3	1.3	39	15	12	12	3	0	0	0	0
2191	City of Huntington	6/30/2016	Proportion	3.7	0.7	(86)	(17)	(23)	(17)	0	0	0	0	0
2192	City of North Plains	6/30/2018	Proportion	3.1	2.1	(856)	(580)	(276)	(276)	(276)	(28)	0	0	0
2192	City of North Plains	6/30/2017	Proportion	3.3	1.3	(241)	(95)	(73)	(73)	(22)	0	0	0	0
2192	City of North Plains	6/30/2016	Proportion	3.7	0.7	(225)	(42)	(61)	(42)	0	0	0	0	0
2193	City of Heppner	6/30/2018	Proportion	3.1	2.1	(313)	(212)	(101)	(101)	(101)	(10)	0	0	0
2193	City of Heppner	6/30/2017	Proportion	3.3	1.3	51	21	15	15	6	0	0	0	0
2193	City of Heppner	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2194	City of Cave Junction	6/30/2018	Proportion	3.1	2.1	(27)	(18)	(9)	(9)	(9)	(9)	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	3.3	1.3	(78)	(30)	(24)	(24)	(6)	0	0	0	0
2194	City of Cave Junction	6/30/2016	Proportion	3.7	0.7	(62)	(11)	(17)	(11)	0	0	0	0	0
2195	City of Metolius	6/30/2018	Proportion	3.1	2.1	30	20	10	10	10	0	0	0	0
2195	City of Metolius	6/30/2017	Proportion	3.3	1.3	25	9	8	8	1	0	0	0	0
2195	City of Metolius	6/30/2016	Proportion	3.7	0.7	(53)	(11)	(14)	(11)	0	0	0	0	0
2196	City of Hubbard	6/30/2018	Proportion	3.1	2.1	(866)	(580)	(276)	(276)	(276)	(28)	0	0	0
2196	City of Hubbard	6/30/2017	Proportion	3.3	1.3	231	91	70	70	21	0	0	0	0
2196	City of Hubbard	6/30/2016	Proportion	3.7	0.7	(193)	(37)	(52)	(37)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	3.1	2.1	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	3.7	0.7	(306)	(57)	(83)	(57)	0	0	0	0	0
2198	City of Carlton	6/30/2018	Proportion	3.1	2.1	346	234	112	112	112	10	0	0	0
2198	City of Carlton	6/30/2017	Proportion	3.3	1.3	(67)	(27)	(20)	(20)	(7)	0	0	0	0
2198	City of Carlton	6/30/2016	Proportion	3.7	0.7	21	3	6	3	0	0	0	0	0
2199	City of Junction City	6/30/2018	Proportion	3.1	2.1	(2,815)	(1,907)	(908)	(908)	(908)	(91)	0	0	0
2199	City of Junction City	6/30/2017	Proportion	3.3	1.3	218	86	66	66	20	0	0	0	0
2199	City of Junction City	6/30/2016	Proportion	3.7	0.7	(557)	(104)	(151)	(104)	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Proportion	3.1	2.1	88	60	28	28	28	4	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	3.3	1.3	(34)	(14)	(10)	(10)	(4)	0	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	3.7	0.7	32	5	9	5	0	0	0	0	0
2201	City of Coburg	6/30/2018	Proportion	3.1	2.1	(68)	(46)	(22)	(22)	(22)	(2)	0	0	0
2201	City of Coburg	6/30/2017	Proportion	3.3	1.3	(73)	(29)	(22)	(22)	(7)	0	0	0	0
2201	City of Coburg	6/30/2016	Proportion	3.7	0.7	(211)	(40)	(57)	(40)	0	0	0	0	0
2202	City of Dallas	6/30/2018	Proportion	3.1	2.1	(559)	(379)	(180)	(180)	(180)	(19)	0	0	0
2202	City of Dallas	6/30/2017	Proportion	3.3	1.3	(579)	(229)	(175)	(175)	(54)	0	0	0	0
2202	City of Dallas	6/30/2016	Proportion	3.7	0.7	(95)	(17)	(26)	(17)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Proportion	3.1	2.1	346	234	112	112	112	10	0	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	3.3	1.3	42	16	13	13	3	0	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	3.7	0.7	270	51	73	51	0	0	0	0	0
2204	City of Burns	6/30/2018	Proportion	3.1	2.1	(358)	(243)	(115)	(115)	(115)	(13)	0	0	0
2204	City of Burns	6/30/2017	Proportion	3.3	1.3	13	5	4	4	1	0	0	0	0
2204	City of Burns	6/30/2016	Proportion	3.7	0.7	1	1	0	1	0	0	0	0	0
2205	City of Elgin	6/30/2018	Proportion	3.1	2.1	(224)	(152)	(72)	(72)	(72)	(8)	0	0	0
2205	City of Elgin	6/30/2017	Proportion	3.3	1.3	(33)	(13)	(10)	(10)	(3)	0	0	0	0
2205	City of Elgin	6/30/2016	Proportion	3.7	0.7	(80)	(14)	(22)	(14)	0	0	0	0	0
2206	City of Weston	6/30/2018	Proportion	3.1	2.1	175	119	56	56	56	7	0	0	0
2206	City of Weston	6/30/2017	Proportion	3.3	1.3	(21)	(9)	(6)	(6)	(3)	0	0	0	0
2206	City of Weston	6/30/2016	Proportion	3.7	0.7	(2)	0	0	0	0	0	0	0	0
2207	City of Mill City	6/30/2018	Proportion	3.1	2.1	(169)	(114)	(55)	(55)	(55)	(4)	0	0	0
2207	City of Mill City	6/30/2017	Proportion	3.3	1.3	(16)	(6)	(5)	(5)	(1)	0	0	0	0
2207	City of Mill City	6/30/2016	Proportion	3.7	0.7	(51)	(9)	(14)	(9)	0	0	0	0	0
2208	City of Fairview	6/30/2018	Proportion	3.1	2.1	91	62	29	29	29	4	0	0	0
2208	City of Fairview	6/30/2017	Proportion	3.3	1.3	2,400	946	727	727	219	0	0	0	0
2208	City of Fairview	6/30/2016	Proportion	3.7	0.7	(265)	(49)	(72)	(49)	0	0	0	0	0
2209	City of Monroe	6/30/2018	Proportion	3.1	2.1	48	33	15	15	15	3	0	0	0
2209	City of Monroe	6/30/2017	Proportion	3.3	1.3	(79)	(31)	(24)	(24)	(7)	0	0	0	0
2209	City of Monroe	6/30/2016	Proportion	3.7	0.7	45	9	12	9	0	0	0	0	0
2210	City of Helix	6/30/2018	Proportion	3.1	2.1	78	53	25	25	25	3	0	0	0
2210	City of Helix	6/30/2017	Proportion	3.3	1.3	(56)	(22)	(17)	(17)	(5)	0	0	0	0
2210	City of Helix	6/30/2016	Proportion	3.7	0.7	(72)	(15)	(19)	(15)	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Proportion	3.1	2.1	28	19	9	9	9	1	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	3.3	1.3	57	23	17	17	6	0	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	3.7	0.7	41	8	11	8	0	0	0	0	0
2212	Town of Lakeview	6/30/2018	Proportion	3.1	2.1	1,120	759	361	361	361	37	0	0	0
2212	Town of Lakeview	6/30/2017	Proportion	3.3	1.3	(145)	(57)	(44)	(44)	(13)	0	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	3.7	0.7	(233)	(44)	(63)	(44)	0	0	0	0	0
2213	City of Stanfield	6/30/2018	Proportion	3.1	2.1	64	43	21	21	21	1	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	3.3	1.3	(204)	(80)	(62)	(62)	(18)	0	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	3.7	0.7	(58)	(10)	(16)	(10)	0	0	0	0	0
2214	City of Yamhill	6/30/2018	Proportion	3.1	2.1	(130)	(88)	(42)	(42)	(42)	(4)	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	3.3	1.3	(26)	(10)	(8)	(8)	(2)	0	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	3.7	0.7	2	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2018	Proportion	3.1	2.1	(85)	(58)	(27)	(27)	(27)	(4)	0	0	0
2215	City of Powers	6/30/2017	Proportion	3.3	1.3	37	15	11	11	4	0	0	0	0
2215	City of Powers	6/30/2016	Proportion	3.7	0.7	(4)	(1)	(1)	(1)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2216	City of Brookings	6/30/2018	Proportion	3.1	2.1	2,981	2,019	962	962	962	95	0	0	0
2216	City of Brookings	6/30/2017	Proportion	3.3	1.3	422	166	128	128	38	0	0	0	0
2216	City of Brookings	6/30/2016	Proportion	3.7	0.7	(588)	(111)	(159)	(111)	0	0	0	0	0
2217	City of Sutherlin	6/30/2018	Proportion	3.1	2.1	(1,143)	(774)	(369)	(369)	(36)	0	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	3.3	1.3	(293)	(115)	(89)	(89)	(26)	0	0	0	0
2217	City of Sutherlin	6/30/2016	Proportion	3.7	0.7	451	85	122	85	0	0	0	0	0
2218	City of Prairie City	6/30/2018	Proportion	3.1	2.1	298	202	96	96	96	10	0	0	0
2218	City of Prairie City	6/30/2017	Proportion	3.3	1.3	(17)	(7)	(5)	(5)	(2)	0	0	0	0
2218	City of Prairie City	6/30/2016	Proportion	3.7	0.7	13	1	4	1	0	0	0	0	0
2219	City of Sheridan	6/30/2018	Proportion	3.1	2.1	(783)	(530)	(253)	(253)	(24)	0	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	3.3	1.3	186	74	56	56	18	0	0	0	0
2219	City of Sheridan	6/30/2016	Proportion	3.7	0.7	(467)	(89)	(126)	(89)	0	0	0	0	0
2220	City of Garibaldi	6/30/2018	Proportion	3.1	2.1	33	22	11	11	11	0	0	0	0
2220	City of Garibaldi	6/30/2017	Proportion	3.3	1.3	(78)	(30)	(24)	(24)	(6)	0	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	3.7	0.7	(114)	(21)	(31)	(21)	0	0	0	0	0
2221	City of Sisters	6/30/2018	Proportion	3.1	2.1	467	316	151	151	14	0	0	0	0
2221	City of Sisters	6/30/2017	Proportion	3.3	1.3	(263)	(103)	(80)	(80)	(23)	0	0	0	0
2221	City of Sisters	6/30/2016	Proportion	3.7	0.7	(135)	(27)	(36)	(27)	0	0	0	0	0
2222	City of Jacksonville	6/30/2018	Proportion	3.1	2.1	851	576	275	275	275	26	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	3.3	1.3	110	44	33	33	11	0	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	3.7	0.7	(128)	(23)	(35)	(23)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Proportion	3.1	2.1	(1,565)	(1,060)	(505)	(505)	(50)	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Proportion	3.3	1.3	226	90	68	68	22	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	3.7	0.7	106	19	29	19	0	0	0	0	0
2224	City of Falls City	6/30/2018	Proportion	3.1	2.1	(354)	(240)	(114)	(114)	(114)	(12)	0	0	0
2224	City of Falls City	6/30/2017	Proportion	3.3	1.3	33	13	10	10	3	0	0	0	0
2224	City of Falls City	6/30/2016	Proportion	3.7	0.7	51	9	14	9	0	0	0	0	0
2225	City of Echo	6/30/2018	Proportion	3.1	2.1	128	87	41	41	41	5	0	0	0
2225	City of Echo	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2225	City of Echo	6/30/2016	Proportion	3.7	0.7	(34)	(7)	(9)	(7)	0	0	0	0	0
2226	City of Hines	6/30/2018	Proportion	3.1	2.1	229	155	74	74	74	7	0	0	0
2226	City of Hines	6/30/2017	Proportion	3.3	1.3	(84)	(34)	(25)	(25)	(9)	0	0	0	0
2226	City of Hines	6/30/2016	Proportion	3.7	0.7	117	21	32	21	0	0	0	0	0
2228	City of Turner	6/30/2018	Proportion	3.1	2.1	(330)	(224)	(106)	(106)	(106)	(12)	0	0	0
2228	City of Turner	6/30/2017	Proportion	3.3	1.3	(78)	(30)	(24)	(24)	(6)	0	0	0	0
2228	City of Turner	6/30/2016	Proportion	3.7	0.7	44	8	12	8	0	0	0	0	0
2229	City of John Day	6/30/2018	Proportion	3.1	2.1	1,020	691	329	329	329	33	0	0	0
2229	City of John Day	6/30/2017	Proportion	3.3	1.3	(343)	(135)	(104)	(104)	(31)	0	0	0	0
2229	City of John Day	6/30/2016	Proportion	3.7	0.7	(330)	(63)	(89)	(63)	0	0	0	0	0
2231	City of Banks	6/30/2018	Proportion	3.1	2.1	(123)	(83)	(40)	(40)	(40)	(3)	0	0	0
2231	City of Banks	6/30/2017	Proportion	3.3	1.3	(113)	(45)	(34)	(34)	(11)	0	0	0	0
2231	City of Banks	6/30/2016	Proportion	3.7	0.7	(107)	(20)	(29)	(20)	0	0	0	0	0
2232	City of Joseph	6/30/2018	Proportion	3.1	2.1	24	16	8	8	8	0	0	0	0
2232	City of Joseph	6/30/2017	Proportion	3.3	1.3	(67)	(27)	(20)	(20)	(7)	0	0	0	0
2232	City of Joseph	6/30/2016	Proportion	3.7	0.7	(142)	(28)	(38)	(28)	0	0	0	0	0
2233	City of Lafayette	6/30/2018	Proportion	3.1	2.1	(287)	(194)	(93)	(93)	(93)	(8)	0	0	0
2233	City of Lafayette	6/30/2017	Proportion	3.3	1.3	150	60	45	45	15	0	0	0	0
2233	City of Lafayette	6/30/2016	Proportion	3.7	0.7	(36)	(6)	(10)	(6)	0	0	0	0	0
2234	City of Aumsville	6/30/2018	Proportion	3.1	2.1	(162)	(110)	(52)	(52)	(52)	(6)	0	0	0
2234	City of Aumsville	6/30/2017	Proportion	3.3	1.3	(132)	(52)	(40)	(40)	(12)	0	0	0	0
2234	City of Aumsville	6/30/2016	Proportion	3.7	0.7	(71)	(14)	(19)	(14)	0	0	0	0	0
2235	City of Amity	6/30/2018	Proportion	3.1	2.1	379	257	122	122	122	13	0	0	0
2235	City of Amity	6/30/2017	Proportion	3.3	1.3	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2235	City of Amity	6/30/2016	Proportion	3.7	0.7	(36)	(6)	(10)	(6)	0	0	0	0	0
2236	City of Creswell	6/30/2018	Proportion	3.1	2.1	(188)	(127)	(61)	(61)	(61)	(5)	0	0	0
2236	City of Creswell	6/30/2017	Proportion	3.3	1.3	(156)	(62)	(47)	(47)	(15)	0	0	0	0
2236	City of Creswell	6/30/2016	Proportion	3.7	0.7	70	13	19	13	0	0	0	0	0
2237	City of Troutdale	6/30/2018	Proportion	3.1	2.1	1,739	1,178	561	561	561	56	0	0	0
2237	City of Troutdale	6/30/2017	Proportion	3.3	1.3	(820)	(324)	(248)	(248)	(76)	0	0	0	0
2237	City of Troutdale	6/30/2016	Proportion	3.7	0.7	(729)	(138)	(197)	(138)	0	0	0	0	0
2238	City of Warrenton	6/30/2018	Proportion	3.1	2.1	(1,990)	(1,348)	(642)	(642)	(642)	(64)	0	0	0
2238	City of Warrenton	6/30/2017	Proportion	3.3	1.3	107	43	32	32	11	0	0	0	0
2238	City of Warrenton	6/30/2016	Proportion	3.7	0.7	(176)	(32)	(48)	(32)	0	0	0	0	0
2240	City of Wilsonville	6/30/2018	Proportion	3.1	2.1	(2,349)	(1,591)	(758)	(758)	(758)	(75)	0	0	0
2240	City of Wilsonville	6/30/2017	Proportion	3.3	1.3	(1,235)	(487)	(374)	(374)	(113)	0	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	3.7	0.7	(3,186)	(603)	(861)	(603)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2241	City of Bay City	6/30/2018	Proportion	3.1	2.1	(522)	(354)	(168)	(168)	(168)	(168)	(18)	0	0
2241	City of Bay City	6/30/2017	Proportion	3.3	1.3	(17)	(7)	(5)	(5)	(2)	0	0	0	0
2241	City of Bay City	6/30/2016	Proportion	3.7	0.7	13	1	4	1	0	0	0	0	0
2242	City of Gaston	6/30/2018	Proportion	3.1	2.1	(62)	(42)	(20)	(20)	(20)	(2)	0	0	0
2242	City of Gaston	6/30/2017	Proportion	3.3	1.3	(123)	(49)	(37)	(37)	(12)	0	0	0	0
2242	City of Gaston	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Proportion	3.1	2.1	196	133	63	63	63	7	0	0	0
2244	City of Lakeside	6/30/2017	Proportion	3.3	1.3	66	26	20	20	6	0	0	0	0
2244	City of Lakeside	6/30/2016	Proportion	3.7	0.7	(217)	(40)	(59)	(40)	0	0	0	0	0
2245	City of Dundee	6/30/2018	Proportion	3.1	2.1	(487)	(330)	(157)	(157)	(157)	(16)	0	0	0
2245	City of Dundee	6/30/2017	Proportion	3.3	1.3	24	10	7	7	3	0	0	0	0
2245	City of Dundee	6/30/2016	Proportion	3.7	0.7	(67)	(13)	(18)	(13)	0	0	0	0	0
2246	City of Merrill	6/30/2018	Proportion	3.1	2.1	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
2246	City of Merrill	6/30/2017	Proportion	3.3	1.3	13	5	4	4	1	0	0	0	0
2246	City of Merrill	6/30/2016	Proportion	3.7	0.7	4	1	1	1	0	0	0	0	0
2247	City of Malin	6/30/2018	Proportion	3.1	2.1	152	103	49	49	49	5	0	0	0
2247	City of Malin	6/30/2017	Proportion	3.3	1.3	(7)	(3)	(2)	(2)	(1)	0	0	0	0
2247	City of Malin	6/30/2016	Proportion	3.7	0.7	(17)	(2)	(5)	(2)	0	0	0	0	0
2248	City of Fossil	6/30/2018	Proportion	3.1	2.1	(95)	(64)	(31)	(31)	(31)	(2)	0	0	0
2248	City of Fossil	6/30/2017	Proportion	3.3	1.3	31	13	9	9	4	0	0	0	0
2248	City of Fossil	6/30/2016	Proportion	3.7	0.7	(4)	(1)	(1)	(1)	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Proportion	3.1	2.1	(544)	(369)	(175)	(175)	(175)	(19)	0	0	0
2249	City of Phoenix	6/30/2017	Proportion	3.3	1.3	(278)	(110)	(84)	(84)	(26)	0	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	3.7	0.7	(572)	(107)	(155)	(107)	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Proportion	3.1	2.1	(133)	(90)	(43)	(43)	(43)	(4)	0	0	0
2250	City of Gold Beach	6/30/2017	Proportion	3.3	1.3	(35)	(13)	(11)	(11)	(2)	0	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	3.7	0.7	(152)	(29)	(41)	(29)	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Proportion	3.1	2.1	565	383	182	182	182	19	0	0	0
2251	City of Rogue River	6/30/2017	Proportion	3.3	1.3	11	5	3	3	2	0	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	3.7	0.7	(91)	(16)	(25)	(16)	0	0	0	0	0
2252	City of Dayton	6/30/2018	Proportion	3.1	2.1	330	224	106	106	106	12	0	0	0
2252	City of Dayton	6/30/2017	Proportion	3.3	1.3	33	13	10	10	3	0	0	0	0
2252	City of Dayton	6/30/2016	Proportion	3.7	0.7	12	3	3	3	0	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Proportion	3.1	2.1	(120)	(81)	(39)	(39)	(39)	(3)	0	0	0
2253	Town of Butte Falls	6/30/2017	Proportion	3.3	1.3	(82)	(32)	(25)	(25)	(7)	0	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2254	City of Shady Cove	6/30/2018	Proportion	3.1	2.1	(231)	(156)	(75)	(75)	(75)	(6)	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	3.3	1.3	(64)	(26)	(19)	(19)	(7)	0	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	3.7	0.7	(68)	(14)	(18)	(14)	0	0	0	0	0
2255	Town of Canyon City	6/30/2018	Proportion	3.1	2.1	(30)	(20)	(10)	(10)	(10)	0	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	3.3	1.3	10	4	3	3	1	0	0	0	0
2255	Town of Canyon City	6/30/2016	Proportion	3.7	0.7	3	0	1	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	3.1	2.1	(114)	(77)	(37)	(37)	(37)	(3)	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	3.3	1.3	13	5	4	4	1	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	3.7	0.7	1	0	0	1	0	0	0	0	0
2257	City of Culver	6/30/2018	Proportion	3.1	2.1	75	51	24	24	24	3	0	0	0
2257	City of Culver	6/30/2017	Proportion	3.3	1.3	(59)	(23)	(18)	(18)	(5)	0	0	0	0
2257	City of Culver	6/30/2016	Proportion	3.7	0.7	17	2	5	2	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Proportion	3.1	2.1	(103)	(70)	(33)	(33)	(33)	(4)	0	0	0
2258	City of Adair Village	6/30/2017	Proportion	3.3	1.3	(29)	(11)	(9)	(9)	(2)	0	0	0	0
2258	City of Adair Village	6/30/2016	Proportion	3.7	0.7	(6)	0	(2)	0	0	0	0	0	0
2260	City of Riddle	6/30/2018	Proportion	3.1	2.1	319	216	103	103	103	10	0	0	0
2260	City of Riddle	6/30/2017	Proportion	3.3	1.3	(20)	(8)	(6)	(6)	(2)	0	0	0	0
2260	City of Riddle	6/30/2016	Proportion	3.7	0.7	(38)	(8)	(10)	(8)	0	0	0	0	0
2261	City of Waldport	6/30/2018	Proportion	3.1	2.1	(59)	(40)	(19)	(19)	(19)	(2)	0	0	0
2261	City of Waldport	6/30/2017	Proportion	3.3	1.3	(42)	(16)	(13)	(13)	(3)	0	0	0	0
2261	City of Waldport	6/30/2016	Proportion	3.7	0.7	(49)	(10)	(13)	(10)	0	0	0	0	0
2262	City of Dufur	6/30/2018	Proportion	3.1	2.1	(207)	(140)	(67)	(67)	(67)	(6)	0	0	0
2262	City of Dufur	6/30/2017	Proportion	3.3	1.3	32	12	10	10	2	0	0	0	0
2262	City of Dufur	6/30/2016	Proportion	3.7	0.7	(81)	(15)	(22)	(15)	0	0	0	0	0
2263	City of La Grande	6/30/2018	Proportion	3.1	2.1	(697)	(472)	(225)	(225)	(225)	(22)	0	0	0
2263	City of La Grande	6/30/2017	Proportion	3.3	1.3	169	67	51	51	16	0	0	0	0
2263	City of La Grande	6/30/2016	Proportion	3.7	0.7	(366)	(99)	(69)	(69)	0	0	0	0	0
2264	City of Gervais	6/30/2018	Proportion	3.1	2.1	68	46	22	22	22	2	0	0	0
2264	City of Gervais	6/30/2017	Proportion	3.3	1.3	88	34	27	27	7	0	0	0	0
2264	City of Gervais	6/30/2016	Proportion	3.7	0.7	(76)	(13)	(21)	(13)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2265	City of Westfir	6/30/2018	Proportion	3.1	2.1	1	1	0	0	0	1	0	0	0
2265	City of Westfir	6/30/2017	Proportion	3.3	1.3	(33)	(13)	(10)	(3)	0	0	0	0	0
2265	City of Westfir	6/30/2016	Proportion	3.7	0.7	(26)	(5)	(7)	(5)	0	0	0	0	0
2266	City of Irrigon	6/30/2018	Proportion	3.1	2.1	(254)	(172)	(82)	(82)	(8)	0	0	0	0
2266	City of Irrigon	6/30/2017	Proportion	3.3	1.3	4	2	1	1	1	0	0	0	0
2266	City of Irrigon	6/30/2016	Proportion	3.7	0.7	(11)	(2)	(3)	(2)	0	0	0	0	0
2267	City of Independence	6/30/2018	Proportion	3.1	2.1	(1,122)	(760)	(362)	(362)	(362)	(36)	0	0	0
2267	City of Independence	6/30/2017	Proportion	3.3	1.3	(139)	(55)	(42)	(42)	(13)	0	0	0	0
2267	City of Independence	6/30/2016	Proportion	3.7	0.7	(166)	(31)	(45)	(31)	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Proportion	3.1	2.1	(137)	(93)	(44)	(44)	(4)	(5)	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	3.3	1.3	(91)	(35)	(28)	(28)	(7)	0	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	3.7	0.7	(127)	(25)	(34)	(25)	0	0	0	0	0
2269	City of Durham	6/30/2018	Proportion	3.1	2.1	(18)	(12)	(6)	(6)	(6)	0	0	0	0
2269	City of Durham	6/30/2017	Proportion	3.3	1.3	7	3	2	2	1	0	0	0	0
2269	City of Durham	6/30/2016	Proportion	3.7	0.7	25	4	7	4	0	0	0	0	0
2270	City of Lyons	6/30/2018	Proportion	3.1	2.1	42	28	14	14	14	0	0	0	0
2270	City of Lyons	6/30/2017	Proportion	3.3	1.3	(16)	(6)	(5)	(5)	(1)	0	0	0	0
2270	City of Lyons	6/30/2016	Proportion	3.7	0.7	13	1	4	1	0	0	0	0	0
2271	City of Columbia City	6/30/2018	Proportion	3.1	2.1	228	154	74	74	74	6	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	3.3	1.3	(113)	(45)	(34)	(34)	(11)	0	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2272	City of Aurora	6/30/2018	Proportion	3.1	2.1	28	19	9	9	9	1	0	0	0
2272	City of Aurora	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2272	City of Aurora	6/30/2016	Proportion	3.7	0.7	66	12	18	12	0	0	0	0	0
2273	City of Silverton	6/30/2018	Proportion	3.1	2.1	1,466	993	473	473	473	47	0	0	0
2273	City of Silverton	6/30/2017	Proportion	3.3	1.3	280	110	85	85	25	0	0	0	0
2273	City of Silverton	6/30/2016	Proportion	3.7	0.7	47	8	13	8	0	0	0	0	0
2274	City of Gold Hill	6/30/2018	Proportion	3.1	2.1	(616)	(417)	(199)	(199)	(199)	(19)	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	3.3	1.3	72	28	22	22	6	0	0	0	0
2274	City of Gold Hill	6/30/2016	Proportion	3.7	0.7	(214)	(40)	(58)	(40)	0	0	0	0	0
2275	City of Toledo	6/30/2018	Proportion	3.1	2.1	(77)	(52)	(25)	(25)	(25)	(2)	0	0	0
2275	City of Toledo	6/30/2017	Proportion	3.3	1.3	103	41	31	31	10	0	0	0	0
2275	City of Toledo	6/30/2016	Proportion	3.7	0.7	(849)	(162)	(229)	(162)	0	0	0	0	0
2276	City of Newport	6/30/2018	Proportion	3.1	2.1	126	85	41	41	41	3	0	0	0
2276	City of Newport	6/30/2017	Proportion	3.3	1.3	(571)	(225)	(173)	(173)	(52)	0	0	0	0
2276	City of Newport	6/30/2016	Proportion	3.7	0.7	(66)	(12)	(18)	(12)	0	0	0	0	0
2278	City of Springfield	6/30/2018	Proportion	3.1	2.1	(8,060)	(5,460)	(2,600)	(2,600)	(2,600)	(260)	0	0	0
2278	City of Springfield	6/30/2017	Proportion	3.3	1.3	2,256	888	684	684	204	0	0	0	0
2278	City of Springfield	6/30/2016	Proportion	3.7	0.7	(896)	(170)	(242)	(170)	0	0	0	0	0
2279	City of Keizer	6/30/2018	Proportion	3.1	2.1	(2,550)	(1,727)	(823)	(823)	(823)	(81)	0	0	0
2279	City of Keizer	6/30/2017	Proportion	3.3	1.3	(306)	(120)	(93)	(93)	(27)	0	0	0	0
2279	City of Keizer	6/30/2016	Proportion	3.7	0.7	(1,753)	(331)	(474)	(331)	0	0	0	0	0
2280	City of Winston	6/30/2018	Proportion	3.1	2.1	(398)	(229)	(109)	(109)	(109)	(11)	0	0	0
2280	City of Winston	6/30/2017	Proportion	3.3	1.3	(272)	(108)	(82)	(82)	(26)	0	0	0	0
2280	City of Winston	6/30/2016	Proportion	3.7	0.7	(589)	(112)	(159)	(112)	0	0	0	0	0
2281	City of Manzanita	6/30/2018	Proportion	3.1	2.1	(145)	(98)	(47)	(47)	(47)	(4)	0	0	0
2281	City of Manzanita	6/30/2017	Proportion	3.3	1.3	(192)	(76)	(58)	(58)	(18)	0	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	3.7	0.7	(247)	(46)	(67)	(46)	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Proportion	3.1	2.1	194	131	63	63	63	5	0	0	0
2282	City of Eagle Point	6/30/2017	Proportion	3.3	1.3	9	3	3	3	0	0	0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	3.7	0.7	(55)	(10)	(15)	(10)	0	0	0	0	0
2283	City of Maupin	6/30/2018	Proportion	3.1	2.1	56	38	18	18	18	2	0	0	0
2283	City of Maupin	6/30/2017	Proportion	3.3	1.3	22	8	7	7	1	0	0	0	0
2283	City of Maupin	6/30/2016	Proportion	3.7	0.7	(18)	(3)	(5)	(3)	0	0	0	0	0
2284	City of Halsey	6/30/2018	Proportion	3.1	2.1	(153)	(104)	(49)	(49)	(49)	(6)	0	0	0
2284	City of Halsey	6/30/2017	Proportion	3.3	1.3	(23)	(9)	(7)	(7)	(2)	0	0	0	0
2284	City of Halsey	6/30/2016	Proportion	3.7	0.7	(108)	(21)	(29)	(21)	0	0	0	0	0
2285	City of Veneta	6/30/2018	Proportion	3.1	2.1	(298)	(202)	(96)	(96)	(96)	(10)	0	0	0
2285	City of Veneta	6/30/2017	Proportion	3.3	1.3	(26)	(10)	(8)	(8)	(2)	0	0	0	0
2285	City of Veneta	6/30/2016	Proportion	3.7	0.7	17	2	5	2	0	0	0	0	0
2286	City of Millersburg	6/30/2018	Proportion	3.1	2.1	(172)	(117)	(55)	(55)	(55)	(7)	0	0	0
2286	City of Millersburg	6/30/2017	Proportion	3.3	1.3	(221)	(87)	(67)	(67)	(20)	0	0	0	0
2286	City of Millersburg	6/30/2016	Proportion	3.7	0.7	(173)	(32)	(47)	(32)	0	0	0	0	0
2287	City of King City	6/30/2018	Proportion	3.1	2.1	(372)	(252)	(120)	(120)	(120)	(12)	0	0	0
2287	City of King City	6/30/2017	Proportion	3.3	1.3	29	11	9	9	2	0	0	0	0
2287	City of King City	6/30/2016	Proportion	3.7	0.7	(24)	(6)	(6)	(6)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2288	City of Tualatin	6/30/2018	Proportion	3.1	2.1	(1,390)	(942)	(448)	(448)	(448)	(46)	0	0	0
2288	City of Tualatin	6/30/2017	Proportion	3.3	1.3	(857)	(337)	(260)	(260)	(77)	0	0	0	0
2288	City of Tualatin	6/30/2016	Proportion	3.7	0.7	(332)	(62)	(90)	(62)	0	0	0	0	0
2290	City of Molalla	6/30/2018	Proportion	3.1	2.1	(998)	(676)	(322)	(322)	(32)	0	0	0	0
2290	City of Molalla	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0
2290	City of Molalla	6/30/2016	Proportion	3.7	0.7	15	3	4	3	0	0	0	0	0
2291	City of Florence	6/30/2018	Proportion	3.1	2.1	404	274	130	130	130	14	0	0	0
2291	City of Florence	6/30/2017	Proportion	3.3	1.3	(311)	(123)	(94)	(94)	(29)	0	0	0	0
2291	City of Florence	6/30/2016	Proportion	3.7	0.7	(1,003)	(190)	(271)	(190)	0	0	0	0	0
2292	City of North Bend	6/30/2018	Proportion	3.1	2.1	(742)	(503)	(239)	(239)	(25)	0	0	0	0
2292	City of North Bend	6/30/2017	Proportion	3.3	1.3	(668)	(264)	(202)	(202)	(62)	0	0	0	0
2292	City of North Bend	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
2293	City of Lowell	6/30/2018	Proportion	3.1	2.1	147	100	47	47	47	6	0	0	0
2293	City of Lowell	6/30/2017	Proportion	3.3	1.3	(20)	(8)	(6)	(6)	(2)	0	0	0	0
2293	City of Lowell	6/30/2016	Proportion	3.7	0.7	127	25	34	25	0	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Proportion	3.1	2.1	7	5	2	2	1	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	3.3	1.3	86	34	26	26	8	0	0	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	3.7	0.7	(49)	(10)	(13)	(10)	0	0	0	0	0
2295	City of Tigard	6/30/2018	Proportion	3.1	2.1	(2,283)	(1,547)	(736)	(736)	(736)	(75)	0	0	0
2295	City of Tigard	6/30/2017	Proportion	3.3	1.3	747	295	226	226	69	0	0	0	0
2295	City of Tigard	6/30/2016	Proportion	3.7	0.7	(1,689)	(321)	(456)	(321)	0	0	0	0	0
2296	City of Happy Valley	6/30/2018	Proportion	3.1	2.1	75	51	24	24	3	0	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	3.3	1.3	(208)	(82)	(63)	(63)	(19)	0	0	0	0
2296	City of Happy Valley	6/30/2016	Proportion	3.7	0.7	642	120	174	120	0	0	0	0	0
2297	City of Rainier	6/30/2018	Proportion	3.1	2.1	559	379	180	180	180	19	0	0	0
2297	City of Rainier	6/30/2017	Proportion	3.3	1.3	197	77	60	60	17	0	0	0	0
2297	City of Rainier	6/30/2016	Proportion	3.7	0.7	44	8	12	8	0	0	0	0	0
2298	City of Lincoln City	6/30/2018	Proportion	3.1	2.1	(3,744)	(2,536)	(1,208)	(1,208)	(1,208)	(120)	0	0	0
2298	City of Lincoln City	6/30/2017	Proportion	3.3	1.3	713	281	216	216	65	0	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	3.7	0.7	(473)	(89)	(128)	(89)	0	0	0	0	0
2299	City of Dunes City	6/30/2018	Proportion	3.1	2.1	(1,016)	(688)	(328)	(328)	(328)	(32)	0	0	0
2299	City of Dunes City	6/30/2017	Proportion	3.3	1.3	(25)	(9)	(8)	(8)	(1)	0	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	3.7	0.7	16	4	4	4	0	0	0	0	0
2300	City of Yachats	6/30/2018	Proportion	3.1	2.1	(474)	(321)	(153)	(153)	(153)	(15)	0	0	0
2300	City of Yachats	6/30/2017	Proportion	3.3	1.3	176	70	53	53	17	0	0	0	0
2300	City of Yachats	6/30/2016	Proportion	3.7	0.7	(80)	(14)	(22)	(14)	0	0	0	0	0
2301	City of Moro	6/30/2018	Proportion	3.1	2.1	(188)	(127)	(61)	(61)	(61)	(5)	0	0	0
2301	City of Moro	6/30/2017	Proportion	3.3	1.3	36	14	11	11	3	0	0	0	0
2301	City of Moro	6/30/2016	Proportion	3.7	0.7	(64)	(13)	(17)	(13)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	3.1	2.1	(141)	(96)	(45)	(45)	(45)	(6)	0	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	3.3	1.3	25	9	8	8	1	0	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	3.7	0.7	(28)	(4)	(8)	(4)	0	0	0	0	0
2303	City of Woodburn	6/30/2018	Proportion	3.1	2.1	778	527	251	251	251	25	0	0	0
2303	City of Woodburn	6/30/2017	Proportion	3.3	1.3	(222)	(88)	(67)	(67)	(21)	0	0	0	0
2303	City of Woodburn	6/30/2016	Proportion	3.7	0.7	(1,485)	(282)	(401)	(282)	0	0	0	0	0
2304	City of Gladstone	6/30/2018	Proportion	3.1	2.1	1,264	856	408	408	408	40	0	0	0
2304	City of Gladstone	6/30/2017	Proportion	3.3	1.3	(791)	(311)	(240)	(240)	(71)	0	0	0	0
2304	City of Gladstone	6/30/2016	Proportion	3.7	0.7	731	137	198	137	0	0	0	0	0
2305	City of Elkton	6/30/2018	Proportion	3.1	2.1	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2305	City of Elkton	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
2305	City of Elkton	6/30/2016	Proportion	3.7	0.7	(2)	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2018	Proportion	3.1	2.1	(1)	(1)	0	0	0	(1)	0	0	0
2306	City of Imbler	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2306	City of Imbler	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
2307	City of Yoncalla	6/30/2018	Proportion	3.1	2.1	280	190	90	90	90	10	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	3.3	1.3	15	5	5	5	0	0	0	0	0
2307	City of Yoncalla	6/30/2016	Proportion	3.7	0.7	75	15	20	15	0	0	0	0	0
2308	City of North Powder	6/30/2018	Proportion	3.1	2.1	173	117	56	56	56	5	0	0	0
2308	City of North Powder	6/30/2017	Proportion	3.3	1.3	10	4	3	3	1	0	0	0	0
2308	City of North Powder	6/30/2016	Proportion	3.7	0.7	25	4	7	4	0	0	0	0	0
2309	City of Gearhart	6/30/2018	Proportion	3.1	2.1	5,008	3,393	1,615	1,615	1,615	163	0	0	0
2309	City of Gearhart	6/30/2017	Proportion	3.3	1.3	(1,190)	(468)	(361)	(361)	(107)	0	0	0	0
2309	City of Gearhart	6/30/2016	Proportion	3.7	0.7	(67)	(13)	(18)	(13)	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Proportion	3.1	2.1	223	151	72	72	72	7	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	3.3	1.3	27	11	8	8	3	0	0	0	0
2501	Port of The Dalles	6/30/2016	Proportion	3.7	0.7	(28)	(4)	(8)	(4)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2507	Port of Astoria	6/30/2018	Proportion	3.1	2.1	(569)	(385)	(184)	(184)	(184)	(17)	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	3.3	1.3	216	86	65	65	21	0	0	0	0
2507	Port of Astoria	6/30/2016	Proportion	3.7	0.7	21	3	6	3	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Proportion	3.1	2.1	(472)	(320)	(152)	(152)	(152)	(16)	0	0	0
2508	Multnomah Drainage	6/30/2017	Proportion	3.3	1.3	(202)	(80)	(61)	(61)	(19)	0	0	0	0
2508	Multnomah Drainage	6/30/2016	Proportion	3.7	0.7	491	92	133	92	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	3.1	2.1	21	14	7	7	7	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	3.3	1.3	(37)	(15)	(11)	(11)	(4)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	3.7	0.7	47	8	13	8	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	3.1	2.1	394	267	127	127	127	13	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	3.7	0.7	63	12	17	17	0	0	0	0	0
2512	Port of Portland	6/30/2018	Proportion	3.1	2.1	(5,833)	(3,951)	(1,882)	(1,882)	(1,882)	(187)	0	0	0
2512	Port of Portland	6/30/2017	Proportion	3.3	1.3	1,926	758	584	584	174	0	0	0	0
2512	Port of Portland	6/30/2016	Proportion	3.7	0.7	(8,834)	(1,670)	(2,388)	(1,670)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Proportion	3.1	2.1	1,440	975	465	465	465	45	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	3.3	1.3	(822)	(324)	(249)	(249)	(75)	0	0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	3.7	0.7	391	73	106	73	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Proportion	3.1	2.1	(2,401)	(1,626)	(775)	(775)	(775)	(76)	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	3.3	1.3	(9)	(3)	(3)	(3)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	3.7	0.7	(1,686)	(318)	(456)	(318)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	3.1	2.1	1,798	1,218	580	580	580	58	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	3.3	1.3	(320)	(126)	(97)	(97)	(29)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	3.7	0.7	377	71	102	71	0	0	0	0	0
2519	Home Forward	6/30/2018	Proportion	3.1	2.1	(6,961)	(4,716)	(2,245)	(2,245)	(2,245)	(226)	0	0	0
2519	Home Forward	6/30/2017	Proportion	3.3	1.3	619	243	188	188	55	0	0	0	0
2519	Home Forward	6/30/2016	Proportion	3.7	0.7	(3,178)	(601)	(859)	(601)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	3.1	2.1	(2,645)	(3,904)	(1,259)	(1,259)	(1,259)	(127)	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	3.3	1.3	13,701	5,397	4,152	4,152	1,245	0	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	3.7	0.7	62	12	17	12	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	3.1	2.1	(136)	(92)	(44)	(44)	(44)	(4)	0	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	3.7	0.7	1,596	303	431	303	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	3.1	2.1	1,851	1,254	597	597	597	60	0	0	0
2526	Clatskanie PUD	6/30/2017	Proportion	3.3	1.3	(414)	(164)	(125)	(125)	(39)	0	0	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	3.7	0.7	(518)	(98)	(140)	(98)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	3.1	2.1	645	437	208	208	208	21	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	3.3	1.3	205	81	62	62	19	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	3.7	0.7	(580)	(109)	(157)	(109)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	3.1	2.1	596	404	192	192	192	20	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	3.3	1.3	(741)	(291)	(225)	(225)	(66)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	3.7	0.7	(1,375)	(259)	(372)	(259)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	3.1	2.1	167	113	54	54	54	5	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	3.3	1.3	(18)	(8)	(5)	(5)	(3)	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	3.7	0.7	(23)	(5)	(6)	(5)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	3.1	2.1	(6,877)	(4,659)	(2,218)	(2,218)	(2,218)	(223)	0	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	3.3	1.3	762	300	231	231	69	0	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	3.7	0.7	(73)	(13)	(20)	(13)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	3.1	2.1	(367)	(249)	(118)	(118)	(118)	(13)	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	3.7	0.7	(170)	(32)	(46)	(32)	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Proportion	3.1	2.1	(52)	(35)	(17)	(17)	(17)	(1)	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	3.3	1.3	16	6	5	5	1	0	0	0	0
2536	Valley View Cemetery	6/30/2016	Proportion	3.7	0.7	5	2	1	2	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Proportion	3.1	2.1	71	48	23	23	23	2	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	3.3	1.3	212	84	64	64	20	0	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	3.7	0.7	115	22	31	22	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2018	Proportion	3.1	2.1	(316)	(214)	(102)	(102)	(102)	(10)	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	3.3	1.3	(91)	(35)	(28)	(28)	(7)	0	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	3.7	0.7	188	35	51	35	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	3.1	2.1	(14)	(9)	(5)	(5)	(5)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	3.3	1.3	(68)	(26)	(21)	(21)	(5)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	3.7	0.7	(34)	(7)	(9)	(7)	0	0	0	0	0
2542	Rainbow Water District	6/30/2018	Proportion	3.1	2.1	(388)	(263)	(125)	(125)	(125)	(13)	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	3.3	1.3	(50)	(20)	(15)	(15)	(5)	0	0	0	0
2542	Rainbow Water District	6/30/2016	Proportion	3.7	0.7	(2)	0	0	0	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2545	Council of Governments	6/30/2018	Proportion	3.1	2.1	(2,525)	(1,710)	(815)	(815)	(815)	(815)	(80)	0	0
2545	Council of Governments	6/30/2017	Proportion	3.3	1.3	521	205	158	158	47	0	0	0	0
2545	Council of Governments	6/30/2016	Proportion	3.7	0.7	(1,750)	(331)	(473)	(331)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2018	Proportion	3.1	2.1	(70)	(47)	(23)	(23)	(23)	(1)	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	3.3	1.3	(168)	(66)	(51)	(51)	(15)	0	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	3.7	0.7	(225)	(42)	(61)	(42)	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	3.1	2.1	140	95	45	45	45	5	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	3.3	1.3	25	9	8	8	1	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0
2551	Sandy Fire Department	6/30/2018	Proportion	3.1	2.1	(880)	(596)	(284)	(284)	(284)	(28)	0	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	3.3	1.3	(314)	(124)	(95)	(95)	(29)	0	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	3.7	0.7	(233)	(44)	(63)	(44)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	3.1	2.1	224	152	72	72	72	8	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	3.3	1.3	75	29	23	23	6	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	3.7	0.7	(594)	(111)	(161)	(111)	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	26	18	8	8	8	2	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	9	3	3	3	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	39	6	11	6	0	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	3.1	2.1	(53)	(36)	(17)	(17)	(17)	(2)	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	3.7	0.7	17	2	5	2	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Proportion	3.1	2.1	(1,821)	(1,234)	(587)	(587)	(587)	(60)	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Proportion	3.3	1.3	15	5	5	5	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	3.7	0.7	104	20	28	20	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Proportion	3.1	2.1	(326)	(221)	(105)	(105)	(105)	(11)	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	3.3	1.3	(347)	(137)	(105)	(105)	(32)	0	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	3.7	0.7	104	20	28	20	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Proportion	3.1	2.1	1,829	1,239	590	590	590	59	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	3.3	1.3	(1,215)	(479)	(368)	(368)	(111)	0	0	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	3.7	0.7	(304)	(58)	(82)	(58)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(55)	(37)	(18)	(18)	(18)	(1)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	217	85	66	66	19	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	51	9	14	9	0	0	0	0	0
2562	WyEast Fire District	6/30/2018	Proportion	3.1	2.1	(67)	(45)	(22)	(22)	(22)	(1)	0	0	0
2562	WyEast Fire District	6/30/2017	Proportion	3.3	1.3	(5)	(1)	(2)	(2)	0	0	0	0	0
2562	WyEast Fire District	6/30/2016	Proportion	3.7	0.7	(14)	(2)	(4)	(2)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	3.1	2.1	3,308	2,241	1,067	1,067	1,067	107	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	3.3	1.3	(16)	(6)	(5)	(5)	(1)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	3.7	0.7	(56)	(11)	(15)	(11)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	3.1	2.1	(1,194)	(809)	(385)	(385)	(385)	(39)	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	3.3	1.3	65	25	20	20	5	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	3.7	0.7	34	7	9	7	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	15	10	5	5	5	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	118	46	36	36	10	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(85)	(16)	(23)	(16)	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	3.1	2.1	(990)	(671)	(319)	(319)	(319)	(33)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	3.3	1.3	(363)	(143)	(110)	(110)	(33)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	3.7	0.7	(63)	(12)	(17)	(12)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	3.1	2.1	3,691	2,500	1,191	1,191	1,191	118	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	3.3	1.3	(390)	(154)	(118)	(118)	(36)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	3.7	0.7	(1,220)	(230)	(330)	(230)	0	0	0	0	0
2570	Port of St Helens	6/30/2018	Proportion	3.1	2.1	(1,222)	(828)	(394)	(394)	(394)	(40)	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	3.7	0.7	(291)	(54)	(79)	(54)	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	3.1	2.1	(414)	(280)	(134)	(134)	(134)	(12)	0	0	0
2571	Crystal Springs Water District	6/30/2017	Proportion	3.3	1.3	(163)	(65)	(49)	(49)	(16)	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	3.7	0.7	74	14	20	14	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	3.1	2.1	2,811	1,904	907	907	907	90	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	3.3	1.3	166	66	50	50	16	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	3.7	0.7	242	47	65	47	0	0	0	0	0
2573	Goshen Fire District	6/30/2018	Proportion	3.1	2.1	333	226	107	107	107	12	0	0	0
2573	Goshen Fire District	6/30/2017	Proportion	3.3	1.3	(199)	(79)	(60)	(60)	(19)	0	0	0	0
2573	Goshen Fire District	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	3.1	2.1	(47)	(32)	(15)	(15)	(15)	(2)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	1.3	90	36	27	27	9	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.7	112	22	30	22	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	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) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in	
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	117	79	38	38	38	38	3	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(224)	(88)	(68)	(68)	(20)	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	583	109	158	109	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(1,265)	(857)	(408)	(408)	(408)	(41)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(185)	(73)	(56)	(56)	(17)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(328)	(61)	(89)	(61)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	3.1	2.1	(2,755)	(1,866)	(889)	(889)	(889)	(88)	0	0	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	3.3	1.3	(1,536)	(606)	(465)	(465)	(141)	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	3.7	0.7	(1,288)	(244)	(348)	(244)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2018	Proportion	3.1	2.1	(9)	(5)	(5)	(5)	(5)	0	0	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	3.3	1.3	(10)	(4)	(3)	(3)	(1)	0	0	0	0	0
2581	Port of Umatilla	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Proportion	3.1	2.1	(148)	(100)	(48)	(48)	(48)	(4)	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	3.3	1.3	(67)	(27)	(20)	(20)	(7)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	3.1	2.1	(207)	(140)	(67)	(67)	(67)	(6)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	3.3	1.3	(5)	(1)	(2)	(2)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	3.1	2.1	50	34	16	16	16	2	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	3.3	1.3	(23)	(9)	(7)	(7)	(2)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	3.7	0.7	143	26	39	26	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(684)	(463)	(221)	(221)	(221)	(21)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(246)	(96)	(75)	(75)	(21)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(187)	(34)	(51)	(34)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Proportion	3.1	2.1	(768)	(520)	(248)	(248)	(248)	(24)	0	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	3.3	1.3	72	28	22	22	6	0	0	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	3.7	0.7	99	18	27	18	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2018	Proportion	3.1	2.1	(5,171)	(3,503)	(1,668)	(1,668)	(1,668)	(167)	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	3.3	1.3	(497)	(195)	(151)	(151)	(44)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	3.7	0.7	(908)	(173)	(245)	(173)	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Proportion	3.1	2.1	(724)	(490)	(234)	(234)	(234)	(22)	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	3.3	1.3	(37)	(15)	(11)	(11)	(4)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	3.7	0.7	(354)	(66)	(96)	(66)	0	0	0	0	0	0
2594	Metro	6/30/2018	Proportion	3.1	2.1	(18,037)	(12,219)	(5,818)	(5,818)	(5,818)	(583)	0	0	0	0
2594	Metro	6/30/2017	Proportion	3.3	1.3	(2,869)	(1,131)	(869)	(869)	(262)	0	0	0	0	0
2594	Metro	6/30/2016	Proportion	3.7	0.7	(4,811)	(911)	(1,300)	(911)	0	0	0	0	0	0
2595	Carby Fire District	6/30/2018	Proportion	3.1	2.1	1,485	1,006	479	479	479	48	0	0	0	0
2595	Carby Fire District	6/30/2017	Proportion	3.3	1.3	(964)	(380)	(292)	(292)	(88)	0	0	0	0	0
2595	Carby Fire District	6/30/2016	Proportion	3.7	0.7	(470)	(89)	(127)	(89)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Proportion	3.1	2.1	(2,818)	(1,909)	(909)	(909)	(909)	(91)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	3.3	1.3	(608)	(240)	(184)	(184)	(56)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	3.7	0.7	245	47	66	47	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Proportion	3.1	2.1	(12)	(8)	(4)	(4)	(4)	0	0	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	3.3	1.3	12	4	4	4	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2016	Proportion	3.7	0.7	4	1	1	1	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2018	Proportion	3.1	2.1	(611)	(414)	(197)	(197)	(197)	(20)	0	0	0	0
2598	Marion County Housing Authority	6/30/2017	Proportion	3.3	1.3	42	16	13	13	3	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2016	Proportion	3.7	0.7	(90)	(18)	(24)	(18)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2018	Proportion	3.1	2.1	(701)	(475)	(226)	(226)	(226)	(23)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2017	Proportion	3.3	1.3	35	13	11	11	2	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Proportion	3.7	0.7	(144)	(27)	(39)	(27)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2018	Proportion	3.1	2.1	349	236	113	113	113	10	0	0	0	0
2600	Winston-Dillard Water District	6/30/2017	Proportion	3.3	1.3	(30)	(12)	(9)	(9)	(3)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	3.7	0.7	(56)	(11)	(15)	(11)	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2018	Proportion	3.1	2.1	2	1	1	1	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	3.7	0.7	(7)	(1)	(2)	(1)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(398)	(270)	(128)	(128)	(128)	(14)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(32)	(12)	(10)	(10)	(2)	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(159)	(30)	(43)	(30)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2018	Proportion	3.1	2.1	(4)	(3)	(1)	(1)	(1)	0	0	0	0	0
2603	Corbett Water District	6/30/2017	Proportion	3.3	1.3	(28)	(12)	(8)	(8)	(4)	0	0	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	3.7	0.7	(84)	(15)	(23)	(15)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	3.1	2.1	(80)	(54)	(26)	(26)	(26)	(2)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	3.3	1.3	(72)	(28)	(22)	(22)	(6)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	3.7	0.7	(14)	(2)	(4)	(2)	0	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2605	Scio Fire District	6/30/2018	Proportion	3.1	2.1	(464)	(314)	(150)	(150)	(150)	(14)	0	0	0
2605	Scio Fire District	6/30/2017	Proportion	3.3	1.3	162	64	49	49	15	0	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	3.7	0.7	(10)	(1)	(3)	(1)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Proportion	3.1	2.1	432	293	139	139	15	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	3.3	1.3	219	87	66	66	21	0	0	0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	3.7	0.7	(131)	(26)	(35)	(26)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	3.1	2.1	(199)	(135)	(64)	(64)	(64)	(7)	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	3.3	1.3	(284)	(112)	(86)	(86)	(26)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	3.7	0.7	(41)	(8)	(11)	(8)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	207	140	67	67	6	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(20)	(8)	(6)	(6)	(2)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	12	3	3	3	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Proportion	3.1	2.1	(138)	(93)	(45)	(45)	(45)	(3)	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	3.3	1.3	(37)	(15)	(11)	(11)	(4)	0	0	0	0
2610	Turner Fire District	6/30/2016	Proportion	3.7	0.7	59	11	16	11	0	0	0	0	0
2612	Community Services Consortium	6/30/2018	Proportion	3.1	2.1	(532)	(360)	(172)	(172)	(172)	(16)	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	3.3	1.3	(288)	(114)	(87)	(87)	(27)	0	0	0	0
2612	Community Services Consortium	6/30/2016	Proportion	3.7	0.7	216	42	58	42	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	3.1	2.1	107	72	35	35	35	2	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	3.3	1.3	28	12	8	8	4	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.7	31	7	8	7	0	0	0	0	0
2617	Clean Water Services	6/30/2018	Proportion	3.1	2.1	(31,602)	(21,194)	(10,194)	(10,194)	(10,194)	(1,020)	0	0	0
2617	Clean Water Services	6/30/2017	Proportion	3.3	1.3	(4,186)	(1,650)	(1,268)	(1,268)	(382)	0	0	0	0
2617	Clean Water Services	6/30/2016	Proportion	3.7	0.7	(116)	(23)	(31)	(23)	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	3.1	2.1	(175)	(119)	(56)	(56)	(56)	(7)	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	3.3	1.3	40	16	12	12	4	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Proportion	3.1	2.1	(167)	(113)	(54)	(54)	(54)	(5)	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	3.3	1.3	(116)	(46)	(35)	(35)	(11)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	3.7	0.7	433	82	117	82	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	3.1	2.1	136	92	44	44	44	4	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Proportion	3.3	1.3	(12)	(4)	(4)	(4)	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	3.7	0.7	(7)	(1)	(2)	(1)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Proportion	3.1	2.1	(77)	(52)	(25)	(25)	(25)	(2)	0	0	0
2624	Klamath Vector Control	6/30/2017	Proportion	3.3	1.3	(19)	(7)	(6)	(6)	(1)	0	0	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	3.7	0.7	5	2	1	2	0	0	0	0	0
2625	Port of Newport	6/30/2018	Proportion	3.1	2.1	(2,148)	(1,455)	(693)	(693)	(693)	(69)	0	0	0
2625	Port of Newport	6/30/2017	Proportion	3.3	1.3	262	104	79	79	25	0	0	0	0
2625	Port of Newport	6/30/2016	Proportion	3.7	0.7	(52)	(10)	(14)	(10)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	3.1	2.1	(5,093)	(3,450)	(1,643)	(1,643)	(1,643)	(164)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	3.3	1.3	(409)	(161)	(124)	(124)	(37)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	3.7	0.7	(1,071)	(204)	(269)	(204)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	3.1	2.1	554	375	179	179	17	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	3.3	1.3	(374)	(148)	(113)	(113)	(35)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	3.7	0.7	(21)	(3)	(6)	(3)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Proportion	3.1	2.1	(5)	(3)	(2)	(2)	(2)	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	3.3	1.3	167	65	51	51	14	0	0	0	0
2630	Sheridan Fire District	6/30/2016	Proportion	3.7	0.7	14	2	4	2	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	3.1	2.1	(15)	(10)	(5)	(5)	(5)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	3.3	1.3	(5)	(1)	(2)	(2)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	3.7	0.7	12	3	3	3	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Proportion	3.1	2.1	(395)	(268)	(127)	(127)	(127)	(14)	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	3.3	1.3	(404)	(160)	(122)	(122)	(38)	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	3.7	0.7	(138)	(27)	(37)	(27)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	3.1	2.1	(457)	(310)	(147)	(147)	(147)	(16)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	3.3	1.3	(217)	(85)	(66)	(66)	(19)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	3.7	0.7	(186)	(36)	(50)	(36)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	3.1	2.1	(139)	(94)	(45)	(45)	(45)	(4)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	3.7	0.7	154	28	42	28	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	3.1	2.1	(418)	(283)	(135)	(135)	(135)	(13)	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	3.3	1.3	170	66	52	52	14	0	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	3.7	0.7	(13)	(1)	(4)	(1)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	11	7	4	4	4	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(104)	(40)	(32)	(32)	(8)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(22)	(4)	(6)	(4)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2643	Sweet Home Cemetery	6/30/2018	Proportion	3.1	2.1	(212)	(144)	(68)	(68)	(68)	(68)	(8)	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	3.3	1.3	3	1	1	1	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
2644	Lakeside Water District	6/30/2018	Proportion	3.1	2.1	212	144	68	68	68	8	0	0	0
2644	Lakeside Water District	6/30/2017	Proportion	3.3	1.3	(66)	(26)	(20)	(20)	(6)	0	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	3.7	0.7	11	2	3	2	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	445	301	144	144	144	13	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(498)	(196)	(151)	(151)	(45)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	20	5	5	5	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	861	583	278	278	278	27	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	319	125	97	97	28	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	260	50	70	50	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(98)	(66)	(32)	(32)	(32)	(2)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(74)	(30)	(22)	(22)	(8)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	161	29	44	29	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	246	167	79	79	79	9	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	193	77	58	58	19	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(160)	(31)	(43)	(31)	0	0	0	0	0
2649	Colton Fire Department	6/30/2018	Proportion	3.1	2.1	52	35	17	17	17	1	0	0	0
2649	Colton Fire Department	6/30/2017	Proportion	3.3	1.3	37	15	11	11	4	0	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	3.7	0.7	(106)	(19)	(29)	(19)	0	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2018	Proportion	3.1	2.1	48	33	15	15	15	3	0	0	0
2650	Pleasant Hill Fire Department	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2016	Proportion	3.7	0.7	(3)	0	(1)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	10	7	3	3	3	1	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(3)	(1)	(1)	(1)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(28)	(4)	(8)	(4)	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	3.3	1.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	3.7	0.7	(712)	(136)	(192)	(136)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Proportion	3.1	2.1	(464)	(314)	(150)	(150)	(150)	(14)	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	3.3	1.3	(70)	(28)	(21)	(21)	(7)	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	3.7	0.7	(139)	(25)	(38)	(25)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	3.1	2.1	(1,191)	(807)	(384)	(384)	(384)	(39)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	3.3	1.3	(1,157)	(455)	(351)	(351)	(104)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	3.7	0.7	1,145	218	309	218	0	0	0	0	0
2659	Silverton Fire District	6/30/2018	Proportion	3.1	2.1	983	666	317	317	317	32	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	3.3	1.3	(50)	(20)	(15)	(15)	(5)	0	0	0	0
2659	Silverton Fire District	6/30/2016	Proportion	3.7	0.7	(67)	(13)	(18)	(13)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	3.1	2.1	(11,790)	(7,987)	(3,803)	(3,803)	(3,803)	(381)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	3.3	1.3	(4,140)	(1,630)	(1,255)	(1,255)	(375)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	3.7	0.7	7,596	1,437	2,053	1,437	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	3.1	2.1	(147)	(100)	(47)	(47)	(6)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	3.3	1.3	368	144	112	112	32	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	3.7	0.7	(75)	(15)	(20)	(15)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	3.1	2.1	330	224	106	106	106	12	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	3.3	1.3	(180)	(70)	(55)	(55)	(15)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	3.7	0.7	(233)	(44)	(63)	(44)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	3.1	2.1	(24)	(16)	(8)	(8)	(8)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	3.3	1.3	232	92	70	70	22	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	3.7	0.7	(42)	(9)	(11)	(9)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Proportion	3.1	2.1	(224)	(152)	(72)	(72)	(72)	(8)	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Proportion	3.3	1.3	80	32	24	24	8	0	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Proportion	3.7	0.7	(349)	(67)	(94)	(67)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Proportion	3.1	2.1	(1,285)	(870)	(415)	(415)	(415)	(40)	0	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	3.7	0.7	253	49	68	49	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Proportion	3.1	2.1	(178)	(121)	(57)	(57)	(57)	(7)	0	0	0
2673	Port Orford Library	6/30/2017	Proportion	3.3	1.3	12	4	4	4	0	0	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	3.7	0.7	30	6	8	6	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Proportion	3.1	2.1	(183)	(124)	(59)	(59)	(59)	(6)	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	3.3	1.3	(45)	(17)	(14)	(14)	(3)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	3.7	0.7	73	20	13	13	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2018	Proportion	3.1	2.1	313	212	101	101	101	10	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Proportion	3.3	1.3	(35)	(13)	(11)	(11)	(2)	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	3.7	0.7	163	31	44	31	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
		Period for Initial Recognition					Balance of Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	
2676	Woodburn Fire District	6/30/2018	Proportion	3.1	2.1	3,309	2,242	1,067	1,067	1,067	108	0	0	
2676	Woodburn Fire District	6/30/2017	Proportion	3.3	1.3	(243)	(95)	(74)	(74)	(21)	0	0	0	
2676	Woodburn Fire District	6/30/2016	Proportion	3.7	0.7	(244)	(46)	(46)	(46)	0	0	0	0	
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	3.1	2.1	1,165	789	376	376	376	37	0	0	
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	3.3	1.3	(57)	(23)	(17)	(17)	(6)	0	0	0	
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	3.7	0.7	128	23	35	23	0	0	0	0	
2679	Columbia River Public Utility District	6/30/2018	Proportion	3.1	2.1	6,182	4,188	1,994	1,994	1,994	200	0	0	
2679	Columbia River Public Utility District	6/30/2017	Proportion	3.3	1.3	(1,206)	(476)	(365)	(365)	(111)	0	0	0	
2679	Columbia River Public Utility District	6/30/2016	Proportion	3.7	0.7	(2,377)	(451)	(642)	(451)	0	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	80	54	26	26	26	2	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(28)	(12)	(8)	(8)	(4)	0	0	0	
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(5)	(2)	(1)	(2)	0	0	0	0	
2684	Parkdale Fire District	6/30/2018	Proportion	3.1	2.1	(196)	(133)	(63)	(63)	(63)	(7)	0	0	
2684	Parkdale Fire District	6/30/2017	Proportion	3.3	1.3	25	9	8	8	1	0	0	0	
2684	Parkdale Fire District	6/30/2016	Proportion	3.7	0.7	13	1	4	1	0	0	0	0	
2685	Oregon Community College Association	6/30/2018	Proportion	3.1	2.1	8	18	8	8	8	2	0	0	
2685	Oregon Community College Association	6/30/2017	Proportion	3.3	1.3	169	67	51	51	16	0	0	0	
2685	Oregon Community College Association	6/30/2016	Proportion	3.7	0.7	(107)	(20)	(29)	(20)	0	0	0	0	
2686	Weston Cemetery	6/30/2018	Proportion	3.1	2.1	90	61	29	29	29	3	0	0	
2686	Weston Cemetery	6/30/2017	Proportion	3.3	1.3	(25)	(9)	(8)	(8)	(1)	0	0	0	
2686	Weston Cemetery	6/30/2016	Proportion	3.7	0.7	(37)	(7)	(10)	(7)	0	0	0	0	
2687	Columbia Drainage Vector Control District	6/30/2018	Proportion	3.1	2.1	524	355	169	169	169	17	0	0	
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	3.3	1.3	(227)	(89)	(69)	(69)	(20)	0	0	0	
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	3.7	0.7	25	4	7	4	0	0	0	0	
2688	Polk County Fire District 1	6/30/2018	Proportion	3.1	2.1	(653)	(442)	(211)	(211)	(211)	(20)	0	0	
2688	Polk County Fire District 1	6/30/2017	Proportion	3.3	1.3	(464)	(182)	(141)	(141)	(41)	0	0	0	
2688	Polk County Fire District 1	6/30/2016	Proportion	3.7	0.7	(482)	(92)	(130)	(92)	0	0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2018	Proportion	3.1	2.1	82	56	26	26	26	4	0	0	
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	3.3	1.3	(31)	(13)	(9)	(9)	(4)	0	0	0	
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	3.7	0.7	(85)	(16)	(23)	(16)	0	0	0	0	
2692	Suslaw Public Library	6/30/2018	Proportion	3.1	2.1	4	3	1	1	1	1	0	0	
2692	Suslaw Public Library	6/30/2017	Proportion	3.3	1.3	(2)	(1)	(0)	(0)	0	0	0	0	
2692	Suslaw Public Library	6/30/2016	Proportion	3.7	0.7	(50)	(8)	(14)	(8)	0	0	0	0	
2693	City-County Insurance Services	6/30/2018	Proportion	3.1	2.1	(2,655)	(1,799)	(856)	(856)	(856)	(87)	0	0	
2693	City-County Insurance Services	6/30/2017	Proportion	3.3	1.3	(14,037)	(5,529)	(4,254)	(4,254)	(1,275)	0	0	0	
2693	City-County Insurance Services	6/30/2016	Proportion	3.7	0.7	272	52	73	52	0	0	0	0	
2694	Philomath Fire Department	6/30/2018	Proportion	3.1	2.1	(143)	(97)	(46)	(46)	(46)	(5)	0	0	
2694	Philomath Fire Department	6/30/2017	Proportion	3.3	1.3	(217)	(85)	(66)	(66)	(19)	0	0	0	
2694	Philomath Fire Department	6/30/2016	Proportion	3.7	0.7	246	48	66	48	0	0	0	0	
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	3.1	2.1	(192)	(130)	(62)	(62)	(62)	(6)	0	0	
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	3.3	1.3	245	97	74	74	23	0	0	0	
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	3.7	0.7	(677)	(128)	(183)	(128)	0	0	0	0	
2696	Stayton Fire District	6/30/2018	Proportion	3.1	2.1	(414)	(280)	(134)	(134)	(134)	(12)	0	0	
2696	Stayton Fire District	6/30/2017	Proportion	3.3	1.3	(30)	(12)	(9)	(9)	(3)	0	0	0	
2696	Stayton Fire District	6/30/2016	Proportion	3.7	0.7	(177)	(33)	(48)	(33)	0	0	0	0	
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(236)	(160)	(76)	(76)	(76)	(8)	0	0	
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(17)	(7)	(5)	(5)	(2)	0	0	0	
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(127)	(25)	(34)	(25)	0	0	0	0	
2699	Chetco Library Board	6/30/2018	Proportion	3.1	2.1	(109)	(74)	(35)	(35)	(35)	(4)	0	0	
2699	Chetco Library Board	6/30/2017	Proportion	3.3	1.3	11	5	3	3	2	0	0	0	
2699	Chetco Library Board	6/30/2016	Proportion	3.7	0.7	(32)	(5)	(9)	(5)	0	0	0	0	
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(53)	(36)	(17)	(17)	(17)	(2)	0	0	
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(162)	(64)	(49)	(49)	(15)	0	0	0	
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	119	23	32	23	0	0	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	410	278	132	132	132	14	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(266)	(104)	(81)	(81)	(23)	0	0	0	
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(77)	(14)	(21)	(14)	0	0	0	0	
2702	Banks Fire District 13	6/30/2018	Proportion	3.1	2.1	(612)	(415)	(197)	(197)	(197)	(21)	0	0	
2702	Banks Fire District 13	6/30/2017	Proportion	3.3	1.3	(166)	(66)	(50)	(50)	(16)	0	0	0	
2702	Banks Fire District 13	6/30/2016	Proportion	3.7	0.7	138	27	37	27	0	0	0	0	
2705	Lebanon Fire District	6/30/2018	Proportion	3.1	2.1	(2,895)	(1,961)	(934)	(934)	(934)	(93)	0	0	
2705	Lebanon Fire District	6/30/2017	Proportion	3.3	1.3	(645)	(255)	(195)	(195)	(60)	0	0	0	
2705	Lebanon Fire District	6/30/2016	Proportion	3.7	0.7	(718)	(136)	(194)	(136)	0	0	0	0	
2707	Clatskanie Library	6/30/2018	Proportion	3.1	2.1	135	91	44	44	44	3	0	0	
2707	Clatskanie Library	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	
2707	Clatskanie Library	6/30/2016	Proportion	3.7	0.7	16	4	4	4	0	0	0	0	

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2709	Scappoose Public Library	6/30/2018	Proportion	3.1	2.1	(33)	(22)	(11)	(11)	(11)	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	3.1	2.1	(511)	(346)	(165)	(165)	(165)	(16)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	3.7	0.7	(67)	(13)	(18)	(13)	0	0	0	0	0
2712	Jefferson County EMS	6/30/2018	Proportion	3.1	2.1	(341)	(231)	(110)	(110)	(110)	(11)	0	0	0
2712	Jefferson County EMS	6/30/2017	Proportion	3.3	1.3	19	7	6	6	1	0	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	3.7	0.7	143	26	39	26	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	3.1	2.1	(1,182)	(801)	(381)	(381)	(381)	(39)	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	3.3	1.3	243	95	74	74	21	0	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	3.7	0.7	(259)	(49)	(70)	(49)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	3.1	2.1	262	177	85	85	85	7	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	3.3	1.3	3	1	1	1	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	3.7	0.7	(48)	(9)	(13)	(9)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	3.1	2.1	(3,518)	(2,383)	(1,135)	(1,135)	(1,135)	(113)	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	3.3	1.3	85	33	26	26	7	0	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	3.7	0.7	(1,331)	(251)	(360)	(251)	0	0	0	0	0
2716	Neskowin Water District	6/30/2018	Proportion	3.1	2.1	(46)	(31)	(15)	(15)	(15)	(1)	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	3.3	1.3	(12)	(4)	(4)	(4)	0	0	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	3.7	0.7	(33)	(6)	(9)	(6)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Proportion	3.1	2.1	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	3.3	1.3	(9)	(3)	(3)	(3)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	3.7	0.7	19	4	5	4	0	0	0	0	0
2718	Curry Library	6/30/2018	Proportion	3.1	2.1	213	144	69	69	69	6	0	0	0
2718	Curry Library	6/30/2017	Proportion	3.3	1.3	3	1	1	1	0	0	0	0	0
2718	Curry Library	6/30/2016	Proportion	3.7	0.7	8	2	2	2	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2018	Proportion	3.1	2.1	(321)	(217)	(104)	(104)	(104)	(9)	0	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	3.7	0.7	148	28	40	28	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Proportion	3.1	2.1	130	88	42	42	42	4	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	3.3	1.3	(62)	(24)	(19)	(19)	(5)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	3.7	0.7	(15)	(3)	(4)	(3)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	3.1	2.1	40	27	13	13	13	1	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	3.3	1.3	(92)	(36)	(28)	(28)	(8)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	3.7	0.7	75	15	20	15	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Proportion	3.1	2.1	1,197	811	386	386	386	39	0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	3.3	1.3	(144)	(56)	(44)	(44)	(12)	0	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	3.7	0.7	(134)	(26)	(36)	(26)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Proportion	3.1	2.1	889	602	287	287	287	28	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Proportion	3.3	1.3	7	3	2	2	1	0	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	3.7	0.7	138	27	37	27	0	0	0	0	0
2728	Baker County Library District	6/30/2018	Proportion	3.1	2.1	(129)	(87)	(42)	(42)	(42)	(3)	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	3.3	1.3	(32)	(12)	(10)	(10)	(2)	0	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	3.7	0.7	(140)	(26)	(38)	(26)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Proportion	3.1	2.1	3,687	2,498	1,189	1,189	1,189	120	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	3.3	1.3	(69)	(89)	(69)	(69)	(20)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	3.7	0.7	(4,858)	(919)	(1,313)	(919)	0	0	0	0	0
2731	Canby Utility Board	6/30/2018	Proportion	3.1	2.1	247	167	80	80	80	7	0	0	0
2731	Canby Utility Board	6/30/2017	Proportion	3.3	1.3	(142)	(56)	(43)	(43)	(13)	0	0	0	0
2731	Canby Utility Board	6/30/2016	Proportion	3.7	0.7	(233)	(44)	(63)	(44)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Proportion	3.1	2.1	(208)	(141)	(67)	(67)	(67)	(7)	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	3.3	1.3	120	48	36	36	12	0	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	3.7	0.7	(29)	(5)	(8)	(5)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2017	Proportion	3.3	1.3	12	4	4	4	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	3.7	0.7	(73)	(13)	(20)	(13)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2018	Proportion	3.1	2.1	(33)	(22)	(11)	(11)	(11)	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Proportion	3.3	1.3	(12)	(4)	(4)	(4)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	3.7	0.7	(37)	(7)	(10)	(7)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(702)	(476)	(226)	(226)	(226)	(24)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(276)	(108)	(84)	(84)	(24)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	347	65	94	65	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	3.1	2.1	33	22	11	11	11	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	3.3	1.3	(75)	(29)	(23)	(23)	(6)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	3.7	0.7	(122)	(23)	(33)	(23)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2741	Port of Garibaldi	6/30/2018	Proportion	3.1	2.1	1,143	774	369	369	369	36	0	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	3.3	1.3	108	42	33	33	9	0	0	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	3.7	0.7	155	29	42	29	0	0	0	0	0
2742	Amity Fire District	6/30/2018	Proportion	3.1	2.1	10	7	3	3	3	1	0	0	0
2742	Amity Fire District	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2742	Amity Fire District	6/30/2016	Proportion	3.7	0.7	(17)	(2)	(5)	(2)	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	3.1	2.1	(1,224)	(829)	(395)	(395)	(395)	(39)	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	3.3	1.3	79	31	24	24	7	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.7	34	7	9	7	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2018	Proportion	3.1	2.1	(8,965)	(6,073)	(2,892)	(2,892)	(2,892)	(289)	0	0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	3.3	1.3	(4,049)	(1,595)	(1,227)	(1,227)	(368)	0	0	0	0
2745	Clackamas County Fire District	6/30/2016	Proportion	3.7	0.7	(1,553)	(293)	(420)	(293)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2018	Proportion	3.1	2.1	183	124	59	59	59	6	0	0	0
2747	Salem Housing Authority	6/30/2017	Proportion	3.3	1.3	167	65	51	51	14	0	0	0	0
2747	Salem Housing Authority	6/30/2016	Proportion	3.7	0.7	192	36	52	36	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Proportion	3.1	2.1	281	190	91	91	91	8	0	0	0
2749	Black Butte Ranch Police	6/30/2017	Proportion	3.3	1.3	(38)	(14)	(12)	(12)	(2)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2016	Proportion	3.7	0.7	(34)	(7)	(9)	(7)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(284)	(192)	(92)	(92)	(92)	(8)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	8	4	2	2	2	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	18	3	5	3	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	3.1	2.1	(735)	(498)	(237)	(237)	(237)	(24)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	3.3	1.3	114	44	35	35	9	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	3.7	0.7	(312)	(60)	(84)	(60)	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2018	Proportion	3.1	2.1	(1,182)	(801)	(381)	(381)	(381)	(39)	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	3.3	1.3	(451)	(177)	(137)	(137)	(40)	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2757	City of Stayton	6/30/2018	Proportion	3.1	2.1	15	10	5	5	5	0	0	0	0
2757	City of Stayton	6/30/2017	Proportion	3.3	1.3	180	70	55	55	15	0	0	0	0
2757	City of Stayton	6/30/2016	Proportion	3.7	0.7	(92)	(17)	(25)	(17)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	3.1	2.1	(345)	(234)	(111)	(111)	(111)	(12)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	3.3	1.3	(71)	(27)	(22)	(22)	(5)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	3.7	0.7	42	9	11	9	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	403	273	130	130	130	13	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(18)	(8)	(5)	(5)	(3)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(6)	0	(2)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2018	Proportion	3.1	2.1	9	6	3	3	3	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	3.3	1.3	105	41	32	32	9	0	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	3.7	0.7	(285)	(54)	(77)	(54)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	3.1	2.1	272	184	88	88	88	8	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	3.3	1.3	(194)	(76)	(59)	(59)	(17)	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	3.7	0.7	(136)	(27)	(37)	(27)	0	0	0	0	0
2765	Green Sanitary	6/30/2018	Proportion	3.1	2.1	(59)	(40)	(19)	(19)	(19)	(2)	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	3.3	1.3	15	5	5	5	0	0	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	3.7	0.7	(41)	(8)	(11)	(8)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	3.1	2.1	80	54	26	26	26	2	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	3.3	1.3	80	32	24	24	8	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	3.7	0.7	(98)	(20)	(26)	(20)	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	3.3	1.3	179	71	54	54	17	0	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	3.7	0.7	(78)	(15)	(21)	(15)	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Proportion	3.1	2.1	303	205	98	98	98	9	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	3.3	1.3	(70)	(28)	(21)	(21)	(7)	0	0	0	0
2768	Lake County Library District	6/30/2016	Proportion	3.7	0.7	15	3	4	3	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Proportion	3.1	2.1	618	419	199	199	199	21	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	3.3	1.3	(72)	(28)	(22)	(22)	(6)	0	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	3.7	0.7	(106)	(19)	(29)	(19)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Proportion	3.1	2.1	(518)	(351)	(167)	(167)	(167)	(17)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	3.3	1.3	(35)	(13)	(11)	(11)	(2)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	3.7	0.7	(45)	(9)	(12)	(9)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	3.1	2.1	780	528	252	252	252	24	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	3.3	1.3	(704)	(278)	(213)	(213)	(65)	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	3.7	0.7	14	2	4	2	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Proportion	3.1	2.1	(34)	(23)	(11)	(11)	(11)	(1)	0	0	0
2774	Oregon Trail Library District	6/30/2017	Proportion	3.3	1.3	(91)	(35)	(28)	(28)	(7)	0	0	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	3.7	0.7	62	11	17	11	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2776	Rainier Cemetery District	6/30/2018	Proportion	3.1	2.1	(25)	(17)	(8)	(8)	(8)	(8)	(1)	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
2777	City of Newberg	6/30/2018	Proportion	3.1	2.1	(3,411)	(2,311)	(1,100)	(1,100)	(1,100)	(1,100)	(111)	0	0
2777	City of Newberg	6/30/2017	Proportion	3.3	1.3	(922)	(364)	(279)	(279)	(85)	0	0	0	0
2777	City of Newberg	6/30/2016	Proportion	3.7	0.7	(7,179)	(1,940)	(1,940)	(1,359)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2018	Proportion	3.1	2.1	138	93	45	45	45	3	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	3.3	1.3	(38)	(14)	(12)	(12)	(2)	0	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	54	37	17	17	17	3	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(15)	(5)	(5)	(5)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(14)	(2)	(4)	(2)	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	3.1	2.1	(294)	(199)	(95)	(95)	(95)	(9)	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	3.3	1.3	42	16	13	13	3	0	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	3.7	0.7	(3)	0	(1)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	3.1	2.1	(188)	(127)	(61)	(61)	(61)	(5)	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	3.3	1.3	(68)	(26)	(21)	(21)	(5)	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	3.7	0.7	128	23	35	23	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(96)	(65)	(31)	(31)	(31)	(3)	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	56	22	17	17	5	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(1)	(1)	0	(1)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Proportion	3.1	2.1	255	173	82	82	82	9	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	3.3	1.3	(16)	(6)	(5)	(5)	(1)	0	0	0	0
2783	Tillamook Fire District	6/30/2016	Proportion	3.7	0.7	(45)	(9)	(12)	(9)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Proportion	3.1	2.1	(27)	(18)	(9)	(9)	(9)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	3.3	1.3	(71)	(27)	(22)	(22)	(5)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	3.7	0.7	(31)	(7)	(8)	(7)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	3.1	2.1	(50)	(34)	(16)	(16)	(16)	(2)	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	3.3	1.3	(44)	(18)	(13)	(13)	(5)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	3.7	0.7	20	5	5	5	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(321)	(217)	(104)	(104)	(104)	(9)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(84)	(34)	(25)	(25)	(9)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	75	15	20	15	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Proportion	3.1	2.1	(2,294)	(1,554)	(740)	(740)	(740)	(74)	0	0	0
2788	Port of Hood River	6/30/2017	Proportion	3.3	1.3	0	0	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2016	Proportion	3.7	0.7	(93)	(18)	(25)	(18)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Proportion	3.1	2.1	(48)	(33)	(15)	(15)	(15)	(3)	0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	3.3	1.3	(13)	(5)	(4)	(4)	(1)	0	0	0	0
2789	Farmers Irrigation District	6/30/2016	Proportion	3.7	0.7	(241)	(46)	(65)	(46)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Proportion	3.1	2.1	(189)	(128)	(61)	(61)	(61)	(6)	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	3.3	1.3	61	25	18	18	7	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	3.7	0.7	109	22	29	22	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	3.1	2.1	313	212	101	101	101	10	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	3.3	1.3	82	32	25	25	7	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	3.7	0.7	(79)	(16)	(21)	(16)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	3.1	2.1	(4,079)	(2,763)	(1,316)	(1,316)	(1,316)	(131)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	3.3	1.3	(1,032)	(406)	(313)	(313)	(93)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	3.7	0.7	(567)	(108)	(153)	(108)	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Proportion	3.1	2.1	621	421	200	200	200	21	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	3.3	1.3	(417)	(165)	(126)	(126)	(39)	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.7	(35)	(8)	(9)	(8)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(317)	(215)	(102)	(102)	(102)	(11)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(11)	(2)	(3)	(2)	0	0	0	0	0
2797	Vernonia Fire	6/30/2018	Proportion	3.1	2.1	50	34	16	16	16	2	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	3.3	1.3	(46)	(18)	(14)	(14)	(4)	0	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	3.7	0.7	84	15	23	15	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Proportion	3.1	2.1	(185)	(125)	(60)	(60)	(60)	(5)	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	3.3	1.3	(11)	(5)	(3)	(3)	(2)	0	0	0	0
2798	Fairview Water District	6/30/2016	Proportion	3.7	0.7	(17)	(2)	(5)	(2)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Proportion	3.1	2.1	(177)	(120)	(57)	(57)	(57)	(6)	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	3.3	1.3	(8)	(4)	(2)	(2)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	3.7	0.7	(10)	(1)	(3)	(1)	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	30	20	10	10	10	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(215)	(85)	(65)	(65)	(20)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(5)	(2)	(1)	(2)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2802	Rural Road Assessment District 3	6/30/2018	Proportion	3.1	2.1	272	184	88	88	88	8	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	3.3	1.3	(15)	(5)	(5)	(5)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	3.7	0.7	40	7	11	7	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	38	26	12	12	12	2	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	72	28	22	22	6	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(4)	(1)	(1)	(1)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(1,158)	(784)	(374)	(374)	(374)	(36)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	179	71	54	54	17	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(45)	(9)	(12)	(9)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	3.1	2.1	(34)	(23)	(11)	(11)	(11)	(1)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	3.3	1.3	85	33	26	26	7	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Proportion	3.1	2.1	9	6	3	3	3	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	3.3	1.3	(2)	0	(1)	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	3.7	0.7	(1)	(1)	0	(1)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	3.1	2.1	(46)	(31)	(15)	(15)	(15)	(1)	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	3.3	1.3	(39)	(15)	(12)	(12)	(3)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	3.7	0.7	(5)	(2)	(1)	(2)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	3.1	2.1	2,102	1,424	678	678	678	68	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	3.3	1.3	133	53	40	40	13	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	3.7	0.7	1,053	198	285	198	0	0	0	0	0
2816	Odell Sanitary District	6/30/2018	Proportion	3.1	2.1	149	101	48	48	48	5	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	3.3	1.3	(23)	(9)	(7)	(7)	(2)	0	0	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	3.7	0.7	(16)	(4)	(4)	(4)	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Proportion	3.1	2.1	(34)	(23)	(11)	(11)	(11)	(1)	0	0	0
2817	Wickiup Water District	6/30/2017	Proportion	3.3	1.3	32	12	10	10	2	0	0	0	0
2817	Wickiup Water District	6/30/2016	Proportion	3.7	0.7	(19)	(4)	(5)	(4)	0	0	0	0	0
2818	Netarts Water District	6/30/2018	Proportion	3.1	2.1	(29)	(20)	(9)	(9)	(9)	(2)	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	3.7	0.7	10	1	3	1	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	3.1	2.1	(67)	(45)	(22)	(22)	(22)	(1)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	3.3	1.3	(28)	(12)	(8)	(8)	(4)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	3.7	0.7	3	0	1	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	3.1	2.1	(327)	(222)	(105)	(105)	(105)	(12)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	3.3	1.3	(331)	(131)	(100)	(100)	(31)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	3.7	0.7	(494)	(92)	(134)	(92)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	3.1	2.1	(14)	(9)	(5)	(5)	(5)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	3.3	1.3	148	58	45	45	13	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.7	59	11	16	11	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	3.1	2.1	1,071	726	345	345	345	36	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	3.3	1.3	(9)	(3)	(3)	(3)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	3.7	0.7	(20)	(5)	(5)	(5)	0	0	0	0	0
2823	Lyons Fire District	6/30/2018	Proportion	3.1	2.1	(273)	(185)	(88)	(88)	(88)	(9)	0	0	0
2823	Lyons Fire District	6/30/2017	Proportion	3.3	1.3	(50)	(20)	(15)	(15)	(5)	0	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	3.7	0.7	(40)	(7)	(11)	(7)	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Proportion	3.1	2.1	(31)	(21)	(10)	(10)	(10)	(1)	0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	3.3	1.3	(51)	(21)	(15)	(15)	(6)	0	0	0	0
2824	Glide Fire Department	6/30/2016	Proportion	3.7	0.7	14	2	4	2	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	3.1	2.1	(2,211)	(1,498)	(713)	(713)	(713)	(72)	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	3.3	1.3	(142)	(56)	(43)	(43)	(13)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	3.7	0.7	(1,301)	(245)	(352)	(245)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	3.1	2.1	(230)	(156)	(74)	(74)	(74)	(8)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	3.3	1.3	16	6	5	5	1	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	3.7	0.7	(26)	(5)	(7)	(5)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	3.1	2.1	(283)	(192)	(91)	(91)	(91)	(10)	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	3.3	1.3	50	20	15	15	5	0	0	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	3.7	0.7	(579)	(111)	(156)	(111)	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(222)	(150)	(72)	(72)	(72)	(6)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	119	47	36	36	11	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	119	23	32	23	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(767)	(520)	(247)	(247)	(247)	(26)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	60	24	18	18	6	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(47)	(8)	(13)	(8)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(586)	(397)	(189)	(189)	(189)	(19)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(240)	(94)	(73)	(73)	(21)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(45)	(9)	(12)	(9)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(485)	(329)	(156)	(156)	(156)	(17)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	49	19	15	15	4	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	185	35	50	35	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	3.1	2.1	116	79	37	37	37	5	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	3.3	1.3	(66)	(26)	(20)	(20)	(6)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	3.7	0.7	(48)	(9)	(13)	(9)	0	0	0	0	0
2837	NORCOM	6/30/2018	Proportion	3.1	2.1	(447)	(303)	(144)	(144)	(144)	(15)	0	0	0
2837	NORCOM	6/30/2017	Proportion	3.3	1.3	(96)	(38)	(29)	(29)	(9)	0	0	0	0
2837	NORCOM	6/30/2016	Proportion	3.7	0.7	(188)	(35)	(51)	(35)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	3.1	2.1	26	18	8	8	8	2	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	3.7	0.7	(2)	0	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	3.1	2.1	(51)	(35)	(16)	(16)	(16)	(3)	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	3.7	0.7	0	0	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	47	32	15	15	15	2	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(81)	(31)	(25)	(25)	(6)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	45	9	12	9	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	3.1	2.1	499	338	161	161	161	16	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	3.3	1.3	14	6	4	4	2	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.7	46	10	12	10	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Proportion	3.1	2.1	(4,548)	(3,081)	(1,467)	(1,467)	(1,467)	(147)	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	3.3	1.3	(486)	(192)	(147)	(147)	(45)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Proportion	3.7	0.7	(374)	(71)	(101)	(71)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(693)	(469)	(224)	(224)	(224)	(21)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(104)	(40)	(32)	(32)	(8)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(90)	(18)	(24)	(18)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	3.1	2.1	(1,407)	(953)	(454)	(454)	(454)	(45)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	1.3	(133)	(53)	(40)	(40)	(13)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.7	5	2	1	2	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2018	Proportion	3.1	2.1	(2,490)	(1,687)	(803)	(803)	(803)	(81)	0	0	0
2845	Sunrise Water Authority	6/30/2017	Proportion	3.3	1.3	(83)	(33)	(25)	(25)	(8)	0	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	3.7	0.7	749	143	202	143	0	0	0	0	0
2846	Jefferson County Library District	6/30/2018	Proportion	3.1	2.1	298	202	96	96	96	10	0	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	3.3	1.3	8	4	2	2	2	0	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	3.7	0.7	20	5	5	5	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	3.1	2.1	(961)	(651)	(310)	(310)	(310)	(31)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	3.3	1.3	(119)	(47)	(36)	(36)	(11)	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	3.7	0.7	(250)	(46)	(68)	(46)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	3.1	2.1	102	69	33	33	33	3	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Proportion	3.3	1.3	(24)	(10)	(7)	(7)	(3)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	3.7	0.7	37	7	10	7	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	3.3	1.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	3.7	0.7	(22)	(4)	(6)	(4)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	230	156	74	74	74	8	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	13	5	4	4	1	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(34)	(7)	(9)	(7)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	3.1	2.1	(96)	(65)	(31)	(31)	(31)	(3)	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	3.3	1.3	28	12	8	8	4	0	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	3.7	0.7	(20)	(5)	(5)	(5)	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	7	5	2	2	2	1	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(7)	(3)	(2)	(2)	(1)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(17)	(2)	(5)	(2)	0	0	0	0	0
2855	Harney Hospital	6/30/2018	Proportion	3.1	2.1	(1,446)	(980)	(466)	(466)	(466)	(48)	0	0	0
2855	Harney Hospital	6/30/2017	Proportion	3.3	1.3	(299)	(117)	(91)	(91)	(26)	0	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	3.7	0.7	(882)	(168)	(238)	(168)	0	0	0	0	0
2857	Sunriver Service District	6/30/2018	Proportion	3.1	2.1	(154)	(104)	(50)	(50)	(50)	(4)	0	0	0
2857	Sunriver Service District	6/30/2017	Proportion	3.3	1.3	(245)	(97)	(74)	(74)	(23)	0	0	0	0
2857	Sunriver Service District	6/30/2016	Proportion	3.7	0.7	(522)	(99)	(141)	(99)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	3.1	2.1	(53)	(36)	(17)	(17)	(17)	(2)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	3.3	1.3	(38)	(14)	(12)	(12)	(2)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	3.7	0.7	(120)	(24)	(32)	(24)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	3.1	2.1	775	525	250	250	250	25	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	3.3	1.3	(746)	(294)	(226)	(226)	(68)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	3.7	0.7	(169)	(31)	(46)	(31)	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2860	Coos County Airport District	6/30/2018	Proportion	3.1	2.1	705	478	227	227	227	24	0	0	0
2860	Coos County Airport District	6/30/2017	Proportion	3.3	1.3	10	4	3	3	1	0	0	0	0
2860	Coos County Airport District	6/30/2016	Proportion	3.7	0.7	0	0	0	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Proportion	3.1	2.1	16	11	5	5	1	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	3.3	1.3	6	2	2	2	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	3.7	0.7	2	0	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	3.1	2.1	(42)	(28)	(14)	(14)	(14)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	3.3	1.3	(13)	(5)	(4)	(4)	(1)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	3.7	0.7	(40)	(7)	(11)	(7)	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	3.1	2.1	217	147	70	70	70	7	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	3.7	0.7	9	3	2	3	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	3.1	2.1	(203)	(138)	(65)	(65)	(65)	(8)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	3.3	1.3	(142)	(56)	(43)	(43)	(13)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.7	34	7	9	7	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	3.1	2.1	1	1	0	0	1	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	3.3	1.3	(92)	(36)	(28)	(28)	(8)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	3.7	0.7	(12)	(3)	(3)	(3)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	3.1	2.1	59	40	19	19	19	2	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	3.3	1.3	(38)	(14)	(12)	(12)	(2)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	3.7	0.7	(15)	(3)	(4)	(3)	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Proportion	3.1	2.1	(152)	(103)	(49)	(49)	(49)	(5)	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	3.3	1.3	(6)	(2)	(2)	(2)	0	0	0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	3.7	0.7	(7)	(1)	(2)	(1)	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	3.1	2.1	(411)	(278)	(133)	(133)	(133)	(12)	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	3.3	1.3	40	16	12	12	4	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	3.7	0.7	(26)	(5)	(7)	(5)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	3.1	2.1	(577)	(391)	(186)	(186)	(186)	(19)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	3.3	1.3	45	17	14	14	3	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	3.7	0.7	(132)	(24)	(36)	(24)	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	3.1	2.1	(342)	(232)	(110)	(110)	(110)	(12)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	3.3	1.3	(211)	(83)	(64)	(64)	(19)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	3.7	0.7	(739)	(139)	(200)	(139)	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Proportion	3.1	2.1	3	2	1	1	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Proportion	3.3	1.3	3	1	1	1	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2016	Proportion	3.7	0.7	(1)	(1)	(1)	(1)	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	507	343	164	164	164	15	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	11	5	3	3	2	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(25)	(4)	(7)	(4)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	3.1	2.1	(63,978)	(43,340)	(20,638)	(20,638)	(20,638)	(2,064)	0	0	0
2880	Oregon Health & Science University	6/30/2017	Proportion	3.3	1.3	44,283	17,445	13,419	13,419	4,026	0	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	3.7	0.7	(37,456)	(7,087)	(10,123)	(7,087)	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	3.1	2.1	(119)	(81)	(38)	(38)	(38)	(5)	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	3.3	1.3	15	5	5	5	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	3.7	0.7	0	0	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Proportion	3.1	2.1	(379)	(257)	(122)	(122)	(122)	(13)	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	3.3	1.3	(1,011)	(397)	(307)	(307)	(90)	0	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	3.7	0.7	405	78	109	78	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Proportion	3.1	2.1	(1,655)	(1,121)	(534)	(534)	(534)	(53)	0	0	0
2884	North Central Public Health District	6/30/2017	Proportion	3.3	1.3	(116)	(46)	(35)	(35)	(11)	0	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	3.7	0.7	178	34	48	34	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	(159)	(108)	(51)	(51)	(51)	(6)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	42	16	13	13	3	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	(14)	(2)	(4)	(2)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	3.1	2.1	1,411	956	455	455	455	46	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	3.3	1.3	(313)	(123)	(95)	(95)	(28)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	3.7	0.7	456	87	123	87	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	3.1	2.1	(2,643)	(1,790)	(853)	(853)	(853)	(84)	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	3.3	1.3	(605)	(239)	(183)	(183)	(56)	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	3.7	0.7	(129)	(24)	(35)	(24)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	3.1	2.1	4,727	3,202	1,525	1,525	1,525	152	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	3.3	1.3	(546)	(216)	(165)	(165)	(51)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	3.7	0.7	(1,006)	(190)	(272)	(190)	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2018	Proportion	3.1	2.1	(6,254)	(4,237)	(2,017)	(2,017)	(2,017)	(203)	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2017	Proportion	3.3	1.3	(623)	(245)	(189)	(189)	(56)	0	0	0	0
2890	CENTRAL CASCADES FIRE & EMS	6/30/2018	Proportion	3.1	2.1	(114)	(77)	(37)	(37)	(37)	(3)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	6/30/2018	Proportion	3.1	2.1	(657)	(445)	(212)	(212)	(212)	(212)	(21)	0	0
2892	Lake Health District	6/30/2018	Proportion	3.1	2.1	(204)	(138)	(66)	(66)	(66)	(66)	(6)	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Proportion	3.1	2.1	(550)	(373)	(177)	(177)	(177)	(177)	(19)	0	0
2894	GREATERTOLEDO POOL RECREATION DISTRICT	6/30/2018	Proportion	3.1	2.1	(41)	(28)	(13)	(13)	(13)	(13)	(2)	0	0
2900	Clatsop Community College	6/30/2018	Proportion	3.1	2.1	(4,881)	(3,306)	(1,575)	(1,575)	(1,575)	(1,575)	(156)	0	0
2900	Clatsop Community College	6/30/2017	Proportion	3.3	1.3	(384)	(152)	(116)	(116)	(36)	0	0	0	0
2900	Clatsop Community College	6/30/2016	Proportion	3.7	0.7	(1,093)	(208)	(295)	(208)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Proportion	3.1	2.1	5,920	4,010	1,910	1,910	1,910	190	0	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	3.3	1.3	(820)	(324)	(248)	(248)	(76)	0	0	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	3.7	0.7	(673)	(127)	(182)	(127)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Proportion	3.1	2.1	1,790	1,213	577	577	577	59	0	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	3.3	1.3	1,163	459	352	352	107	0	0	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	3.7	0.7	(2,539)	(481)	(686)	(481)	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Proportion	3.1	2.1	6,912	4,682	2,230	2,230	2,230	222	0	0	0
2903	Umpqua Community College	6/30/2017	Proportion	3.3	1.3	1,338	528	405	405	123	0	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	3.7	0.7	(951)	(180)	(257)	(180)	0	0	0	0	0
2904	Lane Community College	6/30/2018	Proportion	3.1	2.1	4,141	2,805	1,336	1,336	1,336	133	0	0	0
2904	Lane Community College	6/30/2017	Proportion	3.3	1.3	4,767	1,877	1,445	1,445	432	0	0	0	0
2904	Lane Community College	6/30/2016	Proportion	3.7	0.7	(8,117)	(1,535)	(2,194)	(1,535)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Proportion	3.1	2.1	40,748	27,603	13,145	13,145	13,145	1,313	0	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	3.3	1.3	(3,445)	(1,357)	(1,044)	(1,044)	(313)	0	0	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	3.7	0.7	2,149	406	581	406	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Proportion	3.1	2.1	(7,464)	(5,056)	(2,408)	(2,408)	(2,408)	(240)	0	0	0
2906	Klamath Community College	6/30/2017	Proportion	3.3	1.3	(1,209)	(477)	(366)	(366)	(111)	0	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	3.7	0.7	514	97	139	97	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Proportion	3.1	2.1	(4,271)	(2,893)	(1,378)	(1,378)	(1,378)	(137)	0	0	0
2908	Clackamas Community College	6/30/2017	Proportion	3.3	1.3	(2,237)	(881)	(678)	(678)	(203)	0	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	3.7	0.7	24	6	6	6	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Proportion	3.1	2.1	(498)	(337)	(161)	(161)	(161)	(15)	0	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	3.3	1.3	(1,170)	(460)	(355)	(355)	(105)	0	0	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	3.7	0.7	(1,697)	(320)	(459)	(320)	0	0	0	0	0
2918	Portland Community College	6/30/2018	Proportion	3.1	2.1	14,817	10,037	4,780	4,780	4,780	477	0	0	0
2918	Portland Community College	6/30/2017	Proportion	3.3	1.3	6,497	2,559	1,969	1,969	590	0	0	0	0
2918	Portland Community College	6/30/2016	Proportion	3.7	0.7	(9,827)	(1,859)	(2,656)	(1,859)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Proportion	3.1	2.1	(70)	(47)	(23)	(23)	(23)	(1)	0	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	3.3	1.3	(1,482)	(584)	(449)	(449)	(135)	0	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	3.7	0.7	(3,336)	(630)	(902)	(630)	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Proportion	3.1	2.1	3,398	2,302	1,096	1,096	1,096	110	0	0	0
2922	Rogue Community College	6/30/2017	Proportion	3.3	1.3	1,416	558	429	429	129	0	0	0	0
2922	Rogue Community College	6/30/2016	Proportion	3.7	0.7	(1,976)	(374)	(534)	(374)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	3.1	2.1	6,736	4,563	2,173	2,173	2,173	217	0	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	3.3	1.3	(1,221)	(481)	(370)	(370)	(111)	0	0	0	0
2995	Oregon Coast Community College	6/30/2016	Proportion	3.7	0.7	239	44	65	44	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	3.1	2.1	(1,428)	(967)	(461)	(461)	(461)	(45)	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Proportion	3.3	1.3	605	239	183	183	56	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	3.7	0.7	(6)	0	(2)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Proportion	3.1	2.1	(1,185)	(803)	(382)	(382)	(382)	(39)	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	3.3	1.3	(288)	(114)	(87)	(87)	(27)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	3.7	0.7	108	21	29	21	0	0	0	0	0
2998	Southwestern Community College	6/30/2018	Proportion	3.1	2.1	(7,911)	(5,359)	(2,552)	(2,552)	(2,552)	(255)	0	0	0
2998	Southwestern Community College	6/30/2017	Proportion	3.3	1.3	1,892	746	573	573	173	0	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	3.7	0.7	(897)	(171)	(242)	(171)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Proportion	3.1	2.1	8,488	5,750	2,738	2,738	2,738	274	0	0	0
2999	Central Oregon Community College	6/30/2017	Proportion	3.3	1.3	(1,353)	(533)	(410)	(410)	(123)	0	0	0	0
2999	Central Oregon Community College	6/30/2016	Proportion	3.7	0.7	(3,808)	(721)	(1,029)	(721)	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Proportion	3.1	2.1	254	172	82	82	82	8	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	3.3	1.3	(751)	(295)	(228)	(228)	(67)	0	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	3.7	0.7	(367)	(70)	(99)	(70)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Proportion	3.1	2.1	848	574	274	274	274	26	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	3.3	1.3	(236)	(92)	(72)	(72)	(20)	0	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	3.7	0.7	101	20	27	20	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Proportion	3.1	2.1	(1,489)	(1,009)	(480)	(480)	(480)	(49)	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	3.3	1.3	346	136	105	105	31	0	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	3.7	0.7	(136)	(25)	(37)	(25)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	3.1	2.1	(2,996)	(2,030)	(966)	(966)	(966)	(98)	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	3.3	1.3	222	88	67	67	21	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3027	Pine-Eagle School District 61	6/30/2016	Proportion	3.7	0.7	110	20	30	20	0	0	0	0	0
3037	Alesea School	6/30/2018	Proportion	3.1	2.1	(732)	(496)	(236)	(236)	(24)	0	0	0	0
3037	Alesea School	6/30/2017	Proportion	3.3	1.3	31	13	9	9	4	0	0	0	0
3037	Alesea School	6/30/2016	Proportion	3.7	0.7	78	15	21	15	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Proportion	3.1	2.1	(7,392)	(5,007)	(2,385)	(2,385)	(2,385)	(237)	0	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	3.3	1.3	(1,004)	(396)	(304)	(304)	(92)	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	3.7	0.7	(1,888)	(358)	(510)	(358)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	3.1	2.1	(3,647)	(2,471)	(1,176)	(1,176)	(1,176)	(119)	0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	3.3	1.3	(1,167)	(459)	(354)	(354)	(105)	0	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	3.7	0.7	279	54	75	54	0	0	0	0	0
3075	West Linn School District	6/30/2018	Proportion	3.1	2.1	(19,407)	(13,147)	(6,260)	(6,260)	(6,260)	(627)	0	0	0
3075	West Linn School District	6/30/2017	Proportion	3.3	1.3	4,159	1,639	1,260	1,260	379	0	0	0	0
3075	West Linn School District	6/30/2016	Proportion	3.7	0.7	13,393	2,533	3,620	2,533	0	0	0	0	0
3116	Colton School District 53	6/30/2018	Proportion	3.1	2.1	595	403	192	192	192	19	0	0	0
3116	Colton School District 53	6/30/2017	Proportion	3.3	1.3	(352)	(138)	(107)	(107)	(31)	0	0	0	0
3116	Colton School District 53	6/30/2016	Proportion	3.7	0.7	(206)	(38)	(56)	(38)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2018	Proportion	3.1	2.1	906	614	292	292	292	30	0	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	3.3	1.3	424	168	128	128	40	0	0	0	0
3122	Oregon City School District 62	6/30/2016	Proportion	3.7	0.7	(4,003)	(757)	(1,082)	(757)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Proportion	3.1	2.1	1,914	1,297	617	617	63	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	3.3	1.3	(2,627)	(1,035)	(796)	(796)	(239)	0	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	3.7	0.7	(2,503)	(475)	(676)	(475)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2018	Proportion	3.1	2.1	398	270	128	128	128	14	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Proportion	3.3	1.3	(505)	(199)	(153)	(153)	(46)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	3.7	0.7	(408)	(78)	(110)	(78)	0	0	0	0	0
3186	Jewell School District 8	6/30/2018	Proportion	3.1	2.1	(1,361)	(922)	(439)	(439)	(44)	0	0	0	0
3186	Jewell School District 8	6/30/2017	Proportion	3.3	1.3	(433)	(171)	(131)	(131)	(40)	0	0	0	0
3186	Jewell School District 8	6/30/2016	Proportion	3.7	0.7	(177)	(33)	(48)	(33)	0	0	0	0	0
3187	Seaside Schools	6/30/2018	Proportion	3.1	2.1	898	608	290	290	290	28	0	0	0
3187	Seaside Schools	6/30/2017	Proportion	3.3	1.3	(297)	(117)	(90)	(90)	(27)	0	0	0	0
3187	Seaside Schools	6/30/2016	Proportion	3.7	0.7	(287)	(53)	(78)	(53)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Proportion	3.1	2.1	665	450	215	215	215	20	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	3.3	1.3	(1,093)	(431)	(331)	(331)	(100)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	3.7	0.7	180	33	49	33	0	0	0	0	0
3230	Vernonia School District	6/30/2018	Proportion	3.1	2.1	1,465	992	473	473	473	46	0	0	0
3230	Vernonia School District	6/30/2017	Proportion	3.3	1.3	(193)	(77)	(58)	(58)	(19)	0	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	3.7	0.7	(862)	(163)	(233)	(163)	0	0	0	0	0
3241	Coquille School District 8	6/30/2018	Proportion	3.1	2.1	(14,868)	(10,072)	(4,796)	(4,796)	(4,796)	(480)	0	0	0
3241	Coquille School District 8	6/30/2017	Proportion	3.3	1.3	(1,135)	(447)	(344)	(344)	(103)	0	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	3.7	0.7	497	95	134	95	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	3.1	2.1	(1,622)	(1,099)	(523)	(523)	(523)	(53)	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	3.3	1.3	(1,378)	(542)	(418)	(418)	(124)	0	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	3.7	0.7	(1,152)	(219)	(311)	(219)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2018	Proportion	3.1	2.1	285	193	92	92	92	9	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	3.3	1.3	(1,462)	(576)	(443)	(443)	(133)	0	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	3.7	0.7	(869)	(164)	(235)	(164)	0	0	0	0	0
3252	Powers School District	6/30/2018	Proportion	3.1	2.1	(513)	(348)	(165)	(165)	(165)	(18)	0	0	0
3252	Powers School District	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
3252	Powers School District	6/30/2016	Proportion	3.7	0.7	109	22	29	22	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	3.1	2.1	2,091	1,416	675	675	675	66	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	3.3	1.3	95	37	29	29	8	0	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	3.7	0.7	(908)	(173)	(245)	(173)	0	0	0	0	0
3264	Bandon School District	6/30/2018	Proportion	3.1	2.1	299	203	96	96	96	11	0	0	0
3264	Bandon School District	6/30/2017	Proportion	3.3	1.3	(40)	(16)	(12)	(12)	(4)	0	0	0	0
3264	Bandon School District	6/30/2016	Proportion	3.7	0.7	19	4	5	4	0	0	0	0	0
3274	Crook County School District	6/30/2018	Proportion	3.1	2.1	7,202	4,879	2,323	2,323	2,323	233	0	0	0
3274	Crook County School District	6/30/2017	Proportion	3.3	1.3	(3,267)	(1,287)	(990)	(990)	(297)	0	0	0	0
3274	Crook County School District	6/30/2016	Proportion	3.7	0.7	(1,495)	(283)	(404)	(283)	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Proportion	3.1	2.1	(2,745)	(1,860)	(885)	(885)	(885)	(90)	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2017	Proportion	3.3	1.3	539	213	163	163	50	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Proportion	3.7	0.7	(81)	(15)	(22)	(15)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	3.1	2.1	870	589	281	281	281	27	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	3.3	1.3	(230)	(90)	(70)	(70)	(20)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	3.7	0.7	(60)	(12)	(16)	(12)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2018	Proportion	3.1	2.1	1,650	1,118	532	532	532	54	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	3.3	1.3	(322)	(126)	(98)	(98)	(28)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	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) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in		
3288	Central Curry School District 1	6/30/2016	Proportion	3.7	0.7	72	15	19	15	0	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	3.1	2.1	(3,927)	(2,660)	(1,267)	(1,267)	(1,267)	(126)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	3.3	1.3	(5,693)	(2,243)	(1,725)	(1,725)	(518)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	3.7	0.7	(4,061)	(767)	(1,098)	(767)	0	0	0	0	0	0	0
3296	Sisters School District	6/30/2018	Proportion	3.1	2.1	2,415	1,636	779	779	779	78	0	0	0	0	0
3296	Sisters School District	6/30/2017	Proportion	3.3	1.3	(244)	(96)	(74)	(74)	(22)	0	0	0	0	0	0
3296	Sisters School District	6/30/2016	Proportion	3.7	0.7	(46)	(10)	(12)	(10)	0	0	0	0	0	0	0
3307	Oakland School District	6/30/2018	Proportion	3.1	2.1	(4,521)	(3,063)	(1,458)	(1,458)	(1,458)	(147)	0	0	0	0	0
3307	Oakland School District	6/30/2017	Proportion	3.3	1.3	315	125	95	95	30	0	0	0	0	0	0
3307	Oakland School District	6/30/2016	Proportion	3.7	0.7	59	11	16	11	0	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Proportion	3.1	2.1	(1,425)	(965)	(460)	(460)	(460)	(45)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	3.3	1.3	(632)	(248)	(192)	(192)	(56)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	3.7	0.7	(3,734)	(707)	(1,009)	(707)	0	0	0	0	0	0	0
3316	Glide School District 12	6/30/2018	Proportion	3.1	2.1	(2,191)	(1,484)	(707)	(707)	(707)	(70)	0	0	0	0	0
3316	Glide School District 12	6/30/2017	Proportion	3.3	1.3	(223)	(87)	(68)	(68)	(19)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2016	Proportion	3.7	0.7	8	2	2	2	0	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2018	Proportion	3.1	2.1	367	249	118	118	118	13	0	0	0	0	0
3318	Days Creek School District 15	6/30/2017	Proportion	3.3	1.3	(7)	(3)	(2)	(2)	(1)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	3.7	0.7	29	5	8	5	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2018	Proportion	3.1	2.1	6,909	4,680	2,229	2,229	2,229	222	0	0	0	0	0
3319	South Umpqua School District	6/30/2017	Proportion	3.3	1.3	137	53	42	42	11	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2016	Proportion	3.7	0.7	(335)	(62)	(91)	(62)	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Proportion	3.1	2.1	117	79	38	38	38	3	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	3.3	1.3	(168)	(66)	(51)	(51)	(15)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	3.7	0.7	(54)	(9)	(15)	(9)	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	3.1	2.1	(530)	(359)	(171)	(171)	(171)	(17)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	3.7	0.7	(460)	(88)	(124)	(88)	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Proportion	3.1	2.1	(1,203)	(815)	(388)	(388)	(388)	(39)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	3.3	1.3	(167)	(65)	(51)	(51)	(14)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	3.7	0.7	(486)	(93)	(131)	(93)	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Proportion	3.1	2.1	(306)	(207)	(99)	(99)	(99)	(9)	0	0	0	0	0
3325	Elkton School District 34	6/30/2017	Proportion	3.3	1.3	(191)	(75)	(58)	(58)	(17)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2016	Proportion	3.7	0.7	(71)	(14)	(19)	(14)	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2018	Proportion	3.1	2.1	745	505	240	240	240	25	0	0	0	0	0
3335	Riddle School District	6/30/2017	Proportion	3.3	1.3	57	23	17	17	6	0	0	0	0	0	0
3335	Riddle School District	6/30/2016	Proportion	3.7	0.7	(228)	(42)	(62)	(42)	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2018	Proportion	3.1	2.1	1	1	0	0	0	1	0	0	0	0	0
3338	Glendale 77	6/30/2017	Proportion	3.3	1.3	(231)	(91)	(70)	(70)	(21)	0	0	0	0	0	0
3338	Glendale 77	6/30/2016	Proportion	3.7	0.7	(157)	(31)	(42)	(31)	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Proportion	3.1	2.1	(896)	(607)	(289)	(289)	(289)	(29)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Proportion	3.3	1.3	(174)	(68)	(53)	(53)	(15)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2016	Proportion	3.7	0.7	(1,180)	(223)	(319)	(223)	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Proportion	3.1	2.1	1,625	1,101	524	524	524	53	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Proportion	3.3	1.3	(222)	(88)	(67)	(67)	(21)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2016	Proportion	3.7	0.7	21	3	6	3	0	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2018	Proportion	3.1	2.1	556	377	179	179	179	19	0	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Proportion	3.3	1.3	49	19	15	15	4	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2016	Proportion	3.7	0.7	56	11	15	11	0	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2018	Proportion	3.1	2.1	297	201	96	96	96	9	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Proportion	3.3	1.3	15	5	5	5	0	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2016	Proportion	3.7	0.7	12	3	3	3	0	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Proportion	3.1	2.1	525	356	169	169	169	18	0	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Proportion	3.3	1.3	(325)	(129)	(98)	(98)	(31)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2016	Proportion	3.7	0.7	(213)	(39)	(58)	(39)	0	0	0	0	0	0	0
3372	Monument School District 8	6/30/2018	Proportion	3.1	2.1	131	89	42	42	42	5	0	0	0	0	0
3372	Monument School District 8	6/30/2017	Proportion	3.3	1.3	103	41	31	31	10	0	0	0	0	0	0
3372	Monument School District 8	6/30/2016	Proportion	3.7	0.7	(36)	(6)	(10)	(6)	0	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Proportion	3.1	2.1	543	368	175	175	175	18	0	0	0	0	0
3375	Dayville School District 16J	6/30/2017	Proportion	3.3	1.3	(23)	(9)	(7)	(7)	(2)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2016	Proportion	3.7	0.7	(191)	(35)	(52)	(35)	0	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Proportion	3.1	2.1	(904)	(612)	(292)	(292)	(292)	(28)	0	0	0	0	0
3376	Long Creek Schools	6/30/2017	Proportion	3.3	1.3	156	62	47	47	15	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2016	Proportion	3.7	0.7	56	11	15	11	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2018	Proportion	3.1	2.1	(1,185)	(803)	(382)	(382)	(382)	(39)	0	0	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	3.3	1.3	(269)	(105)	(82)	(82)	(23)	0	0	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3394	Crane Elementary School	6/30/2016	Proportion	3.7	0.7	78	15	21	15	0	0	0	0	0
3395	Pine Creek School	6/30/2018	Proportion	3.1	2.1	(1)	(1)	0	0	0	(1)	0	0	0
3395	Pine Creek School	6/30/2017	Proportion	3.3	1.3	(3)	(1)	(1)	(1)	0	0	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	3.7	0.7	14	2	4	2	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Proportion	3.1	2.1	49	33	16	16	16	1	0	0	0
3396	Diamond School District 7	6/30/2017	Proportion	3.3	1.3	(10)	(4)	(3)	(3)	(1)	0	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	3.7	0.7	(201)	(39)	(54)	(39)	0	0	0	0	0
3397	Suntex School District	6/30/2018	Proportion	3.1	2.1	352	238	114	114	114	10	0	0	0
3397	Suntex School District	6/30/2017	Proportion	3.3	1.3	(45)	(17)	(14)	(14)	(3)	0	0	0	0
3397	Suntex School District	6/30/2016	Proportion	3.7	0.7	(59)	(11)	(16)	(11)	0	0	0	0	0
3398	Drewsey School	6/30/2018	Proportion	3.1	2.1	(132)	(89)	(43)	(43)	(43)	(3)	0	0	0
3398	Drewsey School	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
3398	Drewsey School	6/30/2016	Proportion	3.7	0.7	46	10	12	10	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Proportion	3.1	2.1	(26)	(18)	(8)	(8)	(8)	(2)	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	3.3	1.3	52	20	16	16	4	0	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	3.7	0.7	(11)	(2)	(3)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	3.1	2.1	(13)	(9)	(4)	(4)	(4)	(1)	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	3.3	1.3	(2)	0	(1)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	3.7	0.7	40	7	11	7	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Proportion	3.1	2.1	941	637	304	304	304	29	0	0	0
3407	Crane Union High School	6/30/2017	Proportion	3.3	1.3	(67)	(27)	(20)	(20)	(7)	0	0	0	0
3407	Crane Union High School	6/30/2016	Proportion	3.7	0.7	100	19	27	19	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Proportion	3.1	2.1	(2,994)	(2,028)	(966)	(966)	(966)	(96)	0	0	0
3409	Hood River County School District	6/30/2017	Proportion	3.3	1.3	(3,891)	(1,533)	(1,179)	(1,179)	(354)	0	0	0	0
3409	Hood River County School District	6/30/2016	Proportion	3.7	0.7	(1,458)	(276)	(394)	(276)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Proportion	3.1	2.1	2,042	1,383	659	659	659	65	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	3.3	1.3	(5)	(1)	(2)	(2)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	3.7	0.7	(1,324)	(250)	(358)	(250)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Proportion	3.1	2.1	(1,695)	(1,148)	(547)	(547)	(547)	(54)	0	0	0
3415	Ashland Public Schools	6/30/2017	Proportion	3.3	1.3	(1,587)	(625)	(481)	(481)	(144)	0	0	0	0
3415	Ashland Public Schools	6/30/2016	Proportion	3.7	0.7	(1,714)	(325)	(463)	(325)	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Proportion	3.1	2.1	(10,694)	(7,244)	(3,450)	(3,450)	(3,450)	(344)	0	0	0
3416	Central Point School District 6	6/30/2017	Proportion	3.3	1.3	(4,261)	(1,679)	(1,291)	(1,291)	(388)	0	0	0	0
3416	Central Point School District 6	6/30/2016	Proportion	3.7	0.7	(162)	(30)	(44)	(30)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Proportion	3.1	2.1	(96)	(65)	(31)	(31)	(31)	(3)	0	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	3.3	1.3	(18)	(8)	(5)	(5)	(3)	0	0	0	0
3417	Eagle Point School District 9	6/30/2016	Proportion	3.7	0.7	(1,147)	(217)	(310)	(217)	0	0	0	0	0
3424	Rogue River School District	6/30/2018	Proportion	3.1	2.1	(1,176)	(797)	(379)	(379)	(379)	(39)	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	3.3	1.3	(183)	(73)	(55)	(55)	(18)	0	0	0	0
3424	Rogue River School District	6/30/2016	Proportion	3.7	0.7	644	122	174	122	0	0	0	0	0
3432	Prospect School District	6/30/2018	Proportion	3.1	2.1	(363)	(246)	(117)	(117)	(117)	(12)	0	0	0
3432	Prospect School District	6/30/2017	Proportion	3.3	1.3	82	32	25	25	7	0	0	0	0
3432	Prospect School District	6/30/2016	Proportion	3.7	0.7	115	22	31	22	0	0	0	0	0
3439	Butte Falls School District	6/30/2018	Proportion	3.1	2.1	(1,612)	(1,092)	(520)	(520)	(520)	(52)	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	3.3	1.3	(67)	(27)	(20)	(20)	(7)	0	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	3.7	0.7	(35)	(8)	(9)	(8)	0	0	0	0	0
3440	Pinehurst School	6/30/2018	Proportion	3.1	2.1	(105)	(71)	(34)	(34)	(34)	(3)	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	(1)	0	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	3.7	0.7	22	4	6	4	0	0	0	0	0
3445	Culver School District 4	6/30/2018	Proportion	3.1	2.1	34	23	11	11	11	1	0	0	0
3445	Culver School District 4	6/30/2017	Proportion	3.3	1.3	141	55	43	43	12	0	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	3.7	0.7	(794)	(149)	(215)	(149)	0	0	0	0	0
3446	Ashwood School	6/30/2018	Proportion	3.1	2.1	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
3446	Ashwood School	6/30/2017	Proportion	3.3	1.3	(16)	(6)	(5)	(5)	(1)	0	0	0	0
3446	Ashwood School	6/30/2016	Proportion	3.7	0.7	(4)	(1)	(1)	(1)	0	0	0	0	0
3447	Madras School District	6/30/2018	Proportion	3.1	2.1	2,202	1,492	710	710	710	72	0	0	0
3447	Madras School District	6/30/2017	Proportion	3.3	1.3	(604)	(238)	(183)	(183)	(55)	0	0	0	0
3447	Madras School District	6/30/2016	Proportion	3.7	0.7	(687)	(129)	(186)	(129)	0	0	0	0	0
3451	Black Butte School District	6/30/2018	Proportion	3.1	2.1	(112)	(76)	(36)	(36)	(36)	(4)	0	0	0
3451	Black Butte School District	6/30/2017	Proportion	3.3	1.3	(61)	(25)	(18)	(18)	(7)	0	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	3.7	0.7	(59)	(11)	(16)	(11)	0	0	0	0	0
3454	Grants Pass School District	6/30/2018	Proportion	3.1	2.1	(2,361)	(1,599)	(762)	(762)	(762)	(75)	0	0	0
3454	Grants Pass School District	6/30/2017	Proportion	3.3	1.3	(1,700)	(670)	(515)	(515)	(155)	0	0	0	0
3454	Grants Pass School District	6/30/2016	Proportion	3.7	0.7	(1,996)	(379)	(539)	(379)	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Proportion	3.1	2.1	212	144	68	68	68	8	0	0	0
3456	Klamath County School District	6/30/2017	Proportion	3.3	1.3	(6,269)	(2,469)	(1,900)	(1,900)	(569)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3456	Klamath County School District	6/30/2016	Proportion	3.7	0.7	110	20	30	20	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	3.1	2.1	(1,729)	(1,171)	(558)	(558)	(558)	(55)	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	3.3	1.3	1,547	609	469	469	140	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	3.7	0.7	(2,262)	(429)	(611)	(429)	0	0	0	0	0
3461	Lake County School District 7	6/30/2018	Proportion	3.1	2.1	194	131	63	63	63	5	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	3.3	1.3	(157)	(61)	(48)	(48)	(13)	0	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	3.7	0.7	(686)	(131)	(185)	(131)	0	0	0	0	0
3462	Paisley School District	6/30/2018	Proportion	3.1	2.1	(584)	(396)	(188)	(188)	(188)	(20)	0	0	0
3462	Paisley School District	6/30/2017	Proportion	3.3	1.3	(189)	(75)	(57)	(57)	(18)	0	0	0	0
3462	Paisley School District	6/30/2016	Proportion	3.7	0.7	215	41	58	41	0	0	0	0	0
3463	North Lake School District 14	6/30/2018	Proportion	3.1	2.1	(273)	(185)	(88)	(88)	(88)	(9)	0	0	0
3463	North Lake School District 14	6/30/2017	Proportion	3.3	1.3	(34)	(14)	(10)	(10)	(4)	0	0	0	0
3463	North Lake School District 14	6/30/2016	Proportion	3.7	0.7	(98)	(20)	(26)	(20)	0	0	0	0	0
3464	Plush School District	6/30/2018	Proportion	3.1	2.1	(20)	(14)	(6)	(6)	(6)	(2)	0	0	0
3464	Plush School District	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
3464	Plush School District	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2018	Proportion	3.1	2.1	89	60	29	29	29	2	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	3.3	1.3	(13)	(5)	(4)	(4)	(1)	0	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	3.7	0.7	(17)	(2)	(5)	(2)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2018	Proportion	3.1	2.1	(22)	(15)	(7)	(7)	(7)	(1)	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	3.3	1.3	(433)	(171)	(131)	(131)	(40)	0	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	3.7	0.7	(444)	(84)	(120)	(84)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2018	Proportion	3.1	2.1	1,432	970	462	462	462	46	0	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	3.3	1.3	(6,446)	(2,540)	(1,953)	(1,953)	(587)	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	3.7	0.7	(7,969)	(1,507)	(2,154)	(1,507)	0	0	0	0	0
3487	Springfield School District 19	6/30/2018	Proportion	3.1	2.1	(3,286)	(2,226)	(1,060)	(1,060)	(1,060)	(106)	0	0	0
3487	Springfield School District 19	6/30/2017	Proportion	3.3	1.3	11,535	4,545	3,495	3,495	1,050	0	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	3.7	0.7	12,472	2,359	3,371	2,359	0	0	0	0	0
3494	Fern Ridge School District	6/30/2018	Proportion	3.1	2.1	13,726	9,298	4,428	4,428	4,428	442	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	3.3	1.3	(2,491)	(981)	(755)	(755)	(226)	0	0	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	3.7	0.7	(1,093)	(208)	(295)	(208)	0	0	0	0	0
3498	Mapleton School District	6/30/2018	Proportion	3.1	2.1	(2,838)	(1,923)	(915)	(915)	(915)	(93)	0	0	0
3498	Mapleton School District	6/30/2017	Proportion	3.3	1.3	117	47	35	35	12	0	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	3.7	0.7	(279)	(54)	(75)	(54)	0	0	0	0	0
3502	Creswell School District 40	6/30/2018	Proportion	3.1	2.1	(686)	(465)	(221)	(221)	(221)	(23)	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	3.3	1.3	(748)	(294)	(227)	(227)	(67)	0	0	0	0
3502	Creswell School District 40	6/30/2016	Proportion	3.7	0.7	(915)	(174)	(247)	(174)	0	0	0	0	0
3506	South Lane School District	6/30/2018	Proportion	3.1	2.1	(549)	(372)	(177)	(177)	(177)	(18)	0	0	0
3506	South Lane School District	6/30/2017	Proportion	3.3	1.3	(1,594)	(628)	(483)	(483)	(145)	0	0	0	0
3506	South Lane School District	6/30/2016	Proportion	3.7	0.7	(2,727)	(516)	(737)	(516)	0	0	0	0	0
3510	Bethel School District	6/30/2018	Proportion	3.1	2.1	5,885	3,987	1,898	1,898	1,898	191	0	0	0
3510	Bethel School District	6/30/2017	Proportion	3.3	1.3	1,071	421	325	325	96	0	0	0	0
3510	Bethel School District	6/30/2016	Proportion	3.7	0.7	(3,154)	(598)	(852)	(598)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	3.1	2.1	2,453	1,662	791	791	791	80	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	3.3	1.3	(368)	(144)	(112)	(112)	(32)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	3.7	0.7	31	7	8	7	0	0	0	0	0
3519	McKenzie School District	6/30/2018	Proportion	3.1	2.1	(1,538)	(1,042)	(496)	(496)	(496)	(50)	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	3.3	1.3	64	26	19	19	7	0	0	0	0
3519	McKenzie School District	6/30/2016	Proportion	3.7	0.7	(580)	(109)	(157)	(109)	0	0	0	0	0
3520	Junction City School District 69	6/30/2018	Proportion	3.1	2.1	(746)	(505)	(241)	(241)	(241)	(23)	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	3.3	1.3	(250)	(98)	(76)	(76)	(22)	0	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	3.7	0.7	161	29	44	29	0	0	0	0	0
3522	Lowell School District	6/30/2018	Proportion	3.1	2.1	(3,204)	(2,170)	(1,034)	(1,034)	(1,034)	(102)	0	0	0
3522	Lowell School District	6/30/2017	Proportion	3.3	1.3	(682)	(268)	(207)	(207)	(61)	0	0	0	0
3522	Lowell School District	6/30/2016	Proportion	3.7	0.7	284	53	77	53	0	0	0	0	0
3524	Oakridge School District	6/30/2018	Proportion	3.1	2.1	643	436	207	207	207	22	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	3.3	1.3	(461)	(181)	(140)	(140)	(41)	0	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	3.7	0.7	(246)	(48)	(66)	(48)	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Proportion	3.1	2.1	(4,034)	(2,733)	(1,301)	(1,301)	(1,301)	(131)	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	3.3	1.3	(477)	(187)	(145)	(145)	(42)	0	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	3.7	0.7	70	13	19	13	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	3.1	2.1	420	285	135	135	135	15	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	3.3	1.3	(323)	(98)	(76)	(76)	(29)	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	3.7	0.7	(192)	(36)	(52)	(36)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	3.1	2.1	(702)	(476)	(226)	(226)	(226)	(24)	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	3.3	1.3	697	275	211	211	64	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3537	Siuslaw School District 97J	6/30/2016	Proportion	3.7	0.7	(334)	(64)	(90)	(64)	0	0	0	0	0
3579	Lincoln County School District	6/30/2018	Proportion	3.1	2.1	(12,952)	(8,774)	(4,178)	(4,178)	(4,178)	(418)	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	3.3	1.3	(2,011)	(793)	(609)	(609)	(184)	0	0	0	0
3579	Lincoln County School District	6/30/2016	Proportion	3.7	0.7	(573)	(108)	(155)	(108)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Proportion	3.1	2.1	(4,030)	(2,730)	(1,300)	(1,300)	(1,300)	(130)	0	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	3.3	1.3	867	341	263	263	78	0	0	0	0
3615	Central Linn School District 552C	6/30/2016	Proportion	3.7	0.7	(213)	(39)	(58)	(39)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Proportion	3.1	2.1	(5,146)	(3,486)	(1,660)	(1,660)	(1,660)	(166)	0	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	3.3	1.3	(534)	(210)	(162)	(162)	(48)	0	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	3.7	0.7	(1,069)	(202)	(289)	(202)	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Proportion	3.1	2.1	1,195	810	385	385	385	40	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	3.3	1.3	975	385	295	295	90	0	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	3.7	0.7	1,465	277	396	277	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Proportion	3.1	2.1	(1,972)	(1,336)	(636)	(636)	(636)	(64)	0	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	3.3	1.3	(94)	(38)	(28)	(28)	(10)	0	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	3.7	0.7	253	49	68	49	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Proportion	3.1	2.1	(94)	(64)	(30)	(30)	(30)	(4)	0	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	3.3	1.3	(1,082)	(426)	(328)	(328)	(98)	0	0	0	0
3684	Ontario School District 8C	6/30/2016	Proportion	3.7	0.7	(1,798)	(340)	(486)	(340)	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Proportion	3.1	2.1	454	308	146	146	146	16	0	0	0
3687	Juntura Grade School	6/30/2017	Proportion	3.3	1.3	(37)	(15)	(11)	(11)	(4)	0	0	0	0
3687	Juntura Grade School	6/30/2016	Proportion	3.7	0.7	(47)	(8)	(13)	(8)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Proportion	3.1	2.1	(2,286)	(1,549)	(737)	(737)	(737)	(75)	0	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	3.3	1.3	(325)	(129)	(98)	(98)	(31)	0	0	0	0
3694	Nyssa School District 26	6/30/2016	Proportion	3.7	0.7	(186)	(36)	(50)	(36)	0	0	0	0	0
3696	Annex Elementary School	6/30/2018	Proportion	3.1	2.1	(385)	(261)	(124)	(124)	(124)	(13)	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	3.3	1.3	(407)	(161)	(123)	(123)	(38)	0	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	3.7	0.7	85	16	23	16	0	0	0	0	0
3707	Adrian School District 61	6/30/2018	Proportion	3.1	2.1	(293)	(198)	(95)	(95)	(95)	(8)	0	0	0
3707	Adrian School District 61	6/30/2017	Proportion	3.3	1.3	76	30	23	23	7	0	0	0	0
3707	Adrian School District 61	6/30/2016	Proportion	3.7	0.7	64	13	17	13	0	0	0	0	0
3709	Harper School District 66	6/30/2018	Proportion	3.1	2.1	397	269	128	128	128	13	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	3.3	1.3	47	19	14	14	5	0	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	3.7	0.7	217	40	59	40	0	0	0	0	0
3712	W W Jones School	6/30/2018	Proportion	3.1	2.1	(7)	(5)	(2)	(2)	(1)	0	0	0	0
3712	W W Jones School	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
3712	W W Jones School	6/30/2016	Proportion	3.7	0.7	4	1	1	1	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2018	Proportion	3.1	2.1	3,298	2,234	1,064	1,064	1,064	106	0	0	0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	3.3	1.3	(52)	(20)	(16)	(16)	(4)	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2016	Proportion	3.7	0.7	(55)	(10)	(15)	(10)	0	0	0	0	0
3730	North Marion School District 15	6/30/2018	Proportion	3.1	2.1	23,309	15,790	7,519	7,519	7,519	752	0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	3.3	1.3	(6,819)	(2,687)	(2,066)	(2,066)	(621)	0	0	0	0
3730	North Marion School District 15	6/30/2016	Proportion	3.7	0.7	(2,051)	(389)	(554)	(389)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	3.1	2.1	(8,923)	(6,045)	(2,878)	(2,878)	(2,878)	(289)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	3.3	1.3	(3,077)	(1,213)	(932)	(932)	(281)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	3.7	0.7	(7,954)	(1,504)	(2,150)	(1,504)	0	0	0	0	0
3750	St Paul School District	6/30/2018	Proportion	3.1	2.1	1,244	843	401	401	41	0	0	0	0
3750	St Paul School District	6/30/2017	Proportion	3.3	1.3	113	45	34	34	11	0	0	0	0
3750	St Paul School District	6/30/2016	Proportion	3.7	0.7	422	80	114	80	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2018	Proportion	3.1	2.1	7,147	4,842	2,305	2,305	2,305	232	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	3.3	1.3	(2,138)	(842)	(648)	(648)	(194)	0	0	0	0
3780	Mt Angel School District 91	6/30/2016	Proportion	3.7	0.7	(796)	(151)	(215)	(151)	0	0	0	0	0
3786	Woodburn School District	6/30/2018	Proportion	3.1	2.1	(6,135)	(4,156)	(1,979)	(1,979)	(1,979)	(198)	0	0	0
3786	Woodburn School District	6/30/2017	Proportion	3.3	1.3	(143)	(57)	(43)	(43)	(14)	0	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	3.7	0.7	(4,569)	(864)	(1,235)	(864)	0	0	0	0	0
3809	Morrow County Schools	6/30/2018	Proportion	3.1	2.1	(404)	(274)	(130)	(130)	(130)	(14)	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	3.3	1.3	(492)	(194)	(149)	(149)	(45)	0	0	0	0
3809	Morrow County Schools	6/30/2016	Proportion	3.7	0.7	(89)	(17)	(24)	(17)	0	0	0	0	0
3818	Portland Public Schools	6/30/2018	Proportion	3.1	2.1	(95,171)	(64,471)	(30,700)	(30,700)	(30,700)	(3,071)	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	3.3	1.3	(6,700)	(2,640)	(2,030)	(2,030)	(610)	0	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	3.7	0.7	(32,602)	(6,169)	(8,811)	(6,169)	0	0	0	0	0
3820	Parkrose School District	6/30/2018	Proportion	3.1	2.1	4,271	2,893	1,378	1,378	1,378	137	0	0	0
3820	Parkrose School District	6/30/2017	Proportion	3.3	1.3	(1,274)	(502)	(386)	(386)	(116)	0	0	0	0
3820	Parkrose School District	6/30/2016	Proportion	3.7	0.7	(2,257)	(427)	(610)	(427)	0	0	0	0	0
3824	Reynolds School District	6/30/2018	Proportion	3.1	2.1	6,801	4,607	2,194	2,194	2,194	219	0	0	0
3824	Reynolds School District	6/30/2017	Proportion	3.3	1.3	4,388	1,728	1,330	1,330	398	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3824	Reynolds School District	6/30/2016	Proportion	3.7	0.7	(14,869)	(2,812)	(4,019)	(2,812)	0	0	0	0	0
3842	Corbett School District 39	6/30/2018	Proportion	3.1	2.1	(219)	(148)	(71)	(71)	(71)	(6)	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	3.3	1.3	205	81	62	62	19	0	0	0	0
3842	Corbett School District 39	6/30/2016	Proportion	3.7	0.7	(455)	(86)	(123)	(86)	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Proportion	3.1	2.1	6,639	4,497	2,142	2,142	2,142	213	0	0	0
3843	David Douglas School District	6/30/2017	Proportion	3.3	1.3	(1,418)	(558)	(430)	(430)	(128)	0	0	0	0
3843	David Douglas School District	6/30/2016	Proportion	3.7	0.7	(4,697)	(890)	(1,269)	(890)	0	0	0	0	0
3847	Riverdale School	6/30/2018	Proportion	3.1	2.1	4,397	2,979	1,418	1,418	1,418	143	0	0	0
3847	Riverdale School	6/30/2017	Proportion	3.3	1.3	(464)	(182)	(141)	(141)	(41)	0	0	0	0
3847	Riverdale School	6/30/2016	Proportion	3.7	0.7	30	6	8	6	0	0	0	0	0
3850	Dallas School District	6/30/2018	Proportion	3.1	2.1	6,106	4,136	1,970	1,970	1,970	196	0	0	0
3850	Dallas School District	6/30/2017	Proportion	3.3	1.3	(2,401)	(945)	(728)	(728)	(217)	0	0	0	0
3850	Dallas School District	6/30/2016	Proportion	3.7	0.7	(533)	(101)	(144)	(101)	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Proportion	3.1	2.1	(1,077)	(730)	(347)	(347)	(347)	(36)	0	0	0
3859	Central School District 13J	6/30/2017	Proportion	3.3	1.3	(396)	(156)	(120)	(120)	(36)	0	0	0	0
3859	Central School District 13J	6/30/2016	Proportion	3.7	0.7	(468)	(90)	(126)	(90)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Proportion	3.1	2.1	1,080	732	348	348	348	36	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	3.3	1.3	(331)	(131)	(100)	(100)	(31)	0	0	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	3.7	0.7	(59)	(11)	(16)	(11)	0	0	0	0	0
3887	Falls City School District	6/30/2018	Proportion	3.1	2.1	(590)	(400)	(190)	(190)	(190)	(20)	0	0	0
3887	Falls City School District	6/30/2017	Proportion	3.3	1.3	(371)	(147)	(112)	(112)	(35)	0	0	0	0
3887	Falls City School District	6/30/2016	Proportion	3.7	0.7	(48)	(9)	(13)	(9)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Proportion	3.1	2.1	(3,192)	(2,162)	(1,030)	(1,030)	(1,030)	(102)	0	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	3.3	1.3	(441)	(173)	(134)	(134)	(39)	0	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	3.7	0.7	47	8	13	8	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	3.1	2.1	(1,025)	(694)	(331)	(331)	(331)	(32)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	3.3	1.3	(729)	(287)	(221)	(221)	(66)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	3.7	0.7	(931)	(175)	(252)	(175)	0	0	0	0	0
3927	Echo School District	6/30/2018	Proportion	3.1	2.1	508	344	164	164	164	16	0	0	0
3927	Echo School District	6/30/2017	Proportion	3.3	1.3	(293)	(115)	(89)	(89)	(26)	0	0	0	0
3927	Echo School District	6/30/2016	Proportion	3.7	0.7	(19)	(4)	(5)	(4)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2018	Proportion	3.1	2.1	(23,357)	(15,822)	(7,535)	(7,535)	(7,535)	(752)	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	3.3	1.3	1,692	666	513	513	153	0	0	0	0
3928	Umatilla School District 6R	6/30/2016	Proportion	3.7	0.7	(1,171)	(223)	(316)	(223)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Proportion	3.1	2.1	563	381	182	182	182	17	0	0	0
3931	Pendleton School District 16R	6/30/2017	Proportion	3.3	1.3	1,308	516	396	396	120	0	0	0	0
3931	Pendleton School District 16R	6/30/2016	Proportion	3.7	0.7	(365)	(68)	(99)	(68)	0	0	0	0	0
3935	Athens-Weston School District 29Rj	6/30/2018	Proportion	3.1	2.1	(64)	(43)	(21)	(21)	(21)	(1)	0	0	0
3935	Athens-Weston School District 29Rj	6/30/2017	Proportion	3.3	1.3	(55)	(21)	(17)	(17)	(4)	0	0	0	0
3935	Athens-Weston School District 29Rj	6/30/2016	Proportion	3.7	0.7	(1,059)	(201)	(286)	(201)	0	0	0	0	0
3942	Starfield School District	6/30/2018	Proportion	3.1	2.1	338	229	109	109	109	11	0	0	0
3942	Starfield School District	6/30/2017	Proportion	3.3	1.3	150	60	45	45	15	0	0	0	0
3942	Starfield School District	6/30/2016	Proportion	3.7	0.7	130	25	35	25	0	0	0	0	0
3944	Ukiah School	6/30/2018	Proportion	3.1	2.1	74	50	24	24	24	2	0	0	0
3944	Ukiah School	6/30/2017	Proportion	3.3	1.3	(119)	(47)	(36)	(36)	(11)	0	0	0	0
3944	Ukiah School	6/30/2016	Proportion	3.7	0.7	(34)	(7)	(9)	(7)	0	0	0	0	0
3957	Helix School District	6/30/2018	Proportion	3.1	2.1	(435)	(295)	(140)	(140)	(140)	(15)	0	0	0
3957	Helix School District	6/30/2017	Proportion	3.3	1.3	20	8	6	6	2	0	0	0	0
3957	Helix School District	6/30/2016	Proportion	3.7	0.7	(32)	(5)	(9)	(5)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	3.1	2.1	614	416	198	198	198	20	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	3.3	1.3	115	45	35	35	10	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	3.7	0.7	(263)	(50)	(71)	(50)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Proportion	3.1	2.1	(7,812)	(5,292)	(2,520)	(2,520)	(2,520)	(252)	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	3.3	1.3	514	202	156	156	46	0	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	3.7	0.7	340	64	92	64	0	0	0	0	0
3966	Union County School District	6/30/2018	Proportion	3.1	2.1	394	267	127	127	127	13	0	0	0
3966	Union County School District	6/30/2017	Proportion	3.3	1.3	(230)	(90)	(70)	(70)	(20)	0	0	0	0
3966	Union County School District	6/30/2016	Proportion	3.7	0.7	68	14	18	14	0	0	0	0	0
3967	North Powder School District	6/30/2018	Proportion	3.1	2.1	(186)	(126)	(60)	(60)	(60)	(6)	0	0	0
3967	North Powder School District	6/30/2017	Proportion	3.3	1.3	(277)	(109)	(84)	(84)	(25)	0	0	0	0
3967	North Powder School District	6/30/2016	Proportion	3.7	0.7	353	68	95	68	0	0	0	0	0
3969	Imbler School District	6/30/2018	Proportion	3.1	2.1	20	14	6	6	2	0	0	0	0
3969	Imbler School District	6/30/2017	Proportion	3.3	1.3	(143)	(57)	(43)	(43)	(14)	0	0	0	0
3969	Imbler School District	6/30/2016	Proportion	3.7	0.7	(324)	(60)	(88)	(60)	0	0	0	0	0
3970	Cove School District	6/30/2018	Proportion	3.1	2.1	(908)	(615)	(293)	(293)	(293)	(29)	0	0	0
3970	Cove School District	6/30/2017	Proportion	3.3	1.3	(81)	(31)	(25)	(25)	(6)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3970	Cove School District	6/30/2016	Proportion	3.7	0.7	(251)	(47)	(68)	(47)	0	0	0	0	0
3973	Elgin School District 23	6/30/2018	Proportion	3.1	2.1	1,303	883	420	420	420	43	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	3.3	1.3	(619)	(243)	(188)	(188)	(55)	0	0	0	0
3973	Elgin School District 23	6/30/2016	Proportion	3.7	0.7	(814)	(154)	(220)	(154)	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Proportion	3.1	2.1	2,042	1,383	659	659	659	65	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	3.3	1.3	76	30	23	23	7	0	0	0	0
3986	Joseph School District 6	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
3990	Wallowa School	6/30/2018	Proportion	3.1	2.1	(1,894)	(1,283)	(611)	(611)	(611)	(61)	0	0	0
3990	Wallowa School	6/30/2017	Proportion	3.3	1.3	441	173	134	134	39	0	0	0	0
3990	Wallowa School	6/30/2016	Proportion	3.7	0.7	(667)	(127)	(180)	(127)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Proportion	3.1	2.1	2,476	1,677	799	799	799	79	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	3.3	1.3	(291)	(115)	(88)	(88)	(27)	0	0	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	3.7	0.7	(193)	(37)	(52)	(37)	0	0	0	0	0
4003	Troy School District 54	6/30/2018	Proportion	3.1	2.1	(3)	(2)	(1)	(1)	(1)	0	0	0	0
4003	Troy School District 54	6/30/2017	Proportion	3.3	1.3	(1)	(1)	0	0	(1)	0	0	0	0
4003	Troy School District 54	6/30/2016	Proportion	3.7	0.7	(5)	(2)	(1)	(2)	0	0	0	0	0
4012	Dufur Schools	6/30/2018	Proportion	3.1	2.1	(778)	(527)	(251)	(251)	(251)	(25)	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	3.3	1.3	(234)	(92)	(71)	(71)	(21)	0	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	3.7	0.7	98	20	26	20	0	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Proportion	3.1	2.1	1,419	961	458	458	458	45	0	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	3.3	1.3	(22)	(8)	(7)	(7)	(1)	0	0	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	3.7	0.7	(240)	(45)	(65)	(45)	0	0	0	0	0
4035	Banks School District	6/30/2018	Proportion	3.1	2.1	(1,411)	(956)	(455)	(455)	(455)	(46)	0	0	0
4035	Banks School District	6/30/2017	Proportion	3.3	1.3	(825)	(325)	(250)	(250)	(75)	0	0	0	0
4035	Banks School District	6/30/2016	Proportion	3.7	0.7	(881)	(167)	(238)	(167)	0	0	0	0	0
4062	Beaverton School District	6/30/2018	Proportion	3.1	2.1	(36,616)	(24,804)	(11,812)	(11,812)	(11,812)	(1,180)	0	0	0
4062	Beaverton School District	6/30/2017	Proportion	3.3	1.3	(22,779)	(8,973)	(6,903)	(6,903)	(2,070)	0	0	0	0
4062	Beaverton School District	6/30/2016	Proportion	3.7	0.7	13,481	2,549	3,644	2,549	0	0	0	0	0
4109	Spray School District 1	6/30/2018	Proportion	3.1	2.1	(461)	(312)	(149)	(149)	(149)	(14)	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	3.3	1.3	(65)	(25)	(20)	(20)	(5)	0	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	3.7	0.7	(560)	(107)	(151)	(107)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Proportion	3.1	2.1	33	22	11	11	0	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	3.3	1.3	1,409	555	427	427	128	0	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	3.7	0.7	197	38	53	38	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	3.1	2.1	23,533	15,942	7,591	7,591	7,591	760	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	3.3	1.3	1,093	431	331	331	100	0	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	3.7	0.7	(1,338)	(252)	(362)	(252)	0	0	0	0	0
4142	McMinnville Schools	6/30/2018	Proportion	3.1	2.1	965	654	311	311	311	32	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	3.3	1.3	(7,607)	(2,997)	(2,305)	(2,305)	(692)	0	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	3.7	0.7	(2,028)	(384)	(548)	(384)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Proportion	3.1	2.1	1,246	844	402	402	402	40	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	3.3	1.3	14	6	4	4	2	0	0	0	0
4144	Sheridan School District 48J	6/30/2016	Proportion	3.7	0.7	(280)	(52)	(76)	(52)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	3.1	2.1	692	469	223	223	223	23	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	3.3	1.3	108	42	33	33	9	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	3.7	0.7	(971)	(185)	(262)	(185)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Proportion	3.1	2.1	1,058	717	341	341	341	35	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	3.3	1.3	115	45	35	35	10	0	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	3.7	0.7	(189)	(36)	(51)	(36)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	3.1	2.1	73	49	24	24	24	1	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	3.3	1.3	(57)	(23)	(17)	(17)	(6)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	3.7	0.7	(227)	(44)	(61)	(44)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Proportion	3.1	2.1	(3,061)	(2,074)	(987)	(987)	(987)	(100)	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	3.3	1.3	(1,599)	(629)	(485)	(485)	(144)	0	0	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	3.7	0.7	(100)	(19)	(27)	(19)	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Proportion	3.1	2.1	(343)	(232)	(111)	(111)	(111)	(10)	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	3.3	1.3	(63)	(25)	(19)	(19)	(6)	0	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	3.7	0.7	186	36	50	36	0	0	0	0	0
4226	North Central Education Service District	6/30/2018	Proportion	3.1	2.1	906	614	292	292	292	30	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	3.3	1.3	116	46	35	35	11	0	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	3.7	0.7	80	14	22	14	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	3.1	2.1	5,913	4,006	1,907	1,907	1,907	192	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	3.3	1.3	(1,582)	(624)	(479)	(479)	(145)	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	3.7	0.7	(910)	(172)	(246)	(172)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Proportion	3.1	2.1	(2,667)	(1,807)	(860)	(860)	(860)	(87)	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	3.3	1.3	(210)	(82)	(64)	(64)	(18)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4237	Douglas Education Service District	6/30/2016	Proportion	3.7	0.7	542	104	146	104	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2018	Proportion	3.1	2.1	(8,154)	(5,524)	(2,630)	(2,630)	(2,630)	(264)	0	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	3.3	1.3	(2,931)	(1,155)	(888)	(888)	(267)	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	3.7	0.7	1,105	208	299	208	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Proportion	3.1	2.1	(2,258)	(1,530)	(728)	(728)	(728)	(74)	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	3.3	1.3	(1,332)	(524)	(404)	(404)	(120)	0	0	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	3.7	0.7	(641)	(122)	(173)	(122)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2018	Proportion	3.1	2.1	(3,073)	(2,082)	(991)	(991)	(991)	(100)	0	0	0
4254	Willamette Education Service District	6/30/2017	Proportion	3.3	1.3	(1,177)	(463)	(357)	(357)	(106)	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	3.7	0.7	(1,128)	(213)	(305)	(213)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Proportion	3.1	2.1	(4,661)	(3,157)	(1,504)	(1,504)	(1,504)	(149)	0	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	3.3	1.3	(3,877)	(1,527)	(1,175)	(1,175)	(352)	0	0	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	3.7	0.7	275	53	74	53	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Proportion	3.1	2.1	(4,889)	(3,312)	(1,577)	(1,577)	(1,577)	(158)	0	0	0
4259	Clackamas Education Service District	6/30/2017	Proportion	3.3	1.3	(1,378)	(542)	(418)	(418)	(124)	0	0	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	3.7	0.7	(2,088)	(396)	(564)	(396)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	3.1	2.1	(6,814)	(4,616)	(2,198)	(2,198)	(2,198)	(220)	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	3.3	1.3	(3,804)	(1,498)	(1,153)	(1,153)	(345)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	3.7	0.7	(163)	(31)	(44)	(31)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Proportion	3.1	2.1	(9,090)	(6,158)	(2,932)	(2,932)	(2,932)	(294)	0	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	3.3	1.3	340	134	103	103	31	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	3.7	0.7	7,123	1,348	1,925	1,348	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Proportion	3.1	2.1	(1,647)	(1,116)	(531)	(531)	(531)	(54)	0	0	0
4270	Silver Falls School District	6/30/2017	Proportion	3.3	1.3	(501)	(197)	(152)	(152)	(45)	0	0	0	0
4270	Silver Falls School District	6/30/2016	Proportion	3.7	0.7	(1,743)	(330)	(471)	(330)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	3.1	2.1	2,874	1,947	927	927	927	93	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	3.3	1.3	(875)	(345)	(265)	(265)	(80)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	3.7	0.7	362	68	98	68	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	3.1	2.1	(1,196)	(810)	(386)	(386)	(386)	(38)	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	3.3	1.3	(271)	(107)	(82)	(82)	(25)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	3.7	0.7	(347)	(65)	(94)	(65)	0	0	0	0	0
4273	Double O School District	6/30/2018	Proportion	3.1	2.1	(64)	(43)	(21)	(21)	(1)	0	0	0	0
4273	Double O School District	6/30/2017	Proportion	3.3	1.3	(8)	(4)	(2)	(2)	0	0	0	0	0
4273	Double O School District	6/30/2016	Proportion	3.7	0.7	(10)	(3)	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Proportion	3.1	2.1	893	605	288	288	288	29	0	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	3.3	1.3	(601)	(237)	(182)	(182)	(55)	0	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	3.7	0.7	644	122	174	122	0	0	0	0	0
4277	Mitchell School	6/30/2018	Proportion	3.1	2.1	(1,183)	(801)	(382)	(382)	(382)	(37)	0	0	0
4277	Mitchell School	6/30/2017	Proportion	3.3	1.3	72	28	22	22	6	0	0	0	0
4277	Mitchell School	6/30/2016	Proportion	3.7	0.7	(181)	(34)	(49)	(34)	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Proportion	3.1	2.1	(4,529)	(3,068)	(1,461)	(1,461)	(1,461)	(146)	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	3.3	1.3	432	170	131	131	39	0	0	0	0
4279	St Helens School District 502	6/30/2016	Proportion	3.7	0.7	(871)	(166)	(235)	(166)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	3.1	2.1	(13,699)	(9,280)	(4,419)	(4,419)	(4,419)	(442)	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	3.3	1.3	(1,299)	(511)	(394)	(394)	(117)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	3.7	0.7	1,867	352	505	352	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	3.1	2.1	28,911	19,585	9,326	9,326	9,326	933	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	3.3	1.3	(2,634)	(1,038)	(798)	(798)	(240)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	3.7	0.7	1,813	343	490	343	0	0	0	0	0
4288	Medford School District 549C	6/30/2018	Proportion	3.1	2.1	2,153	1,458	695	695	695	68	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	3.3	1.3	158	62	48	48	14	0	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	3.7	0.7	(4,408)	(835)	(1,191)	(835)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Proportion	3.1	2.1	(735)	(498)	(237)	(237)	(237)	(24)	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	3.3	1.3	(103)	(41)	(31)	(31)	(10)	0	0	0	0
4291	Dayton Public Schools	6/30/2016	Proportion	3.7	0.7	(945)	(180)	(255)	(180)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2018	Proportion	3.1	2.1	655	444	211	211	211	22	0	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	3.3	1.3	(110)	(44)	(33)	(33)	(11)	0	0	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	3.7	0.7	(27)	(6)	(7)	(6)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	3.1	2.1	934	633	301	301	301	31	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	3.3	1.3	16	6	5	5	1	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	3.7	0.7	(158)	(29)	(43)	(29)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Proportion	3.1	2.1	2,082	1,410	672	672	672	66	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	3.3	1.3	(911)	(359)	(276)	(276)	(83)	0	0	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	3.7	0.7	65	11	18	11	0	0	0	0	0
4306	Amity School District	6/30/2018	Proportion	3.1	2.1	(7,067)	(4,787)	(2,280)	(2,280)	(2,280)	(227)	0	0	0
4306	Amity School District	6/30/2017	Proportion	3.3	1.3	481	189	146	146	43	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4306	Amity School District	6/30/2016	Proportion	3.7	0.7	(770)	(146)	(208)	(146)	0	0	0	0	0
4309	Scappoose School District	6/30/2018	Proportion	3.1	2.1	1,016	688	328	328	328	328	32	0	0
4309	Scappoose School District	6/30/2017	Proportion	3.3	1.3	(40)	(16)	(12)	(12)	(4)	0	0	0	0
4309	Scappoose School District	6/30/2016	Proportion	3.7	0.7	(1,019)	(194)	(275)	(194)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Proportion	3.1	2.1	(3,904)	(2,645)	(1,259)	(1,259)	(1,259)	(127)	0	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	3.3	1.3	(3,721)	(1,465)	(1,128)	(1,128)	(337)	0	0	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	3.7	0.7	(3,507)	(663)	(948)	(663)	0	0	0	0	0
4312	Reedsport School District	6/30/2018	Proportion	3.1	2.1	(1,128)	(764)	(364)	(364)	(364)	(36)	0	0	0
4312	Reedsport School District	6/30/2017	Proportion	3.3	1.3	(609)	(239)	(185)	(185)	(54)	0	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	3.7	0.7	13	1	4	1	0	0	0	0	0
4313	Forest Grove School District	6/30/2018	Proportion	3.1	2.1	(3,331)	(2,256)	(1,075)	(1,075)	(1,075)	(106)	0	0	0
4313	Forest Grove School District	6/30/2017	Proportion	3.3	1.3	(2,868)	(869)	(869)	(869)	(261)	0	0	0	0
4313	Forest Grove School District	6/30/2016	Proportion	3.7	0.7	(1,763)	(335)	(476)	(335)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Proportion	3.1	2.1	(6,100)	(4,132)	(1,968)	(1,968)	(1,968)	(196)	0	0	0
4314	Willamina School District 30J	6/30/2017	Proportion	3.3	1.3	(61)	(25)	(18)	(18)	(7)	0	0	0	0
4314	Willamina School District 30J	6/30/2016	Proportion	3.7	0.7	(74)	(14)	(20)	(14)	0	0	0	0	0
4315	John Day School District	6/30/2018	Proportion	3.1	2.1	5,305	3,594	1,711	1,711	1,711	172	0	0	0
4315	John Day School District	6/30/2017	Proportion	3.3	1.3	500	196	152	152	44	0	0	0	0
4315	John Day School District	6/30/2016	Proportion	3.7	0.7	(1,040)	(197)	(281)	(197)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	3.1	2.1	(7,374)	(4,995)	(2,379)	(2,379)	(2,379)	(237)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	3.3	1.3	(4,752)	(1,872)	(1,440)	(1,440)	(432)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	3.7	0.7	(1,961)	(371)	(530)	(371)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Proportion	3.1	2.1	(2,390)	(1,619)	(771)	(771)	(771)	(77)	0	0	0
4317	Sherwood School District 88J	6/30/2017	Proportion	3.3	1.3	(1,847)	(727)	(560)	(560)	(167)	0	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	3.7	0.7	(1,264)	(238)	(342)	(238)	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Proportion	3.1	2.1	(1,786)	(1,210)	(576)	(576)	(58)	0	0	0	0
4320	Rainier School District 13	6/30/2017	Proportion	3.3	1.3	188	74	57	57	17	0	0	0	0
4320	Rainier School District 13	6/30/2016	Proportion	3.7	0.7	(453)	(87)	(122)	(87)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Proportion	3.1	2.1	19,577	13,262	6,315	6,315	6,315	632	0	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	3.3	1.3	(5,419)	(2,135)	(1,642)	(1,642)	(493)	0	0	0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	3.7	0.7	2,993	566	809	566	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Proportion	3.1	2.1	(1,024)	(694)	(330)	(330)	(34)	0	0	0	0
4323	Estacada School District 108	6/30/2017	Proportion	3.3	1.3	(360)	(142)	(109)	(109)	(33)	0	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	3.7	0.7	(639)	(120)	(173)	(120)	0	0	0	0	0
4324	Centennial School District 28	6/30/2018	Proportion	3.1	2.1	29,001	19,646	9,355	9,355	9,355	936	0	0	0
4324	Centennial School District 28	6/30/2017	Proportion	3.3	1.3	(1,172)	(462)	(355)	(355)	(107)	0	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	3.7	0.7	(3,429)	(648)	(927)	(648)	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	3.1	2.1	333	226	107	107	107	12	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	3.3	1.3	444	174	135	135	39	0	0	0	0
4326	Harney County School District 3	6/30/2016	Proportion	3.7	0.7	(109)	(22)	(29)	(22)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	3.1	2.1	(215)	(146)	(69)	(69)	(69)	(8)	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	3.3	1.3	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	3.7	0.7	186	36	50	36	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Proportion	3.1	2.1	1,419	961	458	458	458	45	0	0	0
4329	Gervais School District 1	6/30/2017	Proportion	3.3	1.3	(193)	(77)	(58)	(58)	(19)	0	0	0	0
4329	Gervais School District 1	6/30/2016	Proportion	3.7	0.7	(725)	(137)	(196)	(137)	0	0	0	0	0
4330	Vale School District 84	6/30/2018	Proportion	3.1	2.1	822	557	265	265	265	27	0	0	0
4330	Vale School District 84	6/30/2017	Proportion	3.3	1.3	(78)	(30)	(24)	(24)	(6)	0	0	0	0
4330	Vale School District 84	6/30/2016	Proportion	3.7	0.7	(707)	(134)	(191)	(134)	0	0	0	0	0
4331	Molalla River School District	6/30/2018	Proportion	3.1	2.1	(22,241)	(15,066)	(7,175)	(7,175)	(7,175)	(716)	0	0	0
4331	Molalla River School District	6/30/2017	Proportion	3.3	1.3	3,641	1,435	1,103	1,103	332	0	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	3.7	0.7	(226)	(43)	(61)	(43)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	3.1	2.1	20,869	14,137	6,732	6,732	6,732	673	0	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	3.3	1.3	(1,992)	(784)	(604)	(604)	(180)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	3.7	0.7	(6,014)	(1,139)	(1,625)	(1,139)	0	0	0	0	0
4333	Canby School District	6/30/2018	Proportion	3.1	2.1	272	184	88	88	88	8	0	0	0
4333	Canby School District	6/30/2017	Proportion	3.3	1.3	(842)	(332)	(255)	(255)	(77)	0	0	0	0
4333	Canby School District	6/30/2016	Proportion	3.7	0.7	664	127	179	127	0	0	0	0	0
4334	Cascade School District 5	6/30/2018	Proportion	3.1	2.1	(1,624)	(1,100)	(524)	(524)	(524)	(52)	0	0	0
4334	Cascade School District 5	6/30/2017	Proportion	3.3	1.3	(1,017)	(401)	(308)	(308)	(93)	0	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	3.7	0.7	(720)	(135)	(195)	(135)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	3.1	2.1	262	177	85	85	85	7	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	3.3	1.3	(1,110)	(438)	(336)	(336)	(102)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	3.7	0.7	(555)	(105)	(150)	(105)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	3.1	2.1	1,267	858	409	409	409	40	0	0	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	3.3	1.3	(324)	(128)	(98)	(98)	(30)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4336	Nestucca Valley School District 101	6/30/2016	Proportion	3.7	0.7	(805)	(151)	(218)	(151)	0	0	0	0	0
4337	Sherman County School District	6/30/2018	Proportion	3.1	2.1	(198)	(134)	(64)	(64)	(6)	0	0	0	0
4337	Sherman County School District	6/30/2017	Proportion	3.3	1.3	63	25	19	19	6	0	0	0	0
4337	Sherman County School District	6/30/2016	Proportion	3.7	0.7	(875)	(167)	(236)	(167)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Proportion	3.1	2.1	37,694	25,535	12,159	12,159	12,159	1,217	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	3.3	1.3	(6,938)	(2,102)	(2,102)	(2,102)	(632)	0	0	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	3.7	0.7	6,216	1,176	1,680	1,176	0	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Proportion	3.1	2.1	(6,623)	(4,487)	(2,136)	(2,136)	(2,136)	(215)	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	3.3	1.3	(237)	(93)	(72)	(72)	(21)	0	0	0	0
4339	Lebanon Community School District	6/30/2016	Proportion	3.7	0.7	699	132	189	132	0	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Proportion	3.1	2.1	42	28	14	14	14	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	3.3	1.3	362	142	110	110	32	0	0	0	0
4340	Monroe School District 1J	6/30/2016	Proportion	3.7	0.7	(563)	(107)	(152)	(107)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	3.1	2.1	(6,232)	(4,222)	(2,010)	(2,010)	(2,010)	(202)	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	3.3	1.3	(7,068)	(2,784)	(2,142)	(2,142)	(642)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	3.7	0.7	(7,822)	(1,480)	(2,114)	(1,480)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2018	Proportion	3.1	2.1	726	492	234	234	234	24	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	3.3	1.3	61	25	18	18	7	0	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	3.7	0.7	(1,361)	(257)	(368)	(257)	0	0	0	0	0
4343	Harrisburg School District 7	6/30/2018	Proportion	3.1	2.1	(4,057)	(2,748)	(1,309)	(1,309)	(1,309)	(130)	0	0	0
4343	Harrisburg School District 7	6/30/2017	Proportion	3.3	1.3	(685)	(269)	(208)	(208)	(61)	0	0	0	0
4343	Harrisburg School District 7	6/30/2016	Proportion	3.7	0.7	(858)	(162)	(232)	(162)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	3.1	2.1	2,141	1,450	691	691	691	68	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	3.3	1.3	(278)	(110)	(84)	(84)	(26)	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	3.7	0.7	(321)	(60)	(87)	(60)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	3.1	2.1	192	130	62	62	6	0	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	3.3	1.3	2,388	940	724	724	216	0	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	3.7	0.7	1,097	209	296	209	0	0	0	0	0
4346	Knappa School District 4	6/30/2018	Proportion	3.1	2.1	1,151	780	371	371	371	38	0	0	0
4346	Knappa School District 4	6/30/2017	Proportion	3.3	1.3	(392)	(154)	(119)	(119)	(35)	0	0	0	0
4346	Knappa School District 4	6/30/2016	Proportion	3.7	0.7	(218)	(41)	(59)	(41)	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	3.1	2.1	696	471	225	225	225	21	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	3.3	1.3	(529)	(209)	(160)	(160)	(49)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	3.7	0.7	160	31	43	31	0	0	0	0	0
4348	Lourdes Charter School	6/30/2018	Proportion	3.1	2.1	166	112	54	54	54	4	0	0	0
4348	Lourdes Charter School	6/30/2017	Proportion	3.3	1.3	31	13	9	9	4	0	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2018	Proportion	3.1	2.1	(255)	(173)	(82)	(82)	(82)	(9)	0	0	0
4350	Ridgeline Montessori	6/30/2017	Proportion	3.3	1.3	(24)	(10)	(7)	(7)	(3)	0	0	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	3.7	0.7	57	12	15	12	0	0	0	0	0
4351	The Village School	6/30/2018	Proportion	3.1	2.1	(110)	(75)	(35)	(35)	(35)	(5)	0	0	0
4351	The Village School	6/30/2017	Proportion	3.3	1.3	35	13	11	11	2	0	0	0	0
4351	The Village School	6/30/2016	Proportion	3.7	0.7	12	3	3	3	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	3.1	2.1	(204)	(138)	(66)	(66)	(66)	(6)	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	3.3	1.3	(17)	(7)	(5)	(5)	(2)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	3.7	0.7	(354)	(66)	(96)	(66)	0	0	0	0	0
4354	Opal Charter School	6/30/2018	Proportion	3.1	2.1	(83)	(56)	(27)	(27)	(27)	(2)	0	0	0
4354	Opal Charter School	6/30/2017	Proportion	3.3	1.3	8	4	2	2	0	0	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	3.7	0.7	(380)	(71)	(103)	(71)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2018	Proportion	3.1	2.1	(117)	(79)	(38)	(38)	(38)	(3)	0	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	3.3	1.3	133	53	40	40	13	0	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	3.7	0.7	216	42	58	42	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	3.1	2.1	(396)	(268)	(128)	(128)	(128)	(12)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	3.3	1.3	(138)	(54)	(42)	(42)	(12)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	3.7	0.7	(139)	(25)	(38)	(25)	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Proportion	3.1	2.1	(53)	(36)	(17)	(17)	(17)	(2)	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	3.3	1.3	(23)	(9)	(7)	(7)	(2)	0	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	3.7	0.7	(11)	(2)	(3)	(2)	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	3.1	2.1	(950)	(644)	(306)	(306)	(306)	(32)	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	3.3	1.3	(380)	(150)	(115)	(115)	(35)	0	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	3.7	0.7	380	71	103	71	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Proportion	3.1	2.1	1,665	1,128	537	537	537	54	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	3.3	1.3	(82)	(32)	(25)	(25)	(7)	0	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	3.7	0.7	159	30	43	30	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2018	Proportion	3.1	2.1	(805)	(545)	(260)	(260)	(260)	(25)	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	3.3	1.3	50	20	15	15	5	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4366	Sand Ridge Charter School	6/30/2016	Proportion	3.7	0.7	32	5	9	5	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	3.1	2.1	1,385	938	447	447	44	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	3.3	1.3	(1,287)	(507)	(390)	(390)	(117)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	3.7	0.7	(509)	(95)	(138)	(95)	0	0	0	0	0
4369	Trillium Charter School	6/30/2018	Proportion	3.1	2.1	(2,437)	(1,651)	(786)	(786)	(786)	(79)	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	3.3	1.3	950	374	288	288	86	0	0	0	0
4369	Trillium Charter School	6/30/2016	Proportion	3.7	0.7	(45)	(9)	(12)	(9)	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	3.1	2.1	(217)	(147)	(70)	(70)	(70)	(7)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	3.3	1.3	(20)	(8)	(6)	(6)	(2)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	3.7	0.7	54	9	15	9	0	0	0	0	0
4371	The Lighthouse School	6/30/2018	Proportion	3.1	2.1	(1,000)	(677)	(323)	(323)	(323)	(31)	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	3.3	1.3	116	46	35	35	11	0	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	3.1	2.1	(36)	(24)	(12)	(12)	(12)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	3.3	1.3	87	35	26	26	9	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	3.7	0.7	68	14	18	14	0	0	0	0	0
4374	Ione School District	6/30/2018	Proportion	3.1	2.1	(265)	(180)	(85)	(85)	(85)	(10)	0	0	0
4374	Ione School District	6/30/2017	Proportion	3.3	1.3	185	73	56	56	17	0	0	0	0
4374	Ione School District	6/30/2016	Proportion	3.7	0.7	(243)	(45)	(66)	(45)	0	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Proportion	3.1	2.1	101	68	33	33	33	2	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	3.3	1.3	65	25	20	20	5	0	0	0	0
4375	Eddyville Charter School	6/30/2016	Proportion	3.7	0.7	271	52	73	52	0	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Proportion	3.1	2.1	(533)	(361)	(172)	(172)	(172)	(17)	0	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	3.3	1.3	(298)	(118)	(90)	(90)	(28)	0	0	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	3.7	0.7	77	14	21	14	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Proportion	3.1	2.1	(106)	(72)	(34)	(34)	(34)	(4)	0	0	0
4378	Mosier Community School	6/30/2017	Proportion	3.3	1.3	108	42	33	33	9	0	0	0	0
4378	Mosier Community School	6/30/2016	Proportion	3.7	0.7	703	133	190	133	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Proportion	3.1	2.1	356	241	115	115	115	11	0	0	0
4379	Siletz Valley School	6/30/2017	Proportion	3.3	1.3	224	88	68	68	20	0	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	3.7	0.7	(13)	(1)	(4)	(1)	0	0	0	0	0
4380	The Emerson School	6/30/2018	Proportion	3.1	2.1	(56)	(38)	(18)	(18)	(18)	(2)	0	0	0
4380	The Emerson School	6/30/2017	Proportion	3.3	1.3	(35)	(13)	(11)	(11)	(2)	0	0	0	0
4380	The Emerson School	6/30/2016	Proportion	3.7	0.7	(1)	(1)	0	(1)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Proportion	3.1	2.1	(1,473)	(998)	(475)	(475)	(475)	(48)	0	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	3.3	1.3	(1,622)	(638)	(492)	(492)	(146)	0	0	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	3.7	0.7	(3,963)	(750)	(1,071)	(750)	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	3.3	1.3	720	284	218	218	66	0	0	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	3.7	0.7	(288)	(54)	(78)	(54)	0	0	0	0	0
4383	City View Charter School	6/30/2018	Proportion	3.1	2.1	211	143	68	68	68	7	0	0	0
4383	City View Charter School	6/30/2017	Proportion	3.3	1.3	(155)	(61)	(47)	(47)	(14)	0	0	0	0
4383	City View Charter School	6/30/2016	Proportion	3.7	0.7	(177)	(33)	(48)	(33)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Proportion	3.1	2.1	(884)	(599)	(285)	(285)	(285)	(29)	0	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	3.3	1.3	(90)	(36)	(27)	(27)	(9)	0	0	0	0
4386	Nixyaawii Community School	6/30/2016	Proportion	3.7	0.7	(78)	(15)	(21)	(15)	0	0	0	0	0
4388	West Lane Tech	6/30/2018	Proportion	3.1	2.1	(530)	(359)	(171)	(171)	(171)	(17)	0	0	0
4388	West Lane Tech	6/30/2017	Proportion	3.3	1.3	(171)	(67)	(52)	(52)	(15)	0	0	0	0
4388	West Lane Tech	6/30/2016	Proportion	3.7	0.7	(71)	(14)	(19)	(14)	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Proportion	3.1	2.1	(5,965)	(4,041)	(1,924)	(1,924)	(1,924)	(193)	0	0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	3.3	1.3	(1,292)	(508)	(392)	(392)	(116)	0	0	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	3.7	0.7	1,017	192	275	192	0	0	0	0	0
4392	Eagleridge High School	6/30/2018	Proportion	3.1	2.1	(1,319)	(894)	(425)	(425)	(425)	(44)	0	0	0
4392	Eagleridge High School	6/30/2017	Proportion	3.3	1.3	56	22	17	17	5	0	0	0	0
4392	Eagleridge High School	6/30/2016	Proportion	3.7	0.7	(36)	(6)	(10)	(6)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	3.1	2.1	(613)	(415)	(198)	(198)	(198)	(19)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	3.3	1.3	102	40	31	31	9	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	3.7	0.7	65	11	18	11	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2018	Proportion	3.1	2.1	(111)	(75)	(36)	(36)	(36)	(3)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	3.3	1.3	7	3	2	2	1	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	3.7	0.7	(54)	(9)	(15)	(9)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Proportion	3.1	2.1	117	79	38	38	38	3	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	3.3	1.3	13	5	4	4	1	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	3.7	0.7	430	82	116	82	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	3.1	2.1	(424)	(287)	(137)	(137)	(137)	(13)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	3.3	1.3	(127)	(51)	(38)	(38)	(13)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	3.7	0.7	38	8	10	8	0	0	0	0	0
4400	Phoenix School	6/30/2018	Proportion	3.1	2.1	43	29	14	14	14	1	0	0	0
4400	Phoenix School	6/30/2017	Proportion	3.3	1.3	(143)	(57)	(43)	(43)	(14)	0	0	0	0
4400	Phoenix School	6/30/2016	Proportion	3.7	0.7	30	6	8	6	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Proportion	3.1	2.1	96	65	31	31	31	3	0	0	0
4401	Ballston Community School	6/30/2017	Proportion	3.3	1.3	173	69	52	52	17	0	0	0	0
4401	Ballston Community School	6/30/2016	Proportion	3.7	0.7	68	14	18	14	0	0	0	0	0
4402	Sage Community School	6/30/2018	Proportion	3.1	2.1	(122)	(83)	(39)	(39)	(5)	0	0	0	0
4402	Sage Community School	6/30/2017	Proportion	3.3	1.3	(4)	(2)	(1)	(1)	0	0	0	0	0
4402	Sage Community School	6/30/2016	Proportion	3.7	0.7	9	3	2	3	0	0	0	0	0
4403	Portland Village School	6/30/2018	Proportion	3.1	2.1	3,183	2,156	1,027	1,027	1,027	102	0	0	0
4403	Portland Village School	6/30/2017	Proportion	3.3	1.3	(147)	(57)	(45)	(45)	(12)	0	0	0	0
4403	Portland Village School	6/30/2016	Proportion	3.7	0.7	23	5	6	5	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Proportion	3.1	2.1	130	88	42	42	42	4	0	0	0
4404	Alliance Charter Academy	6/30/2017	Proportion	3.3	1.3	(96)	(38)	(29)	(29)	(9)	0	0	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	3.7	0.7	(123)	(24)	(33)	(24)	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Proportion	3.1	2.1	(400)	(271)	(129)	(129)	(129)	(13)	0	0	0
4405	Forest Grove Community School	6/30/2017	Proportion	3.3	1.3	(36)	(14)	(11)	(11)	(3)	0	0	0	0
4405	Forest Grove Community School	6/30/2016	Proportion	3.7	0.7	40	7	11	7	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	3.1	2.1	116	79	37	37	37	5	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	3.3	1.3	(467)	(183)	(142)	(142)	(41)	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	3.7	0.7	(372)	(69)	(101)	(69)	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Proportion	3.1	2.1	(274)	(186)	(88)	(88)	(88)	(10)	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	3.3	1.3	(32)	(12)	(10)	(10)	(2)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	3.7	0.7	(54)	(9)	(15)	(9)	0	0	0	0	0
4409	Southwest Charter School	6/30/2018	Proportion	3.1	2.1	(74)	(50)	(24)	(24)	(24)	(2)	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	3.3	1.3	(118)	(46)	(36)	(36)	(10)	0	0	0	0
4409	Southwest Charter School	6/30/2016	Proportion	3.7	0.7	3	0	1	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	3.3	1.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2016	Proportion	3.7	0.7	(998)	(188)	(270)	(188)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	3.1	2.1	(924)	(192)	(92)	(92)	(92)	(8)	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	3.3	1.3	(11)	(5)	(3)	(3)	(2)	0	0	0	0
4411	Sherwood Charter School	6/30/2016	Proportion	3.7	0.7	(90)	(24)	(18)	(18)	0	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Proportion	3.1	2.1	(1,264)	(856)	(408)	(408)	(408)	(40)	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	3.3	1.3	(476)	(188)	(144)	(144)	(44)	0	0	0	0
4412	Estacada Web Academy	6/30/2016	Proportion	3.7	0.7	168	33	45	33	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	3.1	2.1	(1,448)	(981)	(467)	(467)	(467)	(47)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	3.3	1.3	(380)	(150)	(115)	(115)	(35)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	3.7	0.7	598	112	162	112	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Proportion	3.1	2.1	(2,124)	(1,439)	(685)	(685)	(685)	(69)	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	3.3	1.3	(270)	(106)	(82)	(82)	(24)	0	0	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	3.7	0.7	421	79	114	79	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Proportion	3.1	2.1	(4,184)	(2,834)	(1,350)	(1,350)	(1,350)	(134)	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	3.3	1.3	(548)	(216)	(166)	(166)	(50)	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	3.7	0.7	694	130	188	130	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	3.1	2.1	(1,985)	(1,345)	(640)	(640)	(640)	(65)	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	3.3	1.3	(439)	(173)	(133)	(133)	(40)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	3.7	0.7	396	75	107	75	0	0	0	0	0
4423	Molalla River Academy	6/30/2018	Proportion	3.1	2.1	425	288	137	137	137	14	0	0	0
4423	Molalla River Academy	6/30/2017	Proportion	3.3	1.3	(198)	(78)	(60)	(60)	(18)	0	0	0	0
4423	Molalla River Academy	6/30/2016	Proportion	3.7	0.7	116	23	31	23	0	0	0	0	0
4424	The Ivy School	6/30/2018	Proportion	3.1	2.1	634	429	205	205	205	19	0	0	0
4424	The Ivy School	6/30/2017	Proportion	3.3	1.3	(48)	(18)	(15)	(15)	(3)	0	0	0	0
4424	The Ivy School	6/30/2016	Proportion	3.7	0.7	233	44	63	44	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Proportion	3.1	2.1	20	14	6	6	6	2	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	3.3	1.3	(2)	0	(1)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2016	Proportion	3.7	0.7	(2)	0	0	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	3.1	2.1	50	34	16	16	16	2	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	3.3	1.3	(3)	(1)	(1)	(1)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	3.7	0.7	(8)	(2)	(2)	(2)	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Proportion	3.1	2.1	(413)	(280)	(133)	(133)	(133)	(14)	0	0	0
4432	Renaissance Public Academy	6/30/2017	Proportion	3.3	1.3	(40)	(16)	(12)	(12)	(4)	0	0	0	0
4432	Renaissance Public Academy	6/30/2016	Proportion	3.7	0.7	68	14	18	14	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Proportion	3.1	2.1	(787)	(533)	(254)	(254)	(254)	(25)	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	3.3	1.3	(112)	(44)	(34)	(34)	(10)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4433	Powell Butte Community Charter School	6/30/2016	Proportion	3.7	0.7	256	49	69	49	0	0	0	0	
4434	Logos Public Charter School	6/30/2018	Proportion	3.1	2.1	(10,883)	(7,372)	(3,511)	(3,511)	(350)	0	0	0	
4434	Logos Public Charter School	6/30/2017	Proportion	3.3	1.3	2,523	993	765	765	228	0	0	0	
4434	Logos Public Charter School	6/30/2016	Proportion	3.7	0.7	(176)	(32)	(48)	(32)	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2018	Proportion	3.1	2.1	(455)	(308)	(147)	(147)	(147)	0	0	0	
4435	Sunny Wolf Charter School	6/30/2017	Proportion	3.3	1.3	(131)	(51)	(40)	(40)	(11)	0	0	0	
4435	Sunny Wolf Charter School	6/30/2016	Proportion	3.7	0.7	172	34	46	34	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2018	Proportion	3.1	2.1	5,570	3,773	1,797	1,797	1,797	179	0	0	
4436	Academy Of Arts & Academics	6/30/2017	Proportion	3.3	1.3	(376)	(148)	(114)	(114)	(34)	0	0	0	
4436	Academy Of Arts & Academics	6/30/2016	Proportion	3.7	0.7	98	20	26	20	0	0	0	0	
4437	Center for Advance Learning	6/30/2018	Proportion	3.1	2.1	247	167	80	80	80	7	0	0	
4437	Center for Advance Learning	6/30/2017	Proportion	3.3	1.3	6	2	2	2	0	0	0	0	
4437	Center for Advance Learning	6/30/2016	Proportion	3.7	0.7	82	16	22	16	0	0	0	0	
4440	Sheridan Allprep Academy	6/30/2018	Proportion	3.1	2.1	(388)	(263)	(125)	(125)	(125)	(13)	0	0	
4440	Sheridan Allprep Academy	6/30/2017	Proportion	3.3	1.3	(42)	(16)	(13)	(13)	(3)	0	0	0	
4440	Sheridan Allprep Academy	6/30/2016	Proportion	3.7	0.7	91	16	25	16	0	0	0	0	
4441	Baker Web Academy	6/30/2018	Proportion	3.1	2.1	(13,982)	(9,472)	(4,510)	(4,510)	(4,510)	(452)	0	0	
4441	Baker Web Academy	6/30/2017	Proportion	3.3	1.3	(2,775)	(1,093)	(841)	(841)	(252)	0	0	0	
4441	Baker Web Academy	6/30/2016	Proportion	3.7	0.7	2,015	380	545	380	0	0	0	0	
4443	Knova Learning Oregon	6/30/2018	Proportion	3.1	2.1	7	5	2	2	0	1	0	0	
4443	Knova Learning Oregon	6/30/2017	Proportion	3.3	1.3	(14)	(6)	(4)	(4)	(2)	0	0	0	
4443	Knova Learning Oregon	6/30/2016	Proportion	3.7	0.7	(358)	(97)	(97)	(97)	0	0	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	3.1	2.1	(592)	(401)	(191)	(191)	(191)	(19)	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	3.3	1.3	(27)	(11)	(8)	(8)	(3)	0	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	3.7	0.7	(76)	(13)	(21)	(13)	0	0	0	0	
4446	Coburg Community Charter School	6/30/2018	Proportion	3.1	2.1	496	336	160	160	160	16	0	0	
4446	Coburg Community Charter School	6/30/2017	Proportion	3.3	1.3	142	56	43	43	13	0	0	0	
4446	Coburg Community Charter School	6/30/2016	Proportion	3.7	0.7	78	15	21	15	0	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	3.1	2.1	(1,069)	(724)	(345)	(345)	(345)	(34)	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	3.3	1.3	(159)	(63)	(48)	(48)	(15)	0	0	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	3.7	0.7	34	7	9	7	0	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	3.1	2.1	(1,503)	(1,018)	(485)	(485)	(485)	(48)	0	0	
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	3.3	1.3	(373)	(147)	(113)	(113)	(34)	0	0	0	
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	3.7	0.7	(316)	(61)	(85)	(61)	0	0	0	0	
4449	Mosier Middle School	6/30/2018	Proportion	3.1	2.1	0	0	0	0	0	0	0	0	
4449	Mosier Middle School	6/30/2017	Proportion	3.3	1.3	1	0	0	0	1	0	0	0	
4449	Mosier Middle School	6/30/2016	Proportion	3.7	0.7	(727)	(139)	(196)	(139)	0	0	0	0	
4450	Sauvie Island Academy	6/30/2018	Proportion	3.1	2.1	506	343	163	163	163	17	0	0	
4450	Sauvie Island Academy	6/30/2017	Proportion	3.3	1.3	(231)	(91)	(70)	(70)	(21)	0	0	0	
4450	Sauvie Island Academy	6/30/2016	Proportion	3.7	0.7	30	6	8	6	0	0	0	0	
4451	River's Edge Academy Charter School	6/30/2018	Proportion	3.1	2.1	(976)	(661)	(315)	(315)	(315)	(31)	0	0	
4451	River's Edge Academy Charter School	6/30/2017	Proportion	3.3	1.3	(48)	(18)	(15)	(15)	(3)	0	0	0	
4451	River's Edge Academy Charter School	6/30/2016	Proportion	3.7	0.7	(152)	(29)	(41)	(29)	0	0	0	0	
4452	South Columbia Family School	6/30/2018	Proportion	3.1	2.1	(54)	(37)	(17)	(17)	(17)	(3)	0	0	
4452	South Columbia Family School	6/30/2017	Proportion	3.3	1.3	1	1	0	0	1	0	0	0	
4452	South Columbia Family School	6/30/2016	Proportion	3.7	0.7	59	11	16	11	0	0	0	0	
4453	Woodland Educational Initiative	6/30/2018	Proportion	3.1	2.1	(535)	(362)	(173)	(173)	(173)	(16)	0	0	
4453	Woodland Educational Initiative	6/30/2017	Proportion	3.3	1.3	(326)	(128)	(99)	(99)	(29)	0	0	0	
4453	Woodland Educational Initiative	6/30/2016	Proportion	3.7	0.7	(98)	(20)	(26)	(20)	0	0	0	0	
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	3.1	2.1	(462)	(313)	(149)	(149)	(149)	(15)	0	0	
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	3.3	1.3	(145)	(57)	(44)	(44)	(13)	0	0	0	
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	3.7	0.7	112	22	30	22	0	0	0	0	
4455	Hope Chinese Charter School	6/30/2018	Proportion	3.1	2.1	(2,160)	(1,463)	(697)	(697)	(697)	(69)	0	0	
4455	Hope Chinese Charter School	6/30/2017	Proportion	3.3	1.3	(273)	(107)	(83)	(83)	(24)	0	0	0	
4455	Hope Chinese Charter School	6/30/2016	Proportion	3.7	0.7	232	43	63	43	0	0	0	0	
4456	Insight School of Oregon Charter	6/30/2018	Proportion	3.1	2.1	(2,394)	(1,622)	(772)	(772)	(772)	(78)	0	0	
4456	Insight School of Oregon Charter	6/30/2017	Proportion	3.3	1.3	359	141	109	109	32	0	0	0	
4456	Insight School of Oregon Charter	6/30/2016	Proportion	3.7	0.7	489	93	132	93	0	0	0	0	
4457	Oregon Virtual Education East	6/30/2018	Proportion	3.1	2.1	(84)	(57)	(27)	(27)	(27)	(3)	0	0	
4457	Oregon Virtual Education East	6/30/2017	Proportion	3.3	1.3	9	3	3	3	0	0	0	0	
4457	Oregon Virtual Education East	6/30/2016	Proportion	3.7	0.7	44	8	12	8	0	0	0	0	
4458	Oregon Virtual Education West	6/30/2018	Proportion	3.1	2.1	(84)	(57)	(27)	(27)	(27)	(3)	0	0	
4458	Oregon Virtual Education West	6/30/2017	Proportion	3.3	1.3	9	3	3	3	0	0	0	0	
4458	Oregon Virtual Education West	6/30/2016	Proportion	3.7	0.7	44	8	12	8	0	0	0	0	
4459	Crater Lake Charter Academy	6/30/2018	Proportion	3.1	2.1	101	68	33	33	33	2	0	0	
4459	Crater Lake Charter Academy	6/30/2017	Proportion	3.3	1.3	(184)	(72)	(56)	(56)	(16)	0	0	0	

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4459	Crater Lake Charter Academy	6/30/2016	Proportion	3.7	0.7	216	42	58	42	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Proportion	3.1	2.1	(3,149)	(2,133)	(1,016)	(1,016)	(1,016)	(101)	0	0	0
4460	Kairos Pdx	6/30/2017	Proportion	3.3	1.3	(129)	(51)	(39)	(39)	(12)	0	0	0	0
4460	Kairos Pdx	6/30/2016	Proportion	3.7	0.7	485	92	131	92	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Proportion	3.1	2.1	129	87	42	42	42	3	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	3.3	1.3	44	18	13	13	5	0	0	0	0
4461	Mountain View Academy	6/30/2016	Proportion	3.7	0.7	(792)	(150)	(214)	(150)	0	0	0	0	0
4462	Bend International School	6/30/2018	Proportion	3.1	2.1	(444)	(301)	(143)	(143)	(143)	(15)	0	0	0
4462	Bend International School	6/30/2017	Proportion	3.3	1.3	(2)	0	(1)	0	0	0	0	0	0
4462	Bend International School	6/30/2016	Proportion	3.7	0.7	478	91	129	91	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	3.1	2.1	627	425	202	202	202	21	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	3.3	1.3	(127)	(51)	(38)	(38)	(13)	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	3.7	0.7	240	45	65	45	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	3.1	2.1	(564)	(382)	(182)	(182)	(182)	(18)	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	3.3	1.3	2	0	1	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	3.7	0.7	167	32	45	32	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	3.1	2.1	288	195	93	93	93	9	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	3.3	1.3	(98)	(38)	(30)	(30)	(8)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	3.7	0.7	352	67	95	67	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	3.1	2.1	(445)	(301)	(144)	(144)	(144)	(13)	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	3.3	1.3	(272)	(108)	(82)	(82)	(26)	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	3.1	2.1	(5,013)	(3,396)	(1,617)	(1,617)	(1,617)	(162)	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	3.3	1.3	(837)	(329)	(254)	(254)	(75)	0	0	0	0
4469	Desert Sky Montessori	6/30/2018	Proportion	3.1	2.1	(2,962)	(2,007)	(955)	(955)	(955)	(97)	0	0	0
4469	Desert Sky Montessori	6/30/2017	Proportion	3.3	1.3	(87)	(35)	(26)	(26)	(9)	0	0	0	0
4470	Oregon Family School	6/30/2018	Proportion	3.1	2.1	(2,011)	(1,362)	(649)	(649)	(649)	(64)	0	0	0
4471	Wahtonka Community School	6/30/2018	Proportion	3.1	2.1	(994)	(673)	(321)	(321)	(321)	(31)	0	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019
Service cost	\$1,503,584	\$1,462,497
Interest on total OPEB liability	5,204,831	4,959,196
Effect of plan changes	0	0
Administrative expenses	277,596	318,425
Member contributions	0	0
Expected investment return net of investment expenses	(2,129,770)	(2,847,895)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(443,455)	(484,647)
Recognition of assumption changes or inputs	61,933	61,933
Recognition of investment (gains) or losses	(177,515)	(98,971)
OPEB Expense	<u>\$4,297,204</u>	<u>\$3,370,538</u>

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

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$2,407,723	\$0
Changes of assumptions	0	303,472
Net difference between projected and actual earnings	<u>91,536</u>	<u>0</u>
Total	<u>\$2,499,259</u>	<u>\$303,472</u>

These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2019 Expense	Balance of Deferred (Inflows) 06/30/2019	Balance of Deferred Outflows 06/30/2019	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$392,722	2018-2019	5.0	78,544	0	314,178	78,544	78,544	78,544	78,546	0	0
	(\$253,414)	2017-2018	5.0	(50,683)	(152,048)	0	(50,683)	(50,683)	(50,682)	0	0	0
	(\$634,162)	2016-2017	5.0	(126,832)	(253,666)	0	(126,832)	(126,834)	0	0	0	0
Economic/demographic (gains) or losses	(\$275,985)	2018-2019	6.7	(41,192)	(234,793)	0	(41,192)	(41,192)	(41,192)	(41,192)	(41,192)	(28,833)
	(\$3,059,840)	2017-2018	6.9	(443,455)	(2,172,930)	0	(443,455)	(443,455)	(443,455)	(443,455)	(399,110)	0
	\$0	2016-2017	6.9	0	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2018-2019	6.7	0	0	0	0	0	0	0	0	0
	\$427,338	2017-2018	6.9	61,933	0	303,472	61,933	61,933	61,933	61,933	55,740	0
	\$0	2016-2017	6.9	0	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.