Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2022 to June 30, 2023	July 1, 2023 to June 30, 2024
Service cost	$1,485,178,875	$1,565,040,747
Interest on total pension liability	6,694,360,715	6,905,387,339
Effect of plan changes	0	139,346,443
Administrative expenses	67,655,020	67,958,643
Member contributions	(167,473,325)	(168,214,328)
Expected investment return net of investment expenses	(5,672,014,729)	(5,648,922,113)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	442,075,630	487,010,028
Recognition of assumption changes or inputs	729,069,855	927,383,589
Recognition of investment (gains) or losses	(306,230,672)	(331,611,004)
Pension Expense	$3,272,621,369	$3,943,379,344

As of June 30, 2024, 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	($53,049,161)	$1,316,758,489
Changes of assumptions	(2,862,995)	2,234,734,182
Net difference between projected and actual earnings	0	1,412,051,441
Total	($55,912,156)	$4,963,544,112

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Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2024 Expense	Balance of Deferred (Inflows) 06/30/2024	Balance of Deferred Outflows 06/30/2024	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized in 06/30/2027 Expense	Amount Recognized in 06/30/2028 Expense	Amount Recognized in 06/30/2029 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	$743,773,296	2023-2024	5.0	148,754,659	0	595,018,637	148,754,659	148,754,659	148,754,659	148,754,660	0	0
	$2,767,927,013	2022-2023	5.0	553,585,403	0	1,660,756,207	553,585,403	553,585,403	553,585,401	0	0	0
	$4,983,225,496	2021-2022	5.0	996,645,099	0	1,993,290,199	996,645,099	996,645,100	0	0	0	0
	($14,185,068,006)	2020-2021	5.0	(2,837,013,601)	(2,837,013,602)	0	(2,837,013,602)	0	0	0	0	0
	$4,032,087,180	2019-2020	5.0	806,417,436	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	$909,000,453	2023-2024	5.3	171,509,519	0	737,490,934	171,509,519	171,509,519	171,509,519	171,509,519	51,452,858	0
	$636,008,650	2022-2023	5.4	117,779,380	0	400,449,890	117,779,380	117,779,380	117,779,380	47,111,750	0	0
	($116,708,153)	2021-2022	5.5	(21,219,664)	(53,049,161)	0	(21,219,664)	(21,219,664)	(10,609,833)	0	0	0
	$600,942,256	2020-2021	5.4	111,285,603	0	155,799,844	111,285,603	44,514,241	0	0	0	0
	$406,648,176	2019-2020	5.3	76,726,071	0	23,017,821	23,017,821	0	0	0	0	0
	$804,157,064	2018-2019	5.2	30,929,119	0	0	0	0	0	0	0	0
Assumption changes or inputs	$1,507,737,713	2023-2024	5.3	284,478,814	0	1,223,258,899	284,478,814	284,478,814	284,478,814	284,478,814	85,343,643	0
	$0	2022-2023	5.4	0	0	0	0	0	0	0	0	0
	$490,239,814	2021-2022	5.5	89,134,512	0	222,836,278	89,134,512	89,134,512	44,567,254	0	0	0
	$3,041,893,309	2020-2021	5.4	563,313,576	0	788,639,005	563,313,576	225,325,429	0	0	0	0
	($50,579,560)	2019-2020	5.3	(9,543,313)	(2,862,995)	0	(2,862,995)	0	0	0	0	0
	$0	2018-2019	5.2	0	0	0	0	0	0	0	0	0

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

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	29.83880747%	28.11295778%	5,589,013,369	6,248,735,360
1039	SAIF	0.38809988%	0.54312107%	72,693,770	120,720,838
1179	Professional Liability Fund	0.03716617%	0.03740086%	6,961,479	8,313,180
1252	Oregon State University	2.39779699%	2.25503950%	449,123,828	501,233,103
1254	University of Oregon	1.82431483%	1.84362083%	341,706,685	409,786,077
2000	Lake County	0.04678544%	0.04156782%	8,763,234	9,239,380
2001	Clackamas County	2.02749597%	1.71783769%	379,763,906	381,827,953
2002	Curry County	0.10539078%	0.09216524%	19,740,416	20,485,792
2003	Douglas County	0.52689941%	0.44328771%	98,691,875	98,530,635
2004	Harney County	0.04989743%	0.04366495%	9,346,131	9,705,514
2005	Jackson County	0.43397155%	0.39731626%	81,285,849	88,312,449
2006	Jefferson County	0.04083518%	0.04144388%	7,648,709	9,211,832
2007	Klamath County	0.04361526%	0.03664242%	8,169,437	8,144,600
2008	Lane County	0.12801730%	0.42723908%	23,978,519	94,963,467
2009	Marion County	0.91578166%	0.81431721%	171,532,188	181,000,263
2011	Washington County	1.77535206%	1.54098618%	332,535,622	342,518,738
2012	Grant County	0.02587066%	0.02459356%	4,845,752	5,466,470
2013	Umatilla County	0.16940574%	0.15434208%	31,730,857	34,305,989
2014	Linn County	0.55637975%	0.48506531%	104,213,745	107,816,644
2015	Yamhill County	0.28628681%	0.27634888%	53,623,484	61,424,736
2016	Sherman County	0.02138811%	0.01803892%	4,006,140	4,009,555
2017	Columbia County	0.12998232%	0.11606885%	24,346,580	25,798,905
2018	Coos County	0.20698609%	0.17603989%	38,769,915	39,128,814
2020	Wasco County	0.03113163%	0.03803431%	5,831,168	8,453,978
2021	Baker County	0.05605305%	0.05038592%	10,499,121	11,199,401
2022	Gilliam County	0.00674993%	0.01004296%	1,264,308	2,232,273
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	0	0
2027	Deschutes County	0.76262253%	0.72389846%	142,844,432	160,902,668
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.06548736%	0.06440918%	12,266,232	14,316,385
2036	Clatsop County	0.15480865%	0.14672687%	28,996,722	32,613,338
2037	Polk County	0.23647576%	0.21086039%	44,293,532	46,868,451
2038	Multnomah County	3.55708394%	3.40486459%	666,266,228	756,807,517
2039	Malheur County	0.07418016%	0.06375009%	13,894,453	14,169,887
2040	Benton County	0.30486606%	0.31235053%	57,103,505	69,426,910
2042	Josephine County	0.25824795%	0.21847609%	48,371,613	48,561,211
2043	Lincoln County	0.05927279%	0.04680995%	11,102,200	10,404,561
2044	Crook County	0.03500979%	0.03006356%	6,557,574	6,682,300
2050	Wallowa County	0.00473986%	0.00334216%	887,808	742,870
2052	Tillamook County	0.00011755%	0.00008366%	22,018	18,595
2053	Community Counseling Solutions	0.00123318%	0.00000000%	230,983	0
2099	State Judiciary	0.38852430%	0.36360414%	72,773,267	80,819,175
2100	City of Roseburg	0.14441813%	0.11491457%	27,050,507	25,542,340
2101	City of Salem	1.12384362%	1.04147943%	210,503,621	231,492,161
2102	City of Medford	0.42945725%	0.38534715%	80,440,290	85,652,046
2103	City of Albany	0.34225835%	0.30313059%	64,107,337	67,377,572
2104	City of Ashland	0.19272052%	0.16480273%	36,097,876	36,631,103
2105	City of Astoria	0.08117524%	0.06891634%	15,204,679	15,318,202
2106	City of Beaverton	0.65978128%	0.56488189%	123,581,561	125,557,669
2107	City of Bend	0.49444241%	0.47864386%	92,612,456	106,389,333
2109	City of Canby	0.06799048%	0.06811404%	12,735,083	15,139,873
2110	City of Coquille	0.02125944%	0.00304094%	3,982,039	675,917
2111	City of Eugene	1.47585296%	1.36733446%	276,437,386	303,920,749
2112	City Of Forest Grove	0.02368713%	0.02490900%	4,436,762	5,536,584
2113	City of Grants Pass	0.16649174%	0.15371009%	31,185,045	34,165,515
2114	City of Gresham	0.79226094%	0.68814997%	148,395,910	152,956,764
2115	City of Hillsboro	0.76521090%	0.68620667%	143,329,252	152,524,822
2117	City of McMinnville	0.14784583%	0.13389159%	27,692,538	29,760,409
2118	City of Ontario	0.05449390%	0.04704334%	10,207,081	10,456,437
2119	City of Oregon City	0.15453671%	0.13428094%	28,945,786	29,846,950
2120	City of Lake Oswego	0.33178451%	0.28019224%	62,145,515	62,279,009
2121	City of Portland	4.94435798%	4.68333134%	926,112,174	1,040,975,424
2122	City of Redmond	0.16284454%	0.15574824%	30,501,900	34,618,539
2123	City of St Helens	0.06766418%	0.05421097%	12,673,965	12,049,604
2125	City of Vernonia	0.00865001%	0.00770568%	1,620,206	1,712,760
2126	City of West Linn	0.09449860%	0.08431099%	17,700,236	18,740,008
2127	City of Cottage Grove	0.06931817%	0.06675911%	12,983,769	14,838,709
2128	City of Tillamook	0.02216278%	0.01908799%	4,151,241	4,242,734
2129	City of Sweet Home	0.01189365%	0.01286010%	2,227,762	2,858,446
2131	City of Drain	0.00422435%	0.00366217%	791,250	813,999
2132	Eugene Water & Electric Board	0.35931882%	0.37456974%	67,302,880	83,256,525
2135	McMinnville Water & Light Department	0.05894897%	0.04885048%	11,041,547	10,858,115
2138	City of Hood River	0.05093554%	0.04077055%	9,540,576	9,062,169
2139	City of Reedsport	0.01489815%	0.01037918%	2,790,526	2,307,006
2140	City of Lebanon	0.07739195%	0.06777478%	14,496,043	15,064,465
2142	City of Sherwood	0.09716052%	0.08943076%	18,198,832	19,877,992
2143	City of Oakland	0.00196063%	0.00202926%	367,239	451,049

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June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2145	City of Vale	0.00612720%	0.00547026%	1,147,667	1,215,888
2146	City of Prineville	0.04493535%	0.04297280%	8,416,699	9,551,669
2147	City of Wheeler	0.00083447%	0.00143284%	156,302	318,481
2148	City of Klamath Falls	0.08252050%	0.07970054%	15,456,656	17,715,232
2149	City of Canyonville	0.00196378%	0.00199251%	367,829	442,880
2150	City of Bandon	0.02283422%	0.02287358%	4,277,006	5,084,166
2152	City of Coos Bay	0.12144044%	0.10973550%	22,746,628	24,391,176
2154	City of Pendleton	0.10758849%	0.09239523%	20,152,062	20,536,912
2155	City of Corvallis	0.35529975%	0.31146706%	66,550,081	69,230,539
2157	City of Monmouth	0.04059148%	0.03402822%	7,603,063	7,563,535
2158	City of Milton-Freewater	0.04918345%	0.04498429%	9,212,398	9,998,767
2159	City of Baker City	0.04536326%	0.03749944%	8,496,850	8,335,092
2160	City of Hermiston	0.07541408%	0.07110167%	14,125,575	15,803,941
2161	City of Pilot Rock	0.00354727%	0.00315609%	664,428	701,512
2162	City of Clatskanie	0.00768972%	0.00869798%	1,440,337	1,933,321
2163	City of Milwaukie	0.10949156%	0.09557726%	20,508,520	21,244,190
2165	City of Cornelius	0.02967371%	0.03113458%	5,558,089	6,920,359
2166	City of Nyssa	0.00702041%	0.00567020%	1,314,971	1,260,329
2167	City of Athena	0.00194048%	0.00192085%	363,465	426,952
2168	City of Oakridge	0.01480576%	0.01558313%	2,773,220	3,463,700
2170	City of Madras	0.02261601%	0.01846850%	4,236,134	4,105,038
2172	City of Sandy	0.05583225%	0.05259761%	10,457,764	11,690,998
2174	City of Mt Angel	0.00729956%	0.00865112%	1,367,258	1,922,905
2175	City of Umatilla	0.03297921%	0.03053711%	6,177,232	6,787,558
2176	City of Scappoose	0.02524199%	0.02366392%	4,727,998	5,259,837
2177	City of Condon	0.00197667%	0.00184749%	370,244	410,646
2178	City of Boardman	0.01441397%	0.01396279%	2,699,835	3,103,543
2179	City of Estacada	0.01295837%	0.01286774%	2,427,192	2,860,144
2180	City of Enterprise	0.00900410%	0.00725390%	1,686,530	1,612,342
2181	City of Central Point	0.06259939%	0.05230015%	11,725,295	11,624,881
2182	City of Cascade Locks	0.00954992%	0.00793335%	1,788,766	1,763,365
2183	City of Myrtle Point	0.01614376%	0.01375240%	3,023,837	3,056,779
2184	City of Port Orford	0.00523679%	0.00510993%	980,887	1,135,797
2185	City of Wood Village	0.00779173%	0.00626550%	1,459,444	1,392,648
2186	City of Chiloquin	0.00049397%	0.00058050%	92,524	129,029
2187	City of Philomath	0.01402054%	0.01303840%	2,626,143	2,898,077
2188	City of Talent	0.01410933%	0.01467836%	2,642,774	3,262,595
2189	City of Willamina	0.00000000%	0.00000000%	0	0
2191	City of Huntington	0.00131360%	0.00113791%	246,046	252,926
2192	City of North Plains	0.00706841%	0.00741775%	1,323,962	1,648,761
2193	City of Heppner	0.00166579%	0.00223880%	312,014	497,624
2194	City of Cave Junction	0.00627984%	0.00607409%	1,176,257	1,350,103
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.00905433%	0.00757373%	1,695,938	1,683,431
2197	City of Myrtle Creek	0.01239428%	0.00982158%	2,321,534	2,183,066
2198	City of Carlton	0.00802953%	0.00630484%	1,503,986	1,401,392
2199	City of Junction City	0.02738032%	0.02668017%	5,128,522	5,930,266
2200	City of Wallowa	0.00173174%	0.00161724%	324,367	359,468
2201	City of Coburg	0.00926018%	0.00870427%	1,734,495	1,934,719
2202	City of Dallas	0.06748347%	0.05722811%	12,640,117	12,720,231
2203	City of Rockaway Beach	0.00684349%	0.00698611%	1,281,833	1,552,820
2204	City of Burns	0.00929324%	0.00517799%	1,740,688	1,150,924
2205	City of Elgin	0.00285857%	0.00479508%	535,430	1,065,814
2206	City of Weston	0.00134942%	0.00133215%	252,756	296,100
2207	City of Mill City	0.00309962%	0.00312703%	580,580	695,053
2208	City of Fairview	0.01382395%	0.01365379%	2,589,321	3,034,861
2209	City of Monroe	0.00137459%	0.00130753%	257,470	290,628
2210	City of Helix	0.00012604%	0.00005054%	23,608	11,234
2211	City of Jefferson	0.00000000%	0.00050823%	0	112,966
2212	Town of Lakeview	0.00706238%	0.00866875%	1,322,832	1,926,824
2213	City of Stanfield	0.00127099%	0.00225851%	238,065	502,004
2214	City of Yamhill	0.00469423%	0.00251391%	879,261	558,773
2215	City of Powers	0.00000000%	0.00000000%	0	0
2216	City of Brookings	0.03318192%	0.02918533%	6,215,201	6,487,094
2217	City of Sutherlin	0.03452770%	0.02951597%	6,467,275	6,560,586
2218	City of Prairie City	0.00335627%	0.00320161%	628,652	711,630
2219	City of Sheridan	0.00812158%	0.00773150%	1,521,228	1,718,499
2220	City of Garibaldi	0.00566501%	0.00428284%	1,061,095	951,957
2221	City of Sisters	0.00989249%	0.00879251%	1,852,931	1,954,333
2222	City of Jacksonville	0.01655462%	0.01387964%	3,100,794	3,085,061
2223	City of Cannon Beach	0.02856382%	0.02601583%	5,350,199	5,782,602
2224	City of Falls City	0.00187429%	0.00160756%	351,067	357,316
2225	City of Echo	0.00188050%	0.00120809%	352,231	268,525
2226	City of Hines	0.00499711%	0.00387815%	935,993	862,006
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00584498%	0.00620037%	1,094,805	1,378,171
2229	City of John Day	0.00536592%	0.00471834%	1,005,074	1,048,757

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June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2230	City of Union	0.00000000%	0.00000000%	0	0
2231	City of Banks	0.00305322%	0.00268521%	571,889	596,848
2232	City of Joseph	0.00165097%	0.00219554%	309,238	488,008
2233	City of Lafayette	0.00545049%	0.00465763%	1,020,914	1,035,263
2234	City of Aumsville	0.01172218%	0.01089109%	2,195,645	2,420,789
2235	City of Amity	0.00269498%	0.00214487%	504,788	476,745
2236	City of Creswell	0.01216767%	0.01026782%	2,279,088	2,282,253
2237	City of Troutdale	0.03479186%	0.03392565%	6,516,754	7,540,737
2238	City of Warrenton	0.03052548%	0.02692938%	5,717,632	5,985,659
2240	City of Wilsonville	0.09159009%	0.08738915%	17,155,452	19,424,198
2241	City of Bay City	0.00662293%	0.00661643%	1,240,520	1,470,650
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00398272%	0.00266124%	745,991	591,520
2244	City of Lakeside	0.00114294%	0.00191270%	214,081	425,140
2245	City of Dundee	0.00495820%	0.00624279%	928,705	1,387,600
2246	City of Merrill	0.00032838%	0.00000000%	61,508	0
2247	City of Malin	0.00103730%	0.00116606%	194,293	259,183
2248	City of Fossil	0.00078087%	0.00085804%	146,262	190,719
2249	City of Phoenix	0.01033694%	0.01396095%	1,936,180	3,103,134
2250	City of Gold Beach	0.00588933%	0.00600621%	1,103,112	1,335,015
2251	City of Rogue River	0.00858480%	0.00708390%	1,607,992	1,574,556
2252	City of Dayton	0.00563292%	0.00466766%	1,055,085	1,037,492
2253	Town of Butte Falls	0.00166207%	0.00087938%	311,317	195,462
2254	City of Shady Cove	0.00143231%	0.00152855%	268,281	339,755
2255	Town of Canyon City	0.00104890%	0.00103643%	196,466	230,370
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00291832%	0.00230863%	546,621	513,145
2258	City of Adair Village	0.00308268%	0.00324695%	577,407	721,707
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00363935%	0.00228107%	681,675	507,019
2261	City of Waldport	0.00544959%	0.00554653%	1,020,746	1,232,841
2262	City of Dufur	0.00144826%	0.00113094%	271,269	251,377
2263	City of La Grande	0.02525405%	0.02321488%	4,730,257	5,160,028
2264	City of Gervais	0.00689505%	0.00649371%	1,291,490	1,443,373
2265	City of Westfir	0.00046631%	0.00042426%	87,343	94,301
2266	City of Irrigon	0.00456945%	0.00463075%	855,889	1,029,288
2267	City of Independence	0.03603994%	0.03228845%	6,750,528	7,176,832
2268	City of Harrisburg	0.00740234%	0.00634457%	1,386,509	1,410,223
2269	City of Durham	0.00075990%	0.00075138%	142,334	167,011
2270	City of Lyons	0.00071428%	0.00045077%	133,790	100,194
2271	City of Columbia City	0.00492107%	0.00477897%	921,750	1,062,233
2272	City of Aurora	0.00248137%	0.00271055%	464,778	602,481
2273	City of Silverton	0.02921184%	0.02311010%	5,471,578	5,136,738
2274	City of Gold Hill	0.00054617%	0.00107234%	102,301	238,352
2275	City of Toledo	0.01932563%	0.02081752%	3,619,823	4,627,161
2276	City of Newport	0.02708296%	0.02258820%	5,072,824	5,020,734
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.32381479%	0.28820932%	60,652,732	64,060,985
2279	City of Keizer	0.11065139%	0.09465955%	20,725,765	21,040,208
2280	City of Winston	0.01683685%	0.01602130%	3,153,658	3,561,093
2281	City of Manzanita	0.00908961%	0.00884314%	1,702,546	1,965,586
2282	City of Eagle Point	0.01263947%	0.01052511%	2,367,459	2,339,442
2283	City of Maupin	0.00591544%	0.00475630%	1,108,002	1,057,194
2284	City of Halsey	0.00247024%	0.00222264%	462,693	494,032
2285	City of Veneta	0.00997053%	0.00891955%	1,867,549	1,982,570
2286	City of Millersburg	0.00313403%	0.00389069%	587,025	864,793
2287	City of King City	0.00507576%	0.00488465%	950,725	1,085,723
2288	City of Tualatin	0.13257857%	0.11846521%	24,832,876	26,331,550
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.01662609%	0.02040931%	3,114,181	4,536,427
2291	City of Florence	0.03574799%	0.03094962%	6,695,844	6,879,247
2292	City of North Bend	0.04202818%	0.03435920%	7,872,166	7,637,103
2293	City of Lowell	0.00331727%	0.00290728%	621,347	646,208
2294	City of Depoe Bay	0.00712137%	0.00582734%	1,333,881	1,295,257
2295	City of Tigard	0.07676053%	0.06642118%	14,377,774	14,763,597
2296	City of Happy Valley	0.05060733%	0.04417088%	9,479,100	9,817,969
2297	City of Rainier	0.01028158%	0.00970807%	1,925,810	2,157,836
2298	City of Lincoln City	0.06830531%	0.07058829%	12,794,053	15,689,831
2299	City of Dunes City	0.00032995%	0.00043867%	61,802	97,504
2300	City of Yachats	0.00384920%	0.00445696%	720,982	990,659
2301	City of Moro	0.00097489%	0.00079963%	182,604	177,736
2302	City of Mt. Vernon	0.00153139%	0.00089728%	286,840	199,441
2303	City of Woodburn	0.08130068%	0.09556238%	15,228,175	21,240,882
2304	City of Gladstone	0.04469201%	0.03111817%	8,371,120	6,916,711
2305	City of Elkton	0.00071625%	0.00062171%	134,159	138,189
2306	City of Imbler	0.00017753%	0.00015725%	33,253	34,952
2307	City of Yoncalla	0.00185558%	0.00266976%	347,563	593,414

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2308	City of North Powder	0.00110341%	0.00098334%	206,676	218,569
2309	City of Gearhart	0.00914765%	0.00851228%	1,713,418	1,892,045
2400	Gilliam County Fire Services	0.00000000%	0.00000000%	0	0
2401	South Clackamas Transportation District	0.00000000%	0.00000000%	0	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	0.00000000%	0.00000000%	0	0
2403	Central Coos Fire and Rescue	0.00175930%	0.00152930%	329,529	339,921
2404	North Gilliam County Health District	0.00000000%	0.00000000%	0	0
2405	McMinnville Fire District	0.00000000%	0.00000000%	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00451782%	0.00328067%	846,219	729,202
2501	Port of The Dalles	0.00103127%	0.00103588%	193,164	230,248
2507	Port of Astoria	0.00755622%	0.00745295%	1,415,332	1,656,585
2508	Multnomah Drainage	0.03280968%	0.03168845%	6,145,478	7,043,469
2510	Horsefly Irrigation District	0.00133308%	0.00117490%	249,695	261,148
2511	Grants Pass Irrigation District	0.00614833%	0.00536739%	1,151,624	1,193,023
2512	Port of Portland	0.46366001%	0.50338557%	86,846,701	111,888,732
2513	Port of Coos Bay	0.01621560%	0.01243511%	3,037,293	2,763,982
2515	Klamath County Fire District 1	0.14118634%	0.10952601%	26,445,170	24,344,612
2518	Clackamas County Housing Authority	0.01984652%	0.02304119%	3,717,389	5,121,421
2519	Home Forward	0.18840928%	0.18813025%	35,290,351	41,816,167
2521	League of Oregon Cities	0.02176710%	0.01879795%	4,077,127	4,178,266
2522	Lane Council of Governments	0.14986117%	0.15460184%	28,070,025	34,363,726
2526	Clatskanie PUD	0.03555933%	0.03212148%	6,660,506	7,139,719
2527	Deschutes Valley Water District	0.01370896%	0.01369519%	2,567,782	3,044,063
2528	Columbia River Fire & Rescue	0.06219119%	0.05809190%	11,648,837	12,912,228
2529	East Fork Irrigation District	0.00415526%	0.00464813%	778,309	1,033,151
2530	River Road Water District	0.00408994%	0.00285842%	766,074	635,348
2531	Oregon School Boards Association	0.03702462%	0.03343511%	6,934,965	7,431,703
2533	Owyhee Irrigation District	0.01297611%	0.01301213%	2,430,514	2,892,238
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00261955%	0.00250192%	490,660	556,108
2540	West Extension Irrigation District	0.00241658%	0.00142487%	452,642	316,709
2541	Jackson County Vector Control District	0.00279649%	0.00165906%	523,802	368,763
2542	Rainbow Water District	0.00620984%	0.00581377%	1,163,146	1,292,241
2545	Council of Governments	0.10142543%	0.09274097%	18,997,679	20,613,760
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01373911%	0.01029590%	2,573,430	2,288,495
2550	Nyssa Road Assessment District 2	0.00145188%	0.00137930%	271,947	306,580
2552	Winston-Dillard Fire District	0.01238439%	0.00907128%	2,319,681	2,016,295
2553	Tangent Rural Fire Protection District	0.00276129%	0.00190686%	517,209	423,842
2555	Monroe Fire Department	0.00179415%	0.00169603%	336,057	376,981
2556	Jackson County Fire District 5	0.05297155%	0.05286862%	9,921,935	11,751,236
2557	Estacada Fire Department	0.00241561%	0.00898586%	452,460	1,997,309
2559	Keizer Fire Department	0.05189106%	0.04220181%	9,719,552	9,380,299
2561	Jefferson Rural Fire Protection District	0.00232122%	0.00406414%	434,780	903,346
2562	Wy'East Fire District	0.00058158%	0.00050684%	108,934	112,657
2563	Central Oregon Irrigation District	0.01696065%	0.01799755%	3,176,846	4,000,359
2564	Illinois Valley Fire District	0.00882996%	0.00725007%	1,653,912	1,611,491
2567	Charleston Rural Fire Protection District	0.00219391%	0.00264819%	410,934	588,620
2568	Molalla Rural Fire Protection District 73	0.02018077%	0.01669387%	3,779,997	3,710,587
2569	Central Oregon Intergovernmental Council	0.02194282%	0.02627757%	4,110,041	5,840,779
2570	Port of St Helens	0.00318121%	0.00480641%	595,862	1,068,332
2571	Crystal Springs Water District	0.00618950%	0.00545749%	1,159,336	1,213,050
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	0.01376963%	0.00178209%	2,579,146	396,109
2576	Depoe Bay Rural Fire Protection District	0.01898949%	0.01490536%	3,556,862	3,313,051
2579	La Pine Rural Fire Protection District	0.02454901%	0.02622126%	4,598,198	5,828,263
2580	Marion County Fire District 1	0.05668655%	0.05971347%	10,617,780	13,272,658
2581	Port of Umatilla	0.00087945%	0.00091770%	164,727	203,979
2582	Talent Irrigation District	0.00457478%	0.00379571%	856,888	843,682
2585	Rogue River Valley Irrigation District	0.00406831%	0.00350094%	762,022	778,162
2587	Tualatin Valley Irrigation District	0.00421146%	0.00374051%	788,835	831,412
2588	Clatskanie Rural Fire Protection District	0.01820687%	0.01853624%	3,410,272	4,120,095
2589	West Slope Water District	0.00449640%	0.00460466%	842,207	1,023,489
2590	Redmond Fire & Rescue	0.06722320%	0.05442844%	12,591,367	12,097,941
2592	Medford Irrigation District	0.00374243%	0.00365142%	700,983	811,610
2594	Metro	0.59968947%	0.64345414%	112,325,952	143,022,113
2595	Canby Fire District	0.03409933%	0.02831846%	6,387,038	6,294,413
2596	Bend Parks & Recreation	0.06533879%	0.06645376%	12,238,404	14,770,839
2597	Mapleton Water District	0.00094464%	0.00077733%	176,938	172,779
2598	Marion County Housing Authority	0.00310915%	0.00380599%	582,365	845,967
2599	South Suburban Sanitary District	0.00627429%	0.00769785%	1,175,218	1,711,020
2600	Winston-Dillard Water District	0.00461216%	0.00475333%	863,889	1,056,534
2601	Baker Valley Irrigation District	0.00000000%	0.00000000%	0	0
2602	Aumsville Rural Fire Protection District	0.00499123%	0.00229053%	934,892	509,122
2603	Corbett Water District	0.00160495%	0.00182121%	300,618	404,805
2604	Netarts-Oceanside Sanitary District	0.00369738%	0.00304405%	692,545	676,608

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2605	Scio Fire District	0.00152466%	0.00071082%	285,579	157,996
2606	West Valley Housing Authority	0.00762899%	0.00748576%	1,428,962	1,663,878
2607	Hoodland Fire District 74	0.01875513%	0.01200650%	3,512,965	2,668,714
2608	Gaston Rural Fire Protection District	0.00289752%	0.00223979%	542,725	497,844
2610	Turner Fire District	0.00808994%	0.00734080%	1,515,301	1,631,657
2611	Burnt River Irrigation District	0.00000000%	0.00041297%	0	91,792
2612	Community Services Consortium	0.06294926%	0.05620032%	11,790,828	12,491,782
2613	Polk Soil & Water Conservation District	0.00121187%	0.00048676%	226,992	108,193
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00041361%	0.00032971%	77,472	73,285
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.26722601%	0.27044390%	50,053,265	60,112,222
2618	Estacada Cemetery District	0.00000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00724729%	0.00548702%	1,357,467	1,219,613
2623	Evans Valley Fire District 6	0.00159845%	0.00131331%	299,401	291,913
2624	Klamath Vector Control	0.00112291%	0.00099734%	210,329	221,681
2625	Port of Newport	0.01261266%	0.01179697%	2,362,438	2,622,141
2626	Tillamook Peoples Utility District	0.09441438%	0.08145226%	17,684,461	18,104,592
2628	McKenzie Fire And Rescue	0.00672999%	0.00537100%	1,260,573	1,193,825
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.01614064%	0.01096214%	3,023,253	2,436,581
2631	Arch Cape Water-Sanitary District	0.00121887%	0.00110643%	228,303	245,929
2632	Umpqua Regional Council of Governments	0.00103619%	0.00076554%	194,085	170,158
2633	Port of Cascade Locks	0.00416665%	0.00587364%	780,442	1,305,548
2637	Northeast Oregon Housing Authority	0.01322848%	0.01096714%	2,477,785	2,437,693
2638	North Douglas County Fire and EMS	0.00506964%	0.00394562%	949,578	877,003
2641	Suburban East Salem Water District	0.00371105%	0.00241056%	695,105	535,801
2642	Dexter Rural Fire Protection District	0.00171941%	0.00066706%	322,057	148,269
2643	Sweet Home Cemetery	0.00057055%	0.00064008%	106,868	142,272
2644	Lakeside Water District	0.00078121%	0.00081499%	146,326	181,150
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00299024%	0.00225358%	560,092	500,909
2646	Keno Rural Fire Protection District	0.00652684%	0.00567977%	1,222,522	1,262,456
2647	Crooked River Ranch Rural Fire Protection District	0.00632470%	0.00327771%	1,184,660	728,545
2648	Black Butte Ranch Rural Fire Protection District	0.01121222%	0.01060605%	2,100,126	2,357,432
2649	Colton Fire Department	0.00008894%	0.00022402%	16,659	49,793
2651	Imbler Rural Fire Protection District	0.00011546%	0.00004970%	21,626	11,047
2652	The Oregon Consortium	0.00000000%	0.00000000%	0	0
2653	Umatilla Fire Department	0.00464727%	0.00645020%	870,466	1,433,702
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00095124%	0.00063459%	178,174	141,052
2657	Mid-Willamette Valley Senior Service Agency	0.14571371%	0.13967654%	27,293,178	31,046,244
2658	Salem Metropolitan Communication Agency	0.00180658%	0.00185203%	338,385	411,655
2659	Silverton Fire District	0.00573444%	0.00631182%	1,074,100	1,402,944
2660	Tualatin Valley Fire & Rescue	0.72887258%	0.61145755%	136,522,835	135,910,154
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00061830%	0.00045620%	115,812	101,401
2663	Metropolitan Area Communications Commission	0.00864633%	0.00745641%	1,619,517	1,657,354
2664	Applegate Valley Rural Fire Protection District 9	0.01063944%	0.00794499%	1,992,840	1,765,952
2665	N NE Community Mental Health Center	0.00169110%	0.00084429%	316,755	187,662
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.01020402%	0.00899937%	1,911,283	2,000,312
2670	Mt Hood Community Mental Health Ctr	0.00304672%	0.00215044%	570,672	477,984
2671	Columbia 911 Communications District	0.01382772%	0.01211038%	2,590,027	2,691,804
2672	Rockwood Water PUD	0.01797717%	0.01542977%	3,367,247	3,429,612
2673	Port Orford Library	0.00075376%	0.00063322%	141,184	140,747
2674	Nestucca Rural Fire District	0.00967952%	0.00791789%	1,813,041	1,759,929
2676	Woodburn Fire District	0.02604024%	0.02468751%	4,877,516	5,487,353
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00665945%	0.00692395%	1,247,361	1,539,003
2679	Columbia River Public Utility District	0.05260057%	0.04698316%	9,852,448	10,443,061
2681	Cloverdale Rural Fire Protection District	0.00255596%	0.00410654%	478,749	912,771
2684	Parkdale Fire District	0.00187049%	0.00199122%	350,356	442,593
2685	Oregon Community College Association	0.00309664%	0.00386079%	580,022	858,147
2686	Weston Cemetery	0.00000000%	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	0.00200433%	0.00179205%	375,425	398,323
2688	Polk County Fire District 1	0.01724655%	0.01546451%	3,230,397	3,437,334
2689	Redmond Area Park & Recreation District	0.00319247%	0.00400595%	597,972	890,412
2692	Siuslaw Public Library	0.00361240%	0.00385801%	676,627	857,529
2693	City-County Insurance Services	0.04167093%	0.03917550%	7,805,251	8,707,633
2694	Philomath Fire Department	0.00756460%	0.00619153%	1,416,901	1,376,206
2695	Washington County Consolidated Communications Agency	0.07975377%	0.07177450%	14,938,428	15,953,492
2696	Stayton Fire District	0.00713758%	0.00469928%	1,336,918	1,044,520
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00279403%	0.00206406%	523,341	458,784

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June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2699	Chetco Library Board	0.00364178%	0.00316345%	682,130	703,148
2700	Lowell Rural Fire Protection District	0.00366403%	0.00202960%	686,298	451,124
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00719866%	0.00806005%	1,348,358	1,791,527
2702	Banks Fire District 13	0.00317894%	0.00231277%	595,437	514,065
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.05308263%	0.04024619%	9,942,741	8,945,618
2707	Clatskanie Library	0.00120555%	0.00083227%	225,808	184,991
2708	Milton-Freewater Cemetery District 3	0.00000000%	0.00000000%	0	0
2709	Scappoose Public Library	0.00135235%	0.00141462%	253,304	314,431
2710	Klamath County Emergency Communications District	0.00881633%	0.00736452%	1,651,359	1,636,930
2713	Port of Tillamook Bay	0.00866367%	0.00838514%	1,622,765	1,863,785
2714	Winchester Bay Sanitary District	0.00082927%	0.00090534%	155,328	201,232
2715	Jackson County Fire District 3	0.08163753%	0.07333257%	15,291,270	16,299,808
2716	Neskowin Water District	0.00243972%	0.00184554%	456,976	410,213
2717	Ice Fountain Water District	0.00738460%	0.00565442%	1,383,186	1,256,822
2718	Curry Library	0.00134522%	0.00139527%	251,969	310,130
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00752960%	0.00785832%	1,410,346	1,746,688
2722	Tillamook 9-1-1	0.00559248%	0.00553033%	1,047,510	1,229,240
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	0	0
2724	Nehalem Bay Wastewater Agency	0.00527549%	0.00434315%	988,135	965,362
2725	West Valley Fire District	0.00753235%	0.00161369%	1,410,861	358,679
2726	Yamhill Communications Agency	0.00961473%	0.00857999%	1,800,905	1,907,095
2728	Baker County Library District	0.00523848%	0.00425955%	981,203	946,781
2729	Douglas County Fire District 2	0.17167201%	0.12507425%	32,155,345	27,800,557
2731	Canby Utility Board	0.01883759%	0.01780128%	3,528,410	3,956,734
2732	Umatilla County Special Library District	0.00147148%	0.00071707%	275,618	159,385
2733	Wiard Memorial Park District	0.00250149%	0.00178650%	468,546	397,090
2734	Seal Rock Water District	0.00495557%	0.00550497%	928,212	1,223,603
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00060156%	0.00045670%	112,676	101,512
2739	Scappoose Rural Fire Protection District	0.02805962%	0.02617471%	5,255,759	5,817,916
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00000000%	0	0
2741	Port of Garibaldi	0.00441752%	0.00104791%	827,432	232,921
2742	Amity Fire District	0.00000000%	0.00144226%	0	320,575
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00007521%	0	16,717
2745	Clackamas County Fire District	0.47371771%	0.38204966%	88,730,577	84,919,105
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02896381%	0.02551916%	5,425,120	5,672,206
2749	Black Butte Ranch Police	0.00212479%	0.00230788%	397,988	512,978
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2751	Lane Regional Air Protection Agency	0.00000000%	0.00492154%	0	1,093,923
2752	Mist-Birkenfeld Rural Fire Protection District	0.00317092%	0.00253003%	593,935	562,356
2753	Linn-Benton Housing Authority	0.01280486%	0.01302618%	2,398,438	2,895,361
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.00510684%	0.00619437%	956,546	1,376,838
2758	Mohawk Valley Rural Fire District	0.00349055%	0.00280082%	653,804	622,545
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00381515%	0.00279033%	714,604	620,213
2761	Clackamas River Water	0.03192639%	0.02629854%	5,980,032	5,845,440
2763	Junction City Fire Department	0.00514322%	0.00548448%	963,360	1,219,049
2765	Green Sanitary	0.00000000%	0.00000000%	0	0
2766	Southwest Lincoln County Water District	0.00377111%	0.00292830%	706,355	650,880
2767	Springfield Utility Board	0.00000000%	0.00000000%	0	0
2768	Lake County Library District	0.00117519%	0.00062231%	220,121	138,322
2771	Harbor Water PUD	0.00296073%	0.00310293%	554,565	689,696
2772	Umatilla County Soil & Water District	0.00077629%	0.00054376%	145,404	120,863
2773	Housing Authority of Jackson County	0.02947327%	0.02667491%	5,520,546	5,929,097
2774	Oregon Trail Library District	0.00264205%	0.00243111%	494,874	540,369
2776	Rainier Cemetery District	0.00000000%	0.00054690%	0	121,561
2777	City of Newberg	0.06200493%	0.05845270%	11,613,949	12,992,424
2778	Mulino Water District 23	0.00066905%	0.00059932%	125,318	133,212
2779	Brownsville Rural Fire Protection District	0.00109999%	0.00075811%	206,036	168,507
2780	Nehalem Bay Health District	0.00045766%	0.00000000%	85,723	0
2781	North Bend Coos-Curry Housing Authority	0.00745707%	0.00666486%	1,396,760	1,481,415
2783	Tillamook Fire District	0.00310273%	0.00191971%	581,163	426,699
2784	Eisenschmidt Pool	0.00175815%	0.00171703%	329,314	381,648
2785	Fern Ridge Community Library	0.00169040%	0.00165898%	316,624	368,746
2786	Seal Rock Rural Fire Protection District	0.00242656%	0.00246092%	454,511	546,995
2788	Port of Hood River	0.00864315%	0.01006190%	1,618,921	2,236,483
2789	Farmers Irrigation District	0.00369262%	0.00471508%	691,653	1,048,032
2790	Silver Falls Library District	0.00494592%	0.00383339%	926,405	852,057
2792	North Wasco County Parks And Recreation District	0.00261129%	0.00267697%	489,113	595,017
2793	North Lincoln Fire & Rescue District 1	0.02357305%	0.02025591%	4,415,394	4,502,330
2796	West Side Rural Fire Protection District	0.00162532%	0.00225938%	304,434	502,198
2797	Vernonia Fire	0.00078223%	0.00128345%	146,517	285,276

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2798	Fairview Water District	0.00143213%	0.00107125%	268,248	238,109
2799	Sublimity Fire District	0.00153219%	0.00121920%	286,990	270,995
2801	Coburg Rural Fire Protection District	0.00303055%	0.00234664%	567,643	521,593
2802	Rural Road Assessment District 3	0.00217526%	0.00202435%	407,441	449,957
2803	Southwestern Polk County Rural Fire Protection District	0.00208928%	0.00112767%	391,336	250,650
2804	Aurora Rural Fire Protection District	0.00990134%	0.00925604%	1,854,589	2,057,362
2806	Multnomah County Rural Fire Protection District 14	0.00028499%	0.00026447%	53,381	58,784
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00040094%	0.00010026%	75,099	22,285
2810	Sutherlin Water Control District	0.00084100%	0.00074837%	157,525	166,342
2811	Mid-Columbia Center For Living	0.04254879%	0.04719284%	7,969,680	10,489,667
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.00000000%	0.00000000%	0	0
2816	Odell Sanitary District	0.00307398%	0.00275515%	575,778	612,394
2817	Wickiup Water District	0.00188455%	0.00176372%	352,989	392,026
2818	Netarts Water District	0.00101560%	0.00202092%	190,229	449,195
2819	Harrisburg Fire and Rescue	0.00406496%	0.00279121%	761,395	620,409
2820	Central Oregon Coast Fire & Rescue District	0.00453333%	0.00602830%	849,124	1,339,925
2821	Tillamook County Soil And Water Conservation District	0.00060732%	0.00065012%	113,755	144,504
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	0	0
2823	Lyons Fire District	0.00264270%	0.00114747%	494,996	255,051
2824	Glide Fire Department	0.00177039%	0.00146630%	331,606	325,918
2825	Northern Oregon Corrections	0.03153288%	0.03176436%	5,906,325	7,060,341
2826	Wasco County Soil-Water Conservation District	0.00440023%	0.00462614%	824,193	1,028,263
2828	Deschutes Public Library District	0.03209251%	0.03134621%	6,011,147	6,967,398
2829	Hubbard Rural Fire Protection District	0.00314850%	0.00336897%	589,736	748,829
2830	Netarts-Oceanside Rural Fire Protection District	0.00168982%	0.00161074%	316,515	358,023
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	Careoregon	0.00000000%	0.00000000%	0	0
2833	Boardman Rural Fire Protection District	0.00769056%	0.00676882%	1,440,495	1,504,522
2834	Crescent Rural Fire Protection District	0.00290145%	0.00104839%	543,461	233,028
2835	North Clackamas County Water Commission	0.00356000%	0.00303150%	666,812	673,819
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	0	0
2837	NORCOM	0.01620950%	0.01227724%	3,036,151	2,728,892
2838	High Desert Parks & Recreation District	0.00020918%	0.00037478%	39,181	83,303
2839	North Morrow Vector Control District	0.00148884%	0.00128258%	278,870	285,082
2840	Cannon Beach Rural Fire Protection District	0.00526472%	0.00448140%	986,118	996,092
2841	Jefferson County Soil & Water Conservation District	0.00110578%	0.00089518%	207,120	198,974
2842	Tualatin Valley Water District	0.06679583%	0.07873686%	12,511,317	17,501,033
2843	Yachats Rural Fire Protection District	0.00469997%	0.00377566%	880,337	839,225
2844	Crook County Rural Fire Protection District 1	0.03216476%	0.03004633%	6,024,680	6,678,471
2845	Sunrise Water Authority	0.00596830%	0.00545599%	1,117,904	1,212,716
2846	Jefferson County Library District	0.00288248%	0.00313610%	539,908	697,069
2847	Sweet Home Fire and Ambulance District	0.01754229%	0.01542985%	3,285,791	3,429,630
2848	Lane Transit District	0.00001803%	0.00001564%	3,377	3,476
2849	Lebanon Aquatic District	0.00314779%	0.00280952%	589,603	624,479
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2852	Ochoco Irrigation District	0.00441392%	0.00484070%	826,758	1,075,954
2853	Mill City Rural Fire Protection District	0.00057314%	0.00000000%	107,353	0
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.10107214%	0.09714325%	18,931,505	21,592,266
2856	Mid-Columbia Council Of Governments	0.00027200%	0.00019073%	50,947	42,394
2857	Sunriver Service District	0.02653280%	0.01987658%	4,969,775	4,418,016
2858	Nesika Beach-Ophir Water District	0.00093754%	0.00172067%	175,608	382,457
2859	South Lane County Fire and Rescue	0.03567965%	0.02651428%	6,683,043	5,893,393
2860	Coos County Airport District	0.00748872%	0.00940871%	1,402,689	2,091,297
2861	Mt Angel Fire District	0.00091777%	0.00074230%	171,905	164,993
2864	Tri-City Water and Sanitary Authority	0.00426316%	0.00404921%	798,519	900,028
2865	Tri-County Cooperative Weed Management Area	0.00032860%	0.00056069%	61,549	124,626
2866	Jefferson Behavioral Health	0.00000000%	0.00000000%	0	0
2867	West Multnomah Soil And Water Conservation District	0.00899160%	0.00830628%	1,684,188	1,846,257
2869	Nehalem Bay Fire & Rescue	0.00660261%	0.00570117%	1,236,714	1,267,213
2870	Clackamas River Water Providers	0.00100803%	0.00091147%	188,811	202,595
2872	Emergency Communications of Southern Oregon	0.00004500%	0.00003215%	8,429	7,146
2873	Mosier Fire District	0.00045283%	0.00020090%	84,818	44,655
2874	Umatilla-Morrow Radio and Data District	0.00089109%	0.00076699%	166,907	170,481
2876	Oregon Municipal Electric Utilities Association	0.00063153%	0.00058651%	118,290	130,365
2877	Mid-Columbia Fire And Rescue V1-801	0.01855071%	0.01285751%	3,474,675	2,857,870
2878	Yamhill Fire Protection District	0.00142809%	0.00077904%	267,491	173,159
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2880	Oregon Health & Science University	2.73674423%	2.58394110%	512,610,972	574,338,860
2881	Lake Chinook Fire and Rescue District	0.00041108%	0.00049554%	76,998	110,145
2883	Lane Fire Authority	0.04640235%	0.04039120%	8,691,479	8,977,850
2884	North Central Public Health District	0.01871181%	0.01276818%	3,504,850	2,838,014
2885	Siletz Rural Fire Protection District	0.00000866%	0.00000000%	1,622	0
2886	Idanha-Detroit Rural Fire Protection District	0.00037494%	0.00052184%	70,229	115,991

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2887	Umatilla County Fire District #1	0.04939330%	0.04046312%	9,251,704	8,993,836
2888	Oak Lodge Water Services District	0.02068683%	0.02246391%	3,874,785	4,993,108
2889	Mid-Valley Behavioral Care Network	0.00018272%	0.00014601%	34,225	32,454
2890	Central Cascades Fire and EMS	0.00032211%	0.00036028%	60,333	80,080
2891	Grant County Emergency Communications Agency	0.00122569%	0.00087156%	229,580	193,724
2892	Lake Health District	0.00000000%	0.00000000%	0	0
2894	Greater Toledo Pool Recreation District	0.00007086%	0.00000000%	13,273	0
2895	Western Lane Fire and EMS Authority	0.03184323%	0.02177810%	5,964,455	4,840,671
2897	Morrow County	0.00192415%	0.00215088%	360,406	478,081
2898	Adair Rural Fire Protection District	0.00000000%	0.00042424%	0	94,297
2899	New Carlton Fire District	0.00000000%	0.00091862%	0	204,184
2900	Clatsop Community College	0.05698955%	0.05272558%	10,674,534	11,719,443
2901	Blue Mountain Community College	0.07097898%	0.07323956%	13,294,850	16,279,135
2902	Treasure Valley Community College	0.03875590%	0.04283859%	7,259,246	9,521,837
2903	Umpqua Community College	0.01764447%	0.04120941%	3,304,930	9,159,716
2904	Lane Community College	0.00905220%	0.11227616%	1,695,539	24,955,895
2905	Mt Hood Community College	0.05519864%	0.16285859%	10,339,084	36,198,974
2906	Klamath Community College	0.09151802%	0.08897508%	17,141,953	19,776,707
2908	Clackamas Community College	0.06717802%	0.12751559%	12,582,904	28,343,200
2910	Linn-Benton Community College	0.24003233%	0.22682616%	44,959,702	50,417,201
2918	Portland Community College	0.28978953%	0.51598608%	54,279,567	114,689,478
2919	Chemeketa Community College	0.12890786%	0.19885404%	24,145,327	44,199,770
2922	Rogue Community College	0.02212853%	0.06234213%	4,144,825	13,856,937
2995	Oregon Coast Community College	0.02692605%	0.02919296%	5,043,434	6,488,790
2996	Columbia Gorge Community College	0.04201874%	0.04938415%	7,870,398	10,976,735
2997	Tillamook Bay Community College	0.02544476%	0.01631866%	4,765,978	3,627,188
2998	Southwestern Community College	0.06871478%	0.07151078%	12,870,750	15,894,875
2999	Central Oregon Community College	0.20115538%	0.18598465%	37,677,783	41,339,260
3003	Baker School District 5J	0.01359438%	0.05968709%	2,546,321	13,266,794
3008	Huntington School District 16J	0.00615663%	0.00645547%	1,153,179	1,434,873
3016	Burnt River High School	0.00417044%	0.00262106%	781,152	582,589
3027	Pine-Eagle School District 61	0.01979206%	0.01769772%	3,707,189	3,933,715
3037	Alsea School	0.04863193%	0.04401199%	9,109,094	9,782,652
3039	Corvallis School District 509J	0.32255404%	0.35329858%	60,416,585	78,528,533
3043	Philomath School District 17J	0.07752680%	0.07824010%	14,521,302	17,390,617
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0
3075	West Linn School District	0.08868349%	0.23977689%	16,611,026	53,295,791
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	0	0
3116	Colton School District 53	0.03032066%	0.03186765%	5,679,268	7,083,300
3122	Oregon City School District 62	0.08843035%	0.18787953%	16,563,611	41,760,439
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.05512508%	0.08583447%	10,325,306	19,078,636
3174	Canby Union High School	0.00000000%	0.00000000%	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	0	0
3179	Clatsop County School District 1C	0.05093861%	0.07668270%	9,541,151	17,044,450
3186	Jewell School District 8	0.02511333%	0.02195709%	4,703,899	4,880,456
3187	Seaside Schools	0.08259817%	0.07686258%	15,471,204	17,084,432
3195	Warrenton-Hammond School District	0.05693525%	0.05070002%	10,664,363	11,269,217
3230	Vernonia School District	0.03945760%	0.03492004%	7,390,679	7,761,762
3241	Coquille School District 8	0.07359010%	0.07006023%	13,783,931	15,572,457
3242	Coos Bay School District 9	0.14033410%	0.14131134%	26,285,540	31,409,615
3245	North Bend Public Schools	0.12142646%	0.11367337%	22,744,009	25,266,456
3252	Powers School District	0.01163815%	0.01096087%	2,179,905	2,436,299
3257	Myrtle Point School District 41	0.03789134%	0.03255960%	7,097,308	7,237,101
3264	Bandon School District	0.04288099%	0.03860421%	8,031,904	8,580,651
3274	Crook County School District	0.10982142%	0.13176077%	20,570,305	29,286,786
3275	Port Orford-Langlois School District 2Cj	0.01632069%	0.01693660%	3,056,977	3,764,539
3277	Curry County School District 3C	0.00000000%	0.00000000%	0	0
3281	Ophir School	0.00000000%	0.00000000%	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.04782194%	0.04979054%	8,957,377	11,067,064
3288	Central Curry School District 1	0.02660240%	0.02437031%	4,982,812	5,416,848
3291	Bend-La Pine Public Schools	0.93573787%	0.89899796%	175,270,123	199,822,459
3296	Sisters School District	0.04648289%	0.05463084%	8,706,564	12,142,929
3307	Oakland School District	0.02927270%	0.02930187%	5,482,978	6,512,998
3310	Roseburg Public Schools	0.03260530%	0.13145904%	6,107,196	29,219,720
3316	Glide School District 12	0.03563818%	0.03544992%	6,675,276	7,879,540
3318	Days Creek School District 15	0.01434618%	0.01500405%	2,687,138	3,334,987
3319	South Umpqua School District	0.01114227%	0.03074588%	2,087,024	6,833,961
3320	Camas Valley School District 21	0.01376382%	0.01326722%	2,578,058	2,948,937
3321	North Douglas School District 22	0.01991582%	0.01740258%	3,730,370	3,868,114
3324	Yoncalla School District 32	0.02008528%	0.01861137%	3,762,111	4,136,794

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3325	Elkton School District 34	0.01755920%	0.01530161%	3,288,959	3,401,126
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.02380468%	0.01976850%	4,458,780	4,393,992
3338	Glendale 77	0.01913042%	0.01819441%	3,583,259	4,044,116
3349	Winston-Dillard Schools	0.00531653%	0.03770484%	995,823	8,380,746
3353	Sutherlin School District 130	0.03716860%	0.05179421%	6,961,934	11,512,425
3361	Arlington Public Schools	0.01009818%	0.00893380%	1,891,458	1,985,737
3364	Condon Admin School District 25J	0.00925639%	0.00787643%	1,733,785	1,750,713
3370	Prairie City School District 4	0.00983485%	0.01078164%	1,842,135	2,396,461
3372	Monument School District 8	0.00000000%	0.00128673%	0	286,005
3375	Dayville School District 16J	0.00642267%	0.00590227%	1,203,010	1,311,912
3376	Long Creek Schools	0.00506906%	0.00357388%	949,470	794,375
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00897325%	0.00863384%	1,680,751	1,919,065
3395	Pine Creek School	0.00058291%	0.00060445%	109,183	134,353
3396	Diamond School District 7	0.00054731%	0.00014218%	102,515	31,603
3397	Suntex School District	0.00052953%	0.00034040%	99,185	75,662
3398	Drewsey School	0.00075867%	0.00174537%	142,104	387,948
3399	Frenchglen School District	0.00075211%	0.00140469%	140,875	312,224
3405	Fields-Trout Creek 33	0.00166487%	0.00140642%	311,842	312,608
3407	Crane Union High School	0.00897916%	0.00827070%	1,681,858	1,838,349
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.22372178%	0.22071048%	41,904,624	49,057,854
3414	Phoenix-Talent School District	0.09463026%	0.12471602%	17,724,897	27,720,932
3415	Ashland Public Schools	0.19911393%	0.19177275%	37,295,405	42,625,795
3416	Central Point School District 6	0.27939211%	0.26213350%	52,332,059	58,265,049
3417	Eagle Point School District 9	0.22203711%	0.21525849%	41,589,074	47,846,027
3424	Rogue River School District	0.05826372%	0.05319581%	10,913,195	11,823,962
3432	Prospect School District	0.01381317%	0.01283150%	2,587,302	2,852,089
3439	Butte Falls School District	0.01606101%	0.01411183%	3,008,337	3,136,671
3440	Pinehurst School	0.00195596%	0.00182929%	366,365	406,601
3445	Culver School District 4	0.04895108%	0.04030000%	9,168,873	8,957,579
3446	Ashwood School	0.00065331%	0.00013244%	122,369	29,438
3447	Madras School District	0.03626949%	0.10210472%	6,793,524	22,695,064
3451	Black Butte School District	0.00270082%	0.00306179%	505,882	680,551
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.39329147%	0.36078003%	73,666,191	80,191,453
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.41355300%	0.39057995%	77,461,314	86,815,153
3457	Klamath Falls City Schools	0.18059107%	0.16329089%	33,825,946	36,295,062
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.00767090%	0.02529101%	1,436,812	5,621,494
3462	Paisley School District	0.00929747%	0.00895190%	1,741,480	1,989,761
3463	North Lake School District 14	0.01732919%	0.01697305%	3,245,876	3,772,641
3464	Plush School District	0.00135370%	0.00121064%	253,557	269,092
3465	Adel School District 21	0.00073148%	0.00074472%	137,011	165,531
3470	Pleasant Hill School District	0.05197906%	0.04887359%	9,736,035	10,863,251
3473	Eugene School District 4J	0.91766886%	1.01342909%	171,885,674	225,257,344
3487	Springfield School District 19	0.04969679%	0.23255340%	9,308,550	51,690,209
3494	Fern Ridge School District	0.05023497%	0.05221928%	9,409,355	11,606,906
3498	Mapleton School District	0.01603604%	0.01605307%	3,003,660	3,568,155
3502	Creswell School District 40	0.06154012%	0.05903744%	11,526,887	13,122,395
3506	South Lane School District	0.00144784%	0.06786318%	271,190	15,084,114
3510	Bethel School District	0.06291972%	0.15610251%	11,785,295	34,697,284
3517	Crow-Applegate-Lorane District 66	0.02267819%	0.02178918%	4,247,781	4,843,134
3519	McKenzie School District	0.02267743%	0.02076193%	4,247,638	4,614,805
3520	Junction City School District 69	0.04096645%	0.05141428%	7,673,297	11,427,977
3522	Lowell School District	0.02873329%	0.02688879%	5,381,942	5,976,637
3524	Oakridge School District	0.00861933%	0.01418359%	1,614,460	3,152,621
3527	Marcola School District 79	0.02559892%	0.02577245%	4,794,853	5,728,505
3533	Triangle Lake Schools	0.01933308%	0.02252099%	3,621,219	5,005,795
3537	Siuslaw School District 97J	0.06381782%	0.07668630%	11,953,516	17,045,250
3579	Lincoln County School District	0.00000000%	0.07554231%	0	16,790,973
3582	Linn County School District 5	0.00000000%	0.00000000%	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.04256772%	0.03607393%	7,973,226	8,018,240
3618	Sweet Home School District 55	0.05874997%	0.08197757%	11,004,272	18,221,353
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.03138697%	0.03100453%	5,878,995	6,891,452
3665	Santiam Canyon School District	0.02906675%	0.03101321%	5,444,402	6,893,381
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.12388439%	0.12120281%	23,204,396	26,940,043
3687	Juntura Grade School	0.00066885%	0.00052276%	125,280	116,195
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.08330047%	0.07348913%	15,602,750	16,334,607

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3696	Annex Elementary School	0.00764130%	0.00602920%	1,431,268	1,340,125
3707	Adrian School District 61	0.01978893%	0.01549537%	3,706,602	3,444,193
3709	Harper School District 66	0.01105450%	0.01111698%	2,070,584	2,470,998
3712	W W Jones School	0.00141335%	0.00134841%	264,730	299,714
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.02748434%	0.03522750%	5,148,005	7,830,102
3730	North Marion School District 15	0.00813460%	0.04909770%	1,523,666	10,913,065
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	1.98568438%	2.26656895%	371,932,309	503,795,782
3750	St Paul School District	0.01954677%	0.01806904%	3,661,244	4,016,249
3759	Eldriedge Elementary	0.00000000%	0.00000000%	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	0	0
3780	Mt Angel School District 91	0.04289044%	0.03911015%	8,033,674	8,693,108
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.37380512%	0.35326568%	70,016,264	78,521,220
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	0	0
3809	Morrow County Schools	0.05315776%	0.08223485%	9,956,813	18,278,540
3818	Portland Public Schools	0.50963603%	1.64888052%	95,458,325	366,500,675
3820	Parkrose School District	0.00177846%	0.06277367%	333,118	13,952,856
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	0	0
3823	Orient School	0.00000000%	0.00000000%	0	0
3824	Reynolds School District	0.41184287%	0.54568210%	77,140,995	121,290,085
3842	Corbett School District 39	0.06618315%	0.06665644%	12,396,558	14,815,889
3843	David Douglas School District	0.74166917%	0.70419846%	138,919,724	156,523,901
3847	Riverdale School	0.03322327%	0.03818423%	6,222,946	8,487,301
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School District	0.02402000%	0.07450719%	4,499,111	16,560,894
3859	Central School District 13J	0.15080067%	0.17139632%	28,246,000	38,096,676
3865	Perrydale School District 21	0.01975851%	0.01904617%	3,700,904	4,233,438
3887	Falls City School District	0.01217483%	0.01401581%	2,280,429	3,115,328
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.01598580%	0.05820053%	2,994,250	12,936,373
3920	Neah-Kah-Nie School District	0.06039398%	0.05790644%	11,312,207	12,871,005
3927	Echo School District	0.00438480%	0.00939234%	821,303	2,087,658
3928	Umatilla School District 6R	0.02717299%	0.04454763%	5,089,687	9,901,710
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.07931851%	0.11009206%	14,856,901	24,470,429
3935	Athena-Weston School District 29Rj	0.03884323%	0.03743426%	7,275,603	8,320,604
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.01978931%	0.02493140%	3,706,674	5,541,563
3944	Ukiah School	0.00404326%	0.00267100%	757,330	593,690
3957	Helix School District	0.01210319%	0.01132639%	2,267,011	2,517,544
3958	Pilot Rock School District 2R	0.01561920%	0.01642843%	2,925,583	3,651,587
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.02857328%	0.06149775%	5,351,971	13,669,254
3966	Union County School District	0.01758184%	0.01805870%	3,293,199	4,013,951
3967	North Powder School District	0.01958091%	0.01588865%	3,667,639	3,531,609
3969	Imbler School District	0.01689958%	0.01747329%	3,165,407	3,883,831
3970	Cove School District	0.01815743%	0.01504960%	3,401,011	3,345,111
3973	Elgin School District 23	0.02292008%	0.02641330%	4,293,088	5,870,948
3986	Joseph School District 6	0.01889810%	0.01746743%	3,539,744	3,882,528
3990	Wallowa School	0.01485521%	0.01272341%	2,782,483	2,828,063
3993	Enterprise School District 21	0.02531017%	0.02092920%	4,740,768	4,651,984
4003	Troy School District 54	0.00077499%	0.00052381%	145,161	116,429
4008	Chenowith School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02814678%	0.02395520%	5,272,085	5,324,580
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	0
4034	Gaston Public Schools	0.01939702%	0.02551711%	3,633,195	5,671,750
4035	Banks School District	0.04726508%	0.05043944%	8,853,074	11,211,297
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.09965081%	2.34535878%	393,279,003	521,308,589
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	0	0
4109	Spray School District 1	0.00499916%	0.00592437%	936,377	1,316,824
4114	Fossil School District 21J	0.00840483%	0.00926216%	1,574,282	2,058,723

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Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.18523668%	0.17298883%	34,696,101	38,450,647
4142	McMinnville Schools	0.33262892%	0.34887060%	62,303,679	77,544,315
4144	Sheridan School District 48J	0.05069182%	0.04819087%	9,494,926	10,711,502
4166	Yamhill-Carlton School District 1	0.00402170%	0.02322146%	753,292	5,161,490
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	0	0
4203	Victor Point School	0.00000000%	0.00000000%	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	0
4219	Grant County Education Service District	0.00552345%	0.00672999%	1,034,580	1,495,891
4220	Jefferson County Education Service District	0.00499228%	0.00506156%	935,088	1,125,045
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.04521915%	0.07293699%	8,469,857	16,211,882
4224	Wallowa County Region 18	0.01152737%	0.01233933%	2,159,155	2,742,693
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.00788369%	0.00920176%	1,476,669	2,045,298
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	0
4232	South Coast Education Service District Region 7	0.05852634%	0.05296278%	10,962,385	11,772,166
4237	Douglas Education Service District	0.13826679%	0.13033027%	25,898,318	28,968,825
4238	Multnomah Education Service District	0.00000000%	0.09981163%	0	22,185,373
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.11542577%	0.13545851%	21,620,039	30,108,692
4254	Willamette Education Service District	0.15145961%	0.18278462%	28,369,424	40,627,981
4258	Hermiston School District 8R	0.02250611%	0.10648683%	4,215,549	23,669,086
4259	Clackamas Education Service District	0.14629732%	0.17323438%	27,402,492	38,505,226
4260	Greater Albany School District 8J	0.47875375%	0.47854439%	89,673,862	106,367,223
4268	Lake Oswego School District	0.34451761%	0.38757796%	64,530,512	86,147,894
4270	Silver Falls School District	0.03746856%	0.09053431%	7,018,118	20,123,281
4271	Malheur Education Service District Region 14	0.03299935%	0.03533541%	6,181,005	7,854,087
4272	Linn-Benton-Lincoln Education Service District	0.14769975%	0.13748111%	27,665,177	30,558,260
4273	Double O School District	0.00051429%	0.00020410%	96,330	45,366
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.10019674%	0.10103327%	18,767,537	22,456,910
4277	Mitchell School	0.00569545%	0.00572245%	1,066,797	1,271,943
4279	St Helens School District 502	0.08513262%	0.12452027%	15,945,924	27,677,423
4280	Northwest Regional Education Service District	0.35775440%	0.36455374%	67,009,854	81,030,245
4286	Southern Oregon Education Service District	0.11128552%	0.11020600%	20,844,541	24,495,755
4288	Medford School District 549C	0.68222320%	0.62928776%	127,785,086	139,873,318
4291	Dayton Public Schools	0.02333689%	0.03359068%	4,371,160	7,466,282
4293	Lake County Education Service District	0.00661154%	0.00605196%	1,238,387	1,345,184
4294	Harney Education Service District Region XVII	0.01176543%	0.01409400%	2,203,746	3,132,708
4295	Wasco County Education Service District	0.02766679%	0.02980598%	5,182,180	6,625,048
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.01847658%	0.02917662%	3,460,790	6,485,158
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.11483703%	0.10978310%	21,509,764	24,401,756
4311	Redmond School District 2J	0.07907896%	0.16891078%	14,812,032	37,544,209
4312	Reedsport School District	0.02670132%	0.02938706%	5,001,340	6,531,933
4313	Forest Grove School District	0.31429749%	0.33369252%	58,870,076	74,170,646
4314	Willamina School District 30J	0.05116236%	0.04856370%	9,583,061	10,794,371
4315	John Day School District	0.01954086%	0.02198113%	3,660,137	4,885,799
4316	Tigard-Tualatin School District 23J	0.73993809%	0.71706652%	138,595,481	159,384,116
4317	Sherwood School District 88J	0.26566034%	0.25566921%	49,760,004	56,828,216
4320	Rainier School District 13	0.03609076%	0.04196689%	6,760,047	9,328,083
4321	North Clackamas School District 12	0.78787535%	0.94987266%	147,574,459	211,130,502
4323	Estacada School District 108	0.09558308%	0.10204222%	17,903,367	22,681,172
4324	Centennial School District 28	0.36422883%	0.33796444%	68,222,559	75,120,176
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00643122%	0.00586229%	1,204,612	1,303,025
4329	Gervais School District 1	0.01727113%	0.03226849%	3,235,001	7,172,396
4330	Vale School District 84	0.06184448%	0.05319011%	11,583,895	11,822,695
4331	Molalla River School District	0.05096015%	0.08367541%	9,545,186	18,598,736
4332	Gresham-Barlow School District 10	0.41837800%	0.48873163%	78,365,070	108,631,566
4333	Canby School District	0.15741544%	0.20736275%	29,484,992	46,091,022
4334	Cascade School District 5	0.08190934%	0.10810738%	15,342,181	24,029,290
4335	Milton-Freewater Unified School District 7	0.02166372%	0.04621931%	4,057,763	10,273,278
4336	Nestucca Valley School District 101	0.03366397%	0.03305680%	6,305,493	7,347,615
4337	Sherman County School District	0.00835437%	0.00958574%	1,564,831	2,130,646
4338	Three Rivers U J School District	0.20104887%	0.20539259%	37,657,833	45,653,109
4339	Lebanon Community School District	0.25127314%	0.21915523%	47,065,183	48,712,165
4340	Monroe School District 1J	0.01597976%	0.01606729%	2,993,119	3,571,316
4341	Hillsboro School District 1J	0.94367219%	1.10639732%	176,756,276	245,921,618
4342	North Santiam School District 29J	0.01650714%	0.04343178%	3,091,901	9,653,687
4343	Harrisburg Sschool District 7	0.04990326%	0.04127760%	9,347,223	9,174,872
4344	South Wasco County School District 1	0.02066415%	0.02168822%	3,870,537	4,820,693
4345	Oregon Trail School District 46	0.24051032%	0.22699176%	45,049,233	50,454,009

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4346	Knappa School District 4	0.03607588%	0.03716843%	6,757,260	8,261,517
4347	Clatskanie School District 6J	0.05437935%	0.05036124%	10,185,625	11,193,915
4348	Lourdes Charter School	0.00168340%	0.00164263%	315,312	365,111
4350	Ridgeline Montessori	0.01032125%	0.01126673%	1,933,241	2,504,283
4351	The Village School	0.00291609%	0.00220207%	546,204	489,459
4352	Armadillo Technical Institute	0.00391537%	0.00333282%	733,376	740,794
4354	Opal Charter School	0.00000000%	0.00000000%	0	0
4355	Three Rivers Charter School	0.00534914%	0.00591434%	1,001,931	1,314,595
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4359	Willamette Leadership Academy	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01325961%	0.01296482%	2,483,616	2,881,722
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	0	0
4362	Kings Valley Charter School	0.00035126%	0.00036785%	65,793	81,763
4363	Multisensory Learning Academy	0.02432571%	0.02088280%	4,556,372	4,641,671
4365	Mitch Charter School	0.01006825%	0.00819778%	1,885,852	1,822,140
4366	Sand Ridge Charter School	0.01279809%	0.01300166%	2,397,170	2,889,911
4367	Arthur Academy Charter School	0.04440411%	0.04007123%	8,317,194	8,906,730
4369	Trillium Charter School	0.00000000%	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	0.00537394%	0.00575395%	1,006,576	1,278,944
4371	The Lighthouse School	0.00629333%	0.00845127%	1,178,784	1,878,484
4373	Sheridan Japanese School Foundation	0.00263251%	0.00000000%	493,087	0
4374	Ione School District	0.01335890%	0.01025093%	2,502,214	2,278,499
4375	Eddyville Charter School	0.01596718%	0.01443881%	2,990,762	3,209,349
4376	Four Rivers Community School	0.01816064%	0.01772607%	3,401,612	3,940,017
4378	Mosier Community School	0.00706593%	0.00805481%	1,323,497	1,790,362
4379	Siletz Valley School	0.01309043%	0.01240184%	2,451,927	2,756,587
4380	The Emerson School	0.00576112%	0.00563477%	1,079,097	1,252,454
4381	North Wasco County School District 21	0.10757696%	0.13534667%	20,149,903	30,083,833
4382	Self Enhancement Inc	0.00000000%	0.00000000%	0	0
4383	City View Charter School	0.00945616%	0.01326838%	1,771,204	2,949,195
4386	Nixyaawii Community School	0.00478030%	0.00588399%	895,383	1,307,849
4388	West Lane Tech	0.00412422%	0.00423933%	772,495	942,286
4390	Oregon Connections Academy	0.12449733%	0.09281632%	23,319,204	20,630,509
4392	Eagleridge High School	0.00865689%	0.00784433%	1,621,495	1,743,578
4393	Cascade Heights Public Charter School	0.00921284%	0.00743271%	1,725,628	1,652,086
4396	Sweet Home Charter School	0.00461132%	0.00615366%	863,732	1,367,789
4397	Springwater Environmental Sciences School	0.00804111%	0.00833782%	1,506,155	1,853,267
4398	LEP High	0.00000000%	0.00000000%	0	0
4400	Phoenix School	0.00626553%	0.00368691%	1,173,577	819,498
4401	Ballston Community School	0.00148329%	0.00000000%	277,830	0
4402	Sage Community School	0.00000000%	0.00000000%	0	0
4403	Portland Village School	0.01365572%	0.01682132%	2,557,810	3,738,916
4404	Alliance Charter Academy	0.01789783%	0.01770283%	3,352,386	3,934,851
4405	Forest Grove Community School	0.00823132%	0.00894134%	1,541,783	1,987,413
4407	Madrone Trail Public Charter School	0.00715745%	0.01100980%	1,340,639	2,447,175
4408	Muddy Creek Charter School	0.00471356%	0.00625366%	882,882	1,390,016
4409	Southwest Charter School	0.00597051%	0.00753526%	1,118,317	1,674,881
4410	Ace Academy	0.00000000%	0.00000000%	0	0
4411	Sherwood Charter School	0.00809742%	0.00776598%	1,516,702	1,726,163
4412	Estacada Web Academy	0.03538349%	0.03135443%	6,627,570	6,969,225
4413	Marcola Early College Academy	0.00000000%	0.00000000%	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	0	0
4418	Lewis And Clark Montessori Charter School	0.01319109%	0.01551461%	2,470,782	3,448,470
4419	Silvies River Web Academy	0.02397544%	0.02239385%	4,490,764	4,977,535
4420	Oregon Virtual Academy	0.07368836%	0.05887915%	13,802,335	13,087,212
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03730326%	0.03936210%	6,987,157	8,749,110
4423	Molalla River Academy	0.01085097%	0.01064244%	2,032,461	2,365,521
4424	The Ivy School	0.01023811%	0.01019027%	1,917,668	2,265,016
4429	Clackamas Web Academy	0.00011146%	0.00018705%	20,877	41,576
4430	Clackamas Charter Alliance 2	0.00090712%	0.00081939%	169,910	182,128
4431	Corbett Charter School	0.00000000%	0.00000000%	0	0
4432	Renaissance Public Academy	0.00303545%	0.00000000%	568,561	0
4433	Powell Butte Community Charter School	0.00933652%	0.00786773%	1,748,794	1,748,779
4434	Logos Public Charter School	0.03585663%	0.03932030%	6,716,193	8,739,819
4435	Sunny Wolf Charter School	0.00837296%	0.00912742%	1,568,313	2,028,774
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	0	0
4437	Center for Advance Learning	0.00886455%	0.00979445%	1,660,391	2,177,036
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	0
4440	Sheridan Allprep Academy	0.00693680%	0.01207238%	1,299,310	2,683,357
4441	Baker Web Academy	0.10345623%	0.09331722%	19,378,062	20,741,845
4443	Knova Learning Oreogn	0.01104659%	0.01289979%	2,069,102	2,867,268
4444	Bennett Pearson Academy, Inc.	0.00626128%	0.00674833%	1,172,781	1,499,968
4446	Coburg Community Charter School	0.01007404%	0.01157203%	1,886,937	2,572,143
4447	Arco Iris Spanish Immersion Charter School	0.01059738%	0.01037787%	1,984,962	2,306,714
4448	Gresham Barlow Web Academy	0.03071352%	0.03262890%	5,752,853	7,252,505
4449	Mosier Middle School	0.00000000%	0.00000000%	0	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 C

Net Pension Liability/(Asset) by Employer

June 30, 2024 Measurement Date (MD)

		100.00000005%	99.99999998%	18,730,686,122	22,227,242,714
Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4450	Sauvie Island Academy	0.00978295%	0.00833099%	1,832,414	1,851,749
4451	River's Edge Academy Charter School	0.00743063%	0.00799342%	1,391,808	1,776,717
4452	South Columbia Family School	0.00164570%	0.00200529%	308,251	445,721
4453	Woodland Educational Initiative	0.00693868%	0.00846188%	1,299,662	1,880,843
4454	Le Monde Immersion Charter School	0.01627888%	0.01558223%	3,049,146	3,463,500
4455	Hope Chinese Charter School	0.01574507%	0.01611574%	2,949,160	3,582,085
4456	Insight School of Oregon Charter	0.03061696%	0.02624618%	5,734,767	5,833,802
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	0	0
4459	Crater Lake Charter Academy	0.01332340%	0.01262552%	2,495,564	2,806,305
4460	Kairos Pdx	0.01434469%	0.01645427%	2,686,859	3,657,331
4461	Mountain View Academy	0.00000000%	0.00000000%	0	0
4462	Bend International School	0.01032461%	0.01025521%	1,933,870	2,279,450
4463	Dallas Community School-Community Innovation Partners	0.00686270%	0.00838151%	1,285,431	1,862,979
4464	The Valley School Of Southern Oregon	0.00532091%	0.00401875%	996,643	893,257
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	0	0
4467	Cannon Beach Academy	0.00184333%	0.00239741%	345,268	532,878
4468	Frontier Charter Academy	0.02468683%	0.02351237%	4,624,013	5,226,152
4469	Desert Sky Montessori	0.00600047%	0.00493682%	1,123,929	1,097,319
4470	Oregon Family School	0.01949872%	0.02370585%	3,652,244	5,269,157
4471	Wahtonka Community School	0.00185379%	0.00000000%	347,228	0
4472	Valley Inquiry Charter School	0.00230140%	0.00307958%	431,068	684,506
4473	Willamette Connections Academy	0.02128126%	0.01859766%	3,986,126	4,133,747
4474	Oregon for Quality Virtual Education Inc	0.00767759%	0.00966720%	1,438,065	2,148,752
4475	Teach-NW	0.00905295%	0.01613259%	1,695,680	3,585,830
4476	Kalmiopsis Community Arts High School	0.00000000%	0.00000000%	0	0
4477	Virtual Preparatory Academy of Oregon	0.00000000%	0.00000000%	0	0
4479	Harmony Academy	0.00385069%	0.00316233%	721,261	702,899
4480	Holla School	0.00000000%	0.00121137%	0	269,254

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
1000	State Agencies	6,248,735,360	370,179,758	628,249,877	396,969,425	431,852,428	22,399,530	14,913,688	804,873	0	222,645,574	288,505,137	1,108,600,570	128,913,924	(122,342,888)	1,115,171,606
1039	SAIF	120,720,838	7,151,593	12,137,312	7,669,149	27,930,889	6,478,904	288,121	15,550	0	11,412,518	10,097,972	21,417,324	(4,068,595)	15,802,804	33,151,533
1179	Professional Liability Fund	8,313,180	492,479	835,810	528,119	656,380	506,517	19,841	1,071	0	0	312,056	1,474,858	256,065	7,101	1,738,024
1252	Oregon State University	501,233,103	29,693,424	50,394,139	31,842,318	18,982,836	5,951,556	1,196,280	64,562	0	19,584,476	27,245,150	88,924,762	7,871,516	(7,307,461)	89,488,817
1254	University of Oregon	409,786,077	24,276,034	41,200,025	26,032,874	17,382,947	47,646,220	978,025	52,783	0	18,885,829	22,363,782	72,700,963	3,368,991	4,578,005	80,647,959
2000	Lake County	9,239,380	547,348	928,930	586,959	505,510	1,247,196	22,051	1,190	0	886,556	536,208	1,639,177	(38,624)	116,674	1,717,227
2001	Clackamas County	381,827,953	22,619,774	38,389,106	24,256,752	31,289,314	7,921,621	911,298	49,182	0	40,275,595	15,040,856	67,740,857	1,085,056	(3,905,750)	64,920,163
2002	Curry County	20,485,792	1,213,594	2,059,648	1,301,421	1,014,672	0	48,893	2,639	0	1,711,428	2,010,681	3,634,425	(14,393)	(996,108)	2,623,924
2003	Douglas County	98,530,635	5,837,029	9,906,302	6,259,450	1,513,301	2,002,549	235,160	12,691	0	11,493,355	5,432,683	17,480,516	(2,821,397)	(2,592,093)	12,067,026
2004	Harney County	9,705,514	574,962	975,796	616,572	710,080	172,337	23,164	1,250	0	1,083,684	517,018	1,721,875	(69,333)	(213,074)	1,439,468
2005	Jackson County	88,312,449	5,231,696	8,878,962	5,610,310	2,690,205	1,753,342	210,773	11,375	0	8,367,710	4,252,088	15,667,687	(3,399,032)	1,780,356	14,049,011
2006	Jefferson County	9,211,832	545,716	926,161	585,209	573,228	3,695,016	21,986	1,187	0	975,540	0	1,634,289	(221,759)	1,618,886	3,031,416
2007	Klamath County	8,144,600	482,492	818,661	517,410	731,796	0	19,438	1,049	0	899,541	941,822	1,444,950	168,552	(429,556)	1,183,946
2008	Lane County	94,963,467	5,625,707	9,547,658	6,032,836	38,608,368	135,348,962	226,647	12,232	0	80,390,762	3,415,243	16,847,658	(21,357,659)	52,105,764	47,595,763
2009	Marion County	181,000,263	10,722,591	18,197,825	11,498,578	9,364,905	131,186	431,988	23,314	0	13,415,356	11,282,561	32,111,617	111,762	(5,133,880)	27,089,499
2011	Washington County	342,518,738	20,291,066	34,436,945	21,759,518	19,661,310	11,456,567	817,480	44,118	0	30,845,626	12,793,592	60,766,931	(1,643,454)	813,991	59,937,468
2012	Grant County	5,466,470	323,838	549,601	347,274	291,730	0	13,047	704	0	297,202	1,012,955	969,817	120,735	(450,693)	639,859
2013	Umatilla County	34,305,989	2,032,312	3,449,135	2,179,390	1,449,072	121,907	81,877	4,419	0	1,975,745	2,787,120	6,086,294	250,198	(1,220,737)	5,115,755
2014	Linn County	107,816,644	6,387,139	10,839,920	6,849,372	8,912,064	1,049,847	257,323	13,887	0	9,349,749	3,817,876	19,127,965	601,142	(1,509,175)	18,219,932
2015	Yamhill County	61,424,736	3,638,847	6,175,663	3,902,188	7,753,586	1,037,864	146,601	7,912	0	1,314,612	1,550,855	10,897,485	2,579,642	(236,111)	13,241,016
2016	Sherman County	4,009,555	237,529	403,122	254,719	137,318	242,188	9,569	516	0	751,190	163,775	711,343	(251,103)	262,878	723,118
2017	Columbia County	25,798,905	1,528,346	2,593,830	1,638,952	1,767,613	318,323	61,574	3,323	0	1,794,926	1,451,217	4,577,035	433,566	(627,215)	4,383,386
2018	Coos County	39,128,814	2,318,020	3,934,024	2,485,774	1,877,371	1,406,381	93,388	5,040	0	4,062,712	1,363,726	6,941,921	(345,955)	(132,373)	6,463,593
2020	Wasco County	8,453,978	500,820	849,966	537,064	890,489	4,260,253	20,177	1,089	0	1,761,381	0	1,499,837	(960,573)	2,272,232	2,811,496
2021	Baker County	11,199,401	663,461	1,125,991	711,475	326,564	163,531	26,729	1,443	0	840,812	436,283	1,986,908	(178,319)	(80,401)	1,728,188
2022	Gilliam County	2,232,273	132,242	224,433	141,812	746,334	1,287,839	5,328	288	0	1,108,678	119,544	396,032	(380,665)	825,974	841,341
2023	Morrow County Rural School District Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027	Deschutes County	160,902,668	9,531,994	16,177,206	10,221,819	9,030,490	1,417,933	384,022	20,725	0	5,176,344	7,715,082	28,546,062	2,020,954	(305,638)	30,261,378
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	Hood River County	14,316,385	848,113	1,439,374	909,491	851,613	0	34,169	1,844	0	333,298	1,334,919	2,539,898	142,518	(594,892)	2,087,524
2036	Clatsop County	32,613,338	1,932,039	3,278,956	2,071,859	1,449,470	20,528	77,837	4,201	0	1,042,602	1,728,428	5,785,997	527,096	(805,798)	5,507,295
2037	Polk County	46,868,451	2,776,522	4,712,169	2,977,457	3,343,556	1,309,473	111,860	6,037	0	3,335,594	1,560,438	8,315,025	474,924	(372,991)	8,416,958
2038	Multnomah County	756,807,517	44,833,844	76,089,673	48,078,440	18,813,462	27,487,108	1,806,252	97,481	0	20,778,931	33,889,009	134,266,727	1,428,323	(280,532)	135,414,518
2039	Malheur County	14,169,887	839,435	1,424,645	900,184	913,801	261,038	33,819	1,825	0	1,425,579	486,069	2,513,908	(9,094)	(147,751)	2,357,063
2040	Benton County	69,426,910	4,112,902	6,980,204	4,410,550	3,902,975	354,827	165,699	8,943	0	150,794	4,406,027	12,317,166	1,129,958	(798,630)	12,648,494
2042	Josephine County	48,561,211	2,876,802	4,882,360	3,084,995	4,318,556	1,108,720	115,900	6,255	0	5,130,822	1,948,346	8,615,341	1,239,384	(399,195)	9,455,530
2043	Lincoln County	10,404,561	616,374	1,046,078	660,981	916,369	0	24,832	1,340	0	1,685,819	883,878	1,845,894	(81,401)	(369,120)	1,395,373
2044	Crook County	6,682,300	395,864	671,841	424,513	1,160,064	139,559	15,948	861	0	671,648	259,684	1,185,520	243,382	(70,105)	1,358,797
2050	Wallowa County	742,870	44,008	74,688	47,193	279,307	8,068	1,773	96	0	183,121	103,822	131,794	53,751	(41,582)	143,963
2052	Tillamook County	18,595	1,102	1,870	1,181	3,363	0	44	2	0	4,970	5,692	3,299	(386)	(2,347)	566
2053	Community Counseling Solutions	0	0	0	0	116,631	5,048	0	0	0	159,088	0	0	(2,694)	1,484	(1,210)
2099	State Judiciary	80,819,175	4,787,788	8,125,586	5,134,277	4,318,032	447,181	192,889	10,410	0	3,214,859	4,468,703	14,338,291	2,490,800	(1,925,546)	14,903,545
2100	City of Roseburg	25,542,340	1,513,147	2,568,035	1,622,653	1,349,804	464,588	60,961	3,290	0	3,889,781	1,248,416	4,531,517	(600,998)	(379,058)	3,551,461
2101	City of Salem	231,492,161	13,713,769	23,274,297	14,706,225	14,333,555	37,526	552,496	29,818	0	10,625,504	12,745,322	41,069,485	2,901,661	(5,183,800)	38,787,346
2102	City of Medford	85,652,046	5,074,091	8,611,484	5,441,300	3,863,825	0	204,423	11,032	0	6,337,671	4,909,128	15,195,700	(414,537)	(2,275,704)	12,505,459
2103	City of Albany	67,377,572	3,991,498	6,774,163	4,280,360	1,401,149	1,149,515	160,808	8,679	0	6,135,126	2,652,575	11,953,589	(1,297,738)	(982,077)	9,673,774
2104	City of Ashland	36,631,103	2,170,054	3,682,903	2,327,099	145,432	967,116	87,426	4,718	0	4,992,030	1,581,160	6,498,797	(1,375,031)	(463,967)	4,659,799
2105	City of Astoria	15,318,202	907,462	1,540,097	973,134	625,677	387,453	36,560	1,973	0	1,595,244	549,532	2,717,633	(109,428)	(113,286)	2,494,919
2106	City of Beaverton	125,557,669	7,438,130	12,623,609	7,976,423	14,249,281	10,120	299,665	16,173	0	12,362,450	9,132,836	22,275,436	2,240,135	(4,277,253)	20,238,318
2107	City of Bend	106,389,333	6,302,584	10,696,418	6,758,698	9,124,123	2,260,492	253,917	13,704	0	2,386,653	4,005,855	18,874,743	1,832,198	1,939,889	22,646,830
2109	City of Canby	15,139,873	896,897	1,522,168	961,805	324,263	18,182	36,134	1,950	0	47,012	590,207	2,685,995	118,277	(186,560)	2,617,712
2110	City of Coquille	675,917	40,042	67,957	42,940	422,822	1,047,877	1,613	87	0	2,478,325	510,727	119,916	(476,949)	50,956	(306,077)
2111	City of Eugene	303,920,749	18,004,493	30,556,291	19,307,466	10,670,892	4,740,176	725,359	39,147	0	14,229,745	15,040,733	53,919,185	904,921	(5,574,925)	49,249,181
2112	City Of Forest Grove	5,536,584	327,991	556,650	351,728	1,755,001	469,175	13,214	713	0	0	0	982,256	578,162	157,442	1,717,860
2113	City of Grants Pass	34,165,515	2,023,991	3,435,012	2,170,466	287,290	2,771,798	81,542	4,401	0	2,483,444	1,388,725	6,061,372	(582,331)	199,810	5,678,851
2114	City of Gresham	152,956,764	9,061,273	15,378,323	9,717,032	15,721,290	0	365,058	19,702	0	13,430,976	16,285,877	27,136,364	3,063,732	(7,536,623)	22,663,473
2115	City of Hillsboro	152,524,822	9,035,685	15,334,895	9,689,591	15,428,684	2,338,491	364,027	19,646	0	10,356,311	4,929,091	27,059,732	2,836,886	(873,295)	29,023,323
2117	City of McMinnville	29,760,409	1,763,029	2,992,121	1,890,618	352,332	952,884	71,028	3,833	0	3,327,143	1,333,502	5,279,853	(879,259)	(322,301)	4,078,293
2118	City of Ontario	10,456,437	619,447	1,051,294	664,276	75,506	3,347,674	24,956	1,347	0	2,085,095	29,526	1,855,097	(862,706)	1,270,509	2,262,900
2119	City of Oregon City	29,846,950	1,768,156	3,000,822	1,896,116	662,362	215,195	71,235	3,844	0	2,673,599	1,432,309	5,295,207	(453,524)	(630,057)	4,211,626
2120	City of Lake Oswego	62,279,009	3,689,455	6,261,552	3,956,459	3,013,649	1,584,190	148,640	8,022	0	7,056,233	2,089,532	11,049,043	(1,203,561)	(341,112)	9,504,370
2121	City of Portland	1,040,975,424	61,668,163	104,660,006	66,131,048	49,492,093	19,880,759	2,484,468	134,084	0	33,674,095	48,765,490	184,681,521	19,405,127	(18,157,702)	185,928,946
2122	City of Redmond	34,618,539	2,050,828	3,480,559	2,199,245	2,411,216	68,363	82,623	4,459	0	915,468	1,567,709	6,141,744	814,782	(712,429)	6,244,097
2123	City of St Helens	12,049,604	713,828	1,211,471	765,487	1,146,779	501,673	28,758	1,552	0	1,780,151	389,917	2,137,744	(65,998)	(15,435)	2,056,311
2125	City of Vernonia	1,712,760	101,465	172,201	108,808	182,887	0	4,088	221	0	204,317	148,013	303,864	6,284	(66,741)	243,407
2126	City of West Linn	18,740,008	1,110,172	1,884,127	1,190,515	778,128	236,799	44,726	2,414	0	1,528,147	841,920	3,324,702	(333,447)	(335,469)	2,655,786
2127	City of Cottage Grove	14,838,709	879,056	1,491,889	942,673	408,277	0	35,415	1,911	0	564,713	1,322,876	2,632,565	164,155	(647,515)	2,149,205
2128	City of Tillamook	4,242,734	251,343	426,566	269,532	224,051	55,814	10,126	546	0	415,391	279,640	752,712	(70,539)	(109,877)	572,296
2129	City of Sweet Home	2,858,446	169,336	287,389	181,591	323,614	0	6,822	368	0	40,211	384,506	507,123	120,255	(158,777)	468,601
2131	City of Drain	813,999	48,222	81,840	51,712	3,604	51,749	1,943	105	0	239,646	56,782	144,413	(65,698)	(16,605)	62,110
2132	Eugene Water & Electric Board	83,256,525	4,932,179	8,370,638	5,289,117	5,213,871	3,597,249	198,706	10,724	0	2,962,412	3,320,698	14,770,706	(2,490,187)	4,165,565	16,446,084
2135	McMinnville Water & Light Department	10,858,115	643,243	1,091,678	689,794	743,782	300,637	25,915	1,399	0	1,302,769	417,601	1,926,360	4,581	(102,987)	1,827,954
2138	City of Hood River	9,062,169	536,850	911,113	575,701	383,329	859,125	21,628	1,167	0	1,712,140	410,218	1,607,737	(357,858)	326,825	1,576,704
2139	City of Reedsport	2,307,006	136,669	231,947	146,559	413,676	0	5,506	297	0	736,942	323,835	409,290	(72,524)	(151,893)	184,873
2140	City of Lebanon	15,064,465	892,430	1,514,586	957,015	1,598,687	185,153	35,954	1,940	0	1,287,151	636,742	2,672,617	126,534	(250,343)	2,548,808

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2142	City of Sherwood	19,877,992	1,177,587	1,998,540	1,262,808	1,191,689	606,382	47,442	2,560	0	1,036,910	715,412	3,526,594	216,240	(142,089)	3,600,745
2143	City of Oakland	451,049	26,720	45,349	28,654	36,216	24,425	1,077	58	0	1,459	8,549	80,021	9,199	5,446	94,666
2145	City of Vale	1,215,888	72,030	122,246	77,243	224,147	22,509	2,902	157	0	142,192	38,469	215,713	23,194	(8,719)	230,188
2146	City of Prineville	9,551,669	565,848	960,328	606,798	894,005	0	22,797	1,230	0	253,182	717,924	1,694,581	381,573	(272,690)	1,803,464
2147	City of Wheeler	318,481	18,867	32,020	20,232	112,670	38,956	760	41	0	84,532	3,723	56,502	(14,530)	8,574	50,546
2148	City of Klamath Falls	17,715,232	1,049,464	1,781,095	1,125,413	624,295	1,819,101	42,280	2,282	0	1,370,057	1,248,469	3,142,895	(297,324)	(30,947)	2,814,624
2149	City of Canyonville	442,880	26,237	44,527	28,135	15,735	16,720	1,057	57	0	76,871	17,172	78,572	(25,716)	(6,319)	46,537
2150	City of Bandon	5,084,166	301,190	511,164	322,987	308,743	132,587	12,134	655	0	257,260	197,670	901,992	11,368	(47,448)	865,912
2152	City of Coos Bay	24,391,176	1,444,952	2,452,297	1,549,522	1,948,140	0	58,214	3,142	0	1,510,012	2,213,992	4,327,287	382,918	(1,008,533)	3,701,672
2154	City of Pendleton	20,536,912	1,216,622	2,064,788	1,304,668	1,049,862	184,861	49,015	2,645	0	2,052,195	1,059,140	3,643,494	(212,843)	(454,308)	2,976,343
2155	City of Corvallis	69,230,539	4,101,269	6,960,461	4,398,075	5,535,642	0	165,231	8,917	0	5,654,696	4,586,207	12,282,328	1,041,850	(1,724,968)	11,599,210
2157	City of Monmouth	7,563,535	448,069	760,440	480,496	659,049	271,001	18,052	974	0	907,072	293,944	1,341,862	(62,612)	(28,259)	1,250,991
2158	City of Milton-Freewater	9,998,767	592,334	1,005,279	635,201	544,349	209,811	23,864	1,288	0	851,578	342,141	1,773,901	(65,215)	(90,286)	1,618,400
2159	City of Baker City	8,335,092	493,777	838,013	529,511	592,676	98,048	19,893	1,074	0	1,224,630	396,670	1,478,745	(209,268)	(148,027)	1,121,450
2160	City of Hermiston	15,803,941	936,237	1,588,933	1,003,992	399,679	611,122	37,719	2,036	0	658,809	532,845	2,803,809	11,430	(56,036)	2,759,203
2161	City of Pilot Rock	701,512	41,558	70,530	44,566	37,262	13,896	1,674	90	0	99,142	23,256	124,457	(10,435)	(7,059)	106,963
2162	City of Clatskanie	1,933,321	114,531	194,377	122,820	172,143	382,608	4,614	249	0	352,038	361,266	342,994	(163,856)	125,139	304,277
2163	City of Milwaukie	21,244,190	1,258,522	2,135,898	1,349,600	634,340	0	50,703	2,736	0	2,249,362	1,419,997	3,768,974	(222,145)	(665,905)	2,880,924
2165	City of Cornelius	6,920,359	409,967	695,775	439,636	424,705	35,677	16,517	891	0	24,964	375,432	1,227,755	185,216	(175,637)	1,237,334
2166	City of Nyssa	1,260,329	74,663	126,714	80,066	14,162	52,330	3,008	162	0	203,371	53,418	223,597	(38,750)	(15,323)	169,524
2167	City of Athena	426,952	25,293	42,926	27,123	6,166	0	1,019	55	0	17,163	23,629	75,746	9,846	(12,264)	73,328
2168	City of Oakridge	3,463,700	205,192	348,242	220,042	215,420	73,524	8,267	446	0	80,753	128,511	614,502	(23,154)	(30,619)	560,729
2170	City of Madras	4,105,038	243,186	412,722	260,785	181,878	227,738	9,797	529	0	627,275	3,035	728,283	(112,091)	55,291	671,483
2172	City of Sandy	11,690,998	692,583	1,175,417	742,705	637,766	144,252	27,903	1,506	0	748,282	488,853	2,074,123	24,750	(206,143)	1,892,730
2174	City of Mt Angel	1,922,905	113,914	193,330	122,158	416,396	18,223	4,589	248	0	148,464	89,955	341,146	62,254	(24,907)	378,493
2175	City of Umatilla	6,787,558	402,100	682,423	431,200	1,167,535	31,219	16,200	874	0	330,269	357,225	1,204,194	299,663	(151,077)	1,352,780
2176	City of Scappoose	5,259,837	311,597	528,826	334,147	96,160	141,146	12,554	677	0	383,052	219,894	933,158	(80,392)	(59,208)	793,558
2177	City of Condon	410,646	24,327	41,286	26,088	17,095	24,675	980	53	0	26,733	14,445	72,854	(13,629)	12,128	71,353
2178	City of Boardman	3,103,543	183,856	312,031	197,162	232,570	1,296,289	7,407	400	0	413,110	136,443	550,606	17,096	324,945	892,647
2179	City of Estacada	2,860,144	169,437	287,560	181,699	5,512	106,704	6,826	368	0	56,187	89,577	507,424	(5,397)	(3,824)	498,203
2180	City of Enterprise	1,612,342	95,516	162,105	102,429	51,559	47,958	3,848	208	0	275,323	72,559	286,049	(81,037)	(20,954)	184,058
2181	City of Central Point	11,624,881	688,667	1,168,769	738,505	598,285	219,774	27,745	1,497	0	1,338,090	512,725	2,062,393	(116,808)	(169,792)	1,775,793
2182	City of Cascade Locks	1,763,365	104,463	177,289	112,023	154,041	10,776	4,209	227	0	239,364	49,597	312,842	(11,512)	(14,164)	287,166
2183	City of Myrtle Point	3,056,779	181,086	307,330	194,191	414,748	0	7,296	394	0	386,896	239,483	542,309	79,367	(110,898)	510,778
2184	City of Port Orford	1,135,797	67,285	114,193	72,155	18,870	65,907	2,711	146	0	118,010	41,682	201,504	(27,421)	(3,100)	170,983
2185	City of Wood Village	1,392,648	82,502	140,017	88,472	240,566	150,713	3,324	179	0	255,580	42,441	247,072	(8,371)	68,034	306,735
2186	City of Chiloquin	129,029	7,644	12,973	8,197	36,203	8,329	308	17	0	12,538	9,862	22,891	808	3,106	26,805
2187	City of Philomath	2,898,077	171,684	291,374	184,109	332,145	107,162	6,917	373	0	321,036	111,157	514,154	(189,375)	187,991	512,770
2188	City of Talent	3,262,595	193,279	328,022	207,266	208,209	72,336	7,787	420	0	45,149	150,766	578,823	30,057	(52,589)	556,291
2189	City of Willamina	0	0	0	0	0	18,234	0	0	0	0	0	0	0	7,078	7,078
2191	City of Huntington	252,926	14,984	25,429	16,068	16,660	11,213	604	33	0	23,077	8,001	44,872	628	5,623	51,123
2192	City of North Plains	1,648,761	97,674	165,767	104,742	176,462	8,443	3,935	212	0	246,733	96,944	292,510	(27,484)	(51,608)	213,418
2193	City of Heppner	497,624	29,480	50,031	31,613	111,736	0	1,188	64	0	49,434	111,978	88,284	34,427	(44,163)	78,548
2194	City of Cave Junction	1,350,103	79,981	135,740	85,769	140,374	11,616	3,222	174	0	43,022	53,647	239,524	32,506	(20,956)	251,074
2195	City of Metolius	0	0	0	0	0	700	0	0	0	0	0	0	0	241	241
2196	City of Hubbard	1,683,431	99,728	169,253	106,945	116,723	156,921	4,018	217	0	196,636	57,435	298,661	22,336	30,744	351,741
2197	City of Myrtle Creek	2,183,066	129,326	219,486	138,686	221,571	31,814	5,210	281	0	341,421	165,099	387,302	(8,470)	(61,540)	317,292
2198	City of Carlton	1,401,392	83,020	140,896	89,028	236,464	47,865	3,345	181	0	231,856	70,963	248,624	29,251	(27,124)	250,751
2199	City of Junction City	5,930,266	351,313	596,231	376,738	251,743	93,374	14,154	764	0	257,081	280,146	1,052,100	(13,348)	(85,895)	952,857
2200	City of Wallowa	359,468	21,295	36,141	22,836	62,823	674	858	46	0	29,839	15,920	63,774	4,674	(5,684)	62,764
2201	City of Coburg	1,934,719	114,614	194,517	122,909	238,654	33,708	4,618	249	0	81,996	79,210	343,242	108,483	(35,421)	416,304
2202	City of Dallas	12,720,231	753,556	1,278,896	808,090	818,996	408,213	30,359	1,638	0	1,347,076	479,177	2,256,721	13,203	(55,810)	2,214,114
2203	City of Rockaway Beach	1,552,820	91,990	156,121	98,647	85,364	68,661	3,706	200	0	324,620	112,730	275,489	(117,882)	(38,763)	118,844
2204	City of Burns	1,150,924	68,182	115,714	73,116	335,192	66,081	2,747	148	0	673,574	124,892	204,188	(107,467)	(41,337)	55,384
2205	City of Elgin	1,065,814	63,140	107,157	67,709	364,428	0	2,544	137	0	32,263	191,387	189,088	128,899	(67,069)	250,918
2206	City of Weston	296,100	17,541	29,770	18,811	25,514	0	707	38	0	11,464	24,630	52,532	(1,846)	(9,948)	40,738
2207	City of Mill City	695,053	41,175	69,881	44,155	39,168	13,057	1,659	90	0	13,447	30,544	123,311	22,347	(9,948)	135,710
2208	City of Fairview	3,034,861	179,787	305,126	192,799	126,971	17,761	7,243	391	0	238,662	240,951	538,421	(324,292)	(93,069)	121,060
2209	City of Monroe	290,628	17,217	29,220	18,463	92,017	1,959	694	37	0	64,652	6,180	51,561	12,195	(5,685)	58,071
2210	City of Helix	11,234	665	1,129	714	2,368	6,098	27	1	0	23,064	1,609	1,993	(3,229)	297	(939)
2211	City of Jefferson	112,966	6,692	11,358	7,176	65,565	20,068	270	15	0	0	0	20,041	15,248	6,036	41,325
2212	Town of Lakeview	1,926,824	114,147	193,724	122,407	386,885	0	4,599	248	0	120,346	243,172	341,842	14,236	(97,140)	258,938
2213	City of Stanfield	502,004	29,739	50,472	31,891	229,392	28,904	1,198	65	0	60,918	24,457	89,062	63,018	(2,381)	149,699
2214	City of Yamhill	558,773	33,102	56,179	35,498	36,829	127,811	1,334	72	0	293,267	96,695	99,133	(64,978)	(7,976)	26,179
2215	City of Powers	0	0	0	0	0	24,791	0	0	0	0	0	0	(374)	6,873	6,499
2216	City of Brookings	6,487,094	384,300	652,215	412,112	738,190	76,247	15,483	836	0	586,367	290,478	1,150,888	(33,459)	(99,405)	1,018,024
2217	City of Sutherlin	6,560,586	388,654	659,603	416,781	670,701	0	15,658	845	0	646,545	443,175	1,163,927	180,069	(208,715)	1,135,281
2218	City of Prairie City	711,630	42,157	71,547	45,208	11,195	0	1,698	92	0	31,690	91,180	126,252	(3,749)	(45,404)	77,099
2219	City of Sheridan	1,718,499	101,805	172,778	109,173	28,307	17,055	4,101	221	0	62,969	70,543	304,882	132	(34,051)	270,963
2220	City of Garibaldi	951,957	56,395	95,710	60,476	216,660	32,358	2,272	123	0	285,965	27,796	168,889	(22,819)	(2,001)	144,069
2221	City of Sisters	1,954,333	115,776	196,489	124,155	101,011	36,470	4,664	252	0	149,061	99,530	346,722	4,664	(41,519)	309,867
2222	City of Jacksonville	3,085,061	182,761	310,173	195,988	494,910	43,078	7,363	397	0	345,090	102,524	547,327	142,763	(38,312)	651,778
2223	City of Cannon Beach	5,782,602	342,566	581,385	367,357	368,914	96,969	13,801	745	0	332,268	236,186	1,025,903	66,210	(82,175)	1,009,938
2224	City of Falls City	357,316	21,168	35,925	22,700	48,615	10,743	853	46	0	103,732	41,034	63,392	(199)	(16,000)	47,193
2225	City of Echo	268,525	15,908	26,998	17,059	92,685	25,052	641	35	0	164,206	19,460	47,640	(40,112)	2,639	10,167

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2226	City of Hines	862,006	51,066	86,666	54,761	59,812	32,922	2,057	111	0	151,425	47,004	152,930	(24,178)	(19,339)	109,413
2227	Town Of Bonanza	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2228	City of Turner	1,378,171	81,644	138,562	87,552	78,401	44,782	3,289	178	0	2,089	35,688	244,504	21,564	(3,805)	262,263
2229	City of John Day	1,048,757	62,129	105,442	66,625	105,897	0	2,503	135	0	195,395	184,829	186,062	(41,576)	(71,076)	73,410
2230	City of Union	0	0	0	0	0	18	0	0	0	0	0	0	0	4	4
2231	City of Banks	596,848	35,358	60,007	37,917	34,076	17,570	1,424	77	0	116,532	40,243	105,888	6,340	(18,912)	93,316
2232	City of Joseph	488,008	28,910	49,064	31,002	114,615	43,682	1,165	63	0	53,596	17,469	86,578	23,803	7,735	118,116
2233	City of Lafayette	1,035,263	61,330	104,086	65,768	71,575	22,907	2,471	133	0	142,457	60,213	183,668	7,246	(23,821)	167,093
2234	City of Aumsville	2,420,789	143,409	243,387	153,788	105,008	10,649	5,778	312	0	118,891	124,775	429,477	18,533	(53,187)	394,823
2235	City of Amity	476,745	28,243	47,932	30,287	123,683	1,051	1,138	61	0	96,747	78,355	84,580	2,528	(29,566)	57,542
2236	City of Creswell	2,282,253	135,202	229,458	144,987	201,080	46,212	5,447	294	0	251,912	85,529	404,899	(1,043)	(27,544)	376,312
2237	City of Troutdale	7,540,737	446,719	758,148	479,048	787,162	0	17,997	971	0	123,406	487,933	1,337,817	367,290	(223,616)	1,481,491
2238	City of Warrenton	5,985,659	354,595	601,800	380,257	100,006	102,913	14,286	771	0	595,549	260,357	1,061,928	(77,157)	(94,985)	889,786
2240	City of Wilsonville	19,424,198	1,150,704	1,952,915	1,233,980	547,843	585,326	46,359	2,502	0	1,262,834	857,762	3,446,086	(306,810)	554,534	3,693,810
2241	City of Bay City	1,470,650	87,122	147,860	93,427	278,946	269	3,510	189	0	45,881	35,457	260,911	79,905	(19,678)	321,138
2242	City of Gaston	0	0	0	0	0	10,710	0	0	0	0	0	0	0	9,225	9,225
2243	City Of Brownsville	591,520	35,042	59,472	37,578	157,231	0	1,412	76	0	190,779	179,455	104,943	(2,488)	(71,717)	30,738
2244	City of Lakeside	425,140	25,186	42,744	27,008	139,703	0	1,015	55	0	50,810	67,580	75,425	10,361	(24,219)	61,567
2245	City of Dundee	1,387,600	82,202	139,510	88,151	165,720	141,368	3,312	179	0	82,731	33,186	246,177	(21,720)	66,389	290,846
2246	City of Merrill	0	0	0	0	8,799	1,447	0	0	0	66,832	11,943	0	(16,203)	(4,333)	(20,536)
2247	City of Malin	259,183	15,354	26,058	16,465	72,791	26,218	619	33	0	19,731	720	45,982	1,936	8,946	56,864
2248	City of Fossil	190,719	11,298	19,175	12,116	19,915	0	455	25	0	24,467	21,627	33,836	2,239	(13,766)	22,309
2249	City of Phoenix	3,103,134	183,832	311,990	197,136	608,180	0	7,406	400	0	101,656	193,898	550,533	122,838	(90,581)	582,790
2250	City of Gold Beach	1,335,015	79,087	134,223	84,811	155,134	20,969	3,186	172	0	37,971	42,235	236,848	47,015	5,435	289,298
2251	City of Rogue River	1,574,556	93,278	158,306	100,028	100,731	32,224	3,758	203	0	209,587	45,477	279,345	(39,919)	(7,936)	231,490
2252	City of Dayton	1,037,492	61,462	104,310	65,910	133,822	26,005	2,476	134	0	124,525	87,287	184,064	37,436	(32,501)	188,999
2253	Town of Butte Falls	195,462	11,579	19,652	12,417	75,148	0	467	25	0	100,971	43,900	34,677	11,000	(15,889)	29,788
2254	City of Shady Cove	339,755	20,127	34,159	21,584	23,335	0	811	44	0	17,369	63,122	60,277	7,736	(28,809)	39,204
2255	Town of Canyon City	230,370	13,647	23,161	14,635	3,849	11,986	550	30	0	57,101	19,798	40,870	(16,425)	(6,611)	17,834
2256	City of Jordan Valley	0	0	0	0	0	3,135	0	0	0	0	0	0	0	1,152	1,152
2257	City of Culver	513,145	30,399	51,592	32,599	40,721	30,198	1,225	66	0	93,370	24,271	91,038	(11,430)	(7,828)	71,780
2258	City of Adair Village	721,707	42,754	72,561	45,849	66,661	2,299	1,722	93	0	0	26,553	128,040	26,692	(10,688)	144,044
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	507,019	30,036	50,976	32,210	73,199	38,200	1,210	65	0	182,476	36,706	89,951	(37,527)	(4,651)	47,773
2261	City of Waldport	1,232,841	73,034	123,950	78,320	117,442	39,197	2,942	159	0	0	32,273	218,721	60,571	(4,991)	274,301
2262	City of Dufur	251,377	14,892	25,274	15,969	752	7,284	600	32	0	52,000	25,707	44,597	(10,536)	(12,606)	21,455
2263	City of La Grande	5,160,028	305,684	518,791	327,806	184,750	49,404	12,315	665	0	418,433	288,330	915,451	(86,708)	(113,186)	715,557
2264	City of Gervais	1,443,373	85,506	145,117	91,695	205,934	5,426	3,445	186	0	53,529	92,514	256,072	73,884	(25,497)	304,459
2265	City of Westfir	94,301	5,586	9,481	5,991	27,979	849	225	12	0	35,423	12,584	16,730	(2,740)	(6,200)	7,790
2266	City of Irrigon	1,029,288	60,976	103,485	65,389	29,164	6,901	2,457	133	0	74,962	46,470	182,608	(11,998)	(18,100)	152,510
2267	City of Independence	7,176,832	425,161	721,561	455,930	202,624	102,690	17,129	924	0	622,302	355,983	1,273,256	(16,168)	(141,381)	1,115,707
2268	City of Harrisburg	1,410,223	83,543	141,784	89,589	96,953	20,004	3,366	182	0	234,956	60,966	250,190	(63,620)	(29,863)	156,707
2269	City of Durham	167,011	9,894	16,791	10,610	27,057	6,789	399	22	0	43,419	12,066	29,630	(10,822)	(4,699)	14,109
2270	City of Lyons	100,194	5,936	10,074	6,365	4,260	12,660	239	13	0	41,915	3,640	17,776	(11,141)	935	7,570
2271	City of Columbia City	1,062,233	62,927	106,797	67,482	1,157	50,671	2,535	137	0	70,538	33,393	188,453	(40,859)	(5,877)	141,717
2272	City of Aurora	602,481	35,691	60,574	38,274	97,878	0	1,438	78	0	22,540	56,047	106,887	46,516	(29,526)	123,877
2273	City of Silverton	5,136,738	304,304	516,449	326,327	465,130	155,777	12,260	662	0	1,159,596	168,314	911,319	(314,589)	71,077	667,807
2274	City of Gold Hill	238,352	14,120	23,964	15,142	118,502	0	569	31	0	40,535	48,164	42,286	27,231	(16,166)	53,351
2275	City of Toledo	4,627,161	274,116	465,216	293,954	499,640	91,621	11,044	596	0	0	284,038	820,914	176,205	(30,773)	966,346
2276	City of Newport	5,020,734	297,432	504,786	318,957	62,656	116,056	11,983	647	0	749,642	298,063	890,738	(251,860)	(120,743)	518,135
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	64,060,985	3,795,021	6,440,712	4,069,664	2,258,756	20,881	152,893	8,251	0	5,066,155	2,943,204	11,365,187	(752,179)	(1,503,267)	9,109,741
2279	City of Keizer	21,040,208	1,246,438	2,115,389	1,336,642	3,700,708	0	50,216	2,710	0	2,081,813	1,822,605	3,732,785	810,075	(756,121)	3,786,739
2280	City of Winston	3,561,093	210,962	358,033	226,229	463,441	0	8,499	459	0	105,211	270,125	631,781	166,099	(121,115)	676,765
2281	City of Manzanita	1,965,586	116,443	197,621	124,870	149,539	60,262	4,691	253	0	31,797	76,278	348,719	56,763	(20,972)	384,510
2282	City of Eagle Point	2,339,442	138,590	235,208	148,620	254,461	13,860	5,583	301	0	272,766	171,653	415,045	41,261	(75,390)	380,916
2283	City of Maupin	1,057,194	62,629	106,291	67,161	256,589	0	2,523	136	0	149,537	158,024	187,559	56,819	(61,445)	182,933
2284	City of Halsey	494,032	29,267	49,670	31,385	74,861	0	1,179	64	0	71,962	30,435	87,647	7,253	(14,923)	79,977
2285	City of Veneta	1,982,570	117,449	199,328	125,949	118,767	25,832	4,732	255	0	250,897	85,741	351,732	(33,142)	(38,304)	280,286
2286	City of Millersburg	864,793	51,231	86,947	54,939	116,592	104,217	2,064	111	0	76,990	32,354	153,425	35,126	11,181	199,732
2287	City of King City	1,085,723	64,319	109,159	68,974	68,854	15,935	2,591	140	0	94,723	55,295	192,620	(450)	(18,871)	173,299
2288	City of Tualatin	26,331,550	1,559,901	2,647,383	1,672,790	1,289,428	382,228	62,845	3,392	0	2,142,525	1,059,027	4,671,533	(407,737)	(212,637)	4,051,159
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	4,536,427	268,741	456,094	288,190	529,147	246,130	10,827	584	0	121,718	28,429	804,817	160,957	88,713	1,054,487
2291	City of Florence	6,879,247	407,532	691,642	437,025	580,768	0	16,419	886	0	622,742	509,351	1,220,461	98,713	(236,088)	1,083,086
2292	City of North Bend	7,637,103	452,428	767,837	485,170	79,664	195,454	18,227	984	0	1,285,163	417,161	1,354,914	(406,259)	(142,971)	805,684
2293	City of Lowell	646,208	38,282	64,970	41,052	138,064	4,460	1,542	83	0	108,338	21,432	114,645	4,438	(8,263)	110,820
2294	City of Depoe Bay	1,295,257	76,732	130,226	82,285	95,118	28,917	3,091	167	0	191,249	72,936	229,794	(6,820)	(27,140)	195,834
2295	City of Tigard	14,763,597	874,607	1,484,337	937,901	818,547	146,385	35,236	1,902	0	1,404,754	740,091	2,619,239	(248,211)	(318,500)	2,052,528
2296	City of Happy Valley	9,817,969	581,624	987,102	623,716	915,828	175,837	23,432	1,265	0	897,111	394,214	1,741,825	(93,993)	223,864	1,871,696
2297	City of Rainier	2,157,836	127,832	216,950	137,083	84,491	0	5,150	278	0	161,581	194,026	382,826	11,899	(98,661)	296,064
2298	City of Lincoln City	15,689,831	929,477	1,577,461	996,743	330,025	532,278	37,446	2,021	0	323,947	531,245	2,783,564	(5,152)	185,913	2,964,325
2299	City of Dunes City	97,504	5,776	9,803	6,194	17,892	10,357	233	13	0	9,669	5,497	17,298	4,661	8,398	30,357
2300	City of Yachats	990,659	58,687	99,601	62,935	89,482	23,982	2,364	128	0	83,788	82,107	175,755	16,143	(33,294)	158,604
2301	City of Moro	177,736	10,529	17,870	11,291	23,182	4,035	424	23	0	23,604	18,264	31,532	5,523	(8,199)	28,856

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2302	City of Mt. Vernon	199,441	11,815	20,052	12,670	12,869	13,723	476	26	0	83,428	21,657	35,383	(8,802)	(7,000)	19,581
2303	City of Woodburn	21,240,882	1,258,326	2,135,565	1,349,390	2,439,332	431,850	50,695	2,736	0	601,791	819,206	3,768,387	208,793	357,093	4,334,273
2304	City of Gladstone	6,916,711	409,751	695,408	439,405	619,113	86,802	16,508	891	0	1,793,113	416,131	1,227,107	(259,724)	(151,698)	815,685
2305	City of Elkton	138,189	8,186	13,894	8,779	22,704	5,926	330	18	0	12,555	3,239	24,516	5,791	1,296	31,603
2306	City of Imbler	34,952	2,071	3,514	2,220	17,438	2,333	83	5	0	12,011	1,062	6,201	191	109	6,501
2307	City of Yoncalla	593,414	35,154	59,662	37,698	144,446	15,704	1,416	76	0	36,573	21,722	105,279	22,142	(3,361)	124,060
2308	City of North Powder	218,569	12,948	21,975	13,885	74,174	3,231	522	28	0	34,398	14,524	38,777	5,158	(4,486)	39,449
2309	City of Gearhart	1,892,045	112,086	190,227	120,198	392,709	10,541	4,516	244	0	94,681	68,632	335,671	77,209	(17,567)	395,313
2400	Gilliam County Fire Services	0	0	0	0	0	8,302	0	0	0	0	0	0	0	2,019	2,019
2401	South Clackamas Transportation District	0	0	0	0	0	10,876	0	0	0	0	0	0	0	2,529	2,529
2402	Kernville Gleneden Beach Lincoln Beach Water District	0	0	0	0	0	18,693	0	0	0	0	0	0	0	4,347	4,347
2403	Central Coos Fire and Rescue	339,921	20,137	34,176	21,595	50,881	13,275	811	44	0	34,713	50,000	60,306	35,850	(22,421)	73,735
2404	North Gilliam County Health District	0	0	0	0	0	15,577	0	0	0	0	0	0	0	3,622	3,622
2405	McMinnville Fire District	0	0	0	0	0	231,202	0	0	0	0	0	0	0	53,768	53,768
2408	Pleasant Hill Goshen Rural Fire Protection District	729,202	43,199	73,314	46,325	97,395	12,006	1,740	94	0	162,891	60,181	129,369	6,805	(10,629)	125,545
2501	Port of The Dalles	230,248	13,640	23,149	14,627	11,504	379	550	30	0	20,394	37,207	40,849	(18,355)	(14,457)	8,037
2507	Port of Astoria	1,656,585	98,137	166,554	105,239	140,313	51,441	3,954	213	0	234,510	80,771	293,898	(48,292)	(15,566)	230,040
2508	Multnomah Drainage	7,043,469	417,260	708,153	447,457	895,002	76,029	16,810	907	0	154,127	214,068	1,249,596	355,698	(51,040)	1,554,254
2510	Horsefly Irrigation District	261,148	15,471	26,256	16,590	39,710	7,648	623	34	0	52,233	16,535	46,331	23,605	(4,747)	65,189
2511	Grants Pass Irrigation District	1,193,023	70,676	119,947	75,790	134,272	7,901	2,847	154	0	114,294	54,103	211,657	(11,091)	(17,310)	183,256
2512	Port of Portland	111,888,732	6,628,372	11,249,329	7,108,063	5,124,850	1,844,024	267,042	14,412	0	7,064,849	5,993,358	19,850,403	(4,240,835)	3,545,749	19,155,317
2513	Port of Coos Bay	2,763,982	163,740	277,892	175,590	154,949	78,086	6,597	356	0	862,748	171,688	490,364	(280,517)	(80,126)	129,721
2515	Klamath County Fire District 1	24,344,612	1,442,193	2,447,615	1,546,564	3,453,418	99,318	58,103	3,136	0	4,105,930	1,518,289	4,319,026	305,655	(704,772)	3,919,909
2518	Clackamas County Housing Authority	5,121,421	303,397	514,909	325,353	423,780	265,812	12,223	660	0	295,267	140,207	908,602	9,064	48,519	966,185
2519	Home Forward	41,816,167	2,477,221	4,204,211	2,656,496	3,117,983	674,170	99,802	5,386	0	35,997	1,786,745	7,418,689	1,363,987	(658,951)	8,123,725
2521	League of Oregon Cities	4,178,266	247,524	420,084	265,437	113,433	40,172	9,972	538	0	556,823	207,784	741,274	(130,245)	(98,370)	512,659
2522	Lane Council of Governments	34,363,726	2,035,733	3,454,940	2,183,058	3,874,465	916,353	82,015	4,426	0	709,711	1,167,471	6,096,537	855,535	(303,860)	6,648,212
2526	Clatskanie PUD	7,139,719	422,962	717,830	453,572	710,054	216,586	17,040	920	0	567,282	354,787	1,266,672	(236,419)	290,826	1,321,079
2527	Deschutes Valley Water District	3,044,063	180,333	306,051	193,383	102,251	21,845	7,265	392	0	177,299	170,797	540,053	(54,220)	77,953	563,786
2528	Columbia River Fire & Rescue	12,912,228	764,930	1,298,200	820,288	1,345,519	6,461	30,817	1,663	0	595,162	884,538	2,290,784	242,839	(340,597)	2,193,026
2529	East Fork Irrigation District	1,033,151	61,205	103,873	65,634	283,149	0	2,466	133	0	0	126,105	183,293	102,721	(39,103)	246,911
2530	River Road Water District	635,348	37,638	63,878	40,362	131,131	0	1,516	82	0	182,104	194,042	112,718	(11,218)	(79,480)	22,020
2531	Oregon School Boards Association	7,431,703	440,260	747,186	472,121	77,813	140,805	17,737	957	0	600,036	304,309	1,318,473	(42,607)	(92,569)	1,183,297
2533	Owyhee Irrigation District	2,892,238	171,338	290,787	183,738	87,821	88,170	6,903	373	0	221,072	118,090	513,118	(45,739)	(16,622)	450,757
2535	Athena Cemetary Maintenance District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	0	0	0	0	0	415	0	0	0	0	0	0	0	118	118
2538	Clackamas Vector Control	556,108	32,944	55,911	35,328	10,823	9,648	1,327	72	0	70,976	32,126	98,660	(28,812)	(14,289)	55,559
2540	West Extension Irrigation District	316,709	18,762	31,842	20,120	9,194	26,120	756	41	0	190,226	35,417	56,188	(48,532)	(12,243)	(4,587)
2541	Jackson County Vector Control District	368,763	21,846	37,076	23,427	100,302	2,375	880	47	0	200,300	43,096	65,423	(9,303)	(18,523)	37,597
2542	Rainbow Water District	1,292,241	76,553	129,922	82,093	61,025	36,201	3,084	166	0	132,793	42,189	229,259	(18,951)	(10,006)	200,302
2545	Council of Governments	20,613,760	1,221,175	2,072,514	1,309,550	1,882,249	995,556	49,198	2,655	0	1,120,350	1,388,257	3,657,128	603,796	(304,280)	3,956,644
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	2,288,495	135,572	230,086	145,383	284,690	42,013	5,462	295	0	533,674	141,745	406,006	(28,820)	(49,934)	327,252
2550	Nyssa Road Assessment District 2	306,580	18,162	30,824	19,476	38,042	56,307	732	39	0	124,287	5,507	54,391	(18,442)	11,072	47,021
2552	Winston-Dillard Fire District	2,016,295	119,447	202,719	128,091	250,023	143,111	4,812	260	0	443,043	48,673	357,715	(68,671)	29,984	319,028
2553	Tangent Rural Fire Protection District	423,842	25,109	42,613	26,926	59,894	62,361	1,012	55	0	160,615	23,183	75,195	(7,460)	11,740	79,475
2555	Monroe Fire Department	376,981	22,333	37,902	23,949	73,822	16,120	900	49	0	46,241	21,603	66,881	22,145	(2,310)	86,716
2556	Jackson County Fire District 5	11,751,236	696,152	1,181,473	746,532	575,523	703,005	28,046	1,514	0	39,573	360,003	2,084,810	157,473	(31,071)	2,211,212
2557	Estacada Fire Department	1,997,309	118,322	200,810	126,885	1,136,089	146,490	4,767	257	0	954,535	261,560	354,347	(127,678)	(78,924)	147,745
2559	Keizer Fire Department	9,380,299	555,696	943,098	595,911	1,370,232	107,589	22,388	1,208	0	1,278,171	560,137	1,664,177	166,204	(201,442)	1,628,939
2561	Jefferson Rural Fire Protection District	903,346	53,515	90,823	57,388	324,866	24,750	2,156	116	0	259,997	80,044	160,264	20,011	(28,391)	151,884
2562	WyEast Fire District	112,657	6,674	11,327	7,157	6,913	67,036	269	15	0	10,003	0	19,987	(884)	26,753	45,856
2563	Central Oregon Irrigation District	4,000,359	236,984	402,197	254,135	235,210	96,605	9,548	515	0	247,085	156,232	709,712	(49,023)	(31,049)	629,640
2564	Illinois Valley Fire District	1,611,491	95,466	162,020	102,375	337,199	19,792	3,846	208	0	270,012	131,409	285,898	81,541	(52,151)	315,288
2567	Charleston Rural Fire Protection District	588,620	34,870	59,180	37,394	127,170	113,404	1,405	76	0	41,989	33,643	104,428	64,082	11,097	179,607
2568	Molalla Rural Fire Protection District 73	3,710,587	219,818	373,064	235,726	381,780	224,307	8,856	478	0	546,242	44,323	658,303	6,219	66,118	730,640
2569	Central Oregon Intergovernmental Council	5,840,779	346,012	587,234	371,053	756,728	0	13,940	752	0	216,899	325,654	1,036,224	119,938	(166,367)	989,795
2570	Port of St Helens	1,068,332	63,289	107,410	67,869	242,594	21,586	2,550	138	0	94,126	47,658	189,535	67,675	(11,201)	246,009
2571	Crystal Springs Water District	1,213,050	71,862	121,960	77,063	56,032	16,171	2,895	156	0	106,063	62,092	215,210	23,892	(22,130)	216,972
2572	Local Government Personnel Institute	0	0	0	0	0	0	0	0	0	21,904	0	0	(83,757)	(1,681)	(85,438)
2575	Jefferson County Rural Fire Protection District 1	396,109	23,466	39,825	25,164	290,762	26,862	945	51	0	1,549,037	309,953	70,275	(265,861)	(106,747)	(302,333)
2576	Depoe Bay Rural Fire Protection District	3,313,051	196,268	333,095	210,471	635,179	83	7,907	427	0	542,545	247,545	587,775	78,883	(86,535)	580,123
2579	La Pine Rural Fire Protection District	5,828,263	345,271	585,975	370,258	358,888	145,126	13,910	751	0	388,692	252,775	1,034,004	(23,469)	(71,936)	938,599
2580	Marion County Fire District 1	13,272,658	786,282	1,334,437	843,185	752,423	694,301	31,677	1,710	0	511,851	301,642	2,354,729	84,795	95,627	2,535,151
2581	Port of Umatilla	203,979	12,084	20,508	12,958	4,934	58,171	487	26	0	105,301	6,539	36,188	(58,205)	11,273	(10,744)
2582	Talent Irrigation District	843,682	49,980	84,824	53,597	71,931	83,825	2,014	109	0	428,849	87,102	149,679	(104,347)	(6,750)	38,582
2585	Rogue River Valley Irrigation District	778,162	46,099	78,237	49,435	91,886	19,983	1,857	100	0	140,721	30,441	138,055	(5,867)	(544)	131,644
2587	Tualatin Valley Irrigation District	831,412	49,253	83,590	52,818	108,900	3,917	1,984	107	0	64,215	47,195	147,502	18,349	(17,886)	147,965
2588	Clatskanie Rural Fire Protection District	4,120,095	244,078	414,236	261,741	494,854	86,430	9,833	531	0	135,821	134,712	730,954	163,579	(43,638)	850,895
2589	West Slope Water District	1,023,489	60,632	102,902	65,020	13,967	53,725	2,443	132	0	108,551	32,987	181,579	(47,386)	811	135,004
2590	Redmond Fire & Rescue	12,097,941	716,691	1,216,331	768,558	1,450,022	229,975	28,874	1,558	0	1,715,508	502,855	2,146,320	(34,959)	(110,696)	2,000,665
2592	Medford Irrigation District	811,610	48,080	81,600	51,560	22,778	29,352	1,937	105	0	78,126	46,917	143,989	12,737	(16,094)	140,632
2594	Metro	143,022,113	8,472,737	14,379,490	9,085,903	12,506,720	1,204,897	341,347	18,422	0	9,027,939	5,555,847	25,373,838	292,435	(2,994,688)	22,671,585
2595	Canby Fire District	6,294,413	372,886	632,842	399,871	931,531	136,243	15,023	811	0	850,896	174,597	1,116,704	25,107	(31,008)	1,110,803
2596	Bend Parks & Recreation	14,770,839	875,036	1,485,065	938,361	1,282,884	456,736	35,253	1,903	0	45,195	396,621	2,620,524	280,648	305,464	3,206,636

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2597	Mapleton Water District	172,779	10,236	17,371	10,976	74,055	2,351	412	22	0	25,483	22,827	30,653	11,516	(3,638)	38,531
2598	Marion County Housing Authority	845,967	50,116	85,054	53,743	221,317	0	2,019	109	0	52,478	197,146	150,085	97,015	(72,400)	174,700
2599	South Suburban Sanitary District	1,711,020	101,362	172,026	108,698	197,084	18,040	4,084	220	0	245,107	89,691	303,555	(9,074)	(36,648)	257,833
2600	Winston-Dillard Water District	1,056,534	62,590	106,224	67,119	61,741	16,144	2,522	136	0	9,664	40,108	187,442	159	(12,445)	175,156
2601	Baker Valley Irrigation District	0	0	0	0	0	0	0	0	0	398	0	0	(1,529)	(9)	(1,538)
2602	Aumsville Rural Fire Protection District	509,122	30,161	51,187	32,343	245,010	7,106	1,215	66	0	368,816	76,661	90,324	11,901	(29,787)	72,438
2603	Corbett Water District	404,805	23,981	40,699	25,716	125,305	18,567	966	52	0	125,880	3,120	71,817	(36,021)	(1,277)	34,519
2604	Netarts-Oceanside Sanitary District	676,608	40,083	68,026	42,984	38,898	11,815	1,615	87	0	125,268	60,286	120,038	6,271	(27,701)	98,608
2605	Scio Fire District	157,996	9,360	15,885	10,037	91,953	27,316	377	20	0	124,760	13,451	28,030	12,309	(2,446)	37,893
2606	West Valley Housing Authority	1,663,878	98,569	167,287	105,703	64,601	9,830	3,971	214	0	98,688	64,715	295,192	(14,679)	(31,615)	248,898
2607	Hoodland Fire District 74	2,668,714	158,097	268,313	169,538	529,246	62,573	6,369	344	0	1,042,566	175,273	473,462	(88,137)	(48,356)	336,969
2608	Gaston Rural Fire Protection District	497,844	29,493	50,053	31,627	141,431	25	1,188	64	0	85,680	36,499	88,323	33,989	(13,009)	109,223
2610	Turner Fire District	1,631,657	96,661	164,047	103,656	274,055	0	3,894	210	0	142,288	300,406	289,476	84,080	(117,251)	256,305
2611	Burnt River Irrigation District	91,792	5,438	9,229	5,831	53,275	4,771	219	12	0	0	18	16,285	12,390	1,399	30,074
2612	Community Services Consortium	12,491,782	740,022	1,255,928	793,577	1,783,884	184,712	29,814	1,609	0	871,065	313,465	2,216,192	426,646	(100,942)	2,541,896
2613	Polk Soil & Water Conservation District	108,193	6,409	10,878	6,873	12,596	29,875	258	14	0	98,085	17,012	19,195	(24,821)	1,514	(4,112)
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	73,285	4,341	7,368	4,656	1,740	0	175	9	0	13,730	23,168	13,002	(4,198)	(10,191)	(1,387)
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	60,112,222	3,561,093	6,043,702	3,818,807	3,368,534	53,004	143,468	7,743	0	326,194	3,743,680	10,664,629	1,107,765	(641,461)	11,130,933
2618	Estacada Cemetery District	0	0	0	0	0	732	0	0	0	0	0	0	0	281	281
2619	Comprehensive Options For Drug Abusers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	1,219,613	72,251	122,620	77,480	160,816	45,119	2,911	157	0	319,217	77,616	216,374	(73,493)	(20,381)	122,500
2623	Evans Valley Fire District 6	291,913	17,293	29,349	18,545	56,160	0	697	38	0	36,785	46,969	51,789	34,618	(20,622)	65,785
2624	Klamath Vector Control	221,681	13,133	22,288	14,083	10,252	5,367	529	29	0	17,180	8,273	39,329	3,464	(2,751)	40,042
2625	Port of Newport	2,622,141	155,338	263,631	166,579	379,645	57,183	6,258	338	0	118,619	214,037	465,199	224,845	(88,799)	601,245
2626	Tillamook Peoples Utility District	18,104,592	1,072,530	1,820,241	1,150,148	1,345,511	472,456	43,210	2,332	0	2,077,433	583,383	3,211,972	(228,672)	(173,500)	2,809,800
2628	McKenzie Fire And Rescue	1,193,825	70,723	120,028	75,841	152,601	24,046	2,849	154	0	224,612	71,112	211,799	(27,347)	(28,825)	155,627
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	2,436,581	144,345	244,975	154,791	899,005	102,348	5,815	314	0	673,864	224,555	432,279	218,920	(32,127)	619,072
2631	Arch Cape Water-Sanitary District	245,929	14,569	24,726	15,623	7,607	0	587	32	0	14,805	17,417	43,631	(2,056)	(7,331)	34,244
2632	Umpqua Regional Council of Governments	170,158	10,080	17,108	10,810	25,791	0	406	22	0	39,024	51,545	30,188	(1,294)	(21,337)	7,557
2633	Port of Cascade Locks	1,305,548	77,342	131,260	82,939	233,754	0	3,116	168	0	127,483	109,749	231,620	44,796	(57,085)	219,331
2637	Northeast Oregon Housing Authority	2,437,693	144,411	245,086	154,862	416,881	0	5,818	314	0	291,727	369,484	432,476	86,068	(152,978)	365,566
2638	North Douglas County Fire and EMS	877,003	51,954	88,174	55,714	50,043	41,441	2,093	113	0	228,881	62,686	155,591	9,452	(24,141)	140,902
2641	Suburban East Salem Water District	535,801	31,741	53,870	34,038	46,205	18,189	1,279	69	0	188,917	27,640	95,058	(21,461)	(7,310)	66,287
2642	Dexter Rural Fire Protection District	148,269	8,784	14,907	9,419	42,847	30,198	354	19	0	147,589	36,634	26,305	2,634	(7,517)	21,422
2643	Sweet Home Cemetery	142,272	8,428	14,304	9,038	15,639	8,365	340	18	0	14,596	2,985	25,241	(1,513)	3,749	27,477
2644	Lakeside Water District	181,150	10,731	18,213	11,508	8,353	14,593	432	23	0	6,195	1,336	32,138	(5,178)	7,283	34,243
2645	Chiloquin Agency Lake Rural Fire Protection District	500,909	29,674	50,362	31,822	91,582	49,735	1,196	65	0	95,034	39,390	88,867	38,783	(2,032)	125,618
2646	Keno Rural Fire Protection District	1,262,456	74,789	126,928	80,201	233,244	0	3,013	163	0	211,687	232,211	223,975	30,854	(103,137)	151,692
2647	Crooked River Ranch Rural Fire Protection District	728,545	43,160	73,248	46,283	124,182	23,106	1,739	94	0	399,706	88,991	129,253	(70,650)	(32,559)	26,044
2648	Black Butte Ranch Rural Fire Protection District	2,357,432	139,656	237,017	149,763	253,940	9,376	5,626	304	0	104,205	278,339	418,237	18,076	(73,717)	362,596
2649	Colton Fire Department	49,793	2,950	5,006	3,163	40,160	17,037	119	6	0	69,462	19,119	8,834	(1,166)	(975)	6,693
2651	Imbler Rural Fire Protection District	11,047	654	1,111	702	821	1,941	26	1	0	20,008	3,015	1,960	(6,645)	(922)	(5,607)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	1,433,702	84,934	144,145	91,080	454,342	0	3,422	185	0	10,441	59,963	254,356	149,185	(21,393)	382,148
2654	Spring Valley Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	141,052	8,356	14,181	8,961	37,802	142,933	337	18	0	45,704	29,784	25,024	(521)	19,181	43,684
2657	Mid-Willamette Valley Senior Service Agency	31,046,244	1,839,203	3,121,399	1,972,305	983,255	467,620	74,097	3,999	0	850,825	1,397,587	5,507,976	231,027	(592,135)	5,146,868
2658	Salem Metropolitan Communication Agency	411,655	24,387	41,388	26,152	6,812	0	982	53	0	75,444	127,480	73,033	(21,120)	(58,116)	(6,203)
2659	Silverton Fire District	1,402,944	83,111	141,052	89,126	196,265	42,230	3,348	181	0	12,080	39,983	248,899	45,341	3,067	297,307
2660	Tualatin Valley Fire & Rescue	135,910,154	8,051,419	13,664,451	8,634,095	6,249,823	6,057,102	324,373	17,506	0	17,605,095	4,374,956	24,112,091	(4,008,489)	292,363	20,395,965
2661	Lincoln County 911	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	101,401	6,007	10,195	6,442	13,284	0	242	13	0	26,725	30,997	17,990	(4,257)	(13,361)	372
2663	Metropolitan Area Communications Commission	1,657,354	98,183	166,631	105,288	176,629	20,922	3,956	213	0	223,181	88,716	294,035	(6,609)	(38,457)	248,969
2664	Applegate Valley Rural Fire Protection District 9	1,765,952	104,616	177,549	112,187	207,236	0	4,215	227	0	347,601	254,362	313,301	7,974	(114,316)	206,959
2665	N NE Community Mental Health Center	187,662	11,117	18,868	11,922	38,692	0	448	24	0	140,359	78,960	33,294	(26,233)	(36,368)	(29,307)
2666	Central City Concern	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	2,000,312	118,500	201,112	127,076	107,253	31,593	4,774	258	0	162,423	97,829	354,879	8,970	(34,869)	328,980
2670	Mt Hood Community Mental Health Ctr	477,984	28,316	48,057	30,365	92,414	0	1,141	62	0	130,501	145,964	84,800	(7,368)	(59,885)	17,547
2671	Columbia 911 Communications District	2,691,804	159,464	270,635	171,005	102,568	54,757	6,424	347	0	325,156	144,505	477,558	(20,983)	(50,808)	405,767
2672	Rockwood Water PUD	3,429,612	203,173	344,814	217,876	239,690	135,491	8,185	442	0	493,617	124,039	608,454	(18,909)	(25,123)	564,422
2673	Port Orford Library	140,747	8,338	14,151	8,941	20,735	2,661	336	18	0	25,786	6,878	24,970	5,828	(3,877)	26,921
2674	Nestucca Rural Fire District	1,759,929	104,259	176,944	111,805	460,861	16,507	4,200	227	0	227,261	120,921	312,232	142,794	(39,757)	415,269
2676	Woodburn Fire District	5,487,353	325,075	551,700	348,600	636,405	200,707	13,097	707	0	194,328	119,370	973,522	152,132	48,056	1,173,710
2677	Portland Private Industry Council Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	1,539,003	91,172	154,732	97,770	105,088	257,483	3,673	198	0	61,831	51,746	273,038	18,400	56,169	347,607
2679	Columbia River Public Utility District	10,443,061	618,655	1,049,949	663,426	1,178,458	155,653	24,924	1,345	0	812,492	508,646	1,852,724	73,403	129,595	2,055,722
2681	Cloverdale Rural Fire Protection District	912,771	54,073	91,770	57,986	289,138	52,130	2,178	118	0	12,698	4,678	161,936	59,688	13,922	235,546
2684	Parkdale Fire District	442,593	26,220	44,498	28,117	37,329	21,992	1,056	57	0	2,684	8,395	78,521	7,075	3,613	89,209
2685	Oregon Community College Association	858,147	50,837	86,278	54,516	186,975	735	2,048	111	0	60,870	77,420	152,246	60,869	(25,199)	187,916
2686	Weston Cemetery	0	0	0	0	0	12	0	0	0	5,480	155	0	(4,134)	(573)	(4,707)

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

Schedule of Pension Amounts by Employer
June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2687	Columbia Drainage Vector Control District	398,323	23,597	40,048	25,305	4,774	33,338	951	51	0	49,805	18,174	70,667	2,491	4,299	77,457
2688	Polk County Fire District 1	3,437,334	203,630	345,591	218,367	344,463	39,666	8,204	443	0	229,894	135,747	609,824	77,924	(32,146)	655,602
2689	Redmond Area Park & Recreation District	890,412	52,749	89,522	56,566	110,222	33,668	2,125	115	0	51,637	17,674	157,970	18,891	4,707	181,568
2692	Siuslaw Public Library	857,529	50,801	86,216	54,477	50,775	15,593	2,047	110	0	23,388	33,784	152,136	(2,669)	(11,688)	137,779
2693	City-County Insurance Services	8,707,633	515,847	875,468	553,178	700,735	381,088	20,782	1,122	0	350,149	286,187	1,544,839	200,275	69,006	1,814,120
2694	Philomath Fire Department	1,376,206	81,527	138,364	87,428	121,505	9,253	3,285	177	0	188,157	73,851	244,156	1,929	(35,015)	211,070
2695	Washington County Consolidated Communications Agency	15,953,492	945,097	1,603,969	1,013,493	722,558	269,676	38,076	2,055	0	1,189,691	546,638	2,830,341	(112,434)	(186,069)	2,531,838
2696	Stayton Fire District	1,044,520	61,878	105,016	66,356	275,799	126,528	2,493	135	0	407,275	34,358	185,310	(40,026)	23,813	169,097
2697	Oregon Museum Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	458,784	27,179	46,126	29,146	61,192	0	1,095	59	0	94,238	56,828	81,394	5,949	(27,301)	60,042
2699	Chetco Library Board	703,148	41,655	70,695	44,670	98,693	13,404	1,678	91	0	116,365	44,457	124,747	23,303	(11,002)	137,048
2700	Lowell Rural Fire Protection District	451,124	26,725	45,356	28,659	233,992	98	1,077	58	0	224,272	76,232	80,035	22,270	(26,149)	76,156
2701	Sisters-Camp Sherman Rural Fire Protection District	1,791,527	106,131	180,121	113,812	111,125	275,800	4,276	231	0	412,883	263	317,838	(409,319)	342,926	251,445
2702	Banks Fire District 13	514,065	30,454	51,684	32,658	22,741	46,517	1,227	66	0	158,536	42,484	91,201	(6,022)	(6,229)	78,950
2703	Westport Sewer District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	0	0	0	0	0	751	0	0	0	0	0	0	0	225	225
2705	Lebanon Fire District	8,945,618	529,945	899,395	568,297	786,425	144,959	21,350	1,152	0	1,693,865	499,788	1,587,060	(33,112)	(162,181)	1,391,767
2707	Clatskanie Library	184,991	10,959	18,599	11,752	57,946	3,699	442	24	0	73,205	7,867	32,820	(8,678)	(1,719)	22,423
2708	Milton-Freewater Cemetery District 3	0	0	0	0	0	0	0	0	0	3,846	396	0	(4,051)	(481)	(4,532)
2709	Scappoose Public Library	314,431	18,627	31,613	19,975	54,581	3,453	750	41	0	29,353	15,172	55,784	19,800	(9,317)	66,267
2710	Klamath County Emergency Communications District	1,636,930	96,973	164,577	103,991	67,262	77,489	3,907	211	0	187,293	66,832	290,411	12,804	13,158	316,373
2713	Port of Tillamook Bay	1,863,785	110,412	187,386	118,402	49,185	12,084	4,448	240	0	35,932	89,506	330,658	8,887	(44,695)	294,850
2714	Winchester Bay Sanitary District	201,232	11,921	20,232	12,784	16,452	15,492	480	26	0	23,380	1,232	35,701	(608)	4,570	39,663
2715	Jackson County Fire District 3	16,299,808	965,613	1,638,788	1,035,494	1,206,837	22,466	38,902	2,100	0	1,309,656	763,762	2,891,781	(102,114)	(334,660)	2,455,007
2716	Neskowin Water District	410,213	24,301	41,243	26,060	21,737	2,735	979	53	0	77,180	29,530	72,777	(9,922)	(12,641)	50,214
2717	Ice Fountain Water District	1,256,822	74,455	126,361	79,843	468,738	6,410	3,000	162	0	223,778	109,761	222,975	98,212	(24,615)	296,572
2718	Curry Library	310,130	18,372	31,181	19,702	73,632	0	740	40	0	53,115	54,610	55,021	17,971	(22,666)	50,326
2719	Human Solutions, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	1,746,688	103,475	175,613	110,964	168,409	0	4,169	225	0	25,172	105,950	309,883	88,605	(45,195)	353,293
2722	Tillamook 9-1-1	1,229,240	72,821	123,588	78,091	166,065	0	2,934	158	0	8,017	112,457	218,082	66,857	(45,761)	239,178
2723	Oregon Coastal Zone Management Association	0	0	0	0	642	0	0	0	0	3,484	100	0	(1,842)	(340)	(2,182)
2724	Nehalem Bay Wastewater Agency	965,362	57,189	97,058	61,328	248,214	0	2,304	124	0	136,228	119,039	171,267	49,738	(44,680)	176,325
2725	West Valley Fire District	358,679	21,248	36,062	22,786	290,287	1,439	856	46	0	789,351	224,178	63,634	(110,644)	(78,101)	(125,111)
2726	Yamhill Communications Agency	1,907,095	112,978	191,740	121,154	96,698	44,987	4,552	246	0	203,800	68,045	338,342	(51,356)	(23,347)	263,639
2728	Baker County Library District	946,781	56,088	95,190	60,147	47,734	43,313	2,260	122	0	186,156	31,193	167,970	(50,803)	(8,167)	109,000
2729	Douglas County Fire District 2	27,800,557	1,646,926	2,795,077	1,766,113	5,604,066	0	66,351	3,581	0	6,111,887	2,584,456	4,932,152	256,825	(1,106,636)	4,082,341
2731	Canby Utility Board	3,956,734	234,400	397,811	251,363	223,584	90,843	9,443	510	0	586,504	203,046	701,972	(28,173)	(65,732)	608,067
2732	Umatilla County Special Library District	159,385	9,442	16,025	10,125	25,858	15,163	380	21	0	97,324	26,670	28,277	1,448	(11,954)	17,771
2733	Wiard Memorial Park District	397,090	23,524	39,924	25,226	90,821	0	948	51	0	102,760	116,594	70,448	2,476	(46,597)	26,327
2734	Seal Rock Water District	1,223,603	72,487	123,021	77,733	101,757	10,333	2,920	158	0	31,951	41,285	217,082	9,377	(18,504)	207,955
2736	Wasco 9-1-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	101,512	6,014	10,206	6,449	12,401	0	242	13	0	28,871	31,521	18,009	(5,520)	(13,799)	(1,310)
2739	Scappoose Rural Fire Protection District	5,817,916	344,658	584,935	369,600	315,460	156,139	13,885	749	0	254,856	194,213	1,032,168	23,684	(41,601)	1,014,251
2740	Neskowin Regional Sanitary Authority	0	0	0	0	815	3,641	0	0	0	20,440	0	0	(11,672)	2,767	(8,905)
2741	Port of Garibaldi	232,921	13,798	23,418	14,797	230,173	117,313	556	30	0	517,035	103,381	41,323	(105,892)	526	(64,043)
2742	Amity Fire District	320,575	18,991	32,231	20,365	186,060	325	765	41	0	47,190	30,481	56,874	8,555	(9,677)	55,752
2743	Douglas Soil & Water Conservation District	16,717	990	1,681	1,062	9,702	939	40	2	0	0	1,541	2,966	2,256	487	5,709
2745	Clackamas County Fire District	84,919,105	5,030,671	8,537,794	5,394,738	8,114,834	1,249,232	202,674	10,938	0	12,099,751	4,956,169	15,065,667	(194,257)	(1,650,045)	13,221,365
2746	Marion-Salem Data Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	5,672,206	336,026	570,285	360,344	175,259	175,473	13,538	731	0	467,135	260,428	1,006,317	(91,426)	(91,391)	823,500
2749	Black Butte Ranch Police	512,978	30,389	51,575	32,588	29,097	62,788	1,224	66	0	157,192	6,519	91,008	(60,391)	11,530	42,147
2750	Eastern Oregon Human Services Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	1,093,923	64,805	109,983	69,495	634,910	62,822	2,611	141	0	0	0	194,075	147,653	17,958	359,686
2752	Mist-Birkenfeld Rural Fire Protection District	562,356	33,314	56,539	35,725	58,707	0	1,342	72	0	92,718	62,194	99,769	22,855	(28,264)	94,360
2753	Linn-Benton Housing Authority	2,895,361	171,523	291,100	183,936	271,605	2,617	6,910	373	0	12,505	159,714	513,672	125,198	(74,996)	563,874
2756	Sandy Area Sch Trans Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	1,376,838	81,565	138,428	87,468	229,038	603,322	3,286	177	0	404,020	46,865	244,268	(200,255)	200,990	245,003
2758	Mohawk Valley Rural Fire District	622,545	36,880	62,591	39,549	143,056	1,911	1,486	80	0	169,751	67,219	110,447	43,718	(32,183)	121,982
2760	Knappa Svensen Burnside Rural Fire Protection District	620,213	36,742	62,356	39,401	207,736	358	1,480	80	0	144,857	120,388	110,033	35,870	(42,386)	103,517
2761	Clackamas River Water	5,845,440	346,288	587,702	371,349	63,568	90,773	13,951	753	0	789,694	255,125	1,037,051	(207,890)	(85,185)	743,976
2763	Junction City Fire Department	1,219,049	72,217	122,564	77,444	229,443	52,744	2,909	157	0	18,514	31,844	216,274	35,390	7,683	259,347
2765	Green Sanitary	0	0	0	0	0	1,906	0	0	0	277,230	42,596	0	(88,698)	(15,451)	(104,149)
2766	Southwest Lincoln County Water District	650,880	38,559	65,440	41,349	145,272	14,320	1,553	84	0	161,357	17,766	115,474	(2,520)	(3,963)	108,991
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	2,995	0	0	(10,911)	(240)	(11,151)
2768	Lake County Library District	138,322	8,194	13,907	8,787	378	14,540	330	18	0	88,992	8,564	24,540	(23,489)	(1,101)	(50)
2771	Harbor Water PUD	689,696	40,858	69,342	43,815	92,904	0	1,646	89	0	5,870	76,983	122,360	60,531	(31,212)	151,679
2772	Umatilla County Soil & Water District	120,863	7,160	12,152	7,678	11,772	0	288	16	0	96,619	20,624	21,443	(3,288)	(14,695)	3,460
2773	Housing Authority of Jackson County	5,929,097	351,244	596,113	376,663	64,636	391,662	14,151	764	0	683,835	289,276	1,051,893	(125,749)	72,051	998,195
2774	Oregon Trail Library District	540,369	32,012	54,329	34,329	50,641	0	1,290	70	0	33,372	27,378	95,868	15,664	(13,543)	97,989
2776	Rainier Cemetery District	121,561	7,201	12,222	7,723	79,906	7,030	290	16	0	36,604	8,731	21,566	10,295	(3,264)	28,597
2777	City of Newberg	12,992,424	769,681	1,306,262	825,382	397,623	130,721	31,009	1,673	0	495,661	676,633	2,305,012	216,271	(292,928)	2,228,355
2778	Mulino Water District 23	133,212	7,892	13,393	8,463	2,464	7,851	318	17	0	11,372	4,168	23,633	(3,739)	426	20,320
2779	Brownsville Rural Fire Protection District	168,507	9,982	16,942	10,705	12,133	31,199	402	22	0	66,879	23,495	29,895	(17,820)	(3,542)	8,533
2780	Nehalem Bay Health District	0	0	0	0	36,246	2,318	0	0	0	59,041	2,051	0	(406)	1,263	857

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2781	North Bend Coos-Curry Housing Authority	1,481,415	87,760	148,942	94,111	153,024	65,443	3,536	191	0	102,200	36,619	262,821	51,550	27,985	342,356
2783	Tillamook Fire District	426,699	25,278	42,900	27,107	67,338	559	1,018	55	0	154,503	61,720	75,701	1,301	(21,329)	55,673
2784	Eisenschmidt Pool	381,648	22,609	38,371	24,245	1,234	5,844	911	49	0	49,624	16,378	67,709	(13,160)	(7,798)	46,751
2785	Fern Ridge Community Library	368,746	21,845	37,074	23,426	62,538	240	880	47	0	4,053	26,752	65,420	29,770	(12,858)	82,332
2786	Seal Rock Rural Fire Protection District	546,995	32,404	54,995	34,749	96,214	452	1,305	70	0	64,031	29,773	97,043	50,255	(19,293)	128,005
2788	Port of Hood River	2,236,483	132,491	224,857	142,079	243,326	119,645	5,338	288	0	153,881	62,752	396,779	52,078	21,830	470,687
2789	Farmers Irrigation District	1,048,032	62,086	105,370	66,579	161,312	0	2,501	135	0	85,237	107,081	185,933	27,170	(48,375)	164,728
2790	Silver Falls Library District	852,057	50,476	85,666	54,129	49,873	83,028	2,034	110	0	156,143	35,126	151,165	(14,741)	37,880	174,304
2792	North Wasco County Parks And Recreation District	595,017	35,249	59,823	37,800	44,316	58,648	1,420	77	0	40,504	25,877	105,563	(6,797)	3,046	101,812
2793	North Lincoln Fire & Rescue District 1	4,502,330	266,721	452,666	286,024	803,970	112,167	10,746	580	0	460,820	110,221	798,767	289,802	(23,653)	1,064,916
2796	West Side Rural Fire Protection District	502,198	29,751	50,491	31,904	203,659	5,888	1,199	65	0	4,404	14,366	89,096	61,593	1,651	152,340
2797	Vernonia Fire	285,276	16,900	28,682	18,123	124,050	18,911	681	37	0	39,107	12,837	50,611	15,106	4,240	69,957
2798	Fairview Water District	238,109	14,106	23,940	15,127	49,041	0	568	31	0	46,556	19,700	42,243	13,132	(7,909)	47,466
2799	Sublimity Fire District	270,995	16,054	27,246	17,216	29,483	7,848	647	35	0	52,159	23,577	48,078	(219)	(10,684)	37,175
2801	Coburg Rural Fire Protection District	521,593	30,900	52,441	33,136	56,419	8,367	1,245	67	0	102,758	36,155	92,537	21,585	(11,066)	103,056
2802	Rural Road Assessment District 3	449,957	26,656	45,239	28,585	57,037	5,770	1,074	58	0	39,306	15,552	79,828	(13,493)	(7,105)	59,230
2803	Southwestern Polk County Rural Fire Protection District	250,650	14,849	25,200	15,923	197,599	74,642	598	32	0	124,053	23,097	44,468	28,708	16,581	89,757
2804	Aurora Rural Fire Protection District	2,057,362	121,880	206,848	130,700	514,707	30,241	4,910	265	0	83,247	75,844	365,001	209,363	(33,078)	541,286
2806	Multnomah County Rural Fire Protection District 14	58,784	3,482	5,910	3,734	7,023	416	140	8	0	2,771	2,058	10,429	4,817	(811)	14,435
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	22,285	1,320	2,241	1,416	15,790	3,466	53	3	0	43,219	9,609	3,954	(4,311)	(280)	(637)
2810	Sutherlin Water Control District	166,342	9,854	16,724	10,567	6,101	0	397	21	0	20,401	11,988	29,511	(465)	(6,246)	22,800
2811	Mid-Columbia Center For Living	10,489,667	621,416	1,054,635	666,387	599,112	327,746	25,035	1,351	0	1,711,910	531,467	1,860,993	(624,909)	(224,952)	1,011,132
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2814	The Job Council	0	0	0	0	0	2,717	0	0	0	0	0	0	0	1,357	1,357
2816	Odell Sanitary District	612,394	36,279	61,570	38,904	27,566	10,851	1,462	79	0	42,564	22,236	108,646	(4,532)	(8,130)	95,984
2817	Wickiup Water District	392,026	23,224	39,414	24,905	46,895	13,639	936	50	0	15,588	16,426	69,550	20,250	(4,335)	85,465
2818	Netarts Water District	449,195	26,611	45,162	28,536	168,971	16,429	1,072	58	0	53,085	20,921	79,693	26,483	65	106,241
2819	Harrisburg Fire and Rescue	620,409	36,753	62,376	39,413	179,684	5,663	1,481	80	0	169,186	63,137	110,068	22,249	(16,927)	115,390
2820	Central Oregon Coast Fire & Rescue District	1,339,925	79,378	134,716	85,123	359,622	0	3,198	173	0	7,433	117,182	237,719	161,550	(55,717)	343,552
2821	Tillamook County Soil And Water Conservation District	144,504	8,561	14,528	9,180	6,684	14,709	345	19	0	55,926	4,302	25,637	(19,953)	3,443	9,127
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	0	76,433	0	0	0	0	0	0	(5,962)	25,550	19,588
2823	Lyons Fire District	255,051	15,109	25,643	16,203	146,498	1,390	609	33	0	193,740	36,815	45,249	26,384	(10,324)	61,309
2824	Glide Fire Department	325,918	19,308	32,768	20,705	56,061	909	778	42	0	39,336	14,216	57,822	10,534	(5,977)	62,379
2825	Northern Oregon Corrections	7,060,341	418,260	709,849	448,529	442,015	0	16,851	909	0	401,728	528,386	1,252,589	76,285	(255,149)	1,073,725
2826	Wasco County Soil-Water Conservation District	1,028,263	60,915	103,382	65,323	104,576	11,383	2,454	132	0	20,432	33,241	182,426	45,288	(14,279)	213,435
2828	Deschutes Public Library District	6,967,398	412,754	700,504	442,625	217,416	398,778	16,629	897	0	167,582	226,363	1,236,100	70,785	62,262	1,369,147
2829	Hubbard Rural Fire Protection District	748,829	44,361	75,288	47,572	232,176	7,224	1,787	96	0	0	61,815	132,851	97,289	3,584	233,724
2830	Netarts-Oceanside Rural Fire Protection District	358,023	21,210	35,996	22,744	88,500	3,373	854	46	0	145,554	40,403	63,518	3,883	(8,893)	58,508
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2832	Careoregon	0	0	0	0	96,395	9,699	0	0	0	119,982	23,197	0	3,235	615	3,850
2833	Boardman Rural Fire Protection District	1,504,522	89,129	151,265	95,579	339,416	116,980	3,591	194	0	137,501	93,173	266,920	87,075	3,237	357,232
2834	Crescent Rural Fire Protection District	233,028	13,805	23,429	14,804	57,294	51,497	556	30	0	285,618	30,133	41,342	(27,293)	(4,233)	9,816
2835	North Clackamas County Water Commission	673,819	39,918	67,746	42,806	96,553	134,938	1,608	87	0	74,901	55,894	119,544	22,342	6,152	148,038
2836	Regional Organized Crime Narcotics Task Force	0	0	0	0	0	77	0	0	0	0	0	0	0	263	263
2837	NORCOM	2,728,892	161,662	274,364	173,361	246,975	31,882	6,513	351	0	517,256	173,262	484,138	(49,186)	(72,311)	362,641
2838	High Desert Parks & Recreation District	83,303	4,935	8,375	5,292	27,059	1,728	199	11	0	13,092	4,939	14,779	1,976	(1,707)	15,048
2839	North Morrow Vector Control District	285,082	16,888	28,662	18,111	7,197	13,876	680	37	0	27,205	10,021	50,577	(4,197)	694	47,074
2840	Cannon Beach Rural Fire Protection District	996,092	59,009	100,147	63,280	355,182	93,813	2,377	128	0	131,162	12,036	176,719	79,491	22,934	279,144
2841	Jefferson County Soil & Water Conservation District	198,974	11,787	20,005	12,640	27,324	15,218	475	26	0	32,146	10,919	35,300	(3,027)	2,466	34,739
2842	Tualatin Valley Water District	17,501,033	1,036,774	1,759,560	1,111,805	2,390,044	836,756	41,769	2,254	0	1,702,201	841,900	3,104,893	(640,692)	1,670,105	4,134,306
2843	Yachats Rural Fire Protection District	839,225	49,716	84,376	53,314	43,812	27,890	2,003	108	0	156,410	61,071	148,889	(34,860)	(20,067)	93,962
2844	Crook County Rural Fire Protection District 1	6,678,471	395,638	671,456	424,270	417,672	104,943	15,939	860	0	363,711	278,793	1,184,841	127,789	(89,139)	1,223,491
2845	Sunrise Water Authority	1,212,716	71,842	121,927	77,041	158,356	189,583	2,894	156	0	368,781	68,028	215,150	(190,948)	338,883	363,085
2846	Jefferson County Library District	697,069	41,295	70,083	44,283	169,999	40,369	1,664	90	0	34,065	15,680	123,668	19,158	14,222	157,048
2847	Sweet Home Fire and Ambulance District	3,429,630	203,174	344,816	217,877	208,358	57,615	8,185	442	0	282,037	122,348	608,458	(7,971)	(43,297)	557,190
2848	Lane Transit District	3,476	206	350	221	1	0	8	0	0	348	1,046	617	(100)	(454)	63
2849	Lebanon Aquatic District	624,479	36,995	62,785	39,672	53,545	7,420	1,490	80	0	47,597	38,518	110,790	7,613	(15,334)	103,069
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	0	0	0	0	0	12	0	0	0	5,758	17	0	(13,125)	(75)	(13,200)
2852	Ochoco Irrigation District	1,075,954	63,740	108,177	68,353	65,345	0	2,568	139	0	23,975	72,648	190,887	10,908	(35,396)	166,399
2853	Mill City Rural Fire Protection District	0	0	0	0	6,488	6,850	0	0	0	74,252	5,839	0	(15,122)	(101)	(15,223)
2854	Sunset Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	21,592,266	1,279,142	2,170,893	1,371,713	179,562	10,768	51,534	2,781	0	760,272	1,151,984	3,830,727	(182,349)	(575,283)	3,073,095
2856	Mid-Columbia Council Of Governments	42,394	2,511	4,262	2,693	10,599	0	101	5	0	11,970	12,549	7,521	684	(5,037)	3,168
2857	Sunriver Service District	4,418,016	261,727	444,189	280,668	676,637	102,622	10,544	569	0	915,963	253,198	783,809	(25,305)	(82,443)	676,061
2858	Nesika Beach-Ophir Water District	382,457	22,657	38,452	24,297	154,736	10,200	913	49	0	42,722	18,857	67,853	24,255	(4,983)	87,125
2859	South Lane County Fire and Rescue	5,893,393	349,129	592,524	374,395	763,288	117,786	14,066	759	0	1,188,783	272,009	1,045,559	(23,213)	(45,078)	977,268
2860	Coos County Airport District	2,091,297	123,890	210,260	132,856	381,362	70,611	4,991	269	0	11,161	64,664	371,021	79,122	(12,458)	437,685
2861	Mt Angel Fire District	164,993	9,774	16,588	10,482	48,733	14,892	394	21	0	23,021	865	29,272	10,485	5,115	44,872
2864	Tri-City Water and Sanitary Authority	900,028	53,318	90,489	57,177	60,828	0	2,148	116	0	43,552	47,795	159,676	(6,343)	(22,730)	130,603
2865	Tri-County Cooperative Weed Management Area	124,626	7,383	12,530	7,917	36,129	5,388	297	16	0	21,988	7,140	22,110	3,805	(549)	25,366
2866	Jefferson Behavioral Health	0	0	0	0	0	0	0	0	0	3,850	936	0	(1,271)	(638)	(1,909)
2867	West Multnomah Soil And Water Conservation District	1,846,257	109,374	185,623	117,289	91,980	23,441	4,406	238	0	93,723	74,282	327,548	10,822	(18,694)	319,676
2869	Nehalem Bay Fire & Rescue	1,267,213	75,071	127,406	80,503	227,750	4,897	3,024	163	0	121,261	64,544	224,819	59,095	(17,691)	266,223

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
2870	Clackamas River Water Providers	202,595	12,002	20,369	12,870	21,469	6,603	484	26	0	12,571	5,045	35,943	5,112	1,460	42,515
2872	Emergency Communications of Southern Oregon	7,146	423	718	454	1,303	0	17	1	0	1,860	2,176	1,268	(102)	(893)	273
2873	Mosier Fire District	44,655	2,645	4,490	2,837	2,231	3,565	107	6	0	41,715	5,627	7,922	(9,217)	(1,497)	(2,792)
2874	Umatilla-Morrow Radio and Data District	170,481	10,099	17,140	10,830	8,759	12,099	407	22	0	16,455	2,622	30,245	(1,130)	5,621	34,736
2876	Oregon Municipal Electric Utilities Association	130,365	7,723	13,107	8,282	19,325	2,402	311	17	0	5,808	6,439	23,128	13,749	(1,865)	35,012
2877	Mid-Columbia Fire And Rescue V1-801	2,857,870	169,302	287,331	181,555	526,495	159,761	6,821	368	0	775,581	167,433	507,020	(38,308)	(11,916)	456,796
2878	Yamhill Fire Protection District	173,159	10,258	17,409	11,000	101,244	5,464	413	22	0	106,387	10,208	30,721	6,459	196	37,376
2879	LaGrande Rural Fire Protection District	0	0	0	0	0	9,212	0	0	0	6,715	0	0	(21,178)	3,319	(17,859)
2880	Oregon Health & Science University	574,338,860	34,024,264	57,744,215	36,486,578	16,432,080	2,189,178	1,370,759	73,978	0	28,837,591	22,457,044	101,894,600	(10,413,665)	(7,048,183)	84,432,752
2881	Lake Chinook Fire and Rescue District	110,145	6,525	11,074	6,997	24,312	699	263	14	0	279	11,227	19,541	5,996	(2,469)	23,068
2883	Lane Fire Authority	8,977,850	531,855	902,636	570,345	386,582	248,802	21,427	1,156	0	986,111	349,873	1,592,778	(119,877)	(101,519)	1,371,382
2884	North Central Public Health District	2,838,014	168,126	285,335	180,293	535,297	23,090	6,773	366	0	895,923	172,781	503,498	(47,010)	(61,687)	394,801
2885	Siletz Rural Fire Protection District	0	0	0	0	13,467	18,859	0	0	0	46,421	1,422	0	(20,407)	3,212	(17,195)
2886	Idanha-Detroit Rural Fire Protection District	115,991	6,871	11,662	7,369	24,363	15,447	277	15	0	158,626	5,708	20,578	(125,946)	(10,808)	(116,176)
2887	Umatilla County Fire District #1	8,993,836	532,802	904,243	571,360	1,035,155	171,185	21,465	1,158	0	1,167,444	402,493	1,595,614	72,444	(73,367)	1,594,691
2888	Oak Lodge Water Services District	4,993,108	295,795	502,009	317,202	229,254	925,193	11,917	643	0	421,124	0	885,837	(136,431)	402,946	1,152,352
2889	Mid-Valley Behavioral Care Network	32,454	1,923	3,263	2,062	35,562	0	77	4	0	231,341	20,856	5,758	(12,039)	(7,651)	(13,932)
2890	Central Cascades Fire and EMS	80,080	4,744	8,051	5,087	23,790	5,417	191	10	0	3,705	3,319	14,207	11,264	913	26,384
2891	Grant County Emergency Communications Agency	193,724	11,476	19,477	12,307	71,713	16,034	462	25	0	45,685	12,630	34,369	27,415	6,082	67,866
2892	Lake Health District	0	0	0	0	847	226	0	0	0	4,602	0	0	(460)	873	413
2894	Greater Toledo Pool Recreation District	0	0	0	0	4,215	127	0	0	0	9,256	1,600	0	50	(212)	(162)
2895	Western Lane Fire and EMS Authority	4,840,671	286,765	486,683	307,518	525,460	740,023	11,553	624	0	1,331,452	210,444	858,793	(201,600)	157,933	815,126
2897	Morrow County	478,081	28,322	48,066	30,372	211,231	73,733	1,141	62	0	0	0	84,817	60,326	23,920	169,063
2898	Adair Rural Fire Protection District	94,297	5,586	9,481	5,990	54,730	0	225	12	0	0	8,689	16,729	12,728	(2,021)	27,436
2899	New Carlton Fire District	204,184	12,096	20,529	12,971	118,508	51,018	487	26	0	0	0	36,225	27,560	13,514	77,299
2900	Clatsop Community College	11,719,443	694,269	1,178,277	744,512	406,241	0	27,970	1,510	0	550,080	1,184,925	2,079,170	272,116	(542,666)	1,808,620
2901	Blue Mountain Community College	16,279,135	964,388	1,636,709	1,034,180	395,485	0	38,853	2,097	0	1,565,238	1,862,207	2,888,114	(500,664)	(760,346)	1,627,104
2902	Treasure Valley Community College	9,521,837	564,081	957,329	604,903	779,650	0	22,726	1,226	0	1,517,311	2,146,230	1,689,288	(447,209)	(857,449)	384,630
2903	Umpqua Community College	9,159,716	542,628	920,921	581,898	3,085,219	7,418,525	21,861	1,180	0	6,066,538	1,131,419	1,625,043	(1,473,218)	2,446,360	2,598,185
2904	Lane Community College	24,955,895	1,478,406	2,509,074	1,585,397	13,392,669	30,662,636	59,562	3,214	0	24,107,903	3,314,226	4,427,475	(5,546,993)	10,475,968	9,356,450
2905	Mt Hood Community College	36,198,974	2,144,454	3,639,457	2,299,647	14,469,593	23,969,723	86,395	4,663	0	21,326,923	5,368,811	6,422,132	(2,871,805)	6,924,414	10,474,741
2906	Klamath Community College	19,776,707	1,171,587	1,988,357	1,256,374	1,224,556	318,814	47,201	2,547	0	774,134	648,744	3,508,625	263,687	(211,311)	3,561,001
2908	Clackamas Community College	28,343,200	1,679,072	2,849,634	1,800,586	7,900,974	20,912,359	67,646	3,651	0	15,687,853	2,281,598	5,028,423	(3,607,491)	7,263,714	8,684,646
2910	Linn-Benton Community College	50,417,201	2,986,753	5,068,962	3,202,902	1,107,499	0	120,329	6,494	0	2,051,409	5,301,286	8,944,616	85,169	(2,301,650)	6,728,135
2918	Portland Community College	114,689,478	6,794,291	11,530,917	7,285,989	44,420,240	0	273,726	14,773	0	33,963,329	20,731,051	20,347,288	753,456	(1,818,142)	19,282,602
2919	Chemeketa Community College	44,199,770	2,618,427	4,443,859	2,807,921	9,130,991	23,026,026	105,490	5,693	0	18,855,886	4,333,242	7,841,569	(4,976,499)	8,266,019	11,131,089
2922	Rogue Community College	13,856,937	820,895	1,393,181	880,303	5,187,810	13,328,402	33,072	1,785	0	11,794,043	1,452,566	2,458,387	(3,129,821)	4,665,314	3,993,880
2995	Oregon Coast Community College	6,488,790	384,401	652,385	412,220	660,474	0	15,487	836	0	0	515,313	1,151,189	253,477	(223,113)	1,181,553
2996	Columbia Gorge Community College	10,976,735	650,270	1,103,604	697,330	1,174,766	0	26,198	1,414	0	70,633	689,003	1,947,404	236,237	(298,600)	1,885,041
2997	Tillamook Bay Community College	3,627,188	214,877	364,679	230,428	537,216	645,147	8,657	467	0	1,215,829	530,479	643,507	(65,658)	(48,646)	529,203
2998	Southwestern Community College	15,894,875	941,624	1,598,076	1,009,769	525,652	0	37,936	2,047	0	1,762,312	2,186,354	2,819,941	(329,243)	(951,198)	1,539,500
2999	Central Oregon Community College	41,339,260	2,448,969	4,156,263	2,626,199	531,966	67,719	98,663	5,325	0	4,105,785	2,340,963	7,334,080	(1,412,754)	(1,167,878)	4,753,448
3003	Baker School District 5J	13,266,794	785,935	1,333,848	842,812	6,345,467	8,492,328	31,664	1,709	0	6,878,748	820,076	2,353,688	(860,582)	3,126,575	4,619,681
3008	Huntington School District 16J	1,434,873	85,003	144,263	91,155	51,286	185,629	3,425	185	0	69,952	39,299	254,564	(44,943)	39,632	249,253
3016	Burnt River High School	582,589	34,513	58,574	37,011	7,358	65,421	1,390	75	0	280,310	25,037	103,358	(61,190)	2,884	45,052
3027	Pine-Eagle School District 61	3,933,715	233,036	395,497	249,901	257,715	160,043	9,388	507	0	309,225	110,710	697,888	(11,195)	17,455	704,148
3037	Alsea School	9,782,652	579,532	983,551	621,472	2,926,564	231,694	23,348	1,260	0	616,048	305,755	1,735,560	757,140	61,481	2,554,181
3039	Corvallis School District 509J	78,528,533	4,652,089	7,895,284	4,988,758	6,789,600	0	187,422	10,115	0	3,369,661	5,847,311	13,931,903	1,327,101	(2,385,438)	12,873,566
3043	Philomath School District 17J	17,390,617	1,030,233	1,748,458	1,104,790	419,120	5,435	41,506	2,240	0	358,180	774,691	3,085,304	197,984	(377,211)	2,906,077
3049	Monroe Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	53,295,791	3,157,283	5,358,376	3,385,773	19,802,444	49,235,169	127,200	6,865	0	40,091,605	1,478,765	9,455,312	(9,258,935)	18,890,159	19,086,536
3083	Welches Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3109	Boring School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3116	Colton School District 53	7,083,300	419,620	712,157	449,988	199,572	718,847	16,906	912	0	506,332	199,390	1,256,662	(274,690)	230,449	1,212,421
3122	Oregon City School District 62	41,760,439	2,473,920	4,198,608	2,652,956	12,829,577	31,552,717	99,669	5,379	0	25,014,473	2,447,752	7,408,803	(6,696,125)	11,871,682	12,584,360
3138	Canby Elementary School District 86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	19,078,636	1,130,233	1,918,172	1,212,027	6,073,223	0	45,534	2,457	0	2,213,747	3,882,727	3,384,779	862,950	(1,432,305)	2,815,424
3174	Canby Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	17,044,450	1,009,726	1,713,655	1,082,799	5,003,654	0	40,680	2,195	0	2,154,271	3,767,968	3,023,890	759,141	(1,446,898)	2,336,133
3186	Jewell School District 8	4,880,456	289,122	490,683	310,045	255,063	103,609	11,648	629	0	538,227	132,885	865,851	(83,406)	(9,250)	773,195
3187	Seaside Schools	17,084,432	1,012,095	1,717,674	1,085,339	372,964	145,285	40,775	2,201	0	1,375,384	902,730	3,030,983	(372,716)	(355,818)	2,302,449
3195	Warrenton-Hammond School District	11,269,217	667,597	1,133,011	715,910	556,150	141,989	26,896	1,452	0	1,183,262	444,896	1,999,294	(295,545)	(191,881)	1,511,868
3230	Vernonia School District	7,761,762	459,813	780,370	493,089	350,465	354,115	18,525	1,000	0	681,218	246,560	1,377,030	(184,071)	41,836	1,234,795
3241	Coquille School District 8	15,572,457	922,524	1,565,660	989,286	496,637	1,047,567	37,166	2,006	0	458,493	541,714	2,762,741	111,646	168,174	3,042,561
3242	Coos Bay School District 9	31,409,615	1,860,729	3,157,933	1,995,389	1,016,044	189,782	74,964	4,046	0	1,492,143	1,394,790	5,572,442	(331,241)	(490,358)	4,750,843
3245	North Bend Public Schools	25,266,456	1,496,804	2,540,298	1,605,126	1,198,866	23,942	60,303	3,254	0	1,027,845	1,430,687	4,482,572	61,557	(545,851)	3,998,278
3252	Powers School District	2,436,299	144,328	244,946	154,773	75,337	121,567	5,815	314	0	145,697	72,745	432,229	(28,724)	10,389	413,894
3257	Myrtle Point School District 41	7,237,101	428,731	727,621	459,758	232,046	404,036	17,273	932	0	827,607	226,520	1,283,949	(350,598)	35,525	968,876
3264	Bandon School District	8,580,651	508,324	862,701	545,111	277,698	440,696	20,479	1,105	0	851,450	241,965	1,522,310	(333,437)	49,992	1,238,865
3274	Crook County School District	29,286,786	1,734,971	2,944,503	1,860,530	5,230,534	0	69,898	3,772	0	1,935,436	5,045,484	5,195,827	1,252,507	(1,998,522)	4,449,812

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
3275	Port Orford-Langlois School District 2Cj	3,764,539	223,014	378,488	239,154	82,644	156,936	8,985	485	0	132,008	105,708	667,874	(41,220)	20,914	647,568
3277	Curry County School District 3C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3281	Ophir School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	11,067,064	655,621	1,112,686	703,068	567,545	0	26,413	1,426	0	1,501,757	1,789,054	1,963,430	(321,674)	(778,714)	863,042
3288	Central Curry School District 1	5,416,848	320,898	544,612	344,121	148,792	382,467	12,928	698	0	383,159	139,791	961,014	(155,371)	83,556	889,199
3291	Bend-La Pine Public Schools	199,822,459	11,837,632	20,090,215	12,694,314	3,798,359	784,242	476,911	25,738	0	6,836,923	10,348,090	35,450,900	(1,368,426)	(3,959,587)	30,122,887
3296	Sisters School District	12,142,929	719,356	1,220,854	771,416	1,814,341	0	28,981	1,564	0	104,312	1,758,172	2,154,301	345,645	(645,696)	1,854,250
3307	Oakland School District	6,512,998	385,835	654,819	413,757	237,418	437,128	15,544	839	0	532,157	180,465	1,155,484	(288,416)	188,488	1,055,556
3310	Roseburg Public Schools	29,219,720	1,730,998	2,937,760	1,856,269	12,752,761	12,950,688	69,738	3,764	0	14,294,000	3,250,476	5,183,929	(2,461,849)	4,713,986	7,436,066
3316	Glide School District 12	7,879,540	466,790	792,211	500,571	294,947	45,799	18,806	1,015	0	622,593	462,437	1,397,925	(20,690)	(204,110)	1,173,125
3318	Days Creek School District 15	3,334,987	197,567	335,301	211,865	195,059	217,633	7,960	430	0	30,684	89,257	591,667	(5,745)	43,159	629,081
3319	South Umpqua School District	6,833,961	404,849	687,089	434,148	3,542,086	0	16,310	880	0	1,830,017	1,406,678	1,212,427	455,142	(556,759)	1,110,810
3320	Camas Valley School District 21	2,948,937	174,697	296,487	187,340	156,917	154,655	7,038	380	0	201,822	67,119	523,177	(95,586)	84,302	511,893
3321	North Douglas School District 22	3,868,114	229,150	388,901	245,733	64,411	272,354	9,232	498	0	592,503	130,737	686,250	(135,288)	40,842	591,804
3324	Yoncalla School District 32	4,136,794	245,067	415,915	262,802	246,708	217,660	9,873	533	0	252,710	135,980	733,917	33,331	26,818	794,066
3325	Elkton School District 34	3,401,126	201,485	341,950	216,067	69,193	157,710	8,117	438	0	316,908	102,130	603,401	(82,792)	12,784	533,393
3331	Umpqua School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3335	Riddle School District	4,393,992	260,303	441,773	279,141	109,323	289,048	10,487	566	0	608,848	135,045	779,547	(209,636)	39,134	609,045
3338	Glendale 77	4,044,116	239,576	406,597	256,914	119,626	229,174	9,652	521	0	387,115	88,063	717,475	(100,986)	31,496	647,985
3349	Winston-Dillard Schools	8,380,746	496,482	842,603	532,412	5,531,974	0	20,002	1,079	0	2,191,104	1,432,927	1,486,845	1,089,630	(496,306)	2,080,169
3353	Sutherlin School District 130	11,512,425	682,005	1,157,463	731,361	2,076,063	0	27,476	1,483	0	1,118,743	2,036,755	2,042,442	159,658	(788,937)	1,413,163
3361	Arlington Public Schools	1,985,737	117,637	199,647	126,150	22,586	296,384	4,739	256	0	272,974	0	352,294	(152,007)	97,180	297,467
3364	Condon Admin School District 25J	1,750,713	103,714	176,017	111,219	135,009	208,855	4,178	226	0	242,926	19,150	310,598	(65,997)	59,634	304,235
3370	Prairie City School District 4	2,396,461	141,968	240,941	152,242	289,408	239,261	5,720	309	0	39,554	8,384	425,161	26,124	194,445	645,730
3372	Monument School District 8	286,005	16,943	28,755	18,169	258,207	54,669	683	37	0	240,274	12,641	50,741	(38,973)	102,524	114,292
3375	Dayville School District 16J	1,311,912	77,719	131,900	83,343	140,955	47,302	3,131	169	0	131,904	13,399	232,749	(42,637)	12,184	202,296
3376	Long Creek Schools	794,375	47,059	79,867	50,465	44,778	70,426	1,896	102	0	219,647	38,791	140,932	(54,169)	9,571	96,334
3392	Burns-Slater School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3394	Crane Elementary School	1,919,065	113,687	192,943	121,914	200,986	175,744	4,580	247	0	43,786	30,106	340,465	102,794	48,648	491,907
3395	Pine Creek School	134,353	7,959	13,508	8,535	9,587	11,379	321	17	0	1,130	4,185	23,836	2,089	1,341	27,266
3396	Diamond School District 7	31,603	1,872	3,177	2,008	31,709	34,064	75	4	0	71,460	4,137	5,607	(13,503)	7,166	(730)
3397	Suntex School District	75,662	4,482	7,607	4,807	0	8,729	181	10	0	57,582	6,512	13,423	(32,147)	(1,945)	(20,669)
3398	Drewsey School	387,948	22,982	39,004	24,646	131,018	14,215	926	50	0	7,854	9,404	68,827	31,063	1,041	100,931
3399	Frenchglen School District	312,224	18,496	31,391	19,835	84,188	15,562	745	40	0	15,948	2,884	55,392	4,371	4,375	64,138
3405	Fields-Trout Creek 33	312,608	18,519	31,430	19,859	11,780	10,339	746	40	0	51,940	20,130	55,460	(10,526)	(3,385)	41,549
3407	Crane Union High School	1,838,349	108,905	184,828	116,787	194,781	158,677	4,388	237	0	98,974	45,335	326,145	33,683	40,235	400,063
3408	Burns Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3409	Hood River County School District	49,057,854	2,906,224	4,932,293	3,116,546	1,579,093	531,582	117,085	6,319	0	2,814,123	3,262,398	8,703,451	(448,411)	(1,059,425)	7,195,615
3414	Phoenix-Talent School District	27,720,932	1,642,209	2,787,072	1,761,054	4,494,565	94,067	66,161	3,571	0	976,024	1,988,843	4,918,026	562,838	(363,602)	5,117,262
3415	Ashland Public Schools	42,625,795	2,525,184	4,285,611	2,707,930	1,455,346	2,188,984	101,734	5,490	0	1,326,865	1,203,903	7,562,327	(355,196)	292,238	7,499,369
3416	Central Point School District 6	58,265,049	3,451,665	5,857,987	3,701,460	0	2,959,972	139,060	7,505	0	4,306,893	1,803,506	10,336,918	(1,582,159)	373,057	9,127,816
3417	Eagle Point School District 9	47,846,027	2,834,434	4,810,455	3,039,561	0	2,938,905	114,193	6,163	0	1,195,354	1,286,039	8,488,459	(765,842)	492,205	8,214,822
3424	Rogue River School District	11,823,962	700,460	1,188,785	751,152	566,777	563,631	28,220	1,523	0	707,384	336,370	2,097,713	5,971	87,856	2,191,540
3432	Prospect School District	2,852,089	168,960	286,750	181,187	62,066	247,416	6,807	367	0	289,715	93,092	505,995	(80,374)	56,567	482,188
3439	Butte Falls School District	3,136,671	185,819	315,362	199,266	15,104	193,198	7,486	404	0	372,294	98,258	556,483	(53,330)	32,655	535,808
3440	Pinehurst School	406,601	24,087	40,880	25,831	52,037	11,753	970	52	0	19,462	10,514	72,136	6,924	2,665	81,725
3445	Culver School District 4	8,957,579	530,654	900,598	569,057	494,280	627,062	21,379	1,154	0	1,178,857	384,455	1,589,182	(251,703)	102,714	1,440,193
3446	Ashwood School	29,438	1,744	2,960	1,870	33,673	20,140	70	4	0	71,472	3,818	5,223	(8,181)	11,309	8,351
3447	Madras School District	22,695,064	1,344,473	2,281,769	1,441,771	8,493,163	13,816,266	54,166	2,923	0	10,939,549	1,018,425	4,026,376	(2,631,614)	5,457,158	6,851,920
3451	Black Butte School District	680,551	40,316	68,423	43,234	136,319	56,751	1,624	88	0	48,741	18,210	120,738	18,253	25,440	164,431
3453	Josephine County School District Cu	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3454	Grants Pass School District	80,191,453	4,750,602	8,062,475	5,094,400	0	4,221,987	191,391	10,329	0	6,932,947	2,397,545	14,226,925	(3,145,725)	485,331	11,566,531
3455	Klamath Falls School District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3456	Klamath County School District	86,815,153	5,142,995	8,728,424	5,515,190	394,358	6,192,665	207,199	11,182	0	4,677,489	2,639,102	15,402,049	(2,263,505)	910,452	14,048,996
3457	Klamath Falls City Schools	36,295,062	2,150,147	3,649,117	2,305,751	128,479	2,377,434	86,624	4,675	0	3,532,513	1,084,061	6,439,179	(1,388,792)	424,451	5,474,838
3460	Union School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3461	Lake County School District 7	5,621,494	333,022	565,187	357,122	2,379,132	5,125,097	13,417	724	0	3,644,225	0	997,320	(821,041)	2,091,593	2,267,872
3462	Paisley School District	1,989,761	117,875	200,051	126,405	4,588	196,658	4,749	256	0	273,286	63,945	353,007	(99,944)	59,744	312,807
3463	North Lake School District 14	3,772,641	223,494	379,303	239,668	195,770	353,391	9,004	486	0	134,966	115,757	669,312	(41,891)	126,392	753,813
3464	Plush School District	269,092	15,941	27,055	17,095	19,834	15,902	642	35	0	20,059	6,630	47,740	(3,711)	3,745	47,774
3465	Adel School District 21	165,531	9,806	16,643	10,516	3,372	28,786	395	21	0	14,473	2,263	29,367	(13,983)	7,668	23,052
3470	Pleasant Hill School District	10,863,251	643,547	1,092,195	690,120	2,470	546,144	25,927	1,399	0	609,288	317,286	1,927,271	(333,155)	122,253	1,716,369
3473	Eugene School District 4J	225,257,344	13,344,414	22,647,446	14,310,140	12,353,678	5,895,882	537,616	29,014	0	8,889,667	7,347,782	39,963,353	(1,834,520)	(1,261,491)	36,867,342
3487	Springfield School District 19	51,690,209	3,062,167	5,196,950	3,283,774	23,726,350	45,197,159	123,368	6,658	0	40,488,311	3,890,857	9,170,463	(8,748,318)	16,676,484	17,098,629
3494	Fern Ridge School District	11,606,906	687,602	1,166,962	737,363	271,805	0	27,702	1,495	0	613,130	1,024,747	2,059,204	(130,751)	(436,566)	1,491,887
3498	Mapleton School District	3,568,155	211,380	358,743	226,678	61,249	232,840	8,516	460	0	80,759	98,145	633,033	(41,004)	51,204	643,233
3502	Creswell School District 40	13,122,395	777,381	1,319,330	833,639	35,858	408,778	31,319	1,690	0	1,269,082	485,536	2,328,070	(456,638)	(82,716)	1,788,716
3506	South Lane School District	15,084,114	893,594	1,516,562	958,263	8,766,549	11,765,503	36,001	1,943	0	9,564,119	1,629,840	2,676,103	(1,321,982)	3,925,908	5,280,029
3510	Bethel School District	34,697,284	2,055,493	3,488,476	2,204,248	12,021,172	33,555,886	82,811	4,469	0	22,240,046	0	6,155,714	(6,611,215)	13,636,939	13,181,438
3517	Crow-Applegate-Lorane District 66	4,843,134	286,911	486,930	307,674	179,757	121,707	11,559	624	0	218,314	175,638	859,230	(146,122)	(7,161)	705,947
3519	McKenzie School District	4,614,805	273,384	463,974	293,169	204,458	130,330	11,014	594	0	257,829	128,522	818,722	14,262	(1,170)	831,814
3520	Junction City School District 69	11,427,977	677,002	1,148,972	725,996	1,718,635	744,300	27,275	1,472	0	1,585,545	323,125	2,027,460	(490,871)	788,082	2,324,671
3522	Lowell School District	5,976,637	354,060	600,893	379,684	44,788	128,758	14,264	770	0	412,567	234,507	1,060,327	(17,782)	(59,500)	983,045
3524	Oakridge School District	3,152,621	186,764	316,966	200,280	717,825	3,304,348	7,524	406	0	2,186,946	0	559,313	(836,685)	1,328,813	1,051,441

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Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
3527	Marcola School District 79	5,728,505	339,361	575,946	363,920	202,258	365,154	13,672	738	0	127,170	160,895	1,016,305	142,607	62,559	1,221,471
3533	Triangle Lake Schools	5,005,795	296,547	503,284	318,008	593,925	320,615	11,947	645	0	165,457	51,105	888,088	23,279	84,305	995,672
3537	Siuslaw School District 97J	17,045,250	1,009,773	1,713,735	1,082,850	2,483,611	0	40,681	2,196	0	676,006	1,420,757	3,024,032	486,697	(560,596)	2,950,133
3579	Lincoln County School District	16,790,973	994,710	1,688,170	1,066,696	12,936,243	0	40,075	2,163	0	8,138,763	2,995,441	2,978,920	1,954,226	(1,256,329)	3,676,817
3582	Linn County School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	0	0	0	0	0	590	0	0	0	0	0	0	0	330	330
3610	Harrisburg Elementary School District 42J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3613	Harris School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	8,018,240	475,007	806,156	509,382	157,169	374,690	19,137	1,033	0	1,095,320	247,933	1,422,532	(355,439)	22,471	1,089,564
3618	Sweet Home School District 55	18,221,353	1,079,447	1,831,981	1,157,565	3,476,899	126,281	43,488	2,347	0	2,062,187	1,928,442	3,232,687	639,951	(714,814)	3,157,824
3626	Wyatt School District 63Cj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	6,891,452	408,255	692,869	437,800	89,816	862,177	16,448	888	0	581,753	222,874	1,222,626	(374,141)	446,288	1,294,773
3665	Santiam Canyon School District	6,893,381	408,369	693,063	437,922	426,565	0	16,452	888	0	109,024	714,911	1,222,969	281,156	(333,124)	1,171,001
3676	Harrisburg High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	26,940,043	1,595,948	2,708,561	1,711,446	922,706	35,326	64,297	3,470	0	1,975,513	1,615,544	4,779,487	(206,169)	(697,354)	3,875,964
3687	Juntura Grade School	116,195	6,883	11,682	7,382	36,069	8,027	277	15	0	36,270	6,275	20,614	(10,230)	396	10,780
3689	Vale School District 15	0	0	0	0	0	1,066	0	0	0	0	0	0	0	527	527
3694	Nyssa School District 26	16,334,607	967,674	1,642,287	1,037,704	360,254	941,163	38,985	2,104	0	1,350,210	492,705	2,897,955	(343,667)	147,912	2,702,200
3696	Annex Elementary School	1,340,125	79,390	134,737	85,135	55,832	209,720	3,198	173	0	208,321	48,471	237,754	(16,841)	48,238	269,151
3707	Adrian School District 61	3,444,193	204,037	346,280	218,803	226,571	275,144	8,220	444	0	642,186	106,048	611,041	(118,280)	61,965	554,726
3709	Harper School District 66	2,470,998	146,384	248,435	156,977	134,929	221,509	5,897	318	0	40,807	75,047	438,385	3,942	43,400	485,727
3712	W W Jones School	299,714	17,755	30,133	19,040	15,298	13,398	715	39	0	15,152	7,677	53,173	(2,370)	(128)	50,675
3715	Vale High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	7,830,102	463,861	787,241	497,430	1,149,410	0	18,688	1,009	0	719,893	1,249,604	1,389,154	(122,760)	(465,159)	801,235
3730	North Marion School District 15	10,913,065	646,498	1,097,203	693,285	5,284,500	6,358,395	26,046	1,406	0	6,355,059	1,078,171	1,936,109	(1,074,432)	2,155,921	3,017,598
3732	Marion Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	503,795,782	29,845,239	50,651,791	32,005,120	40,401,015	200,490	1,202,396	64,892	0	26,011,038	25,775,997	89,379,412	(837,390)	(11,352,964)	77,189,058
3750	St Paul School District	4,016,249	237,926	403,795	255,144	203,106	311,838	9,585	517	0	381,065	57,098	712,531	(147,135)	82,524	647,920
3759	Eldriedge Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	0	0	0	0	0	35	0	0	0	0	0	0	0	116	116
3763	Butte Creek School	0	0	0	0	0	1,010	0	0	0	0	0	0	0	379	379
3769	Scotts Mills School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	8,693,108	514,986	874,008	552,255	0	464,088	20,748	1,120	0	1,211,238	318,523	1,542,262	(497,473)	9,105	1,053,894
3781	Silver Crest School District 93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	78,521,220	4,651,656	7,894,549	4,988,293	82,661	4,581,080	187,404	10,114	0	3,983,123	2,310,961	13,930,606	(1,483,952)	671,086	13,117,740
3794	Detroit School District 123J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	18,278,540	1,082,834	1,837,730	1,161,198	3,971,302	7,857,377	43,625	2,354	0	5,538,120	210,605	3,242,832	(1,173,349)	3,080,213	5,149,696
3818	Portland Public Schools	366,500,675	21,711,774	36,848,097	23,283,041	152,045,919	157,286,844	874,717	47,207	0	153,191,252	48,155,316	65,021,614	(6,521,664)	41,390,664	99,890,614
3820	Parkrose School District	13,952,856	826,578	1,402,825	886,397	7,868,770	14,241,062	33,301	1,797	0	11,377,237	3,210	2,475,404	(2,977,533)	6,509,571	6,007,442
3821	Gresham Grade School District 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3823	Orient School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	121,290,085	7,185,315	12,194,544	7,705,312	19,385,454	0	289,480	15,623	0	7,387,327	15,305,453	21,518,315	764,093	(5,257,056)	17,025,352
3842	Corbett School District 39	14,815,889	877,704	1,489,594	941,223	126,532	593,919	35,361	1,908	0	581,080	443,322	2,628,516	(346,993)	14,099	2,295,622
3843	David Douglas School District	156,523,901	9,272,593	15,736,964	9,943,645	0	4,501,020	373,571	20,161	0	12,889,806	5,504,966	27,769,217	(6,215,645)	(860,956)	20,692,616
3847	Riverdale School	8,487,301	502,794	853,316	539,181	944,329	53,504	20,256	1,093	0	891,099	756,191	1,505,749	(237,082)	(266,815)	1,001,852
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	16,560,894	981,080	1,665,038	1,052,080	6,676,067	19,158,281	39,525	2,133	0	13,636,393	0	2,938,101	(4,136,843)	7,725,683	6,526,941
3859	Central School District 13J	38,096,676	2,256,876	3,830,252	2,420,204	3,256,913	0	90,924	4,907	0	788,122	3,482,417	6,758,807	715,274	(1,401,574)	6,072,507
3865	Perrydale School District 21	4,233,438	250,792	425,631	268,942	55,028	81,555	10,104	545	0	310,104	158,143	751,063	(104,760)	(21,917)	624,386
3887	Falls City School District	3,115,328	184,554	313,216	197,910	480,074	0	7,435	401	0	95,384	424,931	552,697	210,807	(189,072)	574,432
3894	Sherman County School District 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	12,936,373	766,360	1,300,627	821,821	5,594,452	5,004,215	30,875	1,666	0	5,096,672	1,752,133	2,295,068	(6,258)	1,202,400	3,491,210
3920	Neah-Kah-Nie School District	12,871,005	762,488	1,294,055	817,669	0	973,870	30,719	1,658	0	1,421,183	430,746	2,283,471	(550,737)	154,674	1,887,408
3927	Echo School District	2,087,658	123,674	209,894	132,625	652,698	1,334,480	4,983	269	0	1,134,539	133,457	370,376	(260,643)	476,554	586,287
3928	Umatilla School District 6R	9,901,710	586,585	995,521	629,035	2,293,623	4,463,701	23,632	1,275	0	3,656,172	159,754	1,756,682	(744,272)	1,728,483	2,740,893
3929	Ferndale School District 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	24,470,429	1,449,647	2,460,265	1,554,557	5,306,903	0	58,403	3,152	0	2,842,633	5,087,749	4,341,348	506,533	(1,923,298)	2,924,583
3935	Athena-Weston School District 29Rj	8,320,604	492,919	836,556	528,591	136,224	470,597	19,859	1,072	0	225,703	219,742	1,476,175	(102,852)	72,146	1,445,469
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	5,541,563	328,286	557,151	352,044	751,120	0	13,226	714	0	211,849	724,523	983,140	145,580	(296,379)	832,341
3944	Ukiah School	593,690	35,171	59,690	37,716	0	82,402	1,417	76	0	241,132	30,572	105,328	(80,588)	15,739	40,479
3957	Helix School District	2,517,544	149,141	253,115	159,934	90,709	222,407	6,009	324	0	178,662	100,373	446,643	(68,479)	25,206	403,370
3958	Pilot Rock School District 2R	3,651,587	216,323	367,132	231,978	372,551	0	8,715	470	0	195,594	404,994	647,835	32,891	(160,840)	519,886
3959	Mcloughlin Union High School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	13,669,254	809,777	1,374,311	868,380	4,247,465	8,185,797	32,624	1,761	0	5,852,220	1,189,210	2,425,090	(1,161,327)	2,801,617	4,065,380
3966	Union County School District	4,013,951	237,789	403,564	254,998	432,299	17,125	9,580	517	0	187,428	339,603	712,123	93,934	(135,954)	670,103
3967	North Powder School District	3,531,609	209,215	355,069	224,356	47,045	315,078	8,429	455	0	517,410	111,322	626,550	(124,609)	66,842	568,783
3969	Imbler School District	3,883,831	230,081	390,482	246,732	74,012	308,280	9,269	500	0	449,129	156,630	689,038	(192,599)	60,798	557,237

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
3970	Cove School District	3,345,111	198,167	336,319	212,508	321,512	671,740	7,984	431	0	751,592	9,420	593,463	(151,618)	267,065	708,910
3973	Elgin School District 23	5,870,948	347,799	590,267	372,969	638,670	302,019	14,012	756	0	329,293	223,624	1,041,577	34,488	21,869	1,097,934
3986	Joseph School District 6	3,882,528	230,004	390,351	246,649	35,717	275,624	9,266	500	0	364,946	112,514	688,807	(125,976)	37,791	600,622
3990	Wallowa School	2,828,063	167,537	284,334	179,661	22,186	168,058	6,750	364	0	311,812	103,826	501,732	(116,119)	27,844	413,457
3993	Enterprise School District 21	4,651,984	275,587	467,712	295,531	39,709	298,125	11,103	599	0	654,769	168,946	825,318	(146,467)	55,254	734,105
4003	Troy School District 54	116,429	6,897	11,706	7,396	13,567	2,645	278	15	0	34,496	7,826	20,656	(6,369)	(1,551)	12,736
4008	Chenowith School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	5,324,580	315,432	535,335	338,260	417,576	458,365	12,708	686	0	702,997	125,682	944,644	(57,018)	122,677	1,010,303
4022	Maupin Grade School 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4034	Gaston Public Schools	5,671,750	335,999	570,240	360,315	937,200	0	13,537	731	0	358,546	805,253	1,006,236	(22,158)	(294,881)	689,197
4035	Banks School District	11,211,297	664,166	1,127,187	712,231	409,512	273,340	26,758	1,444	0	672,667	359,512	1,989,018	(227,934)	(71,633)	1,689,451
4047	Reedville School District 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4055	Groner School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4062	Beaverton School District	521,308,589	30,882,711	52,412,534	33,117,672	31,846,354	4,472,416	1,244,193	67,148	0	35,321,735	24,739,547	92,486,394	(7,834,137)	(9,178,607)	75,473,650
4080	North Plains School District 70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4109	Spray School District 1	1,316,824	78,010	132,394	83,655	204,922	118,443	3,143	170	0	11,106	12,586	233,620	55,592	43,234	332,446
4114	Fossil School District 21J	2,058,723	121,960	206,985	130,786	155,067	232,573	4,913	265	0	88,936	21,310	365,242	(53,754)	70,734	382,222
4128	Yamhill Grade School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	38,450,647	2,277,845	3,865,841	2,442,691	2,641,528	0	91,769	4,953	0	5,118,951	5,611,578	6,821,606	(1,521,381)	(2,132,094)	3,168,131
4142	McMinnville Schools	77,544,315	4,593,783	7,796,331	4,926,232	2,413,317	207,430	185,073	9,988	0	2,662,268	4,221,214	13,757,291	(1,222,206)	(1,650,925)	10,884,160
4144	Sheridan School District 48J	10,711,502	634,557	1,076,938	680,480	1,089,302	356,667	25,565	1,380	0	674,084	170,099	1,900,349	(236,673)	151,744	1,815,420
4166	Yamhill-Carlton School District 1	5,161,490	305,771	518,938	327,899	2,835,655	0	12,319	665	0	1,496,262	949,511	915,710	276,416	(386,641)	805,485
4185	Lebanon School District Uh-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4219	Grant County Education Service District	1,495,891	88,618	150,397	95,031	316,114	159,325	3,570	193	0	85,004	15,610	265,389	(16,466)	104,658	353,581
4220	Jefferson County Education Service District	1,125,045	66,649	113,112	71,472	8,938	1,119,122	2,685	145	0	545,471	0	199,597	(250,670)	449,476	398,403
4221	Marion Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4223	InterMountain Education Service District	16,211,882	960,404	1,629,948	1,029,908	3,614,977	5,610,445	38,692	2,088	0	4,179,714	854,766	2,876,182	(651,280)	1,904,942	4,129,844
4224	Wallowa County Region 18	2,742,693	162,479	275,751	174,238	119,855	223,224	6,546	353	0	195,940	76,453	486,587	(57,142)	41,099	470,544
4225	Washington County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4226	North Central Education Service District	2,045,298	121,165	205,635	129,934	329,842	237,920	4,881	263	0	17,092	0	362,860	51,152	71,250	485,262
4227	Cascade School District Uh5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	11,772,166	697,392	1,183,577	747,862	152,928	885,927	28,096	1,516	0	931,713	400,947	2,088,523	(106,376)	135,116	2,117,263
4237	Douglas Education Service District	28,968,825	1,716,135	2,912,535	1,840,330	1,723,132	640,671	69,139	3,731	0	1,057,005	1,021,589	5,139,417	238,191	(225,648)	5,151,960
4238	Multnomah Education Service District	22,185,373	1,314,278	2,230,525	1,409,392	13,771,898	27,724,505	52,949	2,858	0	17,234,605	2,313,139	3,935,951	(1,781,020)	9,974,846	12,129,777
4251	Clatsop County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4252	High Desert Education Service District	30,108,692	1,783,661	3,027,138	1,912,744	3,209,913	338,456	71,860	3,878	0	1,145,294	768,057	5,341,643	260,447	(242,511)	5,359,579
4254	Willamette Education Service District	40,627,981	2,406,832	4,084,750	2,581,013	6,830,764	0	96,966	5,233	0	92,504	4,546,344	7,207,891	2,412,600	(1,861,278)	7,759,213
4258	Hermiston School District 8R	23,669,086	1,402,174	2,379,698	1,503,649	10,884,540	29,587,661	56,490	3,049	0	18,679,547	1,122,905	4,199,180	(4,344,779)	11,381,088	11,235,489
4259	Clackamas Education Service District	38,505,226	2,281,078	3,871,328	2,446,159	3,791,794	0	91,899	4,960	0	43,386	1,916,889	6,831,289	1,106,866	(882,976)	7,055,179
4260	Greater Albany School District 8J	106,367,223	6,301,274	10,694,195	6,757,293	0	75,270	253,864	13,701	0	2,195,864	5,345,806	18,870,821	(1,130,862)	(2,281,022)	15,458,937
4268	Lake Oswego School District	86,147,894	5,103,466	8,661,337	5,472,800	6,810,716	0	205,607	11,096	0	4,153,103	6,444,517	15,283,669	1,314,671	(2,876,340)	13,722,000
4270	Silver Falls School District	20,123,281	1,192,118	2,023,201	1,278,391	6,845,819	14,988,688	48,028	2,592	0	12,084,573	989,551	3,570,111	(2,963,290)	5,660,525	6,267,346
4271	Malheur Education Service District Region 14	7,854,087	465,282	789,652	498,954	1,015,914	491,952	18,745	1,012	0	145,936	74,635	1,393,409	142,153	117,723	1,653,285
4272	Linn-Benton-Lincoln Education Service District	30,558,260	1,810,294	3,072,337	1,941,304	489,783	1,947,341	72,933	3,936	0	1,899,160	789,632	5,421,402	(676,235)	364,935	5,110,102
4273	Double O School District	45,366	2,688	4,561	2,882	9,736	18,750	108	6	0	72,126	4,186	8,048	(15,349)	4,318	(2,983)
4275	Tillamook County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	22,456,910	1,330,364	2,257,825	1,426,642	1,636,875	408,628	53,597	2,893	0	32,356	702,875	3,984,125	484,872	(190,206)	4,278,791
4277	Mitchell School	1,271,943	75,351	127,882	80,804	49,345	104,668	3,036	164	0	208,599	51,118	225,658	(4,416)	14,462	235,704
4279	St Helens School District 502	27,677,423	1,639,631	2,782,697	1,758,290	5,579,164	0	66,057	3,565	0	1,772,381	4,903,867	4,910,307	1,000,301	(1,882,721)	4,027,887
4280	Northwest Regional Education Service District	81,030,245	4,800,292	8,146,807	5,147,686	2,389,628	4,416,800	193,393	10,437	0	918,443	1,944,618	14,375,737	59,271	720,335	15,155,343
4286	Southern Oregon Education Service District	24,495,755	1,451,147	2,462,811	1,556,165	116,303	2,688,344	58,463	3,155	0	1,896,400	354,551	4,345,841	(1,309,059)	394,404	3,431,186
4288	Medford School District 549C	139,873,318	8,286,200	14,062,909	8,885,867	4,886,138	2,592,115	333,832	18,016	0	9,888,147	5,390,582	24,815,204	(2,457,066)	(1,146,343)	21,211,795
4291	Dayton Public Schools	7,466,282	442,308	750,662	474,318	1,337,340	0	17,820	962	0	1,063,479	1,089,491	1,324,608	(101,237)	(408,100)	815,271
4293	Lake County Education Service District	1,345,184	79,690	135,245	85,457	118,969	178,324	3,211	173	0	121,510	685	238,652	(40,598)	55,275	253,329
4294	Harney Education Service District Region XVII	3,132,708	185,584	314,963	199,015	454,294	229,574	7,477	404	0	109,307	48,615	555,780	14,062	55,081	624,923
4295	Wasco County Education Service District	6,625,048	392,473	666,084	420,876	614,160	442,581	15,812	853	0	32,179	79,616	1,175,363	171,421	119,297	1,466,081
4297	Yamhill Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4306	Amity School District	6,485,158	384,186	652,020	411,989	1,751,980	0	15,478	835	0	948,145	1,291,389	1,150,545	188,537	(445,634)	893,448
4307	Columbia School District 5J	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4309	Scappoose School District	24,401,756	1,445,578	2,453,360	1,550,194	446,371	1,394,781	58,239	3,143	0	1,815,843	627,173	4,329,164	(744,814)	203,324	3,787,674
4311	Redmond School District 2J	37,544,209	2,224,147	3,774,707	2,385,107	11,623,485	32,170,122	89,606	4,836	0	23,634,545	1,118,694	6,660,793	(6,136,993)	12,317,233	12,841,033
4312	Reedsport School District	6,531,933	386,957	656,723	414,960	477,932	0	15,590	841	0	506,186	552,232	1,158,843	76,343	(262,869)	972,317
4313	Forest Grove School District	74,170,646	4,393,925	7,457,141	4,711,910	2,502,082	633,397	177,021	9,554	0	3,352,521	3,031,971	13,158,762	(1,298,015)	(438,435)	11,422,312
4314	Willamina School District 30J	10,794,371	639,467	1,085,270	685,744	289,082	286,565	25,763	1,390	0	727,453	249,224	1,915,051	(147,548)	(53,609)	1,713,894
4315	John Day School District	4,885,799	289,438	491,220	310,385	610,021	0	11,661	629	0	729,918	764,860	866,799	(64,751)	(282,532)	519,516
4316	Tigard-Tualatin School District 23J	159,384,116	9,442,034	16,024,531	10,125,348	1,020,195	5,472,583	380,398	20,530	0	6,728,447	5,677,597	28,276,653	(2,609,462)	(448,680)	25,218,511
4317	Sherwood School District 88J	56,828,216	3,366,546	5,713,527	3,610,181	127,026	1,245,838	135,630	7,320	0	3,958,980	2,216,736	10,082,007	(1,625,307)	(497,633)	7,959,067
4320	Rainier School District 13	9,328,083	552,603	937,848	592,594	855,935	0	22,263	1,202	0	557,628	1,042,503	1,654,914	172,370	(445,613)	1,381,671

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			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)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
4321	North Clackamas School District 12	211,130,502	12,507,529	21,227,129	13,412,691	27,284,397	0	503,899	27,195	0	8,392,364	21,610,564	37,457,082	4,750,362	(8,252,250)	33,955,194
4323	Estacada School District 108	22,681,172	1,343,650	2,280,372	1,440,889	1,989,628	0	54,133	2,921	0	590,789	1,926,365	4,023,912	430,902	(770,089)	3,684,725
4324	Centennial School District 28	75,120,176	4,450,175	7,552,607	4,772,232	0	3,164,491	179,287	9,676	0	10,128,291	2,551,294	13,327,220	(4,604,515)	194,359	8,917,064
4326	Harney County School District 3	0	0	0	0	0	4,142	0	0	0	0	0	0	0	1,934	1,934
4327	Jordan Valley School District 3	1,303,025	77,192	131,007	82,779	9,737	64,665	3,110	168	0	142,827	34,730	231,172	(49,057)	6,937	189,052
4329	Gervais School District 1	7,172,396	424,898	721,115	455,648	1,974,988	1,333,760	17,118	924	0	1,379,084	1,078,937	1,272,469	45,596	96,365	1,414,430
4330	Vale School District 84	11,822,695	700,385	1,188,658	751,072	104,282	690,666	28,217	1,523	0	1,441,791	414,022	2,097,488	(559,125)	44,418	1,582,781
4331	Molalla River School District	18,598,736	1,101,803	1,869,923	1,181,540	6,385,972	0	44,389	2,396	0	3,053,244	4,247,204	3,299,639	989,302	(1,692,888)	2,596,053
4332	Gresham-Barlow School District 10	108,631,566	6,435,415	10,921,853	6,901,142	11,500,092	223,894	259,268	13,992	0	8,829,450	6,999,853	19,272,542	(637,713)	(2,908,724)	15,726,105
4333	Canby School District	46,091,022	2,730,467	4,634,006	2,928,069	8,354,075	0	110,004	5,937	0	4,639,503	7,155,835	8,177,100	1,172,074	(2,889,930)	6,459,244
4334	Cascade School District 5	24,029,290	1,423,513	2,415,913	1,526,532	3,855,509	0	57,350	3,095	0	1,635,837	2,425,142	4,263,084	721,474	(1,045,814)	3,938,744
4335	Milton-Freewater Unified School District 7	10,273,278	608,597	1,032,879	652,640	3,272,961	2,897,798	24,519	1,323	0	3,447,701	1,496,684	1,822,603	(141,246)	516,650	2,198,007
4336	Nestucca Valley School District 101	7,347,615	435,278	738,732	466,779	427,194	90,073	17,536	946	0	96,482	217,071	1,303,555	83,764	(61,662)	1,325,657
4337	Sherman County School District	2,130,646	126,221	214,216	135,356	185,641	664,705	5,085	274	0	446,420	5,145	378,002	(215,863)	392,961	555,100
4338	Three Rivers U J School District	45,653,109	2,704,524	4,589,978	2,900,249	832,191	1,693	108,959	5,880	0	3,107,859	3,096,788	8,099,409	(959,620)	(1,343,781)	5,796,008
4339	Lebanon Community School District	48,712,165	2,885,745	4,897,537	3,094,585	1,854,432	1,973,007	116,260	6,274	0	6,327,106	1,362,855	8,642,122	(1,315,226)	83,235	7,410,131
4340	Monroe School District 1J	3,571,316	211,567	359,061	226,878	22,890	7,699	8,524	460	0	397,116	271,184	633,594	(209,873)	(113,105)	310,616
4341	Hillsboro School District 1J	245,921,618	14,568,581	24,725,039	15,622,899	20,992,575	1,531,675	586,934	31,676	0	16,660,643	12,433,491	43,629,443	(2,253,781)	(4,952,899)	36,422,763
4342	North Santiam School District 29J	9,653,687	571,892	970,585	613,279	3,517,686	5,911,586	23,040	1,243	0	5,581,926	1,357,750	1,712,680	(1,129,508)	1,718,840	2,302,012
4343	Harrisburg Sschool District 7	9,174,872	543,526	922,445	582,861	484,892	445,687	21,897	1,182	0	1,567,614	287,588	1,627,732	(637,781)	3,043	992,994
4344	South Wasco County School District 1	4,820,693	285,581	484,674	306,249	321,386	287,532	11,505	621	0	93,888	154,318	855,249	(9,204)	54,672	900,717
4345	Oregon Trail School District 46	50,454,009	2,988,933	5,072,662	3,205,240	493,450	3,106,499	120,417	6,499	0	2,340,462	1,242,654	8,951,146	(979,213)	736,094	8,708,027
4346	Knappa School District 4	8,261,517	489,418	830,616	524,837	442,407	327,188	19,718	1,064	0	99,619	184,647	1,465,692	(16,282)	40,015	1,489,425
4347	Clatskanie School District 6J	11,193,915	663,136	1,125,440	711,127	260,719	421,341	26,716	1,442	0	586,417	378,619	1,985,935	(209,368)	4,640	1,781,207
4348	Lourdes Charter School	365,111	21,629	36,708	23,195	66,293	31,613	871	47	0	28,321	9,516	64,775	(8,333)	12,050	68,492
4350	Ridgeline Montessori	2,504,283	148,356	251,781	159,092	192,846	128,814	5,977	323	0	87,405	79,465	444,290	(146)	14,171	458,315
4351	The Village School	489,459	28,996	49,210	31,094	41,022	37,013	1,168	63	0	124,397	32,200	86,836	(36,078)	(5,627)	45,131
4352	Armadillo Technical Institute	740,794	43,885	74,480	47,061	5,792	26,693	1,768	95	0	149,847	34,701	131,426	(22,321)	(6,359)	102,746
4354	Opal Charter School	0	0	0	0	25,228	11,601	0	0	0	247,471	39,009	0	(62,943)	(5,379)	(68,322)
4355	Three Rivers Charter School	1,314,595	77,878	132,170	83,514	78,490	80,235	3,138	169	0	229,513	56,703	233,225	(50,027)	185	183,383
4358	Detroit Lake Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	0	0	0	0	0	5,578	0	0	0	0	0	0	0	1,297	1,297
4360	Luckiamute Valley Charter School	2,881,722	170,715	289,729	183,070	265,248	175,426	6,878	371	0	91,415	37,202	511,252	63,894	33,896	609,042
4361	Rimrock Expeditionary Alternative Learning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	81,763	4,844	8,220	5,194	3,850	1,588	195	11	0	46,487	8,700	14,506	(9,713)	(2,562)	2,231
4363	Multisensory Learning Academy	4,641,671	274,976	466,675	294,876	482,986	333,024	11,078	598	0	772,102	224,440	823,488	(42,315)	37,465	818,638
4365	Mitch Charter School	1,822,140	107,945	183,199	115,757	171,675	83,112	4,349	235	0	270,361	73,985	323,270	(91,379)	7,189	239,080
4366	Sand Ridge Charter School	2,889,911	171,200	290,553	183,590	106,155	156,834	6,897	372	0	77,042	73,140	512,705	9,478	19,528	541,711
4367	Arthur Academy Charter School	8,906,730	527,641	895,485	565,826	460,553	334,482	21,257	1,147	0	855,777	284,926	1,580,161	(161,201)	(49,336)	1,369,624
4369	Trillium Charter School	0	0	0	0	15,762	155	0	0	0	558,761	12,505	0	(361,925)	(37,093)	(399,018)
4370	Howard Street Charter School, Inc.	1,278,944	75,766	128,585	81,249	135,253	78,874	3,052	165	0	64,504	45,419	226,900	25,659	13,070	265,629
4371	The Lighthouse School	1,878,484	111,283	188,863	119,336	377,683	196,175	4,483	242	0	290,644	64,387	333,266	(28,715)	46,483	351,034
4373	Sheridan Japanese School Foundation	0	0	0	0	60,815	8,175	0	0	0	454,718	57,438	0	(112,072)	(13,410)	(125,482)
4374	Ione School District	2,278,499	134,980	229,081	144,748	5,587	126,898	5,438	293	0	740,718	127,957	404,233	(216,940)	(6,295)	180,998
4375	Eddyville Charter School	3,209,349	190,124	322,669	203,883	566,166	47,823	7,660	413	0	326,606	47,252	569,377	161,050	13,429	743,856
4376	Four Rivers Community School	3,940,017	233,410	396,131	250,301	280,985	208,855	9,404	507	0	122,504	141,672	699,006	77,500	13,606	790,112
4378	Mosier Community School	1,790,362	106,062	180,004	113,738	127,572	54,680	4,273	231	0	275,689	73,099	317,632	(99,076)	(8,581)	209,975
4379	Siletz Valley School	2,756,587	163,302	277,148	175,120	238,557	162,578	6,579	355	0	139,971	66,122	489,052	7,965	26,616	523,633
4380	The Emerson School	1,252,454	74,196	125,922	79,566	63,483	41,136	2,989	161	0	56,955	39,584	222,200	(31,260)	18,661	209,601
4381	North Wasco County School District 21	30,083,833	1,782,189	3,024,638	1,911,165	4,945,694	2,817,164	71,800	3,875	0	3,214,328	770,785	5,337,233	257,324	247,430	5,841,987
4382	Self Enhancement Inc	0	0	0	0	0	0	0	0	0	2,062	0	0	(24,809)	(167)	(24,976)
4383	City View Charter School	2,949,195	174,713	296,513	187,356	655,089	131,196	7,039	380	0	176,049	89,503	523,223	133,139	5,854	662,216
4386	Nixyaawii Community School	1,307,849	77,478	131,492	83,085	149,244	81,122	3,121	168	0	83,173	33,993	232,028	27,027	14,529	273,584
4388	West Lane Tech	942,286	55,822	94,738	59,862	45,859	81,238	2,249	121	0	123,075	59,828	167,173	220	8,257	175,650
4390	Oregon Connections Academy	20,630,509	1,222,167	2,074,198	1,310,614	1,394,516	813,686	49,238	2,657	0	4,649,922	1,142,568	3,660,100	(506,102)	(58,615)	3,095,383
4392	Eagleridge High School	1,743,578	103,291	175,300	110,766	21,674	18,036	4,161	225	0	159,108	103,618	309,332	(24,545)	(34,888)	249,899
4393	Cascade Heights Public Charter School	1,652,086	97,871	166,101	104,954	50,859	128,378	3,943	213	0	295,913	66,027	293,100	(60,254)	6,813	239,659
4396	Sweet Home Charter School	1,367,789	81,029	137,518	86,893	198,972	57,891	3,264	176	0	82,908	36,349	242,662	(35,673)	3,002	209,991
4397	Springwater Environmental Sciences School	1,853,267	109,789	186,328	117,734	143,550	94,972	4,423	239	0	185,888	42,603	328,792	(34,790)	17,111	311,113
4398	LEP High	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	819,498	48,548	82,393	52,061	82,064	23,721	1,956	106	0	378,263	55,804	145,389	(94,580)	(11,398)	39,411
4401	Ballston Community School	0	0	0	0	5,686	162	0	0	0	256,552	30,953	0	(81,877)	(10,843)	(92,720)
4402	Sage Community School	0	0	0	0	20,120	1,260	0	0	0	37,720	2,779	0	(10,361)	4,090	(6,271)
4403	Portland Village School	3,738,916	221,496	375,912	237,526	730,804	212,608	8,924	482	0	160,651	109,974	663,328	47,645	97,891	808,864
4404	Alliance Charter Academy	3,934,851	233,104	395,611	249,973	39,497	143,716	9,391	507	0	53,558	105,796	698,090	(78,958)	62,311	681,443
4405	Forest Grove Community School	1,987,413	117,736	199,815	126,256	160,142	50,692	4,743	256	0	123,331	60,751	352,591	(18,952)	3,098	336,737
4407	Madrone Trail Public Charter School	2,447,175	144,972	246,040	155,464	590,797	255,816	5,841	315	0	277,743	150,726	434,158	90,657	19,390	544,205
4408	Muddy Creek Charter School	1,390,016	82,346	139,753	88,305	345,698	37,912	3,318	179	0	154,053	8,464	246,606	45,253	12,595	304,454
4409	Southwest Charter School	1,674,881	99,221	168,393	106,402	265,493	163,614	3,997	216	0	240,228	80,658	297,144	141,670	10,937	449,751
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	1,726,163	102,259	173,549	109,660	56,464	88,366	4,120	222	0	69,584	39,197	306,242	(36,206)	11,622	281,658
4412	Estacada Web Academy	6,969,225	412,862	700,688	442,741	877,027	375,880	16,633	898	0	519,774	111,296	1,236,424	283,474	113,962	1,633,860
4413	Marcola Early College Academy	0	0	0	0	0	801	0	0	0	0	0	0	0	2,676	2,676
4414	Marcola Web Academy	0	0	0	0	0	486	0	0	0	0	0	0	0	1,619	1,619
4418	Lewis And Clark Montessori Charter School	3,448,470	204,290	346,710	219,074	299,749	81,342	8,230	444	0	489,027	141,139	611,800	(115,904)	(32,090)	463,806

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

Schedule of Pension Amounts by Employer

June 30, 2024 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**22,227,242,714**	**1,316,758,486**	**2,234,734,187**	**1,412,051,448**	**1,862,141,226**	**1,183,694,011**	**53,049,152**	**2,863,006**	**-**	**1,862,141,230**	**1,183,693,983**	**3,943,379,360**	**(63)**	**(11)**	**3,943,379,286**
4419	Silvies River Web Academy	4,977,535	294,873	500,443	316,213	1,114,160	288,879	11,880	641	0	204,036	98,865	883,074	468,674	69,042	1,420,790
4420	Oregon Virtual Academy	13,087,212	775,296	1,315,792	831,404	2,091,955	136,820	31,235	1,686	0	1,910,483	742,581	2,321,828	334,318	(135,799)	2,520,347
4421	Home Scholars Academy of Oakridge and Westfir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	8,749,110	518,304	879,638	555,813	789,209	375,566	20,881	1,127	0	257,702	175,523	1,552,197	145,300	66,732	1,764,229
4423	Molalla River Academy	2,365,521	140,135	237,830	150,277	368,379	77,197	5,646	305	0	227,572	18,135	419,672	58,125	37,969	515,766
4424	The Ivy School	2,265,016	134,181	227,725	143,892	293,038	142,201	5,406	292	0	180,886	43,917	401,841	(6,862)	36,043	431,022
4429	Clackamas Web Academy	41,576	2,463	4,180	2,641	10,232	8,406	99	5	0	2,257	935	7,376	885	2,024	10,285
4430	Clackamas Charter Alliance 2	182,128	10,789	18,311	11,570	0	6,663	435	23	0	17,209	6,940	32,312	(8,079)	(637)	23,596
4431	Corbett Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	0	0	0	0	316,744	27,780	0	0	0	551,354	83,201	0	(122,592)	2,573	(120,019)
4433	Powell Butte Community Charter School	1,748,779	103,599	175,823	111,096	61,532	123,163	4,174	225	0	323,442	83,294	310,254	(34,203)	5,606	281,657
4434	Logos Public Charter School	8,739,819	517,753	878,704	555,223	875,768	367,215	20,859	1,126	0	0	233,424	1,550,549	858,237	37,960	2,446,746
4435	Sunny Wolf Charter School	2,028,774	120,186	203,974	128,884	194,342	80,905	4,842	261	0	0	52,537	359,929	66,140	9,114	435,183
4436	Academy Of Arts & Academics	0	0	0	0	0	0	0	0	0	73,757	0	0	(240,593)	(5,950)	(246,543)
4437	Center for Advance Learning	2,177,036	128,969	218,880	138,303	266,522	145,609	5,196	280	0	162,426	58,646	386,232	(9,593)	28,974	405,613
4439	Homesource Family Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	2,683,357	158,964	269,786	170,468	796,647	294,031	6,404	346	0	36,857	45,085	476,060	187,081	115,414	778,555
4441	Baker Web Academy	20,741,845	1,228,762	2,085,392	1,317,687	2,321,905	1,127,740	49,504	2,672	0	1,307,997	609,144	3,679,852	1,115,949	211,333	5,007,134
4443	Knova Learning Oreogn	2,867,268	169,859	288,276	182,152	334,799	253,464	6,843	369	0	113,893	82,401	508,688	30,643	36,519	575,850
4444	Bennett Pearson Academy, Inc.	1,499,968	88,859	150,807	95,290	231,221	80,805	3,580	193	0	112,222	30,982	266,112	62,370	16,454	344,936
4446	Coburg Community Charter School	2,572,143	152,376	258,604	163,403	249,664	120,094	6,139	331	0	50,001	78,965	456,329	37,529	10,507	504,365
4447	Arco Iris Spanish Immersion Charter School	2,306,714	136,651	231,918	146,541	151,774	120,320	5,505	297	0	384,008	122,044	409,239	6,217	6,795	422,251
4448	Gresham Barlow Web Academy	7,252,505	429,644	729,169	460,737	1,126,676	249,447	17,309	934	0	0	136,534	1,286,681	431,452	46,679	1,764,812
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	1,851,749	109,699	186,175	117,638	170,844	107,837	4,420	239	0	443,153	67,380	328,523	(112,006)	7,120	223,637
4451	River's Edge Academy Charter School	1,776,717	105,254	178,632	112,871	244,814	53,608	4,240	229	0	81,682	33,943	315,211	52,930	959	369,100
4452	South Columbia Family School	445,721	26,405	44,813	28,316	56,688	68,228	1,064	57	0	61,625	16,077	79,076	(4,334)	15,365	90,107
4453	Woodland Educational Initiative	1,880,843	111,423	189,101	119,486	417,523	70,122	4,489	242	0	169,681	70,476	333,684	37,433	(7,471)	363,646
4454	Le Monde Immersion Charter School	3,463,500	205,180	348,221	220,029	394,695	175,460	8,266	446	0	112,236	74,758	614,466	162,945	33,110	810,521
4455	Hope Chinese Charter School	3,582,085	212,205	360,144	227,563	136,356	222,104	8,549	461	0	3,177	77,724	635,505	116,945	34,164	786,614
4456	Insight School of Oregon Charter	5,833,802	345,599	586,532	370,610	1,548,836	188,349	13,923	751	0	563,858	0	1,034,986	473,002	101,798	1,609,786
4457	Oregon Virtual Education East	0	0	0	0	113	0	0	0	0	72,841	4,455	0	(28,567)	(3,264)	(31,831)
4458	Oregon Virtual Education West	0	0	0	0	72	0	0	0	0	72,613	4,451	0	(28,546)	(3,241)	(31,787)
4459	Crater Lake Charter Academy	2,806,305	166,248	282,147	178,279	278,262	109,057	6,698	361	0	96,492	59,660	497,872	66,700	12,084	576,656
4460	Kairos Pdx	3,657,331	216,663	367,709	232,343	609,519	133,293	8,729	471	0	48,183	100,787	648,854	235,279	16,279	900,412
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	0	0	0	(15,923)	0	(15,923)
4462	Bend International School	2,279,450	135,036	229,177	144,809	221,371	103,081	5,440	294	0	53,345	64,538	404,402	61,126	8,573	474,101
4463	Dallas Community School-Community Innovation Partners	1,862,979	110,364	187,304	118,351	420,433	62,306	4,446	240	0	14,663	24,348	330,515	80,710	13,418	424,643
4464	The Valley School Of Southern Oregon	893,257	52,917	89,808	56,747	176,748	55,066	2,132	115	0	175,768	50,263	158,475	47,402	1,974	207,851
4465	Bridge Educational Foundation	0	0	0	0	0	0	0	0	0	169,978	29,880	0	(68,945)	(15,456)	(84,401)
4467	Cannon Beach Academy	532,878	31,568	53,576	33,853	83,752	15,249	1,272	69	0	34,237	26,002	94,539	46,954	(2,313)	139,180
4468	Frontier Charter Academy	5,226,152	309,601	525,439	332,007	856,487	136,071	12,473	673	0	151,513	153,698	927,182	574,217	36,940	1,538,339
4469	Desert Sky Montessori	1,097,319	65,006	110,325	69,710	111,673	73,943	2,619	141	0	161,690	68,027	194,678	132,421	862	327,961
4470	Oregon Family School	5,269,157	312,149	529,763	334,739	1,797,346	443,611	12,576	679	0	0	0	934,812	709,697	171,337	1,815,846
4471	Wahtonka Community School	0	0	0	0	269,239	18,006	0	0	0	531,206	101,836	0	10,888	(9,683)	1,205
4472	Valley Inquiry Charter School	684,506	40,551	68,820	43,485	313,580	39,715	1,634	88	0	0	10,593	121,440	87,998	14,284	223,722
4473	Willamette Connections Academy	4,133,747	244,886	415,608	262,609	1,617,107	193,488	9,866	532	0	346,202	109,289	733,376	556,948	87,488	1,377,812
4474	Oregon for Quality Virtual Education Inc	2,148,752	127,294	216,036	136,506	982,799	174,972	5,128	277	0	0	0	381,214	273,258	55,565	710,037
4475	Teach-NW	3,585,830	212,427	360,521	227,800	1,769,522	252,616	8,558	462	0	0	0	636,169	464,225	69,410	1,169,804
4476	Kalmiopsis Community Arts High School	0	0	0	0	0	12,963	0	0	0	0	0	0	0	3,015	3,015
4477	Virtual Preparatory Academy of Oregon	0	0	0	0	0	69,199	0	0	0	0	0	0	0	16,093	16,093
4479	Harmony Academy	702,899	41,640	70,670	44,654	226,987	86,775	1,678	91	0	88,803	7,303	124,703	97,425	30,973	253,101
4480	Holla School	269,254	15,951	27,071	17,105	156,274	115,487	643	35	0	0	0	47,769	36,343	28,597	112,709

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
1000	State Agencies	SLGRP	840,665,652	2,305,010,860	429,951,750	3,575,628,262	16.71%	10.55%	15.14%	4,228,715,210
1039	SAIF	SLGRP	27,160,437	76,188,430	0	103,348,867	16.71%	10.55%	15.14%	113,378,473
1179	Professional Liability Fund	SLGRP	531,384	4,519,644	0	5,051,028	16.71%	10.55%	15.14%	5,733,415
1252	Oregon State University	SLGRP	61,584,365	235,555,160	733,087	297,872,612	16.71%	10.55%	15.14%	331,292,746
1254	University of Oregon	SLGRP	47,697,910	215,644,428	1,667,293	265,009,632	16.71%	10.55%	15.14%	297,121,261
2000	Lake County	SLGRP	660,835	2,807,576	1,863,640	5,332,051	18.50%	10.55%	15.14%	7,316,453
2001	Clackamas County	Indep	43,759,400	114,879,810	31,282,253	189,921,463	17.18%	10.55%	15.14%	231,499,874
2002	Curry County	Indep	1,171,137	3,841,843	1,803,293	6,816,272	19.65%	10.55%	15.14%	9,000,387
2003	Douglas County	Indep	6,817,243	16,327,475	6,899,704	30,044,422	19.42%	10.55%	15.14%	38,764,914
2004	Harney County	SLGRP	555,352	3,809,354	875,074	5,239,780	16.96%	10.55%	15.14%	6,528,623
2005	Jackson County	SLGRP	11,708,599	33,050,211	10,069,044	54,827,854	17.56%	10.55%	15.14%	67,956,374
2006	Jefferson County	Indep	1,517,071	4,149,371	2,694,730	8,361,172	18.01%	10.55%	15.14%	11,213,865
2007	Klamath County	SLGRP	643,447	0	3,787,243	4,430,690	22.07%	10.55%	15.14%	7,661,711
2008	Lane County	Indep	26,002,102	85,160,864	17,224,649	128,387,615	17.34%	10.55%	15.14%	154,921,129
2009	Marion County	SLGRP	25,549,664	60,644,602	17,343,357	103,537,624	17.45%	10.55%	15.14%	126,408,763
2011	Washington County	SLGRP	42,556,977	107,477,448	36,017,293	186,051,718	17.40%	10.55%	15.14%	230,890,823
2012	Grant County	SLGRP	522,734	2,309,231	982,073	3,814,038	18.56%	10.55%	15.14%	4,997,700
2013	Umatilla County	SLGRP	5,016,533	11,654,049	3,231,027	19,901,608	18.09%	10.55%	15.14%	24,385,852
2014	Linn County	Indep	12,670,891	27,518,254	8,343,304	48,532,449	18.02%	10.55%	15.14%	59,651,168
2015	Yamhill County	Indep	7,408,085	29,147,874	6,920,888	43,476,847	17.65%	10.55%	15.14%	53,591,376
2016	Sherman County	SLGRP	950,426	1,364,082	337,438	2,651,946	16.85%	10.55%	15.14%	3,076,881
2017	Columbia County	SLGRP	2,964,318	8,203,257	3,121,089	14,288,664	17.21%	10.55%	15.14%	17,996,149
2018	Coos County	SLGRP	4,863,769	12,021,043	3,436,646	20,321,457	17.75%	10.55%	15.14%	24,942,373
2020	Wasco County	SLGRP	1,605,179	5,503,033	1,489,949	8,598,161	17.32%	10.55%	15.14%	10,622,303
2021	Baker County	SLGRP	1,397,388	3,834,633	1,151,937	6,383,957	17.19%	10.55%	15.14%	7,864,090
2022	Gilliam County	SLGRP	937,731	1,442,646	270,156	2,650,533	17.39%	10.55%	15.14%	3,061,902
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2027	Deschutes County	SLGRP	20,027,572	56,938,514	17,033,092	93,999,178	17.30%	10.55%	15.14%	116,079,102
2028	Union County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2035	Hood River County	SLGRP	2,975,402	4,899,766	1,300,234	9,175,401	16.21%	10.55%	15.14%	10,701,162
2036	Clatsop County	SLGRP	3,403,461	10,469,664	4,818,798	18,691,923	17.20%	10.55%	15.14%	24,124,512
2037	Polk County	Indep	6,049,323	16,845,106	3,918,462	26,812,891	17.70%	10.55%	15.14%	32,556,823
2038	Multnomah County	SLGRP	110,798,819	301,494,602	50,460,751	462,754,172	17.24%	10.55%	15.14%	546,621,018
2039	Malheur County	Indep	1,917,308	4,689,049	1,824,875	8,431,232	17.43%	10.55%	15.14%	10,595,101
2040	Benton County	SLGRP	8,106,841	28,044,958	4,975,648	41,127,447	16.76%	10.55%	15.14%	49,058,817
2042	Josephine County	SLGRP	4,844,389	15,641,323	5,028,985	25,514,698	17.10%	10.55%	15.14%	31,844,564
2043	Lincoln County	SLGRP	750,603	0	4,735,083	5,485,686	22.25%	10.55%	15.14%	9,521,250
2044	Crook County	SLGRP	370,845	0	2,740,280	3,111,125	21.98%	10.55%	15.14%	5,426,855
2050	Wallowa County	Indep	72,068	0	305,526	377,594	31.56%	10.55%	15.14%	680,175
2052	Tillamook County	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2053	Community Counseling Solutions	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2099	State Judiciary	Indep	31,265,520	0	0	31,265,520	19.91%	0.00%	0.00%	34,237,308
2100	City of Roseburg	SLGRP	4,045,339	3,613,706	5,164,840	12,823,886	19.50%	10.55%	15.14%	17,915,814
2101	City of Salem	Indep	34,259,810	47,679,289	27,707,116	109,646,215	18.97%	10.55%	15.14%	141,415,076
2102	City of Medford	SLGRP	13,285,134	21,766,182	13,082,927	48,134,243	19.16%	10.55%	15.14%	63,028,590
2103	City of Albany	SLGRP	11,004,553	12,927,424	11,330,512	35,262,488	18.48%	10.55%	15.14%	46,772,576

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2104	City of Ashland	SLGRP	5,103,709	9,941,772	4,124,579	19,170,060	18.31%	10.55%	15.14%	24,170,651
2105	City of Astoria	SLGRP	1,868,910	4,207,735	1,877,965	7,954,610	18.81%	10.55%	15.14%	10,228,444
2106	City of Beaverton	Indep	13,011,687	28,675,898	10,780,845	52,468,430	18.25%	10.55%	15.14%	65,925,500
2107	City of Bend	Indep	14,903,777	36,167,172	17,129,175	68,200,124	18.91%	10.55%	15.14%	88,592,962
2109	City of Canby	SLGRP	1,845,487	4,205,229	2,431,024	8,481,740	17.93%	10.55%	15.14%	11,116,779
2110	City of Coquille	SLGRP	143,563	152,544	64,624	360,731	17.46%	10.55%	15.14%	432,300
2111	City of Eugene	Indep	39,472,111	66,632,506	29,423,296	135,527,913	18.41%	10.55%	15.14%	170,750,753
2112	City Of Forest Grove	Indep	365,904	2,069,666	2,753,202	5,188,772	19.11%	10.55%	15.14%	7,788,448
2113	City of Grants Pass	SLGRP	4,052,796	7,740,786	6,410,181	18,203,763	19.06%	10.55%	15.14%	24,877,744
2114	City of Gresham	Indep	16,633,110	23,855,867	18,754,206	59,243,183	19.97%	10.55%	15.14%	80,026,352
2115	City of Hillsboro	Indep	21,193,606	45,168,125	21,096,779	87,458,511	18.09%	10.55%	15.14%	111,832,816
2117	City of McMinnville	SLGRP	3,813,928	5,755,921	5,524,357	15,094,206	18.40%	10.55%	15.14%	20,576,093
2118	City of Ontario	Indep	1,161,043	429,983	1,552,656	3,143,682	20.13%	10.55%	15.14%	4,605,310
2119	City of Oregon City	SLGRP	6,259,005	7,194,828	3,325,646	16,779,479	17.27%	10.55%	15.14%	20,336,747
2120	City of Lake Oswego	SLGRP	9,255,118	14,285,470	8,517,068	32,057,656	18.92%	10.55%	15.14%	41,682,973
2121	City of Portland	SLGRP	110,099,612	358,413,830	98,634,065	567,147,507	15.56%	10.55%	15.14%	689,360,868
2122	City of Redmond	SLGRP	2,626,001	11,530,106	4,246,971	18,403,079	17.96%	10.55%	15.14%	23,690,549
2123	City of St Helens	SLGRP	1,377,988	3,179,651	1,582,945	6,140,584	17.83%	10.55%	15.14%	7,917,203
2125	City of Vernonia	SLGRP	90,813	601,368	244,554	936,734	18.26%	10.55%	15.14%	1,233,396
2126	City of West Linn	SLGRP	1,683,156	5,425,176	2,995,023	10,103,355	15.79%	10.55%	15.14%	13,199,011
2127	City of Cottage Grove	Indep	516,886	3,915,639	989,700	5,422,225	25.52%	10.55%	15.14%	7,067,687
2128	City of Tillamook	SLGRP	324,189	1,178,523	722,682	2,225,394	18.19%	10.55%	15.14%	3,004,979
2129	City of Sweet Home	Indep	228,527	0	677,437	905,964	22.34%	10.55%	15.14%	1,511,560
2131	City of Drain	SLGRP	0	439,709	0	439,709	16.77%	10.55%	15.14%	510,282
2132	Eugene Water & Electric Board	SLGRP	11,941,338	43,409,487	0	55,350,825	14.68%	10.55%	15.14%	60,018,146
2135	McMinnville Water & Light Department	SLGRP	1,587,569	4,452,385	0	6,039,954	14.87%	10.55%	15.14%	6,465,387
2138	City of Hood River	SLGRP	1,725,185	1,788,655	1,907,137	5,420,977	20.02%	10.55%	15.14%	7,440,221
2139	City of Reedsport	SLGRP	329,368	996,938	207,291	1,533,597	16.85%	10.55%	15.14%	1,838,795
2140	City of Lebanon	SLGRP	2,226,798	4,364,305	1,655,528	8,246,631	18.27%	10.55%	15.14%	10,310,136
2142	City of Sherwood	SLGRP	2,625,954	6,104,439	1,812,872	10,543,265	17.63%	10.55%	15.14%	12,924,084
2143	City of Oakland	SLGRP	48,028	193,523	0	241,551	18.26%	10.55%	15.14%	272,818
2145	City of Vale	SLGRP	46,134	394,642	180,290	621,066	18.35%	10.55%	15.14%	832,093
2146	City of Prineville	Indep	931,170	3,010,176	1,570,817	5,512,163	15.20%	10.55%	15.14%	7,125,627
2147	City of Wheeler	SLGRP	0	168,889	0	168,889	16.77%	10.55%	15.14%	195,995
2148	City of Klamath Falls	SLGRP	2,949,010	6,498,037	2,048,676	11,495,723	18.29%	10.55%	15.14%	14,229,563
2149	City of Canyonville	Indep	0	288,372	0	288,372	18.37%	10.55%	15.14%	334,656
2150	City of Bandon	SLGRP	977,607	1,397,396	384,643	2,759,646	16.16%	10.55%	15.14%	3,189,395
2152	City of Coos Bay	Indep	1,705,888	4,578,475	3,109,884	9,394,247	23.42%	10.55%	15.14%	13,160,711
2154	City of Pendleton	SLGRP	2,253,713	5,347,245	3,501,041	11,102,000	19.87%	10.55%	15.14%	15,029,140
2155	City of Corvallis	SLGRP	9,504,531	18,112,967	12,745,784	40,363,282	17.55%	10.55%	15.14%	53,350,887
2157	City of Monmouth	SLGRP	1,163,326	2,052,370	1,112,127	4,327,823	15.95%	10.55%	15.14%	5,422,815
2158	City of Milton-Freewater	SLGRP	1,041,252	3,308,723	951,947	5,301,923	15.59%	10.55%	15.14%	6,462,093
2159	City of Baker City	SLGRP	1,011,061	1,583,304	1,645,765	4,240,130	17.83%	10.55%	15.14%	5,818,947
2160	City of Hermiston	SLGRP	2,822,134	3,859,032	1,634,040	8,315,206	17.93%	10.55%	15.14%	10,230,178
2161	City of Pilot Rock	SLGRP	127,848	175,353	71,047	374,248	16.55%	10.55%	15.14%	448,949
2162	City of Clatskanie	Indep	121,499	641,278	0	762,777	16.16%	10.55%	15.14%	852,191

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2163	City of Milwaukie	SLGRP	2,315,276	6,820,717	2,703,695	11,839,688	17.40%	10.55%	15.14%	15,043,234
2165	City of Cornelius	Indep	942,355	1,665,894	594,946	3,203,195	15.39%	10.55%	15.14%	3,811,824
2166	City of Nyssa	SLGRP	88,341	309,300	240,771	638,412	20.38%	10.55%	15.14%	895,397
2167	City of Athena	Indep	139,903	134,033	0	273,936	12.28%	10.55%	15.14%	250,036
2168	City of Oakridge	SLGRP	421,767	588,559	714,950	1,725,276	20.45%	10.55%	15.14%	2,456,326
2170	City of Madras	SLGRP	467,030	1,558,366	349,460	2,374,856	18.42%	10.55%	15.14%	2,916,530
2172	City of Sandy	SLGRP	842,628	4,147,621	1,166,939	6,157,188	18.30%	10.55%	15.14%	7,781,515
2174	City of Mt Angel	Indep	94,048	599,897	383,333	1,077,279	12.47%	10.55%	15.14%	1,457,124
2175	City of Umatilla	SLGRP	636,451	2,420,842	697,487	3,754,780	20.23%	10.55%	15.14%	4,784,729
2176	City of Scappoose	SLGRP	688,493	1,533,222	551,901	2,773,616	16.52%	10.55%	15.14%	3,407,563
2177	City of Condon	SLGRP	133,667	118,692	0	252,359	14.16%	10.55%	15.14%	241,842
2178	City of Boardman	SLGRP	396,025	625,639	964,582	1,986,246	17.74%	10.55%	15.14%	2,864,908
2179	City of Estacada	SLGRP	233,486	1,335,171	0	1,568,657	15.36%	10.55%	15.14%	1,746,715
2180	City of Enterprise	SLGRP	159,704	423,370	241,900	824,975	14.16%	10.55%	15.14%	1,055,183
2181	City of Central Point	SLGRP	1,656,961	2,459,003	1,964,001	6,079,966	16.55%	10.55%	15.14%	7,930,120
2182	City of Cascade Locks	SLGRP	205,551	515,701	204,383	925,635	16.65%	10.55%	15.14%	1,158,027
2183	City of Myrtle Point	SLGRP	239,136	542,227	845,669	1,627,031	16.14%	10.55%	15.14%	2,377,946
2184	City of Port Orford	SLGRP	0	456,051	135,786	591,836	16.77%	10.55%	15.14%	775,942
2185	City of Wood Village	SLGRP	128,434	798,208	0	926,642	18.26%	10.55%	15.14%	1,055,306
2186	City of Chiloquin	Indep	65,538	185,587	0	251,125	18.83%	10.55%	15.14%	283,248
2187	City of Philomath	SLGRP	365,039	936,728	625,507	1,927,273	15.44%	10.55%	15.14%	2,533,484
2188	City of Talent	SLGRP	335,566	1,054,984	394,891	1,785,441	19.63%	10.55%	15.14%	2,304,040
2189	City of Willamina	Indep	191,925	455,480	0	647,405	13.29%	10.55%	15.14%	668,872
2191	City of Huntington	SLGRP	0	136,627	0	136,627	16.77%	10.55%	15.14%	158,555
2192	City of North Plains	SLGRP	24,244	895,523	0	919,767	14.16%	10.55%	15.14%	1,058,135
2193	City of Heppner	SLGRP	0	382,539	0	382,539	16.77%	10.55%	15.14%	443,936
2194	City of Cave Junction	SLGRP	69,462	671,839	0	741,301	18.26%	10.55%	15.14%	849,430
2195	City of Metolius	Indep	0	111,594	0	111,594	18.37%	10.55%	15.14%	129,505
2196	City of Hubbard	SLGRP	375,581	242,270	252,475	870,326	18.24%	10.55%	15.14%	1,116,634
2197	City of Myrtle Creek	SLGRP	0	741,114	418,951	1,160,065	16.77%	10.55%	15.14%	1,621,214
2198	City of Carlton	SLGRP	105,019	440,451	228,982	774,452	14.16%	10.55%	15.14%	1,008,946
2199	City of Junction City	SLGRP	1,067,885	1,760,858	401,285	3,230,029	16.63%	10.55%	15.14%	3,749,272
2200	City of Wallowa	SLGRP	80,019	139,425	0	219,444	14.16%	10.55%	15.14%	224,121
2201	City of Coburg	SLGRP	249,868	502,921	303,985	1,056,774	14.16%	10.55%	15.14%	1,330,516
2202	City of Dallas	SLGRP	1,406,630	3,268,482	1,974,459	6,649,571	17.85%	10.55%	15.14%	8,761,230
2203	City of Rockaway Beach	SLGRP	177,591	709,159	0	886,750	18.47%	10.55%	15.14%	1,003,384
2204	City of Burns	SLGRP	59,111	413,879	179,599	652,589	17.42%	10.55%	15.14%	863,236
2205	City of Elgin	SLGRP	8,665	848,192	0	856,857	14.16%	10.55%	15.14%	991,075
2206	City of Weston	SLGRP	43,429	183,697	0	227,126	14.16%	10.55%	15.14%	247,003
2207	City of Mill City	SLGRP	78,243	306,798	0	385,041	14.16%	10.55%	15.14%	416,974
2208	City of Fairview	SLGRP	329,116	1,526,084	0	1,855,200	15.76%	10.55%	15.14%	2,056,298
2209	City of Monroe	SLGRP	0	178,175	0	178,175	16.77%	10.55%	15.14%	206,772
2210	City of Helix	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2211	City of Jefferson	SLGRP	217,835	326,021	0	543,856	16.21%	10.55%	15.14%	572,559
2212	Town of Lakeview	SLGRP	177,529	843,821	159,569	1,180,918	22.81%	10.55%	15.14%	1,491,877
2213	City of Stanfield	Indep	265,084	429,649	87,053	781,786	21.19%	10.55%	15.14%	965,707

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2214	City of Yamhill	SLGRP	143,737	142,973	44,630	331,340	19.89%	10.55%	15.14%	404,245
2215	City of Powers	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2216	City of Brookings	SLGRP	494,718	1,599,380	1,213,584	3,307,682	19.28%	10.55%	15.14%	4,585,518
2217	City of Sutherlin	SLGRP	670,960	1,310,017	1,529,450	3,510,427	16.22%	10.55%	15.14%	4,897,543
2218	City of Prairie City	Indep	106,286	135,374	0	241,660	12.55%	10.55%	15.14%	230,466
2219	City of Sheridan	Indep	256,827	704,233	0	961,060	15.32%	10.55%	15.14%	1,033,665
2220	City of Garibaldi	SLGRP	0	392,557	93,024	485,581	16.77%	10.55%	15.14%	624,569
2221	City of Sisters	SLGRP	307,292	844,266	0	1,151,558	14.16%	10.55%	15.14%	1,219,090
2222	City of Jacksonville	Indep	218,929	628,018	520,531	1,367,478	24.95%	10.55%	15.14%	1,974,941
2223	City of Cannon Beach	SLGRP	769,392	1,715,973	624,133	3,109,498	17.10%	10.55%	15.14%	3,848,925
2224	City of Falls City	SLGRP	0	201,875	0	201,875	16.77%	10.55%	15.14%	234,276
2225	City of Echo	SLGRP	86,267	63,111	0	149,378	18.26%	10.55%	15.14%	159,878
2226	City of Hines	SLGRP	0	294,769	146,581	441,350	16.77%	10.55%	15.14%	608,388
2227	Town Of Bonanza	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2228	City of Turner	SLGRP	280,730	320,262	121,863	722,855	18.25%	10.55%	15.14%	874,847
2229	City of John Day	SLGRP	0	607,301	79,593	686,895	16.77%	10.55%	15.14%	849,378
2230	City of Union	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2231	City of Banks	SLGRP	0	353,629	0	353,629	16.77%	10.55%	15.14%	410,386
2232	City of Joseph	Indep	0	491,957	0	491,957	18.37%	10.55%	15.14%	570,916
2233	City of Lafayette	SLGRP	256,389	346,927	0	603,316	15.97%	10.55%	15.14%	627,808
2234	City of Aumsville	SLGRP	321,112	695,519	300,843	1,317,475	18.35%	10.55%	15.14%	1,677,805
2235	City of Amity	SLGRP	99,071	199,205	0	298,276	18.26%	10.55%	15.14%	330,675
2236	City of Creswell	SLGRP	350,414	916,963	0	1,267,377	15.00%	10.55%	15.14%	1,353,228
2237	City of Troutdale	SLGRP	1,466,384	3,103,092	0	4,569,476	15.44%	10.55%	15.14%	4,846,391
2238	City of Warrenton	SLGRP	420,326	1,926,804	780,789	3,127,919	18.08%	10.55%	15.14%	4,072,565
2240	City of Wilsonville	SLGRP	3,355,269	9,082,662	0	12,437,931	15.58%	10.55%	15.14%	13,415,559
2241	City of Bay City	SLGRP	172,357	527,584	98,680	798,621	16.78%	10.55%	15.14%	950,611
2242	City of Gaston	SLGRP	0	116,113	0	116,113	16.77%	10.55%	15.14%	134,750
2243	City Of Brownsville	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2244	City of Lakeside	SLGRP	0	282,714	0	282,714	16.77%	10.55%	15.14%	328,089
2245	City of Dundee	SLGRP	134,601	294,857	397,003	826,461	14.16%	10.55%	15.14%	1,168,283
2246	City of Merrill	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2247	City of Malin	SLGRP	64,102	75,430	9,763	149,295	14.16%	10.55%	15.14%	155,197
2248	City of Fossil	Indep	0	140,798	0	140,798	18.37%	10.55%	15.14%	163,396
2249	City of Phoenix	SLGRP	250,428	800,613	675,060	1,726,101	17.07%	10.55%	15.14%	2,390,675
2250	City of Gold Beach	Indep	265,912	220,358	428,016	914,286	18.35%	10.55%	15.14%	1,301,717
2251	City of Rogue River	SLGRP	212,708	381,122	224,520	818,350	17.08%	10.55%	15.14%	1,050,018
2252	City of Dayton	SLGRP	0	592,390	0	592,390	16.77%	10.55%	15.14%	687,469
2253	Town of Butte Falls	Indep	0	85,427	0	85,427	18.37%	10.55%	15.14%	99,138
2254	City of Shady Cove	SLGRP	0	246,821	0	246,821	16.77%	10.55%	15.14%	286,436
2255	Town of Canyon City	SLGRP	0	124,441	0	124,441	16.77%	10.55%	15.14%	144,414
2256	City of Jordan Valley	SLGRP	56,856	0	0	56,856	14.16%	10.55%	15.14%	44,279
2257	City of Culver	Indep	90,413	91,976	0	182,389	17.72%	10.55%	15.14%	194,855
2258	City of Adair Village	SLGRP	0	389,854	0	389,854	16.77%	10.55%	15.14%	452,426
2259	Town Of Hammond	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2260	City of Riddle	SLGRP	67,078	228,724	0	295,802	14.16%	10.55%	15.14%	317,674

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	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2261	City of Waldport	Indep	328,272	601,300	0	929,572	15.40%	10.55%	15.14%	975,855
2262	City of Dufur	Indep	0	148,137	0	148,137	18.37%	10.55%	15.14%	171,913
2263	City of La Grande	SLGRP	386,807	0	2,139,190	2,525,997	22.44%	10.55%	15.14%	4,363,878
2264	City of Gervais	Indep	193,578	259,680	300,067	753,325	16.73%	10.55%	15.14%	1,024,641
2265	City of Westfir	SLGRP	0	64,826	0	64,826	16.77%	10.55%	15.14%	75,231
2266	City of Irrigon	SLGRP	240,191	356,714	0	596,905	14.16%	10.55%	15.14%	601,028
2267	City of Independence	SLGRP	777,207	2,114,118	937,548	3,828,873	17.72%	10.55%	15.14%	4,914,237
2268	City of Harrisburg	SLGRP	195,520	601,466	0	796,986	14.31%	10.55%	15.14%	851,886
2269	City of Durham	SLGRP	0	93,823	0	93,823	16.77%	10.55%	15.14%	108,881
2270	City of Lyons	SLGRP	9,463	48,031	0	57,494	14.16%	10.55%	15.14%	63,109
2271	City of Columbia City	SLGRP	59,571	512,054	0	571,625	23.64%	10.55%	15.14%	671,693
2272	City of Aurora	SLGRP	0	351,077	0	351,077	16.77%	10.55%	15.14%	407,425
2273	City of Silverton	SLGRP	699,878	1,241,136	1,016,806	2,957,819	16.83%	10.55%	15.14%	3,935,512
2274	City of Gold Hill	SLGRP	0	192,386	0	192,386	16.77%	10.55%	15.14%	223,263
2275	City of Toledo	SLGRP	372,225	1,777,649	733,710	2,883,584	19.34%	10.55%	15.14%	3,791,902
2276	City of Newport	SLGRP	736,968	0	1,806,887	2,543,855	22.26%	10.55%	15.14%	4,185,022
2277	City Of Rajneeshpuram	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2278	City of Springfield	SLGRP	11,974,188	13,142,866	11,374,123	36,491,177	19.13%	10.55%	15.14%	48,515,445
2279	City of Keizer	Indep	1,486,341	3,667,794	2,586,996	7,741,131	22.13%	10.55%	15.14%	10,765,629
2280	City of Winston	SLGRP	301,193	1,023,108	646,178	1,970,478	19.96%	10.55%	15.14%	2,691,942
2281	City of Manzanita	SLGRP	159,164	616,200	248,457	1,023,820	19.58%	10.55%	15.14%	1,337,899
2282	City of Eagle Point	Indep	199,283	0	841,561	1,040,844	21.96%	10.55%	15.14%	1,769,642
2283	City of Maupin	Indep	0	508,887	0	508,887	18.37%	10.55%	15.14%	590,563
2284	City of Halsey	SLGRP	73,860	219,943	0	293,803	14.16%	10.55%	15.14%	312,766
2285	City of Veneta	SLGRP	427,003	718,529	0	1,145,532	16.49%	10.55%	15.14%	1,221,124
2286	City of Millersburg	SLGRP	0	462,085	0	462,085	16.77%	10.55%	15.14%	536,250
2287	City of King City	SLGRP	123,366	0	395,394	518,760	21.98%	10.55%	15.14%	867,489
2288	City of Tualatin	SLGRP	2,556,050	8,456,027	2,996,427	14,008,505	19.23%	10.55%	15.14%	17,960,535
2289	City Of St Paul	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2290	City of Molalla	Indep	1,513,185	1,921,312	1,056,716	4,491,213	17.69%	10.55%	15.14%	5,621,778
2291	City of Florence	SLGRP	628,957	2,363,566	957,535	3,950,058	16.35%	10.55%	15.14%	5,048,157
2292	City of North Bend	SLGRP	1,151,009	1,301,956	1,551,758	4,004,722	19.48%	10.55%	15.14%	5,563,344
2293	City of Lowell	SLGRP	0	354,445	0	354,445	16.77%	10.55%	15.14%	411,334
2294	City of Depoe Bay	SLGRP	96,845	608,455	0	705,300	18.26%	10.55%	15.14%	803,373
2295	City of Tigard	SLGRP	2,011,215	0	5,393,056	7,404,271	22.09%	10.55%	15.14%	12,241,629
2296	City of Happy Valley	SLGRP	1,356,849	4,777,633	0	6,134,482	14.99%	10.55%	15.14%	6,663,097
2297	City of Rainier	Indep	374,557	641,165	194,040	1,209,762	18.09%	10.55%	15.14%	1,469,269
2298	City of Lincoln City	SLGRP	1,653,270	6,365,144	1,768,142	9,786,556	15.77%	10.55%	15.14%	12,033,074
2299	City of Dunes City	SLGRP	0	62,811	0	62,811	16.77%	10.55%	15.14%	72,892
2300	City of Yachats	SLGRP	90,271	493,799	0	584,070	18.26%	10.55%	15.14%	663,713
2301	City of Moro	SLGRP	0	109,936	0	109,936	16.77%	10.55%	15.14%	127,581
2302	City of Mt. Vernon	SLGRP	72,938	52,034	0	124,972	18.26%	10.55%	15.14%	133,638
2303	City of Woodburn	SLGRP	2,755,126	6,648,885	3,037,398	12,441,408	17.42%	10.55%	15.14%	15,874,061
2304	City of Gladstone	SLGRP	913,221	1,463,810	1,308,156	3,685,187	15.65%	10.55%	15.14%	4,861,465
2305	City of Elkton	SLGRP	56,876	24,740	0	81,616	14.16%	10.55%	15.14%	73,005
2306	City of Imbler	SLGRP	0	18,881	0	18,881	16.77%	10.55%	15.14%	21,911

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2307	City of Yoncalla	SLGRP	38,075	288,246	0	326,321	14.16%	10.55%	15.14%	364,163
2308	City of North Powder	SLGRP	0	116,582	0	116,582	16.77%	10.55%	15.14%	135,294
2309	City of Gearhart	Indep	317,145	387,045	275,600	979,791	19.75%	10.55%	15.14%	1,294,375
2400	Gilliam County Fire Services	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2401	South Clackamas Transportation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2403	Central Coos Fire and Rescue	Indep	0	35,869	73,795	109,664	18.37%	10.55%	15.14%	175,697
2404	North Gilliam County Health District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2405	McMinnville Fire District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	0	3,583	317,463	321,046	16.77%	10.55%	15.14%	580,925
2501	Port of The Dalles	SLGRP	122,508	67,951	0	190,459	14.16%	10.55%	15.14%	174,266
2507	Port of Astoria	Indep	264,659	1,378,430	0	1,643,089	13.60%	10.55%	15.14%	1,797,633
2508	Multnomah Drainage	SLGRP	645,951	3,237,942	0	3,883,893	14.16%	10.55%	15.14%	4,260,698
2510	Horsefly Irrigation District	SLGRP	0	138,485	0	138,485	16.77%	10.55%	15.14%	160,712
2511	Grants Pass Irrigation District	SLGRP	0	644,451	0	644,451	16.77%	10.55%	15.14%	747,885
2512	Port of Portland	SLGRP	20,443,157	52,884,183	6,513,867	79,841,206	16.97%	10.55%	15.14%	92,287,107
2513	Port of Coos Bay	SLGRP	76,166	1,434,682	0	1,510,848	14.16%	10.55%	15.14%	1,724,266
2515	Klamath County Fire District 1	Indep	1,333,801	1,010,624	4,693,328	7,037,753	21.11%	10.55%	15.14%	11,248,277
2518	Clackamas County Housing Authority	Indep	1,144,406	2,484,797	0	3,629,203	15.77%	10.55%	15.14%	3,876,208
2519	Home Forward	SLGRP	5,319,106	18,419,392	0	23,738,498	15.35%	10.55%	15.14%	25,866,360
2521	League of Oregon Cities	Indep	302,083	1,789,312	0	2,091,395	14.54%	10.55%	15.14%	2,318,072
2522	Lane Council of Governments	SLGRP	2,467,586	16,163,137	0	18,630,723	16.26%	10.55%	15.14%	20,964,083
2526	Clatskanie PUD	SLGRP	526,789	4,120,934	0	4,647,723	14.16%	10.55%	15.14%	5,192,608
2527	Deschutes Valley Water District	Indep	891,776	873,006	0	1,764,782	16.96%	10.55%	15.14%	1,844,972
2528	Columbia River Fire & Rescue	SLGRP	1,758,700	369,962	4,312,846	6,441,508	22.39%	10.55%	15.14%	10,430,671
2529	East Fork Irrigation District	Indep	70,167	368,531	0	438,698	14.74%	10.55%	15.14%	484,564
2530	River Road Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2531	Oregon School Boards Association	SLGRP	1,024,782	2,987,941	0	4,012,723	17.06%	10.55%	15.14%	4,429,059
2533	Owyhee Irrigation District	Indep	180,801	1,333,481	0	1,514,282	18.45%	10.55%	15.14%	1,730,973
2535	Athena Cemetary Maintenance District 1	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2536	Valley View Cemetery	Indep	10,149	59,065	0	69,214	18.96%	10.55%	15.14%	79,128
2538	Clackamas Vector Control	SLGRP	0	300,400	0	300,400	16.77%	10.55%	15.14%	348,614
2540	West Extension Irrigation District	SLGRP	58,323	148,374	0	206,697	14.16%	10.55%	15.14%	217,610
2541	Jackson County Vector Control District	SLGRP	0	208,215	0	208,215	16.77%	10.55%	15.14%	241,634
2542	Rainbow Water District	SLGRP	174,648	532,154	0	706,802	18.26%	10.55%	15.14%	792,963
2545	Council of Governments	SLGRP	697,142	10,488,035	0	11,185,177	17.17%	10.55%	15.14%	12,829,711
2547	Metzger Water District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2549	Rogue River Fire District	SLGRP	495,372	54,244	640,140	1,189,756	20.99%	10.55%	15.14%	1,797,838
2550	Nyssa Road Assessment District 2	Indep	81,636	158,427	0	240,063	15.30%	10.55%	15.14%	252,552
2552	Winston-Dillard Fire District	SLGRP	445,217	77,431	459,514	982,161	22.40%	10.55%	15.14%	1,473,210
2553	Tangent Rural Fire Protection District	SLGRP	1,841	501	184,241	186,583	23.63%	10.55%	15.14%	337,703
2555	Monroe Fire Department	SLGRP	0	55,732	122,615	178,347	16.77%	10.55%	15.14%	287,444
2556	Jackson County Fire District 5	Indep	1,415,935	100,959	3,867,833	5,384,726	21.83%	10.55%	15.14%	8,844,283
2557	Estacada Fire Department	SLGRP	304,236	128,507	815,193	1,247,936	21.98%	10.55%	15.14%	1,997,966
2559	Keizer Fire Department	SLGRP	487,593	286,565	3,599,185	4,373,343	22.59%	10.55%	15.14%	7,477,367
2561	Jefferson Rural Fire Protection District	SLGRP	4,510	116,640	345,498	466,648	23.04%	10.55%	15.14%	768,776

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Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2562	Wy'East Fire District	SLGRP	59,924	0	0	59,924	21.98%	10.55%	15.14%	72,442
2563	Central Oregon Irrigation District	SLGRP	372,143	1,827,145	0	2,199,288	15.26%	10.55%	15.14%	2,432,742
2564	Illinois Valley Fire District	SLGRP	100,235	179,162	528,284	807,681	21.98%	10.55%	15.14%	1,288,878
2567	Charleston Rural Fire Protection District	SLGRP	60,756	15,872	194,391	271,018	21.98%	10.55%	15.14%	445,036
2568	Molalla Rural Fire Protection District 73	SLGRP	459,699	66,995	1,203,264	1,729,957	21.98%	10.55%	15.14%	2,819,567
2569	Central Oregon Intergovernmental Council	SLGRP	672,092	4,490,198	0	5,162,290	14.16%	10.55%	15.14%	5,734,300
2570	Port of St Helens	Indep	46,931	1,247,862	0	1,294,793	11.82%	10.55%	15.14%	1,478,653
2571	Crystal Springs Water District	SLGRP	156,838	510,442	0	667,280	14.16%	10.55%	15.14%	714,514
2572	Local Government Personnel Institute	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2575	Jefferson County Rural Fire Protection District 1	Indep	84,794	391,668	122,554	599,017	29.01%	10.55%	15.14%	812,481
2576	Depoe Bay Rural Fire Protection District	SLGRP	0	69,696	1,422,741	1,492,437	16.77%	10.55%	15.14%	2,665,718
2579	La Pine Rural Fire Protection District	SLGRP	894,161	53,730	1,883,160	2,831,051	22.48%	10.55%	15.14%	4,589,219
2580	Marion County Fire District 1	SLGRP	2,133,304	735,185	3,437,635	6,306,124	21.68%	10.55%	15.14%	9,642,430
2581	Port of Umatilla	Indep	192,649	0	0	192,649	21.43%	10.55%	15.14%	227,066
2582	Talent Irrigation District	SLGRP	261,341	207,503	0	468,844	18.26%	10.55%	15.14%	503,272
2585	Rogue River Valley Irrigation District	SLGRP	180,930	262,723	0	443,653	14.16%	10.55%	15.14%	445,799
2587	Tualatin Valley Irrigation District	SLGRP	76,871	390,031	0	466,902	14.16%	10.55%	15.14%	512,498
2588	Clatskanie Rural Fire Protection District	SLGRP	372,918	0	1,530,541	1,903,459	23.15%	10.55%	15.14%	3,255,504
2589	West Slope Water District	SLGRP	145,611	404,303	0	549,914	18.26%	10.55%	15.14%	615,431
2590	Redmond Fire & Rescue	SLGRP	1,889,094	734,715	3,436,094	6,059,904	22.10%	10.55%	15.14%	9,391,527
2592	Medford Irrigation District	SLGRP	105,480	357,267	0	462,747	16.23%	10.55%	15.14%	508,765
2594	Metro	SLGRP	18,203,360	66,057,872	20,825	84,282,057	15.31%	10.55%	15.14%	92,026,134
2595	Canby Fire District	SLGRP	702,324	84,365	2,182,761	2,969,450	20.32%	10.55%	15.14%	4,848,463
2596	Bend Parks & Recreation	Indep	2,217,611	10,121,171	73	12,338,855	15.07%	10.55%	15.14%	13,583,819
2597	Mapleton Water District	Indep	0	57,979	0	57,979	18.37%	10.55%	15.14%	67,285
2598	Marion County Housing Authority	SLGRP	103,637	808,458	0	912,095	14.16%	10.55%	15.14%	1,018,928
2599	South Suburban Sanitary District	SLGRP	172,869	773,677	0	946,546	16.25%	10.55%	15.14%	1,052,354
2600	Winston-Dillard Water District	SLGRP	75,932	514,150	0	590,082	14.16%	10.55%	15.14%	655,807
2601	Baker Valley Irrigation District	SLGRP	56,679	0	0	56,679	18.26%	10.55%	15.14%	56,923
2602	Aumsville Rural Fire Protection District	SLGRP	65,713	0	185,392	251,105	14.16%	10.55%	15.14%	387,998
2603	Corbett Water District	SLGRP	0	218,669	0	218,669	16.77%	10.55%	15.14%	253,765
2604	Netarts-Oceanside Sanitary District	SLGRP	192,831	236,106	0	428,937	14.16%	10.55%	15.14%	424,178
2605	Scio Fire District	SLGRP	11,513	9,393	51,894	72,800	22.37%	10.55%	15.14%	119,347
2606	West Valley Housing Authority	SLGRP	413,012	586,353	0	999,365	14.88%	10.55%	15.14%	1,018,472
2607	Hoodland Fire District 74	SLGRP	279,435	38,020	943,029	1,260,485	21.98%	10.55%	15.14%	2,095,227
2608	Gaston Rural Fire Protection District	Indep	0	0	267,576	267,576	18.37%	10.55%	15.14%	486,132
2610	Turner Fire District	Indep	21,850	93,318	539,184	654,352	32.04%	10.55%	15.14%	1,126,389
2611	Burnt River Irrigation District	SLGRP	0	48,677	0	48,677	16.77%	10.55%	15.14%	56,489
2612	Community Services Consortium	SLGRP	1,133,681	5,832,890	0	6,966,571	14.40%	10.55%	15.14%	7,666,944
2613	Polk Soil & Water Conservation District	Indep	23,537	119,576	0	143,113	14.28%	10.55%	15.14%	157,254
2614	Mountain Valley Mental Health Program	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2615	Humanities Council	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2616	Alcohol Safety Action Program	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2617	Clean Water Services	SLGRP	9,860,032	31,539,162	0	41,399,194	15.85%	10.55%	15.14%	45,196,680
2618	Estacada Cemetery District	Indep	8,396	0	0	8,396	19.57%	10.55%	15.14%	9,037
2619	Comprehensive Options For Drug Abusers	Indep	0	0	0	0	0.00%	0.00%	0.00%	0

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Normal Cost Present Value Factors	5.5	11.0	12.0

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2620	Jackson County Fire District 4	SLGRP	0	89,421	461,833	551,254	16.77%	10.55%	15.14%	942,832
2623	Evans Valley Fire District 6	Indep	0	0	135,070	135,070	18.37%	10.55%	15.14%	245,394
2624	Klamath Vector Control	SLGRP	0	119,748	0	119,748	16.77%	10.55%	15.14%	138,968
2625	Port of Newport	SLGRP	176,885	1,285,645	0	1,462,530	14.16%	10.55%	15.14%	1,629,749
2626	Tillamook Peoples Utility District	SLGRP	2,876,160	7,217,426	0	10,093,586	15.60%	10.55%	15.14%	10,843,568
2628	McKenzie Fire And Rescue	SLGRP	186,623	147,472	280,932	615,027	21.98%	10.55%	15.14%	907,147
2629	Metropolitan Wastewater Management Commission	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2630	Sheridan Fire District	SLGRP	103,698	0	985,414	1,089,112	20.67%	10.55%	15.14%	1,908,188
2631	Arch Cape Water-Sanitary District	SLGRP	89,921	64,040	0	153,961	14.16%	10.55%	15.14%	144,349
2632	Umpqua Regional Council of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2633	Port of Cascade Locks	Indep	67,449	686,189	0	753,638	17.44%	10.55%	15.14%	861,019
2637	Northeast Oregon Housing Authority	Indep	0	944,879	0	944,879	18.37%	10.55%	15.14%	1,096,532
2638	North Douglas County Fire and EMS	SLGRP	0	92,633	308,619	401,252	16.77%	10.55%	15.14%	668,200
2641	Suburban East Salem Water District	SLGRP	141,183	165,880	0	307,063	16.42%	10.55%	15.14%	320,006
2642	Dexter Rural Fire Protection District	SLGRP	20,387	0	49,105	69,492	21.98%	10.55%	15.14%	113,860
2643	Sweet Home Cemetery	Indep	49,986	136,378	0	186,364	19.96%	10.55%	15.14%	213,142
2644	Lakeside Water District	Indep	106,826	152,236	0	259,062	14.51%	10.55%	15.14%	261,922
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	38,160	263,757	9,650	311,567	21.71%	10.55%	15.14%	369,187
2646	Keno Rural Fire Protection District	Indep	202,099	0	0	202,099	35.51%	10.55%	15.14%	394,709
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	7,607	42,995	288,226	338,828	23.64%	10.55%	15.14%	583,435
2648	Black Butte Ranch Rural Fire Protection District	Indep	182,260	76,758	524,057	783,074	19.75%	10.55%	15.14%	1,239,163
2649	Colton Fire Department	SLGRP	8,642	0	22,915	31,557	23.64%	10.55%	15.14%	52,868
2651	Imbler Rural Fire Protection District	SLGRP	0	5,968	0	5,968	16.77%	10.55%	15.14%	6,926
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2653	Umatilla Fire Department	SLGRP	105,006	66,822	485,146	656,974	23.64%	10.55%	15.14%	1,095,490
2654	Spring Valley Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2655	North Bay Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	2,364,929	14,930,456	0	17,295,385	15.57%	10.55%	15.14%	19,352,002
2658	Salem Metropolitan Communication Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2659	Silverton Fire District	SLGRP	374,208	0	320,425	694,633	23.32%	10.55%	15.14%	1,062,107
2660	Tualatin Valley Fire & Rescue	SLGRP	19,347,354	7,119,934	42,352,428	68,819,717	21.67%	10.55%	15.14%	108,267,720
2661	Lincoln County 911	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2662	East Central Oregon Association of Counties	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2663	Metropolitan Area Communications Commission	SLGRP	0	912,118	0	912,118	16.77%	10.55%	15.14%	1,058,512
2664	Applegate Valley Rural Fire Protection District 9	Indep	174,914	115,728	230,581	521,223	22.01%	10.55%	15.14%	764,964
2665	N NE Community Mental Health Center	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2666	Central City Concern	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2667	Mental Health Services West Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2668	Southeast Mental Health Network Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2669	Roseburg Urban Sanitary Authority	SLGRP	573,870	611,839	0	1,185,709	16.32%	10.55%	15.14%	1,225,145
2670	Mt Hood Community Mental Health Ctr	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2671	Columbia 911 Communications District	SLGRP	156,376	1,335,675	0	1,492,051	14.16%	10.55%	15.14%	1,671,836
2672	Rockwood Water PUD	Indep	713,640	1,465,879	0	2,179,519	14.19%	10.55%	15.14%	2,258,113
2673	Port Orford Library	SLGRP	37,406	43,845	0	81,251	14.16%	10.55%	15.14%	80,014
2674	Nestucca Rural Fire District	SLGRP	396	8,579	781,633	790,607	23.74%	10.55%	15.14%	1,430,543
2676	Woodburn Fire District	SLGRP	714,011	264,943	1,587,988	2,566,942	22.28%	10.55%	15.14%	4,067,472

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2677	Portland Private Industry Council Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2678	Central Oregon Regional Housing Authority	Indep	147,581	1,335,850	0	1,483,431	13.20%	10.55%	15.14%	1,657,398
2679	Columbia River Public Utility District	Indep	1,016,211	4,285,066	0	5,301,277	13.35%	10.55%	15.14%	5,718,972
2681	Cloverdale Rural Fire Protection District	SLGRP	166,979	0	263,166	430,145	23.64%	10.55%	15.14%	695,225
2684	Parkdale Fire District	SLGRP	107,483	0	104,064	211,547	21.98%	10.55%	15.14%	319,000
2685	Oregon Community College Association	Indep	113,755	673,599	0	787,354	14.67%	10.55%	15.14%	873,494
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2687	Columbia Drainage Vector Control District	SLGRP	89,719	136,440	0	226,159	14.16%	10.55%	15.14%	228,212
2688	Polk County Fire District 1	Indep	416,887	131,747	1,081,759	1,630,393	22.20%	10.55%	15.14%	2,627,252
2689	Redmond Area Park & Recreation District	Indep	245,774	683,315	0	929,089	15.84%	10.55%	15.14%	1,007,106
2692	Siuslaw Public Library	SLGRP	147,768	347,715	0	495,483	14.16%	10.55%	15.14%	518,604
2693	City-County Insurance Services	Indep	1,610,386	6,307,908	0	7,918,294	13.30%	10.55%	15.14%	8,498,325
2694	Philomath Fire Department	SLGRP	0	109,467	525,227	634,694	16.77%	10.55%	15.14%	1,081,269
2695	Washington County Consolidated Communications Agency	SLGRP	1,727,415	7,091,941	0	8,819,356	14.49%	10.55%	15.14%	9,606,861
2696	Stayton Fire District	SLGRP	264,685	0	250,321	515,006	20.36%	10.55%	15.14%	751,177
2697	Oregon Museum Park	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2698	Halsey Shedd Rural Fire Protection District	Indep	24,941	0	147,000	171,941	16.54%	10.55%	15.14%	289,759
2699	Chetco Library Board	SLGRP	64,024	320,267	0	384,291	18.26%	10.55%	15.14%	435,969
2700	Lowell Rural Fire Protection District	SLGRP	13,407	84,952	135,557	233,916	21.98%	10.55%	15.14%	361,075
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	371,640	30,428	868,601	1,270,669	20.00%	10.55%	15.14%	2,022,190
2702	Banks Fire District 13	Indep	264	74,173	147,777	222,213	14.39%	10.55%	15.14%	354,767
2703	Westport Sewer District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2704	Clatsop County 4-H District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2705	Lebanon Fire District	SLGRP	1,055,444	388,428	2,831,277	4,275,149	22.92%	10.55%	15.14%	6,925,127
2707	Clatskanie Library	SLGRP	0	99,929	0	99,929	16.77%	10.55%	15.14%	115,967
2708	Milton-Freewater Cemetery District 3	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2709	Scappoose Public Library	SLGRP	0	176,718	0	176,718	16.77%	10.55%	15.14%	205,081
2710	Klamath County Emergency Communications District	SLGRP	126,316	828,686	0	955,002	14.16%	10.55%	15.14%	1,060,065
2713	Port of Tillamook Bay	SLGRP	165,161	888,703	0	1,053,864	14.16%	10.55%	15.14%	1,159,967
2714	Winchester Bay Sanitary District	Indep	72,950	106,032	0	178,982	18.48%	10.55%	15.14%	197,197
2715	Jackson County Fire District 3	SLGRP	3,444,966	716,387	4,345,008	8,506,361	21.85%	10.55%	15.14%	12,865,365
2716	Neskowin Water District	SLGRP	0	221,650	0	221,650	16.77%	10.55%	15.14%	257,225
2717	Ice Fountain Water District	Indep	0	418,997	0	418,997	18.37%	10.55%	15.14%	486,246
2718	Curry Library	SLGRP	0	203,051	0	203,051	16.77%	10.55%	15.14%	235,641
2719	Human Solutions, Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2720	Tri-Met	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2721	Klamath Housing Authority	SLGRP	174,471	798,811	0	973,282	14.16%	10.55%	15.14%	1,062,898
2722	Tillamook 9-1-1	Indep	109,194	576,953	0	686,147	12.06%	10.55%	15.14%	741,983
2723	Oregon Coastal Zone Management Association	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2724	Nehalem Bay Wastewater Agency	Indep	0	367,540	0	367,540	18.37%	10.55%	15.14%	426,530
2725	West Valley Fire District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2726	Yamhill Communications Agency	SLGRP	142,280	897,094	0	1,039,374	18.26%	10.55%	15.14%	1,183,969
2728	Baker County Library District	SLGRP	45,405	475,509	0	520,914	18.26%	10.55%	15.14%	597,428
2729	Douglas County Fire District 2	Indep	946,414	150,125	3,615,837	4,712,376	23.37%	10.55%	15.14%	7,959,946
2731	Canby Utility Board	SLGRP	293,670	1,873,186	0	2,166,856	15.41%	10.55%	15.14%	2,422,732
2732	Umatilla County Special Library District	SLGRP	56,641	45,827	0	102,468	17.96%	10.55%	15.14%	109,132

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Normal Cost Present Value Factors	5.5	11.0	12.0

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2733	Wiard Memorial Park District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2734	Seal Rock Water District	SLGRP	207,260	502,047	0	709,307	15.18%	10.55%	15.14%	755,667
2736	Wasco 9-1-1	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2737	Portland Energy Conservation Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2739	Scappoose Rural Fire Protection District	SLGRP	899,518	16,054	1,845,013	2,760,585	21.45%	10.55%	15.14%	4,431,857
2740	Neskowin Regional Sanitary Authority	Indep	0	155,194	0	155,194	18.37%	10.55%	15.14%	180,103
2741	Port of Garibaldi	SLGRP	0	136,197	0	136,197	16.77%	10.55%	15.14%	158,056
2742	Amity Fire District	SLGRP	35,135	0	120,927	156,062	21.98%	10.55%	15.14%	262,175
2743	Douglas Soil & Water Conservation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2745	Clackamas County Fire District	SLGRP	8,061,340	2,853,120	29,834,200	40,748,660	21.39%	10.55%	15.14%	66,997,584
2746	Marion-Salem Data Center	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2747	Salem Housing Authority	Indep	860,239	1,845,512	0	2,705,751	15.14%	10.55%	15.14%	2,858,037
2749	Black Butte Ranch Police	SLGRP	0	96,416	189,615	286,031	16.77%	10.55%	15.14%	456,383
2750	Eastern Oregon Human Services Consortium	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2751	Lane Regional Air Protection Agency	Indep	0	1,298,136	0	1,298,136	18.37%	10.55%	15.14%	1,506,487
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	0	124,829	157,040	281,869	16.77%	10.55%	15.14%	430,174
2753	Linn-Benton Housing Authority	SLGRP	903,101	867,672	0	1,770,773	15.17%	10.55%	15.14%	1,760,436
2756	Sandy Area Sch Trans Agency	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2757	City of Stayton	SLGRP	116,896	0	692,896	809,792	21.98%	10.55%	15.14%	1,400,169
2758	Mohawk Valley Rural Fire District	SLGRP	0	12,820	268,669	281,489	16.77%	10.55%	15.14%	502,995
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	110,686	0	0	110,686	20.51%	10.55%	15.14%	124,859
2761	Clackamas River Water	SLGRP	1,010,307	2,268,770	0	3,279,077	14.90%	10.55%	15.14%	3,460,854
2763	Junction City Fire Department	SLGRP	52,978	1,734	503,136	557,848	14.16%	10.55%	15.14%	957,370
2765	Green Sanitary	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2766	Southwest Lincoln County Water District	SLGRP	9,495	349,187	0	358,682	18.26%	10.55%	15.14%	414,767
2767	Springfield Utility Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2768	Lake County Library District	SLGRP	13,010	62,361	0	75,371	18.26%	10.55%	15.14%	85,436
2771	Harbor Water PUD	Indep	0	288,519	0	288,519	18.37%	10.55%	15.14%	334,826
2772	Umatilla County Soil & Water District	SLGRP	0	71,718	0	71,718	16.77%	10.55%	15.14%	83,228
2773	Housing Authority of Jackson County	SLGRP	1,040,921	2,548,632	0	3,589,553	14.63%	10.55%	15.14%	3,795,264
2774	Oregon Trail Library District	SLGRP	4,030	289,538	0	293,568	14.17%	10.55%	15.14%	339,150
2776	Rainier Cemetery District	SLGRP	0	85,662	0	85,662	16.77%	10.55%	15.14%	99,411
2777	City of Newberg	SLGRP	1,760,624	2,912,019	2,467,403	7,140,046	18.91%	10.55%	15.14%	9,693,313
2778	Mulino Water District 23	SLGRP	82,005	0	0	82,005	14.16%	10.55%	15.14%	63,865
2779	Brownsville Rural Fire Protection District	Indep	80,368	0	0	80,368	33.68%	10.55%	15.14%	148,874
2780	Nehalem Bay Health District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2781	North Bend Coos-Curry Housing Authority	SLGRP	0	800,234	0	800,234	16.77%	10.55%	15.14%	928,672
2783	Tillamook Fire District	Indep	89,088	0	90,339	179,427	20.88%	10.55%	15.14%	266,436
2784	Eisenschmidt Pool	SLGRP	137,592	96,022	0	233,614	14.16%	10.55%	15.14%	218,590
2785	Fern Ridge Community Library	Indep	0	301,614	0	301,614	18.37%	10.55%	15.14%	350,023
2786	Seal Rock Rural Fire Protection District	SLGRP	32,601	0	215,931	248,532	23.64%	10.55%	15.14%	434,691
2788	Port of Hood River	Indep	284,317	1,342,448	0	1,626,765	14.08%	10.55%	15.14%	1,778,086
2789	Farmers Irrigation District	SLGRP	159,592	518,300	0	677,892	16.30%	10.55%	15.14%	744,561
2790	Silver Falls Library District	SLGRP	176,977	367,998	0	544,975	16.57%	10.55%	15.14%	588,350
2792	North Wasco County Parks And Recreation District	SLGRP	0	321,417	0	321,417	16.77%	10.55%	15.14%	373,005
2793	North Lincoln Fire & Rescue District 1	SLGRP	112,982	109,240	1,800,258	2,022,480	21.98%	10.55%	15.14%	3,534,065

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Normal Cost Present Value Factors	5.5	11.0	12.0

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2796	West Side Rural Fire Protection District	Indep	137,261	11,728	212,654	361,643	19.83%	10.55%	15.14%	549,665
2797	Vernonia Fire	Indep	30,327	0	247,573	277,900	13.98%	10.55%	15.14%	473,110
2798	Fairview Water District	SLGRP	0	130,033	0	130,033	16.77%	10.55%	15.14%	150,903
2799	Sublimity Fire District	SLGRP	48,068	0	99,817	147,885	14.16%	10.55%	15.14%	218,783
2801	Coburg Rural Fire Protection District	SLGRP	138,887	8,667	110,378	257,932	22.13%	10.55%	15.14%	379,639
2802	Rural Road Assessment District 3	SLGRP	0	243,059	0	243,059	16.77%	10.55%	15.14%	282,070
2803	Southwestern Polk County Rural Fire Protection District	Indep	11,922	43,138	255,444	310,504	12.47%	10.55%	15.14%	522,330
2804	Aurora Rural Fire Protection District	SLGRP	0	0	904,063	904,063	16.77%	10.55%	15.14%	1,642,501
2806	Multnomah County Rural Fire Protection District 14	SLGRP	0	31,886	0	31,886	16.77%	10.55%	15.14%	37,004
2808	Lifeways	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2809	Juntura Road District 4	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2810	Sutherlin Water Control District	SLGRP	0	91,266	0	91,266	16.77%	10.55%	15.14%	105,914
2811	Mid-Columbia Center For Living	SLGRP	428,807	5,279,388	0	5,708,195	15.57%	10.55%	15.14%	6,493,939
2812	Workforce Development Board	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2814	The Job Council	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2816	Odell Sanitary District	SLGRP	68,095	267,920	0	336,015	14.16%	10.55%	15.14%	363,954
2817	Wickiup Water District	SLGRP	0	211,962	0	211,962	16.77%	10.55%	15.14%	245,981
2818	Netarts Water District	SLGRP	60,865	192,041	0	252,906	14.16%	10.55%	15.14%	270,265
2819	Harrisburg Fire and Rescue	SLGRP	9,611	6,131	264,658	280,400	21.97%	10.55%	15.14%	499,558
2820	Central Oregon Coast Fire & Rescue District	SLGRP	0	0	612,476	612,476	16.77%	10.55%	15.14%	1,112,747
2821	Tillamook County Soil And Water Conservation District	Indep	123,631	58,154	0	181,785	14.34%	10.55%	15.14%	164,996
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2823	Lyons Fire District	SLGRP	36,424	5,228	81,191	122,843	14.16%	10.55%	15.14%	181,942
2824	Glide Fire Department	SLGRP	9,355	96,358	57,836	163,549	21.98%	10.55%	15.14%	228,209
2825	Northern Oregon Corrections	SLGRP	808,306	1,528,924	1,595,696	3,932,926	17.78%	10.55%	15.14%	5,463,819
2826	Wasco County Soil-Water Conservation District	SLGRP	223,450	379,813	0	603,263	14.16%	10.55%	15.14%	614,796
2828	Deschutes Public Library District	Indep	1,798,317	4,366,211	0	6,164,528	15.07%	10.55%	15.14%	6,557,523
2829	Hubbard Rural Fire Protection District	SLGRP	0	3,216	326,391	329,607	16.77%	10.55%	15.14%	596,720
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	0	0	160,404	160,404	16.77%	10.55%	15.14%	291,423
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2832	Careoregon	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2833	Boardman Rural Fire Protection District	Indep	0	56,989	876,794	933,783	18.37%	10.55%	15.14%	1,659,095
2834	Crescent Rural Fire Protection District	SLGRP	21,144	48,581	46,463	116,189	21.98%	10.55%	15.14%	166,354
2835	North Clackamas County Water Commission	Indep	0	374,879	0	374,879	18.37%	10.55%	15.14%	435,047
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2837	NORCOM	SLGRP	420,141	1,157,585	0	1,577,726	16.49%	10.55%	15.14%	1,724,425
2838	High Desert Parks & Recreation District	SLGRP	0	44,999	0	44,999	16.77%	10.55%	15.14%	52,221
2839	North Morrow Vector Control District	SLGRP	175,495	0	0	175,495	14.16%	10.55%	15.14%	136,676
2840	Cannon Beach Rural Fire Protection District	SLGRP	124,564	84,790	269,926	479,280	21.98%	10.55%	15.14%	739,386
2841	Jefferson County Soil & Water Conservation District	Indep	77,350	178,317	0	255,667	13.68%	10.55%	15.14%	265,135
2842	Tualatin Valley Water District	SLGRP	3,917,161	9,973,597	0	13,890,758	14.92%	10.55%	15.14%	14,788,781
2843	Yachats Rural Fire Protection District	SLGRP	77,864	11,538	297,884	387,286	23.64%	10.55%	15.14%	655,825
2844	Crook County Rural Fire Protection District 1	SLGRP	518,905	91,643	2,484,387	3,094,935	20.43%	10.55%	15.14%	5,203,054
2845	Sunrise Water Authority	Indep	261,955	1,473,819	0	1,735,774	13.25%	10.55%	15.14%	1,901,267
2846	Jefferson County Library District	SLGRP	8,075	387,455	0	395,530	14.15%	10.55%	15.14%	455,925
2847	Sweet Home Fire and Ambulance District	SLGRP	311,102	1,107	1,279,492	1,591,701	21.99%	10.55%	15.14%	2,702,127

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Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2848	Lane Transit District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2849	Lebanon Aquatic District	SLGRP	2,563	331,372	1,502	335,437	16.39%	10.55%	15.14%	389,597
2850	Lake County 4-H & Extension Service	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2852	Ochoco Irrigation District	SLGRP	120,359	511,344	0	631,703	18.26%	10.55%	15.14%	714,291
2853	Mill City Rural Fire Protection District	SLGRP	0	0	0	0	0.00%	0.00%	0.00%	0
2854	Sunset Empire Transportation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2855	Harney Hospital	SLGRP	1,247,736	10,882,768	0	12,130,504	14.16%	10.55%	15.14%	13,601,189
2856	Mid-Columbia Council Of Governments	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2857	Sunriver Service District	SLGRP	671,668	161,780	1,435,065	2,268,512	21.98%	10.55%	15.14%	3,606,950
2858	Nesika Beach-Ophir Water District	SLGRP	0	209,327	0	209,327	16.77%	10.55%	15.14%	242,924
2859	South Lane County Fire and Rescue	Indep	437,106	247,080	2,122,425	2,806,611	23.55%	10.55%	15.14%	4,708,920
2860	Coos County Airport District	SLGRP	241,005	578,126	305,503	1,124,635	17.64%	10.55%	15.14%	1,459,777
2861	Mt Angel Fire District	Indep	53,799	40,955	52,784	147,538	21.40%	10.55%	15.14%	206,748
2864	Tri-City Water and Sanitary Authority	SLGRP	0	499,642	0	499,642	16.77%	10.55%	15.14%	579,835
2865	Tri-County Cooperative Weed Management Area	Indep	0	131,534	0	131,534	18.37%	10.55%	15.14%	152,645
2866	Jefferson Behavioral Health	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2867	West Multnomah Soil And Water Conservation District	SLGRP	252,669	767,290	0	1,019,959	14.16%	10.55%	15.14%	1,087,219
2869	Nehalem Bay Fire & Rescue	SLGRP	0	81,020	489,712	570,732	16.77%	10.55%	15.14%	983,732
2870	Clackamas River Water Providers	Indep	115,734	90,829	0	206,563	10.85%	10.55%	15.14%	174,471
2872	Emergency Communications of Southern Oregon	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2873	Mosier Fire District	SLGRP	41,521	0	0	41,521	21.98%	10.55%	15.14%	50,195
2874	Umatilla-Morrow Radio and Data District	Indep	185,593	0	0	185,593	12.85%	10.55%	15.14%	131,168
2876	Oregon Municipal Electric Utilities Association	Indep	0	152,867	0	152,867	18.37%	10.55%	15.14%	177,402
2877	Mid-Columbia Fire And Rescue V1-801	Indep	55,401	0	2,160,507	2,215,908	14.19%	10.55%	15.14%	3,968,446
2878	Yamhill Fire Protection District	Indep	13,150	15,443	123,066	151,659	17.83%	10.55%	15.14%	254,404
2879	LaGrande Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2880	Oregon Health & Science University	SLGRP	127,413,255	236,629,934	2,697,920	366,741,109	15.91%	10.55%	15.14%	391,003,588
2881	Lake Chinook Fire and Rescue District	Indep	0	0	89,391	89,391	18.37%	10.55%	15.14%	162,406
2883	Lane Fire Authority	SLGRP	954,047	61,929	3,221,494	4,237,470	21.65%	10.55%	15.14%	7,060,711
2884	North Central Public Health District	SLGRP	50,599	1,456,870	0	1,507,469	18.26%	10.55%	15.14%	1,741,514
2885	Siletz Rural Fire Protection District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	20,707	40,486	0	61,193	21.98%	10.55%	15.14%	72,017
2887	Umatilla County Fire District #1	Indep	694,351	107,068	3,458,605	4,260,024	21.41%	10.55%	15.14%	7,225,480
2888	Oak Lodge Water Services District	SLGRP	594,732	2,870,745	0	3,465,477	15.53%	10.55%	15.14%	3,839,490
2889	Mid-Valley Behavioral Care Network	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2890	Central Cascades Fire and EMS	Indep	0	4,638	61,814	66,452	18.37%	10.55%	15.14%	117,686
2891	Grant County Emergency Communications Agency	Indep	0	188,056	0	188,056	18.37%	10.55%	15.14%	218,239
2892	Lake Health District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2894	Greater Toledo Pool Recreation District	Indep	0	0	0	0	0.00%	0.00%	0.00%	0
2895	Western Lane Fire and EMS Authority	SLGRP	427,568	638,082	1,506,429	2,572,080	17.42%	10.55%	15.14%	3,887,028
2897	Morrow County	Indep	0	104,022	341,672	445,694	18.37%	10.55%	15.14%	741,467
2898	Adair Rural Fire Protection District	Indep	0	0	76,501	76,501	18.37%	10.55%	15.14%	138,987
2899	New Carlton Fire District	SLGRP	6,258	0	85,162	91,420	14.16%	10.55%	15.14%	159,597
2900	Clatsop Community College	SLGRP	1,766,389	5,829,889	6,679	7,602,957	15.26%	10.55%	15.14%	8,260,251
2901	Blue Mountain Community College	SLGRP	3,365,081	7,475,840	89,842	10,930,763	15.26%	10.55%	15.14%	11,663,249

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2902	Treasure Valley Community College	SLGRP	1,793,821	6,382,678	33,185	8,209,684	15.26%	10.55%	15.14%	8,972,943
2903	Umpqua Community College	SLGRP	1,989,715	10,483,196	35,335	12,508,246	15.26%	10.55%	15.14%	13,899,913
2904	Lane Community College	SLGRP	12,914,897	35,188,753	107,063	48,210,713	15.26%	10.55%	15.14%	51,870,533
2905	Mt Hood Community College	SLGRP	11,465,233	37,484,521	17	48,949,771	15.26%	10.55%	15.14%	53,123,587
2906	Klamath Community College	SLGRP	898,294	9,633,719	83,771	10,615,784	15.26%	10.55%	15.14%	12,086,064
2908	Clackamas Community College	SLGRP	8,304,939	26,954,319	58,329	35,317,587	15.26%	10.55%	15.14%	38,356,795
2910	Linn-Benton Community College	SLGRP	7,618,615	25,106,148	0	32,724,763	15.26%	10.55%	15.14%	35,529,989
2918	Portland Community College	SLGRP	37,427,609	107,828,802	70,676	145,327,087	15.26%	10.55%	15.14%	156,676,721
2919	Chemeketa Community College	SLGRP	16,146,945	37,167,029	75,612	53,389,586	15.26%	10.55%	15.14%	56,821,840
2922	Rogue Community College	SLGRP	5,301,206	15,217,445	103,200	20,621,851	15.26%	10.55%	15.14%	22,296,641
2995	Oregon Coast Community College	SLGRP	74,804	3,707,088	0	3,781,892	15.26%	10.55%	15.14%	4,364,859
2996	Columbia Gorge Community College	SLGRP	938,143	5,659,957	27,583	6,625,683	15.26%	10.55%	15.14%	7,405,877
2997	Tillamook Bay Community College	SLGRP	196,819	1,960,150	671	2,157,640	15.26%	10.55%	15.14%	2,441,163
2998	Southwestern Community College	SLGRP	1,987,916	9,170,389	19,398	11,177,703	15.26%	10.55%	15.14%	12,345,937
2999	Central Oregon Community College	SLGRP	5,142,033	19,682,697	35,969	24,860,699	15.26%	10.55%	15.14%	27,222,827
3003	Baker School District 5J	Schools	3,632,749	11,334,074	4,214	14,971,037	15.76%	10.55%	15.14%	16,309,716
3008	Huntington School District 16J	Schools	70,773	709,731	0	780,504	15.76%	10.55%	15.14%	884,989
3016	Burnt River High School	Schools	89,946	232,716	0	322,662	15.76%	10.55%	15.14%	348,032
3027	Pine-Eagle School District 61	Schools	358,085	1,797,113	0	2,155,198	15.76%	10.55%	15.14%	2,395,938
3037	Alsea School	Schools	811,211	4,541,030	0	5,352,241	15.76%	10.55%	15.14%	5,973,023
3039	Corvallis School District 509J	Schools	13,414,742	38,108,497	793	51,524,032	15.76%	10.55%	15.14%	55,854,250
3043	Philomath School District 17J	Schools	3,605,453	7,267,730	0	10,873,183	15.76%	10.55%	15.14%	11,559,407
3049	Monroe Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3075	West Linn School District	Schools	19,926,165	49,785,946	0	69,712,111	15.76%	10.55%	15.14%	75,048,590
3083	Welches Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3094	Damascus-Union School District 26	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3102	Molalla Elementary School 35	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3109	Boring School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3111	Sandy Elementary School District 46	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3116	Colton School District 53	Schools	1,008,058	3,160,768	0	4,168,826	15.76%	10.55%	15.14%	4,541,856
3122	Oregon City School District 62	Schools	17,471,590	36,372,000	2,864	53,846,454	15.76%	10.55%	15.14%	57,359,283
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3160	Gladstone School District 115	Schools	3,944,839	10,834,818	0	14,779,657	15.76%	10.55%	15.14%	15,993,193
3174	Canby Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3175	Sandy Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3176	Molalla Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3179	Clatsop County School District 1C	Schools	4,321,977	9,967,904	0	14,289,881	15.76%	10.55%	15.14%	15,314,043
3186	Jewell School District 8	Schools	453,931	2,211,263	7,942	2,673,136	15.76%	10.55%	15.14%	2,974,067
3187	Seaside Schools	Schools	3,015,341	8,199,664	0	11,215,005	15.76%	10.55%	15.14%	12,129,407
3195	Warrenton-Hammond School District	Schools	973,991	5,844,099	0	6,818,090	15.76%	10.55%	15.14%	7,626,332
3230	Vernonia School District	Schools	1,079,156	3,208,412	0	4,287,568	15.76%	10.55%	15.14%	4,658,775
3241	Coquille School District 8	Schools	1,373,100	7,154,531	0	8,527,631	15.76%	10.55%	15.14%	9,493,036
3242	Coos Bay School District 9	Schools	4,862,238	14,211,307	6,617	19,080,162	15.76%	10.55%	15.14%	20,718,831
3245	North Bend Public Schools	Schools	3,410,509	12,246,179	0	15,656,688	15.76%	10.55%	15.14%	17,167,919
3252	Powers School District	Schools	514,119	848,189	0	1,362,308	15.76%	10.55%	15.14%	1,429,962
3257	Myrtle Point School District 41	Schools	861,228	3,122,875	0	3,984,103	15.76%	10.55%	15.14%	4,370,609

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3264	Bandon School District	Schools	923,557	3,791,004	0	4,714,561	15.76%	10.55%	15.14%	5,199,999
3274	Crook County School District	Schools	4,767,661	16,626,476	2,342	21,396,479	15.76%	10.55%	15.14%	23,431,888
3275	Port Orford-Langlois School District 2Cj	Schools	31,255	2,001,947	0	2,033,202	15.76%	10.55%	15.14%	2,350,351
3277	Curry County School District 3C	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3281	Ophir School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3282	Pistol River School District 16	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3283	Brookings-Harbor School District 17C	Schools	1,651,402	6,839,634	0	8,491,036	15.76%	10.55%	15.14%	9,368,831
3288	Central Curry School District 1	Schools	951,162	2,059,721	0	3,010,883	15.76%	10.55%	15.14%	3,214,774
3291	Bend-La Pine Public Schools	Schools	32,169,947	92,794,744	14,268	124,978,959	15.76%	10.55%	15.14%	135,599,132
3296	Sisters School District	Schools	2,702,715	6,033,424	0	8,736,139	15.76%	10.55%	15.14%	9,344,502
3307	Oakland School District	Schools	808,388	3,007,922	0	3,816,310	15.76%	10.55%	15.14%	4,191,404
3310	Roseburg Public Schools	Schools	10,619,735	25,906,148	2,045	36,527,928	15.76%	10.55%	15.14%	39,272,987
3316	Glide School District 12	Schools	1,095,165	3,910,431	2,784	5,008,380	15.76%	10.55%	15.14%	5,492,402
3318	Days Creek School District 15	Schools	300,817	1,526,090	0	1,826,907	15.76%	10.55%	15.14%	2,031,776
3319	South Umpqua School District	Schools	2,086,103	6,341,117	0	8,427,220	15.76%	10.55%	15.14%	9,167,101
3320	Camas Valley School District 21	Schools	222,378	1,503,474	0	1,725,852	15.76%	10.55%	15.14%	1,937,538
3321	North Douglas School District 22	Schools	353,099	1,766,250	0	2,119,349	15.76%	10.55%	15.14%	2,355,799
3324	Yoncalla School District 32	Schools	342,033	1,921,178	0	2,263,211	15.76%	10.55%	15.14%	2,526,001
3325	Elkton School District 34	Schools	395,501	1,475,987	0	1,871,488	15.76%	10.55%	15.14%	2,055,703
3331	Umpqua School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3335	Riddle School District	Schools	627,204	1,801,553	0	2,428,757	15.76%	10.55%	15.14%	2,634,363
3338	Glendale 77	Schools	258,757	1,946,633	0	2,205,390	15.76%	10.55%	15.14%	2,483,358
3349	Winston-Dillard Schools	Schools	2,289,513	7,188,333	0	9,477,846	15.76%	10.55%	15.14%	10,326,610
3353	Sutherlin School District 130	Schools	2,206,129	6,785,503	0	8,991,632	15.76%	10.55%	15.14%	9,786,849
3361	Arlington Public Schools	Schools	136,175	947,572	0	1,083,747	15.76%	10.55%	15.14%	1,217,694
3364	Condon Admin School District 25J	Schools	440,693	544,961	0	985,654	15.76%	10.55%	15.14%	1,014,420
3370	Prairie City School District 4	Schools	441,819	1,305,410	0	1,747,229	15.76%	10.55%	15.14%	1,897,897
3372	Monument School District 8	Schools	253,030	348,771	0	601,801	15.76%	10.55%	15.14%	624,075
3375	Dayville School District 16J	Schools	51,184	661,162	0	712,346	15.76%	10.55%	15.14%	811,645
3376	Long Creek Schools	Schools	133,136	307,809	0	440,945	15.76%	10.55%	15.14%	472,615
3392	Burns-Slater School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3394	Crane Elementary School	Schools	319,163	745,847	0	1,065,010	15.76%	10.55%	15.14%	1,142,206
3395	Pine Creek School	Schools	0	72,459	0	72,459	15.76%	10.55%	15.14%	84,088
3396	Diamond School District 7	Schools	18,815	0	0	18,815	15.76%	10.55%	15.14%	16,309
3397	Suntex School District	Schools	0	40,806	0	40,806	15.76%	10.55%	15.14%	47,355
3398	Drewsey School	Schools	0	209,225	0	209,225	15.76%	10.55%	15.14%	242,806
3399	Frenchglen School District	Schools	90,397	86,496	0	176,893	15.76%	10.55%	15.14%	178,735
3405	Fields-Trout Creek 33	Schools	0	168,594	0	168,594	15.76%	10.55%	15.14%	195,653
3407	Crane Union High School	Schools	405,393	624,201	0	1,029,594	15.76%	10.55%	15.14%	1,075,780
3408	Burns Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3409	Hood River County School District	Schools	9,826,908	22,757,729	0	32,584,637	15.76%	10.55%	15.14%	34,928,308
3414	Phoenix-Talent School District	Schools	4,463,710	14,221,534	0	18,685,244	15.76%	10.55%	15.14%	20,373,234
3415	Ashland Public Schools	Schools	5,394,105	18,102,122	0	23,496,227	15.76%	10.55%	15.14%	25,683,122
3416	Central Point School District 6	Schools	7,965,320	24,194,613	10,496	32,170,429	15.76%	10.55%	15.14%	35,001,257
3417	Eagle Point School District 9	Schools	6,101,965	20,270,106	5,044	26,377,115	15.76%	10.55%	15.14%	28,821,805
3424	Rogue River School District	Schools	1,149,917	5,335,102	0	6,485,019	15.76%	10.55%	15.14%	7,188,134

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Normal Cost Present Value Factors	5.5	11.0	12.0

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3432	Prospect School District	Schools	330,773	1,238,521	0	1,569,294	15.76%	10.55%	15.14%	1,724,017
3439	Butte Falls School District	Schools	463,149	1,272,081	0	1,735,230	15.76%	10.55%	15.14%	1,877,707
3440	Pinehurst School	Schools	0	219,284	0	219,284	15.76%	10.55%	15.14%	254,480
3445	Culver School District 4	Schools	1,132,674	3,804,849	0	4,937,523	15.76%	10.55%	15.14%	5,397,329
3446	Ashwood School	Schools	0	27,565	0	27,565	15.76%	10.55%	15.14%	31,989
3447	Madras School District	Schools	5,715,313	19,241,574	0	24,956,887	15.76%	10.55%	15.14%	27,283,880
3451	Black Butte School District	Schools	0	415,894	0	415,894	15.76%	10.55%	15.14%	482,645
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3454	Grants Pass School District	Schools	12,402,177	32,013,174	0	44,415,351	15.76%	10.55%	15.14%	47,901,496
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3456	Klamath County School District	Schools	12,011,919	35,938,945	0	47,950,864	15.76%	10.55%	15.14%	52,119,077
3457	Klamath Falls City Schools	Schools	6,041,793	14,101,149	0	20,142,942	15.76%	10.55%	15.14%	21,601,409
3460	Union School District 5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3461	Lake County School District 7	Schools	1,230,662	4,982,687	1,292	6,214,641	15.76%	10.55%	15.14%	6,851,493
3462	Paisley School District	Schools	264,405	934,062	0	1,198,467	15.76%	10.55%	15.14%	1,313,165
3463	North Lake School District 14	Schools	597,402	1,591,648	0	2,189,050	15.76%	10.55%	15.14%	2,364,936
3464	Plush School District	Schools	95,545	58,571	0	154,116	15.76%	10.55%	15.14%	150,790
3465	Adel School District 21	Schools	57,887	36,833	0	94,720	15.76%	10.55%	15.14%	92,921
3470	Pleasant Hill School District	Schools	868,336	5,190,925	0	6,059,261	15.76%	10.55%	15.14%	6,776,743
3473	Eugene School District 4J	Schools	35,052,271	99,194,800	3,161	134,250,232	15.76%	10.55%	15.14%	145,504,617
3487	Springfield School District 19	Schools	19,764,923	51,479,629	0	71,244,552	15.76%	10.55%	15.14%	76,874,345
3494	Fern Ridge School District	Schools	2,067,711	5,920,232	0	7,987,943	15.76%	10.55%	15.14%	8,662,721
3498	Mapleton School District	Schools	330,047	1,625,361	0	1,955,408	15.76%	10.55%	15.14%	2,172,316
3502	Creswell School District 40	Schools	2,253,230	5,626,084	0	7,879,314	15.76%	10.55%	15.14%	8,482,170
3506	South Lane School District	Schools	3,841,501	18,113,871	0	21,955,372	15.76%	10.55%	15.14%	24,350,960
3510	Bethel School District	Schools	8,295,930	31,507,888	0	39,803,818	15.76%	10.55%	15.14%	43,755,816
3517	Crow-Applegate-Lorane District 66	Schools	410,172	2,240,388	0	2,650,560	15.76%	10.55%	15.14%	2,955,508
3519	McKenzie School District	Schools	266,836	2,247,094	0	2,513,930	15.76%	10.55%	15.14%	2,839,046
3520	Junction City School District 69	Schools	3,049,936	8,020,162	0	11,070,098	15.76%	10.55%	15.14%	11,951,083
3522	Lowell School District	Schools	191,736	3,049,578	0	3,241,314	15.76%	10.55%	15.14%	3,705,232
3524	Oakridge School District	Schools	903,087	2,893,251	0	3,796,338	15.76%	10.55%	15.14%	4,140,413
3527	Marcola School District 79	Schools	621,804	2,526,164	0	3,147,968	15.76%	10.55%	15.14%	3,470,593
3533	Triangle Lake Schools	Schools	728,813	2,039,460	0	2,768,273	15.76%	10.55%	15.14%	2,998,528
3537	Siuslaw School District 97J	Schools	2,564,266	8,507,253	0	11,071,519	15.76%	10.55%	15.14%	12,095,373
3579	Lincoln County School District	Schools	5,688,030	25,898,972	0	31,587,002	15.76%	10.55%	15.14%	34,986,141
3582	Linn County School District 5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3603	Hamilton Creek School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3610	Harrisburg Elementary School District 42J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3613	Harris School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3615	Central Linn School District 552C	Schools	907,524	3,502,213	0	4,409,737	15.76%	10.55%	15.14%	4,850,960
3618	Sweet Home School District 55	Schools	3,840,919	11,613,878	0	15,454,797	15.76%	10.55%	15.14%	16,807,213
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3647	Scio School District 95C	Schools	719,296	3,817,179	2,347	4,538,822	15.76%	10.55%	15.14%	5,057,586
3665	Santiam Canyon School District	Schools	1,182,375	3,435,722	0	4,618,097	15.76%	10.55%	15.14%	5,012,039
3676	Harrisburg High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3684	Ontario School District 8C	Schools	3,833,558	13,184,800	14,057	17,032,415	15.76%	10.55%	15.14%	18,649,427

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3687	Juntura Grade School	Schools	0	62,666	0	62,666	15.76%	10.55%	15.14%	72,724
3689	Vale School District 15	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3694	Nyssa School District 26	Schools	1,955,484	7,037,990	0	8,993,474	15.76%	10.55%	15.14%	9,862,601
3696	Annex Elementary School	Schools	195,322	545,806	0	741,128	15.76%	10.55%	15.14%	802,712
3707	Adrian School District 61	Schools	635,804	1,281,524	0	1,917,328	15.76%	10.55%	15.14%	2,038,324
3709	Harper School District 66	Schools	417,647	954,296	0	1,371,943	15.76%	10.55%	15.14%	1,469,477
3712	W W Jones School	Schools	0	161,640	0	161,640	15.76%	10.55%	15.14%	187,583
3715	Vale High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3720	Silverton RFD	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3727	Aumsville Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3729	Jefferson School District 14Cj	Schools	1,599,073	4,450,848	0	6,049,921	15.76%	10.55%	15.14%	6,551,286
3730	North Marion School District 15	Schools	4,275,145	8,869,655	0	13,144,800	15.76%	10.55%	15.14%	13,998,931
3732	Marion Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3735	Salem-Keizer Public Schools	Schools	79,673,181	252,144,684	44,617	331,862,482	15.76%	10.55%	15.14%	361,755,679
3750	St Paul School District	Schools	287,166	1,905,869	0	2,193,035	15.76%	10.55%	15.14%	2,460,677
3759	Eldriedge Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3760	West Stayton School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3761	Bethany Elementary	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3763	Butte Creek School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3769	Scotts Mills School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3771	Gervais Elementary School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3772	Stayton School District 77J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3780	Mt Angel School District 91	Schools	1,480,373	3,347,194	37	4,827,604	15.76%	10.55%	15.14%	5,167,673
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3786	Woodburn School District	Schools	13,883,003	29,758,159	10,554	43,651,716	15.76%	10.55%	15.14%	46,587,305
3794	Detroit School District 123J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3804	Monitor School District 142J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3806	Cloverdale School District 144	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3809	Morrow County Schools	Schools	4,903,852	12,120,386	8,973	17,033,211	15.76%	10.55%	15.14%	18,332,669
3818	Portland Public Schools	Schools	106,793,600	349,081,695	7,472	455,882,767	15.76%	10.55%	15.14%	497,691,575
3820	Parkrose School District	Schools	5,394,749	17,933,743	0	23,328,492	15.76%	10.55%	15.14%	25,488,277
3821	Gresham Grade School District 4	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3823	Orient School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3824	Reynolds School District	Schools	26,219,794	62,958,878	9,417	89,188,089	15.76%	10.55%	15.14%	95,808,204
3842	Corbett School District 39	Schools	1,099,794	6,994,090	0	8,093,884	15.76%	10.55%	15.14%	9,069,943
3843	David Douglas School District	Schools	27,043,364	64,630,815	0	91,674,179	15.76%	10.55%	15.14%	98,445,248
3847	Riverdale School	Schools	1,553,384	4,115,768	0	5,669,152	15.76%	10.55%	15.14%	6,122,822
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3850	Dallas School District	Schools	5,370,102	15,513,997	3,109	20,887,208	15.76%	10.55%	15.14%	22,664,446
3859	Central School District 13J	Schools	7,080,232	18,438,245	0	25,518,477	15.76%	10.55%	15.14%	27,534,729
3865	Perrydale School District 21	Schools	762,777	1,592,150	0	2,354,927	15.76%	10.55%	15.14%	2,508,865
3887	Falls City School District	Schools	335,351	1,750,893	0	2,086,244	15.76%	10.55%	15.14%	2,322,593
3894	Sherman County School District 9	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3902	Tillamook Public Schools	Schools	2,620,088	12,046,697	357,071	15,023,855	15.76%	10.55%	15.14%	16,900,010
3920	Neah-Kah-Nie School District	Schools	2,196,002	4,952,147	0	7,148,149	15.76%	10.55%	15.14%	7,650,461
3927	Echo School District	Schools	536,668	1,914,628	0	2,451,296	15.76%	10.55%	15.14%	2,687,110

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3928	Umatilla School District 6R	Schools	1,997,300	7,398,218	8,234	9,403,752	15.76%	10.55%	15.14%	10,331,851
3929	Ferndale School District 10	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3931	Pendleton School District 16R	Schools	8,264,492	12,136,357	3,231	20,404,080	15.76%	10.55%	15.14%	21,253,773
3935	Athena-Weston School District 29Rj	Schools	1,690,960	2,955,574	0	4,646,534	15.76%	10.55%	15.14%	4,895,668
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3942	Stanfield School District	Schools	949,430	2,964,106	0	3,913,536	15.76%	10.55%	15.14%	4,262,810
3944	Ukiah School	Schools	167,856	168,125	0	335,981	15.76%	10.55%	15.14%	340,606
3957	Helix School District	Schools	440,488	958,708	0	1,399,196	15.76%	10.55%	15.14%	1,494,395
3958	Pilot Rock School District 2R	Schools	551,454	1,902,391	14,265	2,468,110	15.76%	10.55%	15.14%	2,711,642
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
3965	La Grande Public Schools	Schools	3,571,882	11,955,207	0	15,527,089	15.76%	10.55%	15.14%	16,970,125
3966	Union County School District	Schools	880,616	1,723,560	0	2,604,176	15.76%	10.55%	15.14%	2,763,509
3967	North Powder School District	Schools	510,531	1,442,153	0	1,952,684	15.76%	10.55%	15.14%	2,116,146
3969	Imbler School District	Schools	576,782	1,572,094	0	2,148,876	15.76%	10.55%	15.14%	2,324,369
3970	Cove School District	Schools	499,353	1,633,972	0	2,133,325	15.76%	10.55%	15.14%	2,329,064
3973	Elgin School District 23	Schools	588,916	2,632,778	0	3,221,694	15.76%	10.55%	15.14%	3,565,811
3986	Joseph School District 6	Schools	732,724	1,430,125	0	2,162,849	15.76%	10.55%	15.14%	2,294,785
3990	Wallowa School	Schools	329,637	1,226,592	0	1,556,229	15.76%	10.55%	15.14%	1,709,190
3993	Enterprise School District 21	Schools	555,544	2,005,608	0	2,561,152	15.76%	10.55%	15.14%	2,809,054
4003	Troy School District 54	Schools	0	62,791	0	62,791	15.76%	10.55%	15.14%	72,869
4008	Chenowith School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4012	Dufur Schools	Schools	763,476	2,214,722	4,754	2,982,952	15.76%	10.55%	15.14%	3,240,603
4022	Maupin Grade School 84	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4025	West Union School District 1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4030	Hillsboro Elementary School District 7	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4034	Gaston Public Schools	Schools	811,241	3,295,173	0	4,106,414	15.76%	10.55%	15.14%	4,527,232
4035	Banks School District	Schools	2,015,091	4,673,257	0	6,688,348	15.76%	10.55%	15.14%	7,169,995
4047	Reedville School District 29	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4055	Groner School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4062	Beaverton School District	Schools	105,157,510	236,974,144	4,057	342,135,711	15.76%	10.55%	15.14%	366,166,395
4080	North Plains School District 70	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4105	Hillsboro Union High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4109	Spray School District 1	Schools	29,308	683,629	0	712,937	15.76%	10.55%	15.14%	818,756
4114	Fossil School District 21J	Schools	427,071	723,414	0	1,150,485	15.76%	10.55%	15.14%	1,209,707
4128	Yamhill Grade School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4135	Newberg School District 29Jt	Schools	9,054,265	20,626,556	2,176	29,682,997	15.76%	10.55%	15.14%	31,789,309
4142	McMinnville Schools	Schools	13,355,115	35,466,563	0	48,821,678	15.76%	10.55%	15.14%	52,735,160
4144	Sheridan School District 48J	Schools	1,291,057	4,787,223	0	6,078,280	15.76%	10.55%	15.14%	6,674,660
4166	Yamhill-Carlton School District 1	Schools	1,569,463	4,661,094	0	6,230,557	15.76%	10.55%	15.14%	6,769,611
4185	Lebanon School District Uh-1	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4189	Wasco County High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4203	Victor Point School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4218	Curry County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4219	Grant County Education Service District	Schools	193,087	759,866	0	952,953	15.76%	10.55%	15.14%	1,049,192
4220	Jefferson County Education Service District	Schools	412,670	920,390	0	1,333,060	15.76%	10.55%	15.14%	1,425,815
4221	Marion Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0

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Normal Cost Present Value Factors	5.5	11.0	12.0

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4223	InterMountain Education Service District	Schools	3,391,637	11,663,082	96,495	15,151,214	15.76%	10.55%	15.14%	16,650,189
4224	Wallowa County Region 18	Schools	344,385	1,167,192	0	1,511,577	15.76%	10.55%	15.14%	1,653,039
4225	Washington County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4226	North Central Education Service District	Schools	194,199	927,130	0	1,121,329	15.76%	10.55%	15.14%	1,244,266
4227	Cascade School District Uh5	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4230	Mari-Linn School District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4232	South Coast Education Service District Region 7	Schools	1,497,434	4,992,355	0	6,489,789	15.76%	10.55%	15.14%	7,091,604
4237	Douglas Education Service District	Schools	2,265,563	14,334,873	0	16,600,436	15.76%	10.55%	15.14%	18,599,410
4238	Multnomah Education Service District	Schools	7,677,410	27,659,301	776,073	36,112,784	15.76%	10.55%	15.14%	40,163,367
4251	Clatsop County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4252	High Desert Education Service District	Schools	4,747,553	14,140,304	0	18,887,857	15.76%	10.55%	15.14%	20,525,002
4254	Willamette Education Service District	Schools	6,108,146	19,132,682	1,320,099	26,560,927	15.76%	10.55%	15.14%	29,896,374
4258	Hermiston School District 8R	Schools	9,581,995	26,953,642	11,868	36,547,505	15.76%	10.55%	15.14%	39,606,936
4259	Clackamas Education Service District	Schools	6,674,697	17,780,047	0	24,454,744	15.76%	10.55%	15.14%	26,419,371
4260	Greater Albany School District 8J	Schools	15,068,376	50,960,643	8,761	66,037,780	15.76%	10.55%	15.14%	72,217,011
4268	Lake Oswego School District	Schools	15,717,574	40,993,102	0	56,710,676	15.76%	10.55%	15.14%	61,196,488
4270	Silver Falls School District	Schools	7,832,812	17,459,672	9,348	25,301,832	15.76%	10.55%	15.14%	27,068,414
4271	Malheur Education Service District Region 14	Schools	693,713	3,607,373	0	4,301,086	15.76%	10.55%	15.14%	4,787,667
4272	Linn-Benton-Lincoln Education Service District	Schools	3,993,393	12,862,851	0	16,856,244	15.76%	10.55%	15.14%	18,388,811
4273	Double O School District	Schools	0	24,466	0	24,466	15.76%	10.55%	15.14%	28,393
4275	Tillamook County Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4276	Lane County Education Service District	Schools	3,792,915	9,689,470	0	13,482,385	15.76%	10.55%	15.14%	14,532,329
4277	Mitchell School	Schools	228,451	479,023	0	707,474	15.76%	10.55%	15.14%	753,927
4279	St Helens School District 502	Schools	7,301,479	14,404,758	0	21,706,237	15.76%	10.55%	15.14%	23,045,643
4280	Northwest Regional Education Service District	Schools	9,225,664	35,343,118	0	44,568,782	15.76%	10.55%	15.14%	49,012,494
4286	Southern Oregon Education Service District	Schools	3,412,786	10,119,236	0	13,532,022	15.76%	10.55%	15.14%	14,701,577
4288	Medford School District 549C	Schools	19,349,107	62,865,654	1,659	82,216,420	15.76%	10.55%	15.14%	89,730,412
4291	Dayton Public Schools	Schools	1,618,749	4,372,624	0	5,991,373	15.76%	10.55%	15.14%	6,477,562
4293	Lake County Education Service District	Schools	207,996	524,936	10,011	742,943	15.76%	10.55%	15.14%	807,667
4294	Harney Education Service District Region XVII	Schools	351,703	1,370,902	0	1,722,605	15.76%	10.55%	15.14%	1,895,787
4295	Wasco County Education Service District	Schools	548,623	3,075,973	0	3,624,596	15.76%	10.55%	15.14%	4,045,213
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4306	Amity School District	Schools	1,906,185	3,529,554	0	5,435,739	15.76%	10.55%	15.14%	5,748,329
4307	Columbia School District 5J	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4309	Scappoose School District	Schools	3,029,966	10,415,335	0	13,445,301	15.76%	10.55%	15.14%	14,713,371
4311	Redmond School District 2J	Schools	12,952,017	34,683,390	399	47,635,806	15.76%	10.55%	15.14%	51,477,607
4312	Reedsport School District	Schools	905,067	3,324,890	10,640	4,240,597	15.76%	10.55%	15.14%	4,662,377
4313	Forest Grove School District	Schools	14,238,904	33,002,608	0	47,241,512	15.76%	10.55%	15.14%	50,641,808
4314	Willamina School District 30J	Schools	1,790,867	4,630,668	0	6,421,535	15.76%	10.55%	15.14%	6,926,214
4315	John Day School District	Schools	1,179,579	2,474,972	0	3,654,551	15.76%	10.55%	15.14%	3,894,665
4316	Tigard-Tualatin School District 23J	Schools	27,438,619	65,899,371	0	93,337,990	15.76%	10.55%	15.14%	100,260,015
4317	Sherwood School District 88J	Schools	8,973,147	24,668,375	0	33,641,522	15.76%	10.55%	15.14%	36,405,574
4320	Rainier School District 13	Schools	1,430,600	4,924,387	4,176	6,359,163	15.76%	10.55%	15.14%	6,962,382
4321	North Clackamas School District 12	Schools	45,043,752	96,249,656	0	141,293,408	15.76%	10.55%	15.14%	150,741,650
4323	Estacada School District 108	Schools	2,742,191	11,840,349	0	14,582,540	15.76%	10.55%	15.14%	16,117,656
4324	Centennial School District 28	Schools	13,786,553	28,024,082	0	41,810,635	15.76%	10.55%	15.14%	44,472,132

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4326	Harney County School District 3	Schools	1,612,542	3,068,817	222,788	4,904,147	15.76%	10.55%	15.14%	5,363,875
4327	Jordan Valley School District 3	Schools	77,695	632,354	0	710,049	15.76%	10.55%	15.14%	801,192
4329	Gervais School District 1	Schools	2,068,901	5,587,935	0	7,656,836	15.76%	10.55%	15.14%	8,278,122
4330	Vale School District 84	Schools	1,950,595	4,609,092	0	6,559,687	15.76%	10.55%	15.14%	7,039,627
4331	Molalla River School District	Schools	5,116,832	12,026,508	13,323	17,156,663	15.76%	10.55%	15.14%	18,416,238
4332	Gresham-Barlow School District 10	Schools	27,093,424	49,006,472	7,405	76,107,301	15.76%	10.55%	15.14%	80,370,044
4333	Canby School District	Schools	10,864,392	23,482,245	844	34,347,481	15.76%	10.55%	15.14%	36,669,934
4334	Cascade School District 5	Schools	4,904,478	11,502,740	0	16,407,218	15.76%	10.55%	15.14%	17,600,132
4335	Milton-Freewater Unified School District 7	Schools	2,748,944	8,447,965	7,763	11,204,672	15.76%	10.55%	15.14%	12,200,752
4336	Nestucca Valley School District 101	Schools	1,373,841	3,139,573	0	4,513,414	15.76%	10.55%	15.14%	4,834,320
4337	Sherman County School District	Schools	278,473	1,507,634	0	1,786,107	15.76%	10.55%	15.14%	1,990,990
4338	Three Rivers U J School District	Schools	8,814,325	20,968,975	332,152	30,115,452	15.76%	10.55%	15.14%	32,578,206
4339	Lebanon Community School District	Schools	6,654,500	20,242,792	0	26,897,292	15.76%	10.55%	15.14%	29,259,881
4340	Monroe School District 1J	Schools	433,868	1,963,280	0	2,397,148	15.76%	10.55%	15.14%	2,654,463
4341	Hillsboro School District 1J	Schools	41,855,754	121,230,871	2,638	163,089,263	15.76%	10.55%	15.14%	176,973,786
4342	North Santiam School District 29J	Schools	3,444,742	10,114,455	0	13,559,197	15.76%	10.55%	15.14%	14,723,727
4343	Harrisburg Sschool District 7	Schools	893,955	4,134,111	3,453	5,031,519	15.76%	10.55%	15.14%	5,578,790
4344	South Wasco County School District 1	Schools	628,101	2,030,865	0	2,658,966	15.76%	10.55%	15.14%	2,901,257
4345	Oregon Trail School District 46	Schools	7,425,459	20,979,879	5,612	28,410,950	15.76%	10.55%	15.14%	30,793,734
4346	Knappa School District 4	Schools	699,959	3,821,447	0	4,521,406	15.76%	10.55%	15.14%	5,041,514
4347	Clatskanie School District 6J	Schools	962,399	5,165,181	0	6,127,580	15.76%	10.55%	15.14%	6,828,400
4348	Lourdes Charter School	Schools	23,131	175,955	0	199,086	15.76%	10.55%	15.14%	224,246
4350	Ridgeline Montessori	Schools	216,177	1,154,757	0	1,370,934	15.76%	10.55%	15.14%	1,527,478
4351	The Village School	Schools	20,871	245,064	0	265,935	15.76%	10.55%	15.14%	302,488
4352	Armadillo Technical Institute	Schools	0	399,519	0	399,519	15.76%	10.55%	15.14%	463,642
4354	Opal Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4355	Three Rivers Charter School	Schools	0	708,976	0	708,976	15.76%	10.55%	15.14%	822,767
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4359	Willamette Leadership Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4360	Luckiamute Valley Charter School	Schools	246,673	1,330,688	0	1,577,361	15.76%	10.55%	15.14%	1,758,080
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4362	Kings Valley Charter School	Schools	0	44,096	0	44,096	15.76%	10.55%	15.14%	51,173
4363	Multisensory Learning Academy	Schools	250,100	2,276,744	0	2,526,844	15.76%	10.55%	15.14%	2,858,948
4365	Mitch Charter School	Schools	65,695	923,189	0	988,884	15.76%	10.55%	15.14%	1,128,306
4366	Sand Ridge Charter School	Schools	94,364	1,473,079	0	1,567,443	15.76%	10.55%	15.14%	1,791,303
4367	Arthur Academy Charter School	Schools	329,264	4,505,227	0	4,834,491	15.76%	10.55%	15.14%	5,513,722
4369	Trillium Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4370	Howard Street Charter School, Inc.	Schools	157,693	546,898	0	704,591	15.76%	10.55%	15.14%	771,363
4371	The Lighthouse School	Schools	88,006	933,366	0	1,021,372	15.76%	10.55%	15.14%	1,159,454
4373	Sheridan Japanese School Foundation	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4374	Ione School District	Schools	662,146	628,989	0	1,291,135	15.76%	10.55%	15.14%	1,303,890
4375	Eddyville Charter School	Schools	248,308	1,505,900	0	1,754,208	15.76%	10.55%	15.14%	1,962,830
4376	Four Rivers Community School	Schools	323,626	1,822,833	7,349	2,153,808	15.76%	10.55%	15.14%	2,409,268
4378	Mosier Community School	Schools	118,099	858,579	0	976,678	15.76%	10.55%	15.14%	1,098,749
4379	Siletz Valley School	Schools	75,262	1,418,480	0	1,493,742	15.76%	10.55%	15.14%	1,711,383
4380	The Emerson School	Schools	68,726	651,460	0	720,186	15.76%	10.55%	15.14%	815,591

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4381	North Wasco County School District 21	Schools	4,876,100	15,128,395	6,365	20,010,860	15.76%	10.55%	15.14%	21,794,670
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4383	City View Charter School	Schools	0	1,590,535	0	1,590,535	15.76%	10.55%	15.14%	1,845,816
4386	Nixyaawii Community School	Schools	196,487	527,342	0	723,829	15.76%	10.55%	15.14%	782,295
4388	West Lane Tech	Schools	166,901	356,992	0	523,893	15.76%	10.55%	15.14%	558,959
4390	Oregon Connections Academy	Schools	2,009,678	9,305,727	0	11,315,405	15.76%	10.55%	15.14%	12,541,285
4392	Eagleridge High School	Schools	0	940,332	0	940,332	15.76%	10.55%	15.14%	1,091,256
4393	Cascade Heights Public Charter School	Schools	153,000	752,389	0	905,389	15.76%	10.55%	15.14%	1,005,768
4396	Sweet Home Charter School	Schools	55,211	687,650	0	742,861	15.76%	10.55%	15.14%	845,874
4397	Springwater Environmental Sciences School	Schools	412,366	625,930	0	1,038,296	15.76%	10.55%	15.14%	1,083,831
4398	LEP High	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4400	Phoenix School	Schools	0	441,965	0	441,965	15.76%	10.55%	15.14%	512,900
4401	Ballston Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4402	Sage Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4403	Portland Village School	Schools	59,256	2,040,792	0	2,100,048	15.76%	10.55%	15.14%	2,419,702
4404	Alliance Charter Academy	Schools	279,918	1,967,433	0	2,247,351	15.76%	10.55%	15.14%	2,525,839
4405	Forest Grove Community School	Schools	77,002	1,023,853	0	1,100,855	15.76%	10.55%	15.14%	1,254,927
4407	Madrone Trail Public Charter School	Schools	126,964	1,204,775	0	1,331,739	15.76%	10.55%	15.14%	1,508,194
4408	Muddy Creek Charter School	Schools	0	749,652	0	749,652	15.76%	10.55%	15.14%	869,971
4409	Southwest Charter School	Schools	0	903,283	0	903,283	15.76%	10.55%	15.14%	1,048,259
4410	Ace Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4411	Sherwood Charter School	Schools	180,964	767,006	0	947,970	15.76%	10.55%	15.14%	1,046,970
4412	Estacada Web Academy	Schools	525,094	3,282,907	0	3,808,001	15.76%	10.55%	15.14%	4,264,964
4413	Marcola Early College Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4414	Marcola Web Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4418	Lewis And Clark Montessori Charter School	Schools	147,082	1,726,560	0	1,873,642	15.76%	10.55%	15.14%	2,131,163
4419	Silvies River Web Academy	Schools	236,425	2,470,269	0	2,706,694	15.76%	10.55%	15.14%	3,071,680
4420	Oregon Virtual Academy	Schools	580,853	6,531,897	0	7,112,750	15.76%	10.55%	15.14%	8,083,750
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4422	Redmond Proficiency Academy	Schools	635,647	4,142,671	0	4,778,318	15.76%	10.55%	15.14%	5,358,548
4423	Molalla River Academy	Schools	212,868	1,128,069	0	1,340,937	15.76%	10.55%	15.14%	1,493,638
4424	The Ivy School	Schools	0	1,221,549	0	1,221,549	15.76%	10.55%	15.14%	1,417,608
4429	Clackamas Web Academy	Schools	20,046	4,263	0	24,309	15.76%	10.55%	15.14%	22,323
4430	Clackamas Charter Alliance 2	Schools	13,480	86,012	0	99,492	15.76%	10.55%	15.14%	111,502
4431	Corbett Charter School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4432	Renaissance Public Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4433	Powell Butte Community Charter School	Schools	86,317	864,944	0	951,261	15.76%	10.55%	15.14%	1,078,587
4434	Logos Public Charter School	Schools	294,909	4,446,332	0	4,741,241	15.76%	10.55%	15.14%	5,415,595
4435	Sunny Wolf Charter School	Schools	0	1,094,142	0	1,094,142	15.76%	10.55%	15.14%	1,269,751
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4437	Center for Advance Learning	Schools	214,570	979,724	0	1,194,294	15.76%	10.55%	15.14%	1,322,959
4439	Homesource Family Charter	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4440	Sheridan Allprep Academy	Schools	329,154	1,273,256	0	1,602,410	15.76%	10.55%	15.14%	1,762,925
4441	Baker Web Academy	Schools	1,909,969	9,456,097	0	11,366,066	15.76%	10.55%	15.14%	12,629,362
4443	Knova Learning Oreogn	Schools	0	1,546,352	0	1,546,352	15.76%	10.55%	15.14%	1,794,541
4444	Bennett Pearson Academy, Inc.	Schools	216,816	612,538	0	829,354	15.76%	10.55%	15.14%	898,787

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Exhibit E

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Present Value of Future Normal Cost (PVFNC)

	Tier One/Tier Two	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.5	11.0	12.0

Employer Number	Employer Name	Rate Pool	Tier One/Tier Two Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier One/Tier Two NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4446	Coburg Community Charter School	Schools	0	1,387,187	0	1,387,187	15.76%	10.55%	15.14%	1,609,830
4447	Arco Iris Spanish Immersion Charter School	Schools	173,214	1,087,125	0	1,260,339	15.76%	10.55%	15.14%	1,411,750
4448	Gresham Barlow Web Academy	Schools	344,925	3,598,897	0	3,943,822	15.76%	10.55%	15.14%	4,475,501
4449	Mosier Middle School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4450	Sauvie Island Academy	Schools	176,895	838,423	0	1,015,318	15.76%	10.55%	15.14%	1,126,322
4451	River's Edge Academy Charter School	Schools	130,470	840,012	0	970,482	15.76%	10.55%	15.14%	1,087,926
4452	South Columbia Family School	Schools	0	240,382	0	240,382	15.76%	10.55%	15.14%	278,963
4453	Woodland Educational Initiative	Schools	0	1,014,361	0	1,014,361	15.76%	10.55%	15.14%	1,177,166
4454	Le Monde Immersion Charter School	Schools	0	1,867,906	0	1,867,906	15.76%	10.55%	15.14%	2,167,704
4455	Hope Chinese Charter School	Schools	81,726	1,857,825	0	1,939,551	15.76%	10.55%	15.14%	2,226,846
4456	Insight School of Oregon Charter	Schools	269,300	2,902,282	0	3,171,582	15.76%	10.55%	15.14%	3,601,527
4457	Oregon Virtual Education East	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4458	Oregon Virtual Education West	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4459	Crater Lake Charter Academy	Schools	86,553	1,435,066	0	1,521,619	15.76%	10.55%	15.14%	1,740,418
4460	Kairos Pdx	Schools	0	1,972,441	0	1,972,441	15.76%	10.55%	15.14%	2,289,018
4461	Mountain View Academy	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4462	Bend International School	Schools	0	1,229,335	0	1,229,335	15.76%	10.55%	15.14%	1,426,643
4463	Dallas Community School-Community Innovation Partners	Schools	292,763	739,515	0	1,032,278	15.76%	10.55%	15.14%	1,111,974
4464	The Valley School Of Southern Oregon	Schools	52,934	433,791	0	486,725	15.76%	10.55%	15.14%	549,298
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4467	Cannon Beach Academy	Schools	18,768	270,386	0	289,154	15.76%	10.55%	15.14%	330,051
4468	Frontier Charter Academy	Schools	105,281	2,723,152	0	2,828,433	15.76%	10.55%	15.14%	3,251,475
4469	Desert Sky Montessori	Schools	0	591,798	0	591,798	15.76%	10.55%	15.14%	686,781
4470	Oregon Family School	Schools	180,098	2,678,569	0	2,858,667	15.76%	10.55%	15.14%	3,264,588
4471	Wahtonka Community School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4472	Valley Inquiry Charter School	Schools	0	369,162	0	369,162	15.76%	10.55%	15.14%	428,412
4473	Willamette Connections Academy	Schools	62,537	2,172,727	0	2,235,264	15.76%	10.55%	15.14%	2,575,657
4474	Oregon for Quality Virtual Education Inc	Schools	69,711	1,095,697	0	1,165,408	15.76%	10.55%	15.14%	1,331,982
4475	Teach-NW	Schools	184,189	1,767,025	0	1,951,214	15.76%	10.55%	15.14%	2,210,288
4476	Kalmiopsis Community Arts High School	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4477	Virtual Preparatory Academy of Oregon	Schools	0	0	0	0	0.00%	0.00%	0.00%	0
4479	Harmony Academy	Schools	0	379,082	0	379,082	15.76%	10.55%	15.14%	439,925
4480	Holla School	Schools	0	145,213	0	145,213	15.76%	10.55%	15.14%	168,519

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
1000	State Agencies	SLGRP	3,575,628,262	3,484,059,205	13,825,317,414	901,078,810	14,126,900,240	8,046,290,103	6,277,743,295	20,390,506	(910,660,108)	0	0	Y	0		5,387,473,693
1039	SAIF	SLGRP	103,348,867	3,484,059,205	13,825,317,414	26,044,507	14,126,900,240	8,046,290,103	181,449,974	589,361	(118,276,663)	0	0	Y	0		63,762,672
1179	Professional Liability Fund	SLGRP	5,051,028	3,484,059,205	13,825,317,414	1,272,888	14,126,900,240	8,046,290,103	8,868,108	28,804	(1,911,272)	0	0	Y	0		6,985,640
1252	Oregon State University	SLGRP	297,872,612	3,484,059,205	13,825,317,414	75,065,605	14,126,900,240	8,046,290,103	522,976,007	1,698,659	(87,405,880)	0	0	Y	0		437,268,786
1254	University of Oregon	SLGRP	265,009,632	3,484,059,205	13,825,317,414	66,783,946	14,126,900,240	8,046,290,103	465,278,355	1,511,253	(140,982,477)	0	0	Y	0		325,807,131
2000	Lake County	SLGRP	5,332,051	3,484,059,205	13,825,317,414	1,343,707	14,126,900,240	8,046,290,103	9,361,501	30,407	(1,648,374)	0	(309,838)		(543,022)		6,890,674
2001	Clackamas County	Indep	189,921,463	3,484,059,205	13,825,317,414	47,861,297	362,211,701	189,921,463	362,211,701	1,083,053	0	0	0		0		363,294,754
2002	Curry County	Indep	6,816,272	3,484,059,205	13,825,317,414	1,717,740	23,722,709	6,816,272	23,722,709	38,871	0	0	0		0		23,761,580
2003	Douglas County	Indep	30,044,422	3,484,059,205	13,825,317,414	7,571,367	119,329,632	30,044,422	119,329,632	171,332	0	0	0		0		119,500,964
2004	Harney County	SLGRP	5,239,780	3,484,059,205	13,825,317,414	1,320,455	14,126,900,240	8,046,290,103	9,199,501	29,881	0	0	(304,476)		(438,599)		8,486,307
2005	Jackson County	SLGRP	54,827,854	3,484,059,205	13,825,317,414	13,816,933	14,126,900,240	8,046,290,103	96,261,459	312,663	(26,522,475)	0	(3,185,969)		0		66,865,678
2006	Jefferson County	Indep	8,361,172	3,484,059,205	13,825,317,414	2,107,063	10,055,994	8,361,172	10,055,994	47,681	(6,920,137)	(1,000,000)	0		0		2,183,538
2007	Klamath County	SLGRP	4,430,690	3,484,059,205	13,825,317,414	1,116,559	14,126,900,240	8,046,290,103	7,778,978	25,267	0	0	0		(2,874,311)		4,929,934
2008	Lane County	Indep	128,387,615	3,484,059,205	13,825,317,414	32,354,415	260,392,047	128,387,615	260,392,047	732,148	(288,566,403)	0	0		0		(27,442,208)
2009	Marion County	SLGRP	103,537,624	3,484,059,205	13,825,317,414	26,092,074	14,126,900,240	8,046,290,103	181,781,375	590,437	(11,574,214)	0	0		(18,656,279)		152,141,319
2011	Washington County	SLGRP	186,051,718	3,484,059,205	13,825,317,414	46,886,099	14,126,900,240	8,046,290,103	326,651,665	1,060,985	(18,183,915)	0	(10,811,204)		0		298,717,531
2012	Grant County	SLGRP	3,814,038	3,484,059,205	13,825,317,414	961,159	14,126,900,240	8,046,290,103	6,696,321	21,750	0	0	(221,628)		(3,254,666)		3,241,777
2013	Umatilla County	SLGRP	19,901,608	3,484,059,205	13,825,317,414	5,015,319	14,126,900,240	8,046,290,103	34,941,325	113,492	(5,559,006)	0	(1,156,454)		0		28,339,357
2014	Linn County	Indep	48,532,449	3,484,059,205	13,825,317,414	12,230,455	109,308,173	48,532,449	109,308,173	276,763	0	0	0		0		109,584,936
2015	Yamhill County	Indep	43,476,847	3,484,059,205	13,825,317,414	10,956,415	38,588,460	43,476,847	38,588,460	247,933	0	0	0		0		38,836,393
2016	Sherman County	SLGRP	2,651,946	3,484,059,205	13,825,317,414	668,305	14,126,900,240	8,046,290,103	4,656,030	15,123	(1,513,742)	0	(154,101)		0		3,003,310
2017	Columbia County	SLGRP	14,288,664	3,484,059,205	13,825,317,414	3,600,825	14,126,900,240	8,046,290,103	25,086,658	81,483	(1,698,751)	0	0		(1,644,140)		21,825,250
2018	Coos County	SLGRP	20,321,457	3,484,059,205	13,825,317,414	5,121,124	14,126,900,240	8,046,290,103	35,678,455	115,886	0	0	0		0	Y	35,794,341
2020	Wasco County	SLGRP	8,598,161	3,484,059,205	13,825,317,414	2,166,786	14,126,900,240	8,046,290,103	15,095,822	49,032	(10,493,155)	(2,020,800)	(499,627)		(691,443)		1,439,829
2021	Baker County	SLGRP	6,383,957	3,484,059,205	13,825,317,414	1,608,794	14,126,900,240	8,046,290,103	11,208,337	36,405	(645,726)	0	0		(1,222,150)		9,376,866
2022	Gilliam County	SLGRP	2,650,533	3,484,059,205	13,825,317,414	667,949	14,126,900,240	8,046,290,103	4,653,549	15,115	(4,406,258)	0	(154,019)		(81,091)		27,296
2023	Morrow County Rural School District Board	Indep	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2027	Deschutes County	SLGRP	93,999,178	3,484,059,205	13,825,317,414	23,688,332	14,126,900,240	8,046,290,103	165,034,693	536,043	(21,009,842)	0	0		(13,512,503)		131,048,391
2028	Union County	Indep	0	3,484,059,205	13,825,317,414	0	(26,944)	0	(26,944)	0	0	0	0		0		(26,944)
2035	Hood River County	SLGRP	9,175,401	3,484,059,205	13,825,317,414	2,312,254	14,126,900,240	8,046,290,103	16,109,285	52,324	(3,454,471)	0	0		(1,624,599)		11,082,539
2036	Clatsop County	SLGRP	18,691,923	3,484,059,205	13,825,317,414	4,710,472	14,126,900,240	8,046,290,103	32,817,477	106,593	(5,781,274)	0	(1,086,161)		0		26,056,635
2037	Polk County	Indep	26,812,891	3,484,059,205	13,825,317,414	6,757,002	39,417,718	26,812,891	39,417,718	152,904	0	0	0		0		39,570,622
2038	Multnomah County	SLGRP	462,754,172	3,484,059,205	13,825,317,414	116,616,703	14,126,900,240	8,046,290,103	812,459,150	2,638,918	(134,616,432)	0	(26,889,994)		(43,044,061)		610,547,581
2039	Malheur County	Indep	8,431,232	3,484,059,205	13,825,317,414	2,124,719	11,081,488	8,431,232	11,081,487	48,080	0	0	0		0		11,129,567
2040	Benton County	SLGRP	41,127,447	3,484,059,205	13,825,317,414	10,364,352	14,126,900,240	8,046,290,103	72,207,606	234,535	(10,200,780)	0	0		(4,811,863)		57,429,498
2042	Josephine County	SLGRP	25,514,698	3,484,059,205	13,825,317,414	6,429,850	14,126,900,240	8,046,290,103	44,796,245	145,501	0	0	(1,482,623)		0	Y	43,459,123
2043	Lincoln County	SLGRP	5,485,686	3,484,059,205	13,825,317,414	1,382,424	14,126,900,240	8,046,290,103	9,631,239	31,283	(417,374)	0	(318,766)		(2,318,105)		6,608,277
2044	Crook County	SLGRP	3,111,125	3,484,059,205	13,825,317,414	784,021	14,126,900,240	8,046,290,103	5,462,213	17,742	0	0	0		(443,828)		5,036,127
2050	Wallowa County	Indep	377,594	3,484,059,205	13,825,317,414	95,156	472,843	377,594	472,843	2,153	0	0	0		0		474,996
2052	Tillamook County	Indep	0	3,484,059,205	13,825,317,414	0	31,299	0	31,299	0	0	0	0		0		31,299
2053	Community Counseling Solutions	Indep	0	3,484,059,205	13,825,317,414	0	(43,062)	0	(43,062)	0	0	0	0		0		(43,062)
2099	State Judiciary	Indep	31,265,520	3,484,059,205	0	0	101,611,425	31,265,520	101,611,425	178,296	0	0	0		0		101,789,721
2100	City of Roseburg	SLGRP	12,823,886	3,484,059,205	13,825,317,414	3,231,693	14,126,900,240	8,046,290,103	22,514,942	73,130	0	0	(745,178)		0		21,842,894
2101	City of Salem	Indep	109,646,215	3,484,059,205	13,825,317,414	27,631,474	253,900,496	109,646,215	253,900,496	625,272	(33,947,075)	0	0		0		220,578,693
2102	City of Medford	SLGRP	48,134,243	3,484,059,205	13,825,317,414	12,130,105	14,126,900,240	8,046,290,103	84,509,462	274,492	(15,781,400)	0	0		0		69,002,554
2103	City of Albany	SLGRP	35,262,488	3,484,059,205	13,825,317,414	8,886,349	14,126,900,240	8,046,290,103	61,910,476	201,089	0	0	0		(4,367,070)		57,744,495
2104	City of Ashland	SLGRP	19,170,060	3,484,059,205	13,825,317,414	4,830,965	14,126,900,240	8,046,290,103	33,656,942	109,320	0	0	(1,113,945)		0	Y	32,652,317
2105	City of Astoria	SLGRP	7,954,610	3,484,059,205	13,825,317,414	2,004,607	14,126,900,240	8,046,290,103	13,965,937	45,362	0	0	(462,231)		0	Y	13,549,068
2106	City of Beaverton	Indep	52,468,430	3,484,059,205	13,825,317,414	13,222,345	131,879,485	52,468,430	131,879,485	299,208	0	0	0		0		132,178,693

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2107	City of Bend	Indep	68,200,124	3,484,059,205	13,825,317,414	17,186,822	94,548,117	68,200,124	94,548,117	388,920	(21,652,575)	0	0		0		73,284,462
2109	City of Canby	SLGRP	8,481,740	3,484,059,205	13,825,317,414	2,137,447	14,126,900,240	8,046,290,103	14,891,420	48,368	(795,587)	0	0		(1,916,457)		12,227,744
2110	City of Coquille	SLGRP	360,731	3,484,059,205	13,825,317,414	90,906	14,126,900,240	8,046,290,103	633,337	2,057	0	0	(20,962)		0	Y	614,432
2111	City of Eugene	Indep	135,527,913	3,484,059,205	13,825,317,414	34,153,811	312,765,670	135,527,913	312,765,670	772,866	(6,913,055)	0	0		0		306,625,481
2112	City Of Forest Grove	Indep	5,188,772	3,484,059,205	13,825,317,414	1,307,600	193,004	5,188,772	193,004	29,590	0	0	0		0		222,594
2113	City of Grants Pass	SLGRP	18,203,763	3,484,059,205	13,825,317,414	4,587,453	14,126,900,240	8,046,290,103	31,960,411	103,809	0	(2,500,000)	0		(1,525,323)		28,038,897
2114	City of Gresham	Indep	59,243,183	3,484,059,205	13,825,317,414	14,929,622	172,498,016	59,243,183	172,498,016	675,685	(10,687,626)	0	0		0		162,486,075
2115	City of Hillsboro	Indep	87,458,511	3,484,059,205	13,825,317,414	22,040,046	130,006,595	87,458,511	130,006,595	498,744	(7,663,155)	0	0		0		122,842,184
2117	City of McMinnville	SLGRP	15,094,206	3,484,059,205	13,825,317,414	3,803,826	14,126,900,240	8,046,290,103	26,500,951	86,077	0	0	(877,103)		0		25,709,925
2118	City of Ontario	Indep	3,143,682	3,484,059,205	13,825,317,414	792,226	19,214,941	3,143,682	19,214,941	17,927	(7,031,137)	0	0		0		12,201,731
2119	City of Oregon City	SLGRP	16,779,479	3,484,059,205	13,825,317,414	4,228,525	14,126,900,240	8,046,290,103	29,459,791	95,687	(3,885,246)	0	0		0		25,670,232
2120	City of Lake Oswego	SLGRP	32,057,656	3,484,059,205	13,825,317,414	8,078,713	14,126,900,240	8,046,290,103	56,283,742	182,813	0	0	0		(1,406,229)		55,060,326
2121	City of Portland	SLGRP	567,147,507	3,484,059,205	13,825,317,414	142,924,421	14,126,900,240	8,046,290,103	995,742,902	26,278,165	0	0	(32,956,144)		(69,280,940)		919,783,983
2122	City of Redmond	SLGRP	18,403,079	3,484,059,205	13,825,317,414	4,637,681	14,126,900,240	8,046,290,103	32,310,351	104,946	0	0	0		(2,476,946)		29,938,351
2123	City of St Helens	SLGRP	6,140,584	3,484,059,205	13,825,317,414	1,547,462	14,126,900,240	8,046,290,103	10,781,045	35,018	0	0	0		0	Y	10,816,063
2125	City of Vernonia	SLGRP	936,734	3,484,059,205	13,825,317,414	236,062	14,126,900,240	8,046,290,103	1,644,628	5,342	0	0	(54,432)		(182,245)		1,413,293
2126	City of West Linn	SLGRP	10,103,355	3,484,059,205	13,825,317,414	2,546,103	14,126,900,240	8,046,290,103	17,738,496	57,616	0	0	0		(1,999,853)		15,796,259
2127	City of Cottage Grove	Indep	5,422,225	3,484,059,205	13,825,317,414	1,366,432	16,510,042	5,422,225	16,510,042	30,921	0	0	0		0		16,540,963
2128	City of Tillamook	SLGRP	2,225,394	3,484,059,205	13,825,317,414	560,812	14,126,900,240	8,046,290,103	3,907,132	12,691	0	0	0		(344,655)		3,575,168
2129	City of Sweet Home	Indep	905,964	3,484,059,205	13,825,317,414	228,308	3,066,026	905,964	3,066,026	5,166	0	0	0		0		3,071,192
2131	City of Drain	SLGRP	439,709	3,484,059,205	13,825,317,414	110,809	14,126,900,240	8,046,290,103	771,998	2,507	0	0	(25,551)		0		748,954
2132	Eugene Water & Electric Board	SLGRP	55,350,825	3,484,059,205	13,825,317,414	13,948,725	14,126,900,240	8,046,290,103	97,179,641	315,646	(31,332,817)	0	0		0		66,162,470
2135	McMinnville Water & Light Department	SLGRP	6,039,954	3,484,059,205	13,825,317,414	1,522,103	14,126,900,240	8,046,290,103	10,604,370	34,444	0	0	(350,973)		0		10,287,841
2138	City of Hood River	SLGRP	5,420,977	3,484,059,205	13,825,317,414	1,366,117	14,126,900,240	8,046,290,103	9,517,628	30,914	(2,588,369)	0	(315,005)		(198,940)		6,446,228
2139	City of Reedsport	SLGRP	1,533,597	3,484,059,205	13,825,317,414	386,475	14,126,900,240	8,046,290,103	2,692,542	8,746	0	0	(89,115)		(954,513)		1,657,660
2140	City of Lebanon	SLGRP	8,246,631	3,484,059,205	13,825,317,414	2,078,198	14,126,900,240	8,046,290,103	14,478,639	47,028	0	0	0		(1,558,949)		12,966,718
2142	City of Sherwood	SLGRP	10,543,265	3,484,059,205	13,825,317,414	2,656,963	14,126,900,240	8,046,290,103	18,510,848	60,124	0	0	(612,654)		(82,649)		17,875,669
2143	City of Oakland	SLGRP	241,551	3,484,059,205	13,825,317,414	60,872	14,126,900,240	8,046,290,103	424,093	1,377	0	0	0		0	Y	425,470
2145	City of Vale	SLGRP	621,066	3,484,059,205	13,825,317,414	156,512	14,126,900,240	8,046,290,103	1,090,407	3,542	0	0	(36,089)		0	Y	1,057,860
2146	City of Prineville	Indep	5,512,163	3,484,059,205	13,825,317,414	1,389,097	11,523,098	5,512,163	11,523,098	31,434	(3,992,811)	0	0		0		7,561,721
2147	City of Wheeler	SLGRP	168,889	3,484,059,205	13,825,317,414	42,561	14,126,900,240	8,046,290,103	296,518	963	0	0	0		0		297,481
2148	City of Klamath Falls	SLGRP	11,495,723	3,484,059,205	13,825,317,414	2,896,988	14,126,900,240	8,046,290,103	20,183,082	65,556	(3,230,342)	0	(668,000)		(3,660,278)		12,690,018
2149	City of Canyonville	Indep	288,372	3,484,059,205	13,825,317,414	72,671	336,441	288,372	336,441	1,644	0	0	0		0		338,085
2150	City of Bandon	SLGRP	2,759,646	3,484,059,205	13,825,317,414	695,447	14,126,900,240	8,046,290,103	4,845,121	15,737	0	0	(160,359)		(28,162)		4,672,337
2152	City of Coos Bay	Indep	9,394,247	3,484,059,205	13,825,317,414	2,367,404	25,471,184	9,394,247	25,471,184	53,572	0	0	0		0		25,524,756
2154	City of Pendleton	SLGRP	11,102,000	3,484,059,205	13,825,317,414	2,797,767	14,126,900,240	8,046,290,103	19,491,820	63,311	(2,171,171)	0	(645,122)		0		16,738,838
2155	City of Corvallis	SLGRP	40,363,282	3,484,059,205	13,825,317,414	10,171,778	14,126,900,240	8,046,290,103	70,865,958	230,177	(11,092,692)	0	0		(7,003,951)		52,999,492
2157	City of Monmouth	SLGRP	4,327,823	3,484,059,205	13,825,317,414	1,090,636	14,126,900,240	8,046,290,103	7,598,373	24,680	(1,406,293)	0	0		0		6,216,760
2158	City of Milton-Freewater	SLGRP	5,301,923	3,484,059,205	13,825,317,414	1,336,115	14,126,900,240	8,046,290,103	9,308,604	30,235	0	0	(308,087)		0	Y	9,030,752
2159	City of Baker City	SLGRP	4,240,130	3,484,059,205	13,825,317,414	1,068,537	14,126,900,240	8,046,290,103	7,444,412	24,180	0	0	(246,388)		(80,866)		7,141,338
2160	City of Hermiston	SLGRP	8,315,206	3,484,059,205	13,825,317,414	2,095,480	14,126,900,240	8,046,290,103	14,599,037	47,419	0	0	0		(372,449)		14,274,007
2161	City of Pilot Rock	SLGRP	374,248	3,484,059,205	13,825,317,414	94,313	14,126,900,240	8,046,290,103	657,068	2,134	0	0	(21,747)		0	Y	637,455
2162	City of Clatskanie	Indep	762,777	3,484,059,205	13,825,317,414	192,224	4,088,405	762,777	4,088,405	4,350	(1,883,190)	0	0		0		2,209,565
2163	City of Milwaukie	SLGRP	11,839,688	3,484,059,205	13,825,317,414	2,983,669	14,126,900,240	8,046,290,103	20,786,982	67,517	(2,053,132)	0	(687,988)		(384,116)		17,729,263
2165	City of Cornelius	Indep	3,203,195	3,484,059,205	13,825,317,414	807,224	7,010,365	3,203,195	7,010,365	18,267	0	0	0		0		7,028,632
2166	City of Nyssa	SLGRP	638,412	3,484,059,205	13,825,317,414	160,883	14,126,900,240	8,046,290,103	1,120,862	3,641	0	0	(37,097)		(22,423)		1,064,983
2167	City of Athena	Indep	273,936	3,484,059,205	13,825,317,414	69,033	397,974	273,936	397,974	1,562	0	0	0		0		399,536
2168	City of Oakridge	SLGRP	1,725,276	3,484,059,205	13,825,317,414	434,779	14,126,900,240	8,046,290,103	3,029,073	9,839	0	0	(100,253)		0	Y	2,938,659
2170	City of Madras	SLGRP	2,374,856	3,484,059,205	13,825,317,414	598,477	14,126,900,240	8,046,290,103	4,169,543	13,543	(487,585)	0	0		(301,303)		3,394,198

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2172	City of Sandy	SLGRP	6,157,188	3,484,059,205	13,825,317,414	1,551,647	14,126,900,240	8,046,290,103	10,810,198	35,112	0	0	(357,786)		(143,526)		10,343,998
2174	City of Mt Angel	Indep	1,077,279	3,484,059,205	13,825,317,414	271,480	1,501,702	1,077,279	1,501,702	6,143	0	0	0		0		1,507,845
2175	City of Umatilla	SLGRP	3,754,780	3,484,059,205	13,825,317,414	946,226	14,126,900,240	8,046,290,103	6,592,281	21,412	0	0	(218,185)		(702,301)		5,693,207
2176	City of Scappoose	SLGRP	2,773,616	3,484,059,205	13,825,317,414	698,967	14,126,900,240	8,046,290,103	4,869,647	15,817	0	0	0		(139,145)		4,746,319
2177	City of Condon	SLGRP	252,359	3,484,059,205	13,825,317,414	63,596	14,126,900,240	8,046,290,103	443,067	1,439	(58,786)	0	0		0		385,720
2178	City of Boardman	SLGRP	1,986,246	3,484,059,205	13,825,317,414	500,545	14,126,900,240	8,046,290,103	3,487,259	11,327	0	(1,500,000)	(115,418)		(25,038)		1,858,130
2179	City of Estacada	SLGRP	1,568,657	3,484,059,205	13,825,317,414	395,311	14,126,900,240	8,046,290,103	2,754,097	8,945	0	0	(91,152)		0	Y	2,671,890
2180	City of Enterprise	SLGRP	824,975	3,484,059,205	13,825,317,414	207,898	14,126,900,240	8,046,290,103	1,448,411	4,705	0	0	0		(2,458)		1,450,658
2181	City of Central Point	SLGRP	6,079,966	3,484,059,205	13,825,317,414	1,532,186	14,126,900,240	8,046,290,103	10,674,618	34,672	0	0	0		(605,718)		10,103,572
2182	City of Cascade Locks	SLGRP	925,635	3,484,059,205	13,825,317,414	233,265	14,126,900,240	8,046,290,103	1,625,140	5,279	0	0	(53,787)		0	Y	1,576,632
2183	City of Myrtle Point	SLGRP	1,627,031	3,484,059,205	13,825,317,414	410,021	14,126,900,240	8,046,290,103	2,856,585	9,278	0	0	(94,545)		(414,409)		2,356,909
2184	City of Port Orford	SLGRP	591,836	3,484,059,205	13,825,317,414	149,146	14,126,900,240	8,046,290,103	1,039,089	3,375	0	0	(34,391)		(21,497)		986,576
2185	City of Wood Village	SLGRP	926,642	3,484,059,205	13,825,317,414	233,519	14,126,900,240	8,046,290,103	1,626,908	10,569	(467,065)	0	(53,846)		(61,419)		1,055,147
2186	City of Chiloquin	Indep	251,125	3,484,059,205	13,825,317,414	63,285	(130,794)	251,125	(130,794)	1,432	0	0	0		0		(129,362)
2187	City of Philomath	SLGRP	1,927,273	3,484,059,205	13,825,317,414	485,684	14,126,900,240	8,046,290,103	3,383,721	10,991	(1,212,934)	0	(111,991)		(211,192)		1,858,595
2188	City of Talent	SLGRP	1,785,441	3,484,059,205	13,825,317,414	449,941	14,126,900,240	8,046,290,103	3,134,705	10,182	0	0	0		(407,584)		2,737,303
2189	City of Willamina	Indep	647,405	3,484,059,205	13,825,317,414	163,150	(905,201)	647,405	(905,201)	3,692	0	0	0		0		(901,509)
2191	City of Huntington	SLGRP	136,627	3,484,059,205	13,825,317,414	34,431	14,126,900,240	8,046,290,103	239,876	779	0	0	(7,939)		0	Y	232,716
2192	City of North Plains	SLGRP	919,767	3,484,059,205	13,825,317,414	231,787	14,126,900,240	8,046,290,103	1,614,838	5,245	0	0	(53,446)		(81,522)		1,485,115
2193	City of Heppner	SLGRP	382,539	3,484,059,205	13,825,317,414	96,402	14,126,900,240	8,046,290,103	671,624	2,181	0	0	(22,229)		(354,364)		297,212
2194	City of Cave Junction	SLGRP	741,301	3,484,059,205	13,825,317,414	186,812	14,126,900,240	8,046,290,103	1,301,504	4,227	0	0	(43,076)		(26,536)		1,236,119
2195	City of Metolius	Indep	111,594	3,484,059,205	13,825,317,414	28,122	(424,175)	111,594	(424,175)	636	0	0	0		0		(423,539)
2196	City of Hubbard	SLGRP	870,326	3,484,059,205	13,825,317,414	219,327	14,126,900,240	8,046,290,103	1,528,034	4,963	(31,566)	0	0		(4,003)		1,497,428
2197	City of Myrtle Creek	SLGRP	1,160,065	3,484,059,205	13,825,317,414	292,343	14,126,900,240	8,046,290,103	2,036,731	6,615	0	0	(67,410)		(215,166)		1,760,770
2198	City of Carlton	SLGRP	774,452	3,484,059,205	13,825,317,414	195,166	14,126,900,240	8,046,290,103	1,359,708	4,416	0	0	0		(209,548)		1,154,576
2199	City of Junction City	SLGRP	3,230,029	3,484,059,205	13,825,317,414	813,986	14,126,900,240	8,046,290,103	5,670,973	18,420	0	0	(187,692)		(83,708)		5,417,993
2200	City of Wallowa	SLGRP	219,444	3,484,059,205	13,825,317,414	55,301	14,126,900,240	8,046,290,103	385,278	1,251	0	0	(12,752)		(48,178)		325,599
2201	City of Coburg	SLGRP	1,056,774	3,484,059,205	13,825,317,414	266,313	14,126,900,240	8,046,290,103	1,855,381	6,026	0	0	0		(201,903)		1,659,504
2202	City of Dallas	SLGRP	6,649,571	3,484,059,205	13,825,317,414	1,675,730	14,126,900,240	8,046,290,103	11,674,676	37,920	(353,697)	0	(386,397)		0		10,972,502
2203	City of Rockaway Beach	SLGRP	886,750	3,484,059,205	13,825,317,414	223,466	14,126,900,240	8,046,290,103	1,556,870	5,057	0	0	0		(175,220)		1,386,707
2204	City of Burns	SLGRP	652,589	3,484,059,205	13,825,317,414	164,456	14,126,900,240	8,046,290,103	1,145,752	3,721	0	0	0		(240,041)		909,432
2205	City of Elgin	SLGRP	856,857	3,484,059,205	13,825,317,414	215,933	14,126,900,240	8,046,290,103	1,504,387	4,886	0	0	(49,791)		(872,614)		586,868
2206	City of Weston	SLGRP	227,126	3,484,059,205	13,825,317,414	57,237	14,126,900,240	8,046,290,103	398,766	1,295	0	0	0		(205,932)		194,129
2207	City of Mill City	SLGRP	385,041	3,484,059,205	13,825,317,414	97,032	14,126,900,240	8,046,290,103	676,017	2,196	0	0	(22,374)		0	Y	655,839
2208	City of Fairview	SLGRP	1,855,200	3,484,059,205	13,825,317,414	467,521	14,126,900,240	8,046,290,103	3,257,181	21,159	0	0	0		(694,175)		2,584,165
2209	City of Monroe	SLGRP	178,175	3,484,059,205	13,825,317,414	44,901	14,126,900,240	8,046,290,103	312,822	1,016	0	0	0		(76,353)		237,485
2210	City of Helix	Indep	0	3,484,059,205	13,825,317,414	0	18,908	0	18,908	0	0	0	0		0		18,908
2211	City of Jefferson	SLGRP	543,856	3,484,059,205	13,825,317,414	137,055	14,126,900,240	8,046,290,103	954,850	3,101	0	0	(31,603)		(1,445,830)		(519,482)
2212	Town of Lakeview	SLGRP	1,180,918	3,484,059,205	13,825,317,414	297,598	14,126,900,240	8,046,290,103	2,073,343	6,734	0	0	(68,622)		(557,884)		1,453,571
2213	City of Stanfield	Indep	781,786	3,484,059,205	13,825,317,414	197,015	(322,253)	781,786	(322,253)	4,458	0	0	0		0		(317,795)
2214	City of Yamhill	SLGRP	331,340	3,484,059,205	13,825,317,414	83,500	14,126,900,240	8,046,290,103	581,735	1,890	0	0	0		(130,898)		452,727
2215	City of Powers	Indep	0	3,484,059,205	13,825,317,414	0	(137,607)	0	(137,607)	0	0	0	0		0		(137,607)
2216	City of Brookings	SLGRP	3,307,682	3,484,059,205	13,825,317,414	833,555	14,126,900,240	8,046,290,103	5,807,309	18,863	0	0	(192,205)		(134,589)		5,499,378
2217	City of Sutherlin	SLGRP	3,510,427	3,484,059,205	13,825,317,414	884,648	14,126,900,240	8,046,290,103	6,163,269	20,019	0	0	(203,986)		(719,347)		5,259,955
2218	City of Prairie City	Indep	241,660	3,484,059,205	13,825,317,414	60,900	905,003	241,660	905,003	1,378	0	0	0		0		906,381
2219	City of Sheridan	Indep	961,060	3,484,059,205	13,825,317,414	242,193	1,611,072	961,060	1,611,072	5,481	0	0	0		0		1,616,553
2220	City of Garibaldi	SLGRP	485,581	3,484,059,205	13,825,317,414	122,369	14,126,900,240	8,046,290,103	852,536	2,769	0	0	0		0	Y	855,305
2221	City of Sisters	SLGRP	1,151,558	3,484,059,205	13,825,317,414	290,199	14,126,900,240	8,046,290,103	2,021,794	6,567	0	0	(66,915)		(181,390)		1,780,056
2222	City of Jacksonville	Indep	1,367,478	3,484,059,205	13,825,317,414	344,612	2,865,125	1,367,478	2,865,125	7,798	0	0	0		0		2,872,923

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2223	City of Cannon Beach	SLGRP	3,109,498	3,484,059,205	13,825,317,414	783,611	14,126,900,240	8,046,290,103	5,459,356	17,732	0	0	(180,689)		(196,217)		5,100,182
2224	City of Falls City	SLGRP	201,875	3,484,059,205	13,825,317,414	50,874	14,126,900,240	8,046,290,103	354,432	1,151	0	0	0		(39,331)		316,252
2225	City of Echo	SLGRP	149,378	3,484,059,205	13,825,317,414	37,644	14,126,900,240	8,046,290,103	262,263	852	0	0	(8,680)		0	Y	254,435
2226	City of Hines	SLGRP	441,350	3,484,059,205	13,825,317,414	111,223	14,126,900,240	8,046,290,103	774,880	2,517	0	0	(25,646)		(20,517)		731,234
2227	Town Of Bonanza	Indep	0	3,484,059,205	13,825,317,414	0	(106,938)	0	(106,938)	0	0	0	0		0		(106,938)
2228	City of Turner	SLGRP	722,855	3,484,059,205	13,825,317,414	182,164	14,126,900,240	8,046,290,103	1,269,119	4,122	0	0	0		(10,648)		1,262,593
2229	City of John Day	SLGRP	686,895	3,484,059,205	13,825,317,414	173,101	14,126,900,240	8,046,290,103	1,205,983	3,917	0	0	0		(467,213)		742,687
2230	City of Union	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2231	City of Banks	SLGRP	353,629	3,484,059,205	13,825,317,414	89,116	14,126,900,240	8,046,290,103	620,867	2,017	0	0	0		(117,829)		505,055
2232	City of Joseph	Indep	491,957	3,484,059,205	13,825,317,414	123,976	123,671	491,957	123,671	2,805	0	0	0		0		126,476
2233	City of Lafayette	SLGRP	603,316	3,484,059,205	13,825,317,414	152,039	14,126,900,240	8,046,290,103	1,059,244	3,440	0	0	0		(100,077)		962,607
2234	City of Aumsville	SLGRP	1,317,475	3,484,059,205	13,825,317,414	332,011	14,126,900,240	8,046,290,103	2,313,095	7,513	0	0	(76,557)		(179,430)		2,064,621
2235	City of Amity	SLGRP	298,276	3,484,059,205	13,825,317,414	75,167	14,126,900,240	8,046,290,103	523,685	1,701	0	0	0		(128,816)		396,570
2236	City of Creswell	SLGRP	1,267,377	3,484,059,205	13,825,317,414	319,386	14,126,900,240	8,046,290,103	2,225,139	7,227	0	0	0		(63,712)		2,168,654
2237	City of Troutdale	SLGRP	4,569,476	3,484,059,205	13,825,317,414	1,151,534	14,126,900,240	8,046,290,103	8,022,644	52,116	0	0	0		(1,380,845)		6,693,915
2238	City of Warrenton	SLGRP	3,127,919	3,484,059,205	13,825,317,414	788,253	14,126,900,240	8,046,290,103	5,491,698	17,837	0	0	0		(295,871)		5,213,664
2240	City of Wilsonville	SLGRP	12,437,931	3,484,059,205	13,825,317,414	3,134,430	14,126,900,240	8,046,290,103	21,837,320	70,929	(4,781,041)	0	(722,751)		(261,511)		16,142,946
2241	City of Bay City	SLGRP	798,621	3,484,059,205	13,825,317,414	201,257	14,126,900,240	8,046,290,103	1,402,141	4,554	0	0	(46,407)		(36,901)		1,323,387
2242	City of Gaston	SLGRP	116,113	3,484,059,205	13,825,317,414	29,261	14,126,900,240	8,046,290,103	203,861	662	0	0	(6,747)		(497,222)		(299,446)
2243	City Of Brownsville	Indep	0	3,484,059,205	13,825,317,414	0	995,590	0	995,590	0	0	0	0		0		995,590
2244	City of Lakeside	SLGRP	282,714	3,484,059,205	13,825,317,414	71,246	14,126,900,240	8,046,290,103	496,362	1,612	0	0	(16,428)		(165,327)		316,219
2245	City of Dundee	SLGRP	826,461	3,484,059,205	13,825,317,414	208,273	14,126,900,240	8,046,290,103	1,451,020	4,713	(409,794)	0	0		(87,022)		958,917
2246	City of Merrill	Indep	0	3,484,059,205	13,825,317,414	0	(99,668)	0	(99,668)	0	0	0	0		0		(99,668)
2247	City of Malin	SLGRP	149,295	3,484,059,205	13,825,317,414	37,623	14,126,900,240	8,046,290,103	262,118	851	0	0	(8,675)		(10,883)		243,411
2248	City of Fossil	Indep	140,798	3,484,059,205	13,825,317,414	35,482	121,320	140,798	121,320	803	0	0	0		0		122,123
2249	City of Phoenix	SLGRP	1,726,101	3,484,059,205	13,825,317,414	434,987	14,126,900,240	8,046,290,103	3,030,521	9,843	0	0	0		(643,130)		2,397,234
2250	City of Gold Beach	Indep	914,286	3,484,059,205	13,825,317,414	230,405	709,632	914,286	709,632	5,214	0	0	0		0		714,846
2251	City of Rogue River	SLGRP	818,350	3,484,059,205	13,825,317,414	206,229	14,126,900,240	8,046,290,103	1,436,780	4,667	0	0	(47,553)		0		1,393,894
2252	City of Dayton	SLGRP	592,390	3,484,059,205	13,825,317,414	149,286	14,126,900,240	8,046,290,103	1,040,062	3,378	0	0	(34,423)		(99,566)		909,451
2253	Town of Butte Falls	Indep	85,427	3,484,059,205	13,825,317,414	21,528	207,829	85,427	207,829	487	0	0	0		0		208,316
2254	City of Shady Cove	SLGRP	246,821	3,484,059,205	13,825,317,414	62,200	14,126,900,240	8,046,290,103	433,344	1,408	0	0	0		(211,545)		223,207
2255	Town of Canyon City	SLGRP	124,441	3,484,059,205	13,825,317,414	31,360	14,126,900,240	8,046,290,103	218,482	710	0	0	(7,231)		0	Y	211,961
2256	City of Jordan Valley	SLGRP	56,856	3,484,059,205	13,825,317,414	14,328	14,126,900,240	8,046,290,103	99,822	324	0	0	(3,304)		(227,646)		(130,804)
2257	City of Culver	Indep	182,389	3,484,059,205	13,825,317,414	45,963	621,816	182,389	621,816	1,040	0	0	0		0		622,856
2258	City of Adair Village	SLGRP	389,854	3,484,059,205	13,825,317,414	98,245	14,126,900,240	8,046,290,103	684,468	2,223	0	0	(22,654)		0	Y	664,037
2259	Town Of Hammond	Indep	0	3,484,059,205	13,825,317,414	0	(93,892)	0	(93,892)	0	0	0	0		0		(93,892)
2260	City of Riddle	SLGRP	295,802	3,484,059,205	13,825,317,414	74,544	14,126,900,240	8,046,290,103	519,340	1,687	0	0	0		(59,881)		461,146
2261	City of Waldport	Indep	929,572	3,484,059,205	13,825,317,414	234,257	859,585	929,572	859,585	5,301	0	0	0		0		864,886
2262	City of Dufur	Indep	148,137	3,484,059,205	13,825,317,414	37,331	213,003	148,137	213,003	845	0	0	0		0		213,848
2263	City of La Grande	SLGRP	2,525,997	3,484,059,205	13,825,317,414	636,566	14,126,900,240	8,046,290,103	4,434,903	14,405	0	0	(146,782)		(618,109)		3,684,417
2264	City of Gervais	Indep	753,325	3,484,059,205	13,825,317,414	189,842	1,210,566	753,325	1,210,566	4,296	0	0	0		0		1,214,862
2265	City of Westfir	SLGRP	64,826	3,484,059,205	13,825,317,414	16,337	14,126,900,240	8,046,290,103	113,816	370	0	0	0		(47,034)		67,152
2266	City of Irrigon	SLGRP	596,905	3,484,059,205	13,825,317,414	150,424	14,126,900,240	8,046,290,103	1,047,989	3,404	0	0	(34,685)		(35,760)		980,948
2267	City of Independence	SLGRP	3,828,873	3,484,059,205	13,825,317,414	964,898	14,126,900,240	8,046,290,103	6,722,366	21,835	0	0	(222,490)		(321,497)		6,200,214
2268	City of Harrisburg	SLGRP	796,986	3,484,059,205	13,825,317,414	200,845	14,126,900,240	8,046,290,103	1,399,272	4,545	0	0	(46,312)		(36,685)		1,320,820
2269	City of Durham	SLGRP	93,823	3,484,059,205	13,825,317,414	23,644	14,126,900,240	8,046,290,103	164,725	535	0	0	0		(16,689)		148,571
2270	City of Lyons	SLGRP	57,494	3,484,059,205	13,825,317,414	14,489	14,126,900,240	8,046,290,103	100,942	328	0	0	0		(10,231)		91,039
2271	City of Columbia City	SLGRP	571,625	3,484,059,205	13,825,317,414	144,053	14,126,900,240	8,046,290,103	1,003,604	3,260	0	0	(33,216)		(1,546)		972,102
2272	City of Aurora	SLGRP	351,077	3,484,059,205	13,825,317,414	88,474	14,126,900,240	8,046,290,103	616,388	2,002	0	0	0		(100,252)		518,138

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2273	City of Silverton	SLGRP	2,957,819	3,484,059,205	13,825,317,414	745,387	14,126,900,240	8,046,290,103	5,193,054	16,867	(1,058,337)	0	(171,875)		(14,948)		3,964,761
2274	City of Gold Hill	SLGRP	192,386	3,484,059,205	13,825,317,414	48,482	14,126,900,240	8,046,290,103	337,772	1,097	0	0	(11,179)		(198,266)		129,424
2275	City of Toledo	SLGRP	2,883,584	3,484,059,205	13,825,317,414	726,680	14,126,900,240	8,046,290,103	5,062,719	16,444	(689,263)	0	(167,561)		(952,930)		3,269,409
2276	City of Newport	SLGRP	2,543,855	3,484,059,205	13,825,317,414	641,066	14,126,900,240	8,046,290,103	4,466,255	14,507	0	0	(147,820)		(708,614)		3,624,328
2277	City Of Rajneeshpuram	Indep	0	3,484,059,205	13,825,317,414	0	(470,573)	0	(470,573)	0	0	0	0		0		(470,573)
2278	City of Springfield	SLGRP	36,491,177	3,484,059,205	13,825,317,414	9,195,986	14,126,900,240	8,046,290,103	64,067,690	208,096	0	(2,500,000)	0		(11,665,956)		50,109,830
2279	City of Keizer	Indep	7,741,131	3,484,059,205	13,825,317,414	1,950,809	22,652,263	7,741,131	22,652,263	44,145	0	0	0		0		22,696,408
2280	City of Winston	SLGRP	1,970,478	3,484,059,205	13,825,317,414	496,572	14,126,900,240	8,046,290,103	3,459,576	11,237	0	0	(114,502)		(551,138)		2,805,173
2281	City of Manzanita	SLGRP	1,023,820	3,484,059,205	13,825,317,414	258,009	14,126,900,240	8,046,290,103	1,797,525	5,838	0	0	(59,493)		(31,494)		1,712,376
2282	City of Eagle Point	Indep	1,040,844	3,484,059,205	13,825,317,414	262,299	1,899,644	1,040,844	1,899,644	5,936	0	0	0		0		1,905,580
2283	City of Maupin	Indep	508,887	3,484,059,205	13,825,317,414	128,242	1,057,661	508,887	1,057,661	2,902	0	0	0		0		1,060,563
2284	City of Halsey	SLGRP	293,803	3,484,059,205	13,825,317,414	74,040	14,126,900,240	8,046,290,103	515,830	1,675	0	0	0		(72,805)		444,700
2285	City of Veneta	SLGRP	1,145,532	3,484,059,205	13,825,317,414	288,681	14,126,900,240	8,046,290,103	2,011,215	6,533	0	0	(66,565)		(124,116)		1,827,067
2286	City of Millersburg	SLGRP	462,085	3,484,059,205	13,825,317,414	116,448	14,126,900,240	8,046,290,103	811,285	2,635	0	0	0		(11,082)		802,838
2287	City of King City	SLGRP	518,760	3,484,059,205	13,825,317,414	130,731	14,126,900,240	8,046,290,103	910,789	2,958	0	0	0		(84,584)		829,163
2288	City of Tualatin	SLGRP	14,008,505	3,484,059,205	13,825,317,414	3,530,223	14,126,900,240	8,046,290,103	24,594,781	79,885	(1,032,689)	0	(814,014)		0		22,827,963
2289	City Of St Paul	Indep	0	3,484,059,205	13,825,317,414	0	(55,546)	0	(55,546)	0	0	0	0		0		(55,546)
2290	City of Molalla	Indep	4,491,213	3,484,059,205	13,825,317,414	1,131,812	856,072	4,491,213	856,072	25,612	0	0	0		0		881,684
2291	City of Florence	SLGRP	3,950,058	3,484,059,205	13,825,317,414	995,437	14,126,900,240	8,046,290,103	6,935,131	22,526	0	0	0		(1,422,765)		5,534,892
2292	City of North Bend	SLGRP	4,004,722	3,484,059,205	13,825,317,414	1,009,213	14,126,900,240	8,046,290,103	7,031,105	22,837	0	0	(232,709)		(539,755)		6,281,478
2293	City of Lowell	SLGRP	354,445	3,484,059,205	13,825,317,414	89,322	14,126,900,240	8,046,290,103	622,301	2,021	0	0	0		(37,341)		586,981
2294	City of Depoe Bay	SLGRP	705,300	3,484,059,205	13,825,317,414	177,740	14,126,900,240	8,046,290,103	1,238,297	4,022	0	0	(40,984)		(2,398)		1,198,937
2295	City of Tigard	SLGRP	7,404,271	3,484,059,205	13,825,317,414	1,865,919	14,126,900,240	8,046,290,103	12,999,705	42,224	0	0	(430,252)		(1,870,564)		10,741,113
2296	City of Happy Valley	SLGRP	6,134,482	3,484,059,205	13,825,317,414	1,545,925	14,126,900,240	8,046,290,103	10,770,332	34,983	(2,133,214)	0	(356,466)		0		8,315,635
2297	City of Rainier	Indep	1,209,762	3,484,059,205	13,825,317,414	304,867	1,850,825	1,209,762	1,850,825	6,899	0	0	0		0		1,857,724
2298	City of Lincoln City	SLGRP	9,786,556	3,484,059,205	13,825,317,414	2,466,268	14,126,900,240	8,046,290,103	17,182,291	55,809	(3,150,560)	0	0		(2,179,274)		11,908,266
2299	City of Dunes City	SLGRP	62,811	3,484,059,205	13,825,317,414	15,829	14,126,900,240	8,046,290,103	110,277	358	(31,597)	0	(3,650)		0		75,388
2300	City of Yachats	SLGRP	584,070	3,484,059,205	13,825,317,414	147,189	14,126,900,240	8,046,290,103	1,025,454	3,331	0	0	0		(172,306)		856,479
2301	City of Moro	SLGRP	109,936	3,484,059,205	13,825,317,414	27,704	14,126,900,240	8,046,290,103	193,015	627	0	0	0		(49,779)		143,863
2302	City of Mt. Vernon	SLGRP	124,972	3,484,059,205	13,825,317,414	31,494	14,126,900,240	8,046,290,103	219,414	713	0	0	0		(49,581)		170,546
2303	City of Woodburn	SLGRP	12,441,408	3,484,059,205	13,825,317,414	3,135,306	14,126,900,240	8,046,290,103	21,843,425	70,949	(3,522,842)	0	(722,953)		(927,345)		16,741,234
2304	City of Gladstone	SLGRP	3,685,187	3,484,059,205	13,825,317,414	928,688	14,126,900,240	8,046,290,103	6,470,096	21,015	0	0	0		(639,725)		5,851,386
2305	City of Elkton	SLGRP	81,616	3,484,059,205	13,825,317,414	20,568	14,126,900,240	8,046,290,103	143,293	465	0	0	(4,743)		0	Y	139,015
2306	City of Imbler	SLGRP	18,881	3,484,059,205	13,825,317,414	4,758	14,126,900,240	8,046,290,103	33,149	108	0	0	(1,097)		0	Y	32,160
2307	City of Yoncalla	SLGRP	326,321	3,484,059,205	13,825,317,414	82,235	14,126,900,240	8,046,290,103	572,923	1,861	0	0	(18,962)		(3,441)		552,381
2308	City of North Powder	SLGRP	116,582	3,484,059,205	13,825,317,414	29,379	14,126,900,240	8,046,290,103	204,684	665	0	0	0		(2,147)		203,202
2309	City of Gearhart	Indep	979,791	3,484,059,205	13,825,317,414	246,913	1,637,631	979,791	1,637,631	5,587	0	0	0		0		1,643,218
2400	Gilliam County Fire Services	Indep	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2401	South Clackamas Transportation District	Indep	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2403	Central Coos Fire and Rescue	Indep	109,664	3,484,059,205	13,825,317,414	27,636	368,165	109,664	368,165	625	0	0	0		0		368,790
2404	North Gilliam County Health District	Indep	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2405	McMinnville Fire District	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	321,046	3,484,059,205	13,825,317,414	80,905	14,126,900,240	8,046,290,103	563,662	1,831	0	0	0		0	Y	565,493
2501	Port of The Dalles	SLGRP	190,459	3,484,059,205	13,825,317,414	47,997	14,126,900,240	8,046,290,103	334,390	1,086	0	0	(11,067)		(159,142)		165,267
2507	Port of Astoria	Indep	1,643,089	3,484,059,205	13,825,317,414	414,068	567,132	1,643,089	567,132	9,370	0	0	0		0		576,502
2508	Multnomah Drainage	SLGRP	3,883,893	3,484,059,205	13,825,317,414	978,763	14,126,900,240	8,046,290,103	6,818,964	22,148	0	0	(225,688)		0	Y	6,615,424
2510	Horsefly Irrigation District	SLGRP	138,485	3,484,059,205	13,825,317,414	34,899	14,126,900,240	8,046,290,103	243,139	790	0	0	0		0		243,929
2511	Grants Pass Irrigation District	SLGRP	644,451	3,484,059,205	13,825,317,414	162,405	14,126,900,240	8,046,290,103	1,131,464	3,675	0	0	(37,448)		0	Y	1,097,691

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2512	Port of Portland	SLGRP	79,841,206	3,484,059,205	13,825,317,414	20,120,441	14,126,900,240	8,046,290,103	140,177,491	455,305	(59,615,474)	0	(4,639,460)		(465,103)		75,912,759
2513	Port of Coos Bay	SLGRP	1,510,848	3,484,059,205	13,825,317,414	380,742	14,126,900,240	8,046,290,103	2,652,601	8,616	0	0	0		(114,157)		2,547,060
2515	Klamath County Fire District 1	Indep	7,037,753	3,484,059,205	13,825,317,414	1,773,554	27,912,536	7,037,753	27,912,536	40,134	0	0	0		0		27,952,670
2518	Clackamas County Housing Authority	Indep	3,629,203	3,484,059,205	13,825,317,414	914,580	3,808,399	3,629,203	3,808,399	20,696	0	0	0		0		3,829,095
2519	Home Forward	SLGRP	23,738,498	3,484,059,205	13,825,317,414	5,982,238	14,126,900,240	8,046,290,103	41,677,766	135,372	0	0	0		(3,280,804)		38,532,334
2521	League of Oregon Cities	Indep	2,091,395	3,484,059,205	13,825,317,414	527,043	4,175,413	2,091,395	4,175,413	11,926	0	0	0		0		4,187,339
2522	Lane Council of Governments	SLGRP	18,630,723	3,484,059,205	13,825,317,414	4,695,049	14,126,900,240	8,046,290,103	32,710,027	106,244	0	0	0		(637,697)		32,178,574
2526	Clatskanie PUD	SLGRP	4,647,723	3,484,059,205	13,825,317,414	1,171,253	14,126,900,240	8,046,290,103	8,160,025	26,504	(2,263,431)	0	(270,073)		0		5,653,025
2527	Deschutes Valley Water District	Indep	1,764,782	3,484,059,205	13,825,317,414	444,735	5,492,370	1,764,782	5,492,370	10,064	(2,668,668)	0	0		0		2,833,766
2528	Columbia River Fire & Rescue	SLGRP	6,441,508	3,484,059,205	13,825,317,414	1,623,297	14,126,900,240	8,046,290,103	11,309,379	36,734	0	0	(374,307)		(1,293,161)		9,678,645
2529	East Fork Irrigation District	Indep	438,698	3,484,059,205	13,825,317,414	110,554	1,141,280	438,698	1,141,280	2,502	0	0	0		0		1,143,782
2530	River Road Water District	Indep	0	3,484,059,205	13,825,317,414	0	1,069,357	0	1,069,357	0	0	0	0		0		1,069,357
2531	Oregon School Boards Association	SLGRP	4,012,723	3,484,059,205	13,825,317,414	1,011,229	14,126,900,240	8,046,290,103	7,045,152	22,883	0	0	0		0	Y	7,068,035
2533	Owyhee Irrigation District	Indep	1,514,282	3,484,059,205	13,825,317,414	381,608	2,746,719	1,514,282	2,746,719	8,635	0	0	0		0		2,755,354
2535	Athena Cemetary Maintenance District 1	Indep	0	3,484,059,205	13,825,317,414	0	(43,932)	0	(43,932)	0	0	0	0		0		(43,932)
2536	Valley View Cemetery	Indep	69,214	3,484,059,205	13,825,317,414	17,442	(151,855)	69,214	(151,855)	395	0	0	0		0		(151,460)
2538	Clackamas Vector Control	SLGRP	300,400	3,484,059,205	13,825,317,414	75,702	14,126,900,240	8,046,290,103	527,413	1,713	0	0	(17,456)		0	Y	511,670
2540	West Extension Irrigation District	SLGRP	206,697	3,484,059,205	13,825,317,414	52,089	14,126,900,240	8,046,290,103	362,898	1,179	0	0	(12,011)		(88,709)		263,357
2541	Jackson County Vector Control District	SLGRP	208,215	3,484,059,205	13,825,317,414	52,471	14,126,900,240	8,046,290,103	365,564	1,187	0	0	0		(40,189)		326,562
2542	Rainbow Water District	SLGRP	706,802	3,484,059,205	13,825,317,414	178,118	14,126,900,240	8,046,290,103	1,240,934	4,031	0	0	(41,071)		0	Y	1,203,894
2545	Council of Governments	SLGRP	11,185,177	3,484,059,205	13,825,317,414	2,818,729	14,126,900,240	8,046,290,103	19,637,855	63,785	0	0	(649,955)		(5,036)		19,046,649
2547	Metzger Water District	Indep	0	3,484,059,205	13,825,317,414	0	(211,269)	0	(211,269)	0	0	0	0		0		(211,269)
2549	Rogue River Fire District	SLGRP	1,189,756	3,484,059,205	13,825,317,414	299,825	14,126,900,240	8,046,290,103	2,088,858	6,785	0	0	(69,135)		(272,399)		1,754,109
2550	Nyssa Road Assessment District 2	Indep	240,063	3,484,059,205	13,825,317,414	60,497	201,590	240,063	201,590	1,369	0	0	0		0		202,959
2552	Winston-Dillard Fire District	SLGRP	982,161	3,484,059,205	13,825,317,414	247,510	14,126,900,240	8,046,290,103	1,724,384	5,601	0	0	(57,072)		0	Y	1,672,913
2553	Tangent Rural Fire Protection District	SLGRP	186,583	3,484,059,205	13,825,317,414	47,020	14,126,900,240	8,046,290,103	327,585	1,064	0	0	0		0		328,649
2555	Monroe Fire Department	SLGRP	178,347	3,484,059,205	13,825,317,414	44,945	14,126,900,240	8,046,290,103	313,125	1,017	0	0	0		(12,033)		302,109
2556	Jackson County Fire District 5	Indep	5,384,726	3,484,059,205	13,825,317,414	1,356,982	9,546,574	5,384,726	9,546,574	30,707	0	0	0		0		9,577,281
2557	Estacada Fire Department	SLGRP	1,247,936	3,484,059,205	13,825,317,414	314,487	14,126,900,240	8,046,290,103	2,191,006	7,117	0	0	(72,516)		(1,076,384)		1,049,223
2559	Keizer Fire Department	SLGRP	4,373,343	3,484,059,205	13,825,317,414	1,102,107	14,126,900,240	8,046,290,103	7,678,293	24,940	0	0	0		(494,696)		7,208,537
2561	Jefferson Rural Fire Protection District	SLGRP	466,648	3,484,059,205	13,825,317,414	117,598	14,126,900,240	8,046,290,103	819,295	2,661	0	0	0		(187,903)		634,053
2562	Wy'East Fire District	SLGRP	59,924	3,484,059,205	13,825,317,414	15,101	14,126,900,240	8,046,290,103	105,209	342	0	0	(3,482)		0		102,069
2563	Central Oregon Irrigation District	SLGRP	2,199,288	3,484,059,205	13,825,317,414	554,233	14,126,900,240	8,046,290,103	3,861,298	12,542	0	0	(127,798)		0	Y	3,746,042
2564	Illinois Valley Fire District	SLGRP	807,681	3,484,059,205	13,825,317,414	203,540	14,126,900,240	8,046,290,103	1,418,048	4,606	0	0	0		(202,768)		1,219,886
2567	Charleston Rural Fire Protection District	SLGRP	271,018	3,484,059,205	13,825,317,414	68,298	14,126,900,240	8,046,290,103	475,828	1,546	0	0	0		0		477,374
2568	Molalla Rural Fire Protection District 73	SLGRP	1,729,957	3,484,059,205	13,825,317,414	435,959	14,126,900,240	8,046,290,103	3,037,292	9,865	(57,382)	0	0		0		2,989,775
2569	Central Oregon Intergovernmental Council	SLGRP	5,162,290	3,484,059,205	13,825,317,414	1,300,927	14,126,900,240	8,046,290,103	9,063,451	29,439	0	0	0		(6,297,480)		2,795,410
2570	Port of St Helens	Indep	1,294,793	3,484,059,205	13,825,317,414	326,295	(14,217)	1,294,793	(14,217)	7,384	0	0	0		0		(6,833)
2571	Crystal Springs Water District	SLGRP	667,280	3,484,059,205	13,825,317,414	168,158	14,126,900,240	8,046,290,103	1,171,546	3,805	0	0	0		(16,335)		1,159,016
2572	Local Government Personnel Institute	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2575	Jefferson County Rural Fire Protection District 1	Indep	599,017	3,484,059,205	13,825,317,414	150,956	(300,158)	599,017	(300,158)	3,416	0	0	0		0		(296,742)
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,492,437	3,484,059,205	13,825,317,414	376,103	14,126,900,240	8,046,290,103	2,620,277	8,511	0	0	(86,723)		(7,679)		2,534,386
2579	La Pine Rural Fire Protection District	SLGRP	2,831,051	3,484,059,205	13,825,317,414	713,441	14,126,900,240	8,046,290,103	4,970,486	16,144	0	0	0		(479,719)		4,506,911
2580	Marion County Fire District 1	SLGRP	6,306,124	3,484,059,205	13,825,317,414	1,589,179	14,126,900,240	8,046,290,103	11,071,685	35,962	0	0	0		0	Y	11,107,647
2581	Port of Umatilla	Indep	192,649	3,484,059,205	13,825,317,414	48,549	66,606	192,649	66,606	1,099	0	0	0		0		67,705
2582	Talent Irrigation District	SLGRP	468,844	3,484,059,205	13,825,317,414	118,151	14,126,900,240	8,046,290,103	823,152	2,674	0	0	(27,244)		0	Y	798,582
2585	Rogue River Valley Irrigation District	SLGRP	443,653	3,484,059,205	13,825,317,414	111,803	14,126,900,240	8,046,290,103	778,924	2,530	(29,328)	0	0		0		752,126
2587	Tualatin Valley Irrigation District	SLGRP	466,902	3,484,059,205	13,825,317,414	117,662	14,126,900,240	8,046,290,103	819,741	2,663	0	0	0		(53,211)		769,193
2588	Clatskanie Rural Fire Protection District	SLGRP	1,903,459	3,484,059,205	13,825,317,414	479,682	14,126,900,240	8,046,290,103	3,341,909	10,855	0	0	0		(153,403)		3,199,361

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2589	West Slope Water District	SLGRP	549,914	3,484,059,205	13,825,317,414	138,582	14,126,900,240	8,046,290,103	965,487	3,136	0	0	0		0		968,623
2590	Redmond Fire & Rescue	SLGRP	6,059,904	3,484,059,205	13,825,317,414	1,527,130	14,126,900,240	8,046,290,103	10,639,394	34,557	(139,034)	0	0		(1,091,487)		9,443,430
2592	Medford Irrigation District	SLGRP	462,747	3,484,059,205	13,825,317,414	116,615	14,126,900,240	8,046,290,103	812,447	2,639	0	0	0		(74,444)		740,642
2594	Metro	SLGRP	84,282,057	3,484,059,205	13,825,317,414	21,239,561	14,126,900,240	8,046,290,103	147,974,308	480,630	(12,627,987)	0	(4,897,512)		(3,474,129)		127,455,310
2595	Canby Fire District	SLGRP	2,969,450	3,484,059,205	13,825,317,414	748,318	14,126,900,240	8,046,290,103	5,213,474	16,934	0	0	0		(233,040)		4,997,368
2596	Bend Parks & Recreation	Indep	12,338,855	3,484,059,205	13,825,317,414	3,109,462	10,061,098	12,338,855	10,061,098	70,364	(1,963,893)	0	0		0		8,167,569
2597	Mapleton Water District	Indep	57,979	3,484,059,205	13,825,317,414	14,611	208,578	57,979	208,578	331	0	0	0		0		208,909
2598	Marion County Housing Authority	SLGRP	912,095	3,484,059,205	13,825,317,414	229,853	14,126,900,240	8,046,290,103	1,601,369	5,201	0	0	0		(1,431,502)		175,068
2599	South Suburban Sanitary District	SLGRP	946,546	3,484,059,205	13,825,317,414	238,535	14,126,900,240	8,046,290,103	1,661,855	5,398	0	0	0		(78,317)		1,588,936
2600	Winston-Dillard Water District	SLGRP	590,082	3,484,059,205	13,825,317,414	148,704	14,126,900,240	8,046,290,103	1,036,008	3,365	0	0	0		(65,627)		973,746
2601	Baker Valley Irrigation District	SLGRP	56,679	3,484,059,205	13,825,317,414	14,283	14,126,900,240	8,046,290,103	99,512	323	0	0	0		(197,646)		(97,811)
2602	Aumsville Rural Fire Protection District	SLGRP	251,105	3,484,059,205	13,825,317,414	63,280	14,126,900,240	8,046,290,103	440,867	1,432	0	0	0		(36,672)		405,627
2603	Corbett Water District	SLGRP	218,669	3,484,059,205	13,825,317,414	55,106	14,126,900,240	8,046,290,103	383,917	1,247	0	0	(12,707)		0		372,457
2604	Netarts-Oceanside Sanitary District	SLGRP	428,937	3,484,059,205	13,825,317,414	108,095	14,126,900,240	8,046,290,103	753,086	2,446	0	0	0		(149,003)		606,529
2605	Scio Fire District	SLGRP	72,800	3,484,059,205	13,825,317,414	18,346	14,126,900,240	8,046,290,103	127,815	415	0	0	0		0		128,230
2606	West Valley Housing Authority	SLGRP	999,365	3,484,059,205	13,825,317,414	251,846	14,126,900,240	8,046,290,103	1,754,589	5,699	0	0	0		(230,128)		1,530,160
2607	Hoodland Fire District 74	SLGRP	1,260,485	3,484,059,205	13,825,317,414	317,649	14,126,900,240	8,046,290,103	2,213,038	7,188	0	0	(73,245)		(68,134)		2,078,847
2608	Gaston Rural Fire Protection District	Indep	267,576	3,484,059,205	13,825,317,414	67,431	282,835	267,576	282,835	1,526	0	0	0		0		284,361
2610	Turner Fire District	Indep	654,352	3,484,059,205	13,825,317,414	164,901	1,451,227	654,352	1,451,227	3,732	0	0	0		0		1,454,959
2611	Burnt River Irrigation District	SLGRP	48,677	3,484,059,205	13,825,317,414	12,267	14,126,900,240	8,046,290,103	85,462	278	0	0	0		0	Y	85,740
2612	Community Services Consortium	SLGRP	6,966,571	3,484,059,205	13,825,317,414	1,755,616	14,126,900,240	8,046,290,103	12,231,234	39,728	0	0	(404,818)		(263,743)		11,602,401
2613	Polk Soil & Water Conservation District	Indep	143,113	3,484,059,205	13,825,317,414	36,065	(12,034)	143,113	(12,034)	816	0	0	0		0		(11,218)
2614	Mountain Valley Mental Health Program	Indep	0	3,484,059,205	13,825,317,414	0	(327,327)	0	(327,327)	0	0	0	0		0		(327,327)
2615	Humanities Council	Indep	0	3,484,059,205	13,825,317,414	0	123,346	0	123,346	0	0	0	0		0		123,346
2616	Alcohol Safety Action Program	Indep	0	3,484,059,205	13,825,317,414	0	(340,611)	0	(340,611)	0	0	0	0		0		(340,611)
2617	Clean Water Services	SLGRP	41,399,194	3,484,059,205	13,825,317,414	10,432,834	14,126,900,240	8,046,290,103	72,684,712	236,085	(25,779,351)	0	0		(1,595,873)		45,545,573
2618	Estacada Cemetery District	Indep	8,396	3,484,059,205	13,825,317,414	2,116	(380,162)	8,396	(380,162)	48	0	0	0		0		(380,114)
2619	Comprehensive Options For Drug Abusers	Indep	0	3,484,059,205	13,825,317,414	0	(417,745)	0	(417,745)	0	0	0	0		0		(417,745)
2620	Jackson County Fire District 4	SLGRP	551,254	3,484,059,205	13,825,317,414	138,919	14,126,900,240	8,046,290,103	967,839	3,144	0	0	0		0		970,983
2623	Evans Valley Fire District 6	Indep	135,070	3,484,059,205	13,825,317,414	34,038	211,118	135,070	211,118	770	0	0	0		0		211,888
2624	Klamath Vector Control	SLGRP	119,748	3,484,059,205	13,825,317,414	30,177	14,126,900,240	8,046,290,103	210,243	683	0	0	(6,958)		0	Y	203,968
2625	Port of Newport	SLGRP	1,462,530	3,484,059,205	13,825,317,414	368,566	14,126,900,240	8,046,290,103	2,567,770	8,340	0	0	0		(161,089)		2,415,021
2626	Tillamook Peoples Utility District	SLGRP	10,093,586	3,484,059,205	13,825,317,414	2,543,641	14,126,900,240	8,046,290,103	17,721,345	57,560	(107,690)	0	(586,524)		0		17,084,691
2628	McKenzie Fire And Rescue	SLGRP	615,027	3,484,059,205	13,825,317,414	154,990	14,126,900,240	8,046,290,103	1,079,805	3,507	0	0	(35,738)		(100,379)		947,195
2629	Metropolitan Wastewater Management Commission	Indep	0	3,484,059,205	13,825,317,414	0	(1,650,817)	0	(1,650,817)	0	0	0	0		0		(1,650,817)
2630	Sheridan Fire District	SLGRP	1,089,112	3,484,059,205	13,825,317,414	274,462	14,126,900,240	8,046,290,103	1,912,157	6,211	0	0	0		0		1,918,368
2631	Arch Cape Water-Sanitary District	SLGRP	153,961	3,484,059,205	13,825,317,414	38,799	14,126,900,240	8,046,290,103	270,309	878	0	0	0		(40,410)		230,777
2632	Umpqua Regional Council of Governments	Indep	0	3,484,059,205	13,825,317,414	0	286,396	0	286,396	0	0	0	0		0		286,396
2633	Port of Cascade Locks	Indep	753,638	3,484,059,205	13,825,317,414	189,921	1,142,135	753,638	1,142,135	4,298	0	0	0		0		1,146,433
2637	Northeast Oregon Housing Authority	Indep	944,879	3,484,059,205	13,825,317,414	238,115	2,762,854	944,879	2,762,854	5,388	0	0	0		0		2,768,242
2638	North Douglas County Fire and EMS	SLGRP	401,252	3,484,059,205	13,825,317,414	101,118	14,126,900,240	8,046,290,103	704,480	2,288	0	0	0		0		706,768
2641	Suburban East Salem Water District	SLGRP	307,063	3,484,059,205	13,825,317,414	77,382	14,126,900,240	8,046,290,103	539,111	1,751	0	0	0		(36,443)		504,419
2642	Dexter Rural Fire Protection District	SLGRP	69,492	3,484,059,205	13,825,317,414	17,512	14,126,900,240	8,046,290,103	122,007	396	0	0	(4,038)		(185)		118,180
2643	Sweet Home Cemetery	Indep	186,364	3,484,059,205	13,825,317,414	46,965	(21,710)	186,364	(21,710)	1,063	0	0	0		0		(20,647)
2644	Lakeside Water District	Indep	259,062	3,484,059,205	13,825,317,414	65,285	(23,792)	259,062	(23,792)	1,477	0	0	0		0		(22,315)
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	311,567	3,484,059,205	13,825,317,414	78,517	393,600	311,567	393,600	1,777	0	0	0		0		395,377
2646	Keno Rural Fire Protection District	Indep	202,099	3,484,059,205	13,825,317,414	50,930	1,678,052	202,099	1,678,052	1,152	0	0	0		0		1,679,204
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	338,828	3,484,059,205	13,825,317,414	85,386	14,126,900,240	8,046,290,103	594,881	1,932	0	0	(19,689)		(19,729)		557,395
2648	Black Butte Ranch Rural Fire Protection District	Indep	783,074	3,484,059,205	13,825,317,414	197,339	2,804,335	783,074	2,804,335	4,466	(277,499)	0	0		0		2,531,302

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2649	Colton Fire Department	SLGRP	31,557	3,484,059,205	13,825,317,414	7,953	14,126,900,240	8,046,290,103	55,405	180	0	0	0		(32,598)		22,987
2651	Imbler Rural Fire Protection District	SLGRP	5,968	3,484,059,205	13,825,317,414	1,504	14,126,900,240	8,046,290,103	10,478	34	0	0	(347)		0	Y	10,165
2652	The Oregon Consortium	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2653	Umatilla Fire Department	SLGRP	656,974	3,484,059,205	13,825,317,414	165,561	14,126,900,240	8,046,290,103	1,153,452	3,746	0	0	0		(5,181)		1,152,017
2654	Spring Valley Rural Fire Protection District	Indep	0	3,484,059,205	13,825,317,414	0	(108,879)	0	(108,879)	0	0	0	0		0		(108,879)
2655	North Bay Rural Fire Protection District	Indep	0	3,484,059,205	13,825,317,414	0	237,404	0	237,404	0	0	0	0		0		237,404
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	17,295,385	3,484,059,205	13,825,317,414	4,358,536	14,126,900,240	8,046,290,103	30,365,570	98,629	0	0	0		(1,920,700)		28,543,499
2658	Salem Metropolitan Communication Agency	Indep	0	3,484,059,205	13,825,317,414	0	692,859	0	692,859	0	0	0	0		0		692,859
2659	Silverton Fire District	SLGRP	694,633	3,484,059,205	13,825,317,414	175,051	14,126,900,240	8,046,290,103	1,219,569	3,961	0	0	(40,364)		(59,025)		1,124,141
2660	Tualatin Valley Fire & Rescue	SLGRP	68,819,717	3,484,059,205	13,825,317,414	17,342,963	14,126,900,240	8,046,290,103	120,827,022	392,454	(6,299,365)	0	(3,999,017)		(7,780,934)		103,140,160
2661	Lincoln County 911	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2662	East Central Oregon Association of Counties	Indep	0	3,484,059,205	13,825,317,414	0	170,667	0	170,667	0	0	0	0		0		170,667
2663	Metropolitan Area Communications Commission	SLGRP	912,118	3,484,059,205	13,825,317,414	229,859	14,126,900,240	8,046,290,103	1,601,408	5,201	0	0	(53,002)		(52,478)		1,501,129
2664	Applegate Valley Rural Fire Protection District 9	Indep	521,223	3,484,059,205	13,825,317,414	131,351	2,072,993	521,223	2,072,993	2,972	0	0	0		0		2,075,965
2665	N NE Community Mental Health Center	Indep	0	3,484,059,205	13,825,317,414	0	315,854	0	315,854	0	0	0	0		0		315,854
2666	Central City Concern	Indep	0	3,484,059,205	13,825,317,414	0	(742,123)	0	(742,123)	0	0	0	0		0		(742,123)
2667	Mental Health Services West Inc	Indep	0	3,484,059,205	13,825,317,414	0	(630,567)	0	(630,567)	0	0	0	0		0		(630,567)
2668	Southeast Mental Health Network Inc	Indep	0	3,484,059,205	13,825,317,414	0	(922,959)	0	(922,959)	0	0	0	0		0		(922,959)
2669	Roseburg Urban Sanitary Authority	SLGRP	1,185,709	3,484,059,205	13,825,317,414	298,806	14,126,900,240	8,046,290,103	2,081,754	6,762	0	0	0		(245,737)		1,842,779
2670	Mt Hood Community Mental Health Ctr	Indep	0	3,484,059,205	13,825,317,414	0	804,496	0	804,496	0	0	0	0		0		804,496
2671	Columbia 911 Communications District	SLGRP	1,492,051	3,484,059,205	13,825,317,414	376,005	14,126,900,240	8,046,290,103	2,619,599	8,509	0	0	(86,701)		(58,665)		2,482,742
2672	Rockwood Water PUD	Indep	2,179,519	3,484,059,205	13,825,317,414	549,251	2,952,599	2,179,519	2,952,599	12,429	0	0	0		0		2,965,028
2673	Port Orford Library	SLGRP	81,251	3,484,059,205	13,825,317,414	20,476	14,126,900,240	8,046,290,103	142,653	463	0	0	(4,721)		(1,992)		136,403
2674	Nestucca Rural Fire District	SLGRP	790,607	3,484,059,205	13,825,317,414	199,238	14,126,900,240	8,046,290,103	1,388,072	4,509	0	0	(45,941)		(14,278)		1,332,362
2676	Woodburn Fire District	SLGRP	2,566,942	3,484,059,205	13,825,317,414	646,884	14,126,900,240	8,046,290,103	4,506,789	14,638	0	0	0		0	Y	4,521,427
2677	Portland Private Industry Council Inc	Indep	0	3,484,059,205	13,825,317,414	0	(402,169)	0	(402,169)	0	0	0	0		0		(402,169)
2678	Central Oregon Regional Housing Authority	Indep	1,483,431	3,484,059,205	13,825,317,414	373,833	795,197	1,483,431	795,197	8,459	(244,586)	0	0		0		559,070
2679	Columbia River Public Utility District	Indep	5,301,277	3,484,059,205	13,825,317,414	1,335,952	12,532,249	5,301,277	12,532,249	30,231	(2,040,651)	0	0		0		10,521,829
2681	Cloverdale Rural Fire Protection District	SLGRP	430,145	3,484,059,205	13,825,317,414	108,399	14,126,900,240	8,046,290,103	755,206	2,453	0	0	(24,995)		0	Y	732,664
2684	Parkdale Fire District	SLGRP	211,547	3,484,059,205	13,825,317,414	53,311	14,126,900,240	8,046,290,103	371,414	1,206	0	0	0		0	Y	372,620
2685	Oregon Community College Association	Indep	787,354	3,484,059,205	13,825,317,414	198,418	367,950	787,354	367,950	4,490	0	0	0		0		372,440
2686	Weston Cemetery	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2687	Columbia Drainage Vector Control District	SLGRP	226,159	3,484,059,205	13,825,317,414	56,993	14,126,900,240	8,046,290,103	397,068	1,290	0	0	(13,142)		0	Y	385,216
2688	Polk County Fire District 1	Indep	1,630,393	3,484,059,205	13,825,317,414	410,868	2,737,972	1,630,393	2,737,972	9,298	0	0	0		0		2,747,270
2689	Redmond Area Park & Recreation District	Indep	929,089	3,484,059,205	13,825,317,414	234,136	252,115	929,089	252,115	5,298	0	0	0		0		257,413
2692	Siuslaw Public Library	SLGRP	495,483	3,484,059,205	13,825,317,414	124,864	14,126,900,240	8,046,290,103	869,920	2,826	0	0	(28,792)		(44,112)		799,842
2693	City-County Insurance Services	Indep	7,918,294	3,484,059,205	13,825,317,414	1,995,456	4,116,912	7,918,294	4,116,912	45,155	0	0	0		0		4,162,067
2694	Philomath Fire Department	SLGRP	634,694	3,484,059,205	13,825,317,414	159,947	14,126,900,240	8,046,290,103	1,114,335	3,619	0	0	(36,881)		(5,991)		1,075,082
2695	Washington County Consolidated Communications Agency	SLGRP	8,819,356	3,484,059,205	13,825,317,414	2,222,528	14,126,900,240	8,046,290,103	15,484,175	50,294	0	0	(512,480)		0	Y	15,021,989
2696	Stayton Fire District	SLGRP	515,006	3,484,059,205	13,825,317,414	129,784	14,126,900,240	8,046,290,103	904,197	2,937	0	0	0		(30,059)		877,075
2697	Oregon Museum Park	Indep	0	3,484,059,205	13,825,317,414	0	(106,881)	0	(106,881)	0	0	0	0		0		(106,881)
2698	Halsey Shedd Rural Fire Protection District	Indep	171,941	3,484,059,205	13,825,317,414	43,330	438,110	171,941	438,110	981	0	0	0		0		439,091
2699	Chetco Library Board	SLGRP	384,291	3,484,059,205	13,825,317,414	96,844	14,126,900,240	8,046,290,103	674,701	2,191	0	0	(22,331)		(3,902)		650,659
2700	Lowell Rural Fire Protection District	SLGRP	233,916	3,484,059,205	13,825,317,414	58,948	14,126,900,240	8,046,290,103	410,688	1,334	0	0	0		(72,756)		339,266
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	1,270,669	3,484,059,205	13,825,317,414	320,216	14,126,900,240	8,046,290,103	2,230,918	7,246	(1,565,245)	0	0		0	Y	672,919
2702	Banks Fire District 13	Indep	222,213	3,484,059,205	13,825,317,414	55,999	453,191	222,213	453,191	1,267	0	0	0		0		454,458
2703	Westport Sewer District	Indep	0	3,484,059,205	13,825,317,414	0	(9,962)	0	(9,962)	0	0	0	0		0		(9,962)
2704	Clatsop County 4-H District	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2705	Lebanon Fire District	SLGRP	4,275,149	3,484,059,205	13,825,317,414	1,077,362	14,126,900,240	8,046,290,103	7,505,894	24,380	0	0	0		(476,364)		7,053,910

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2707	Clatskanie Library	SLGRP	99,929	3,484,059,205	13,825,317,414	25,183	14,126,900,240	8,046,290,103	175,445	570	0	0	(5,807)		0	Y	170,208
2708	Milton-Freewater Cemetery District 3	Indep	0	3,484,059,205	13,825,317,414	0	(38,261)	0	(38,261)	0	0	0	0		0		(38,261)
2709	Scappoose Public Library	SLGRP	176,718	3,484,059,205	13,825,317,414	44,534	14,126,900,240	8,046,290,103	310,264	1,008	0	0	0		(31,668)		279,604
2710	Klamath County Emergency Communications District	SLGRP	955,002	3,484,059,205	13,825,317,414	240,666	14,126,900,240	8,046,290,103	1,676,700	5,446	(172,260)	0	(55,494)		0		1,454,392
2713	Port of Tillamook Bay	SLGRP	1,053,864	3,484,059,205	13,825,317,414	265,580	14,126,900,240	8,046,290,103	1,850,272	6,010	0	0	(61,239)		(83,648)		1,711,395
2714	Winchester Bay Sanitary District	Indep	178,982	3,484,059,205	13,825,317,414	45,105	95,370	178,982	95,370	1,021	0	0	0		0		96,391
2715	Jackson County Fire District 3	SLGRP	8,506,361	3,484,059,205	13,825,317,414	2,143,652	14,126,900,240	8,046,290,103	14,934,648	48,509	0	0	(494,293)		(2,063,620)		12,425,244
2716	Neskowin Water District	SLGRP	221,650	3,484,059,205	13,825,317,414	55,857	14,126,900,240	8,046,290,103	389,152	1,264	0	0	(12,880)		(188)		377,348
2717	Ice Fountain Water District	Indep	418,997	3,484,059,205	13,825,317,414	105,590	1,521,136	418,997	1,521,136	2,389	0	0	0		0		1,523,525
2718	Curry Library	SLGRP	203,051	3,484,059,205	13,825,317,414	51,170	14,126,900,240	8,046,290,103	356,498	1,158	0	0	0		(122,487)		235,169
2719	Human Solutions, Inc	Indep	0	3,484,059,205	13,825,317,414	0	(381,569)	0	(381,569)	0	0	0	0		0		(381,569)
2720	Tri-Met	Indep	0	3,484,059,205	13,825,317,414	0	(2,064,085)	0	(2,064,085)	0	0	0	0		0		(2,064,085)
2721	Klamath Housing Authority	SLGRP	973,282	3,484,059,205	13,825,317,414	245,273	14,126,900,240	8,046,290,103	1,708,795	5,550	0	0	0		(82,660)		1,631,685
2722	Tillamook 9-1-1	Indep	686,147	3,484,059,205	13,825,317,414	172,913	1,150,128	686,147	1,150,128	3,913	0	0	0		0		1,154,041
2723	Oregon Coastal Zone Management Association	Indep	0	3,484,059,205	13,825,317,414	0	(208,234)	0	(208,234)	0	0	0	0		0		(208,234)
2724	Nehalem Bay Wastewater Agency	Indep	367,540	3,484,059,205	13,825,317,414	92,622	1,103,556	367,540	1,103,556	2,096	0	0	0		0		1,105,652
2725	West Valley Fire District	Indep	0	3,484,059,205	13,825,317,414	0	603,693	0	603,693	0	0	0	0		0		603,693
2726	Yamhill Communications Agency	SLGRP	1,039,374	3,484,059,205	13,825,317,414	261,928	14,126,900,240	8,046,290,103	1,824,833	5,927	0	0	(60,397)		(6,420)		1,763,943
2728	Baker County Library District	SLGRP	520,914	3,484,059,205	13,825,317,414	131,273	14,126,900,240	8,046,290,103	914,571	2,971	0	0	0		(52,715)		864,827
2729	Douglas County Fire District 2	Indep	4,712,376	3,484,059,205	13,825,317,414	1,187,546	37,616,846	4,712,376	37,616,846	26,873	0	0	0		0		37,643,719
2731	Canby Utility Board	SLGRP	2,166,856	3,484,059,205	13,825,317,414	546,060	14,126,900,240	8,046,290,103	3,804,357	12,357	0	0	(125,913)		0	Y	3,690,801
2732	Umatilla County Special Library District	SLGRP	102,468	3,484,059,205	13,825,317,414	25,823	14,126,900,240	8,046,290,103	179,903	584	0	0	0		(47,182)		133,305
2733	Wiard Memorial Park District	Indep	0	3,484,059,205	13,825,317,414	0	668,343	0	668,343	0	0	0	0		0		668,343
2734	Seal Rock Water District	SLGRP	709,307	3,484,059,205	13,825,317,414	178,749	14,126,900,240	8,046,290,103	1,245,333	4,045	0	0	0		(124,345)		1,125,033
2736	Wasco 9-1-1	Indep	0	3,484,059,205	13,825,317,414	0	(356,584)	0	(356,584)	0	0	0	0		0		(356,584)
2737	Portland Energy Conservation Inc	Indep	0	3,484,059,205	13,825,317,414	0	170,854	0	170,854	0	0	0	0		0		170,854
2739	Scappoose Rural Fire Protection District	SLGRP	2,760,585	3,484,059,205	13,825,317,414	695,683	14,126,900,240	8,046,290,103	4,846,769	15,743	0	0	(160,414)		(37,484)		4,664,614
2740	Neskowin Regional Sanitary Authority	Indep	155,194	3,484,059,205	13,825,317,414	39,110	(297,650)	155,194	(297,650)	885	0	0	0		0		(296,765)
2741	Port of Garibaldi	SLGRP	136,197	3,484,059,205	13,825,317,414	34,322	14,126,900,240	8,046,290,103	239,121	777	0	0	(7,914)		(32,331)		199,653
2742	Amity Fire District	SLGRP	156,062	3,484,059,205	13,825,317,414	39,329	14,126,900,240	8,046,290,103	273,999	890	0	0	(9,069)		(27,762)		238,058
2743	Douglas Soil & Water Conservation District	Indep	0	3,484,059,205	13,825,317,414	0	28,136	0	28,136	0	0	0	0		0		28,136
2745	Clackamas County Fire District	SLGRP	40,748,660	3,484,059,205	13,825,317,414	10,268,896	14,126,900,240	8,046,290,103	71,542,568	232,375	(5,131,317)	0	(115,297)		(867,174)		65,661,155
2746	Marion-Salem Data Center	Indep	0	3,484,059,205	13,825,317,414	0	(6,916,217)	0	(6,916,217)	0	0	0	0		0		(6,916,217)
2747	Salem Housing Authority	Indep	2,705,751	3,484,059,205	13,825,317,414	681,865	5,991,575	2,705,751	5,991,575	15,430	0	0	0		0		6,007,005
2749	Black Butte Ranch Police	SLGRP	286,031	3,484,059,205	13,825,317,414	72,081	14,126,900,240	8,046,290,103	502,186	1,631	0	0	(16,621)		(152,263)		334,933
2750	Eastern Oregon Human Services Consortium	Indep	0	3,484,059,205	13,825,317,414	0	(825,687)	0	(825,687)	0	0	0	0		0		(825,687)
2751	Lane Regional Air Protection Agency	Indep	1,298,136	3,484,059,205	13,825,317,414	327,138	158	1,298,136	158	7,403	0	0	0		0		7,561
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	281,869	3,484,059,205	13,825,317,414	71,033	14,126,900,240	8,046,290,103	494,878	1,607	0	0	0		(51,188)		445,297
2753	Linn-Benton Housing Authority	SLGRP	1,770,773	3,484,059,205	13,825,317,414	446,245	14,126,900,240	8,046,290,103	3,108,953	10,098	0	0	0		(452,539)		2,666,512
2756	Sandy Area Sch Trans Agency	Indep	0	3,484,059,205	13,825,317,414	0	(286,237)	0	(286,237)	0	0	0	0		0		(286,237)
2757	City of Stayton	SLGRP	809,792	3,484,059,205	13,825,317,414	204,072	14,126,900,240	8,046,290,103	1,421,754	4,618	(616,042)	0	(47,056)		(50,154)		713,120
2758	Mohawk Valley Rural Fire District	SLGRP	281,489	3,484,059,205	13,825,317,414	70,937	14,126,900,240	8,046,290,103	494,211	1,605	0	0	(16,357)		(5,584)		473,875
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	110,686	3,484,059,205	13,825,317,414	27,894	890,501	110,686	890,501	631	0	0	0		0		891,132
2761	Clackamas River Water	SLGRP	3,279,077	3,484,059,205	13,825,317,414	826,346	14,126,900,240	8,046,290,103	5,757,086	18,699	(33,960)	0	(190,543)		0		5,551,282
2763	Junction City Fire Department	SLGRP	557,848	3,484,059,205	13,825,317,414	140,581	14,126,900,240	8,046,290,103	979,416	3,181	0	0	0		(28,764)		953,833
2765	Green Sanitary	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2766	Southwest Lincoln County Water District	SLGRP	358,682	3,484,059,205	13,825,317,414	90,390	14,126,900,240	8,046,290,103	629,738	2,045	0	0	(20,842)		(20,600)		590,341
2767	Springfield Utility Board	Indep	0	3,484,059,205	13,825,317,414	0	(168,210)	0	(168,210)	0	0	0	0		0		(168,210)
2768	Lake County Library District	SLGRP	75,371	3,484,059,205	13,825,317,414	18,994	14,126,900,240	8,046,290,103	132,329	430	0	0	(4,380)		0	Y	128,379

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2771	Harbor Water PUD	Indep	288,519	3,484,059,205	13,825,317,414	72,708	751,650	288,519	751,650	1,645	0	0	0		0		753,295
2772	Umatilla County Soil & Water District	SLGRP	71,718	3,484,059,205	13,825,317,414	18,073	14,126,900,240	8,046,290,103	125,915	409	0	0	(4,167)		(20,034)		102,123
2773	Housing Authority of Jackson County	SLGRP	3,589,553	3,484,059,205	13,825,317,414	904,588	14,126,900,240	8,046,290,103	6,302,190	20,470	(834,644)	0	(208,584)		0		5,279,432
2774	Oregon Trail Library District	SLGRP	293,568	3,484,059,205	13,825,317,414	73,981	14,126,900,240	8,046,290,103	515,418	1,674	0	0	(17,059)		(3,669)		496,364
2776	Rainier Cemetery District	SLGRP	85,662	3,484,059,205	13,825,317,414	21,587	14,126,900,240	8,046,290,103	150,398	489	0	0	0		(67,287)		83,600
2777	City of Newberg	SLGRP	7,140,046	3,484,059,205	13,825,317,414	1,799,332	14,126,900,240	8,046,290,103	12,535,804	40,717	(1,563,115)	0	(414,898)		(223,560)		10,374,948
2778	Mulino Water District 23	SLGRP	82,005	3,484,059,205	13,825,317,414	20,666	14,126,900,240	8,046,290,103	143,976	468	0	0	(4,765)		0	Y	139,679
2779	Brownsville Rural Fire Protection District	Indep	80,368	3,484,059,205	13,825,317,414	20,253	114,030	80,368	114,030	458	0	0	0		0		114,488
2780	Nehalem Bay Health District	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2781	North Bend Coos-Curry Housing Authority	SLGRP	800,234	3,484,059,205	13,825,317,414	201,664	14,126,900,240	8,046,290,103	1,404,974	4,563	0	0	(46,500)		0	Y	1,363,037
2783	Tillamook Fire District	Indep	179,427	3,484,059,205	13,825,317,414	45,217	405,501	179,427	405,501	1,023	0	0	0		0		406,524
2784	Eisenschmidt Pool	SLGRP	233,614	3,484,059,205	13,825,317,414	58,872	14,126,900,240	8,046,290,103	410,156	1,332	0	0	0		(46,596)		364,892
2785	Fern Ridge Community Library	Indep	301,614	3,484,059,205	13,825,317,414	76,008	192,885	301,614	192,885	1,720	0	0	0		0		194,605
2786	Seal Rock Rural Fire Protection District	SLGRP	248,532	3,484,059,205	13,825,317,414	62,632	14,126,900,240	8,046,290,103	436,349	1,417	0	0	(14,442)		0		423,324
2788	Port of Hood River	Indep	1,626,765	3,484,059,205	13,825,317,414	409,954	1,566,914	1,626,765	1,566,914	9,277	0	0	0		0		1,576,191
2789	Farmers Irrigation District	SLGRP	677,892	3,484,059,205	13,825,317,414	170,833	14,126,900,240	8,046,290,103	1,190,177	3,866	0	0	0		(345,489)		848,554
2790	Silver Falls Library District	SLGRP	544,975	3,484,059,205	13,825,317,414	137,337	14,126,900,240	8,046,290,103	956,815	3,108	(213,688)	0	0		(37,821)		708,414
2792	North Wasco County Parks And Recreation District	SLGRP	321,417	3,484,059,205	13,825,317,414	80,999	14,126,900,240	8,046,290,103	564,314	1,833	0	0	(18,677)		0		547,470
2793	North Lincoln Fire & Rescue District 1	SLGRP	2,022,480	3,484,059,205	13,825,317,414	509,676	14,126,900,240	8,046,290,103	3,550,875	11,533	0	0	0		(28,263)		3,534,145
2796	West Side Rural Fire Protection District	Indep	361,643	3,484,059,205	13,825,317,414	91,136	202,389	361,643	202,389	2,062	0	0	0		0		204,451
2797	Vernonia Fire	Indep	277,900	3,484,059,205	13,825,317,414	70,032	(64,579)	277,900	(64,579)	1,585	0	0	0		0		(62,994)
2798	Fairview Water District	SLGRP	130,033	3,484,059,205	13,825,317,414	32,769	14,126,900,240	8,046,290,103	228,299	742	0	0	(7,556)		(4,394)		217,091
2799	Sublimity Fire District	SLGRP	147,885	3,484,059,205	13,825,317,414	37,268	14,126,900,240	8,046,290,103	259,643	843	0	0	0		(60,424)		200,062
2801	Coburg Rural Fire Protection District	SLGRP	257,932	3,484,059,205	13,825,317,414	65,000	14,126,900,240	8,046,290,103	452,852	1,471	0	0	0		(21,068)		433,255
2802	Rural Road Assessment District 3	SLGRP	243,059	3,484,059,205	13,825,317,414	61,252	14,126,900,240	8,046,290,103	426,740	1,386	0	0	(14,124)		0	Y	414,002
2803	Southwestern Polk County Rural Fire Protection District	Indep	310,504	3,484,059,205	13,825,317,414	78,249	(180,480)	310,504	(180,480)	1,771	0	0	0		0		(178,709)
2804	Aurora Rural Fire Protection District	SLGRP	904,063	3,484,059,205	13,825,317,414	227,829	14,126,900,240	8,046,290,103	1,587,266	5,156	0	0	0		0	Y	1,592,422
2806	Multnomah County Rural Fire Protection District 14	SLGRP	31,886	3,484,059,205	13,825,317,414	8,036	14,126,900,240	8,046,290,103	55,983	182	0	0	(1,853)		(412)		53,900
2808	Lifeways	Indep	0	3,484,059,205	13,825,317,414	0	(10,128)	0	(10,128)	0	0	0	0		0		(10,128)
2809	Juntura Road District 4	Indep	0	3,484,059,205	13,825,317,414	0	37,509	0	37,509	0	0	0	0		0		37,509
2810	Sutherlin Water Control District	SLGRP	91,266	3,484,059,205	13,825,317,414	23,000	14,126,900,240	8,046,290,103	160,236	520	0	0	(5,303)		(4,398)		151,055
2811	Mid-Columbia Center For Living	SLGRP	5,708,195	3,484,059,205	13,825,317,414	1,438,498	14,126,900,240	8,046,290,103	10,021,899	32,552	0	0	(331,695)		0	Y	9,722,756
2812	Workforce Development Board	Indep	0	3,484,059,205	13,825,317,414	0	(93,519)	0	(93,519)	0	0	0	0		0		(93,519)
2814	The Job Council	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2816	Odell Sanitary District	SLGRP	336,015	3,484,059,205	13,825,317,414	84,678	14,126,900,240	8,046,290,103	589,943	1,916	0	0	0		(9,769)		582,090
2817	Wickiup Water District	SLGRP	211,962	3,484,059,205	13,825,317,414	53,416	14,126,900,240	8,046,290,103	372,142	1,209	0	0	(12,317)		(611)		360,423
2818	Netarts Water District	SLGRP	252,906	3,484,059,205	13,825,317,414	63,734	14,126,900,240	8,046,290,103	444,027	1,442	0	0	(14,696)		(8,731)		422,042
2819	Harrisburg Fire and Rescue	SLGRP	280,400	3,484,059,205	13,825,317,414	70,662	14,126,900,240	8,046,290,103	492,299	1,599	0	0	(16,294)		(3,613)		473,991
2820	Central Oregon Coast Fire & Rescue District	SLGRP	612,476	3,484,059,205	13,825,317,414	154,348	14,126,900,240	8,046,290,103	1,075,327	3,493	0	0	0		(90,683)		988,137
2821	Tillamook County Soil And Water Conservation District	Indep	181,785	3,484,059,205	13,825,317,414	45,811	31,371	181,785	31,371	1,037	0	0	0		0		32,408
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2823	Lyons Fire District	SLGRP	122,843	3,484,059,205	13,825,317,414	30,957	14,126,900,240	8,046,290,103	215,677	701	0	0	0		0		216,378
2824	Glide Fire Department	SLGRP	163,549	3,484,059,205	13,825,317,414	41,215	14,126,900,240	8,046,290,103	287,144	933	0	0	0		(8,949)		279,128
2825	Northern Oregon Corrections	SLGRP	3,932,926	3,484,059,205	13,825,317,414	991,120	14,126,900,240	8,046,290,103	6,905,052	22,428	0	0	0		(1,499,135)		5,428,345
2826	Wasco County Soil-Water Conservation District	SLGRP	603,263	3,484,059,205	13,825,317,414	152,026	14,126,900,240	8,046,290,103	1,059,151	3,440	0	0	0		(98,741)		963,850
2828	Deschutes Public Library District	Indep	6,164,528	3,484,059,205	13,825,317,414	1,553,496	3,580,680	6,164,528	3,580,680	35,154	0	0	0		0		3,615,834
2829	Hubbard Rural Fire Protection District	SLGRP	329,607	3,484,059,205	13,825,317,414	83,063	14,126,900,240	8,046,290,103	578,693	1,880	0	0	0		0		580,573
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	160,404	3,484,059,205	13,825,317,414	40,423	14,126,900,240	8,046,290,103	281,623	915	0	0	(9,321)		(2,474)		270,743
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	3,484,059,205	13,825,317,414	0	(739,545)	0	(739,545)	0	0	0	0		0		(739,545)

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2832	Careoregon	Indep	0	3,484,059,205	13,825,317,414	0	(34,232)	0	(34,232)	0	0	0	0		0		(34,232)
2833	Boardman Rural Fire Protection District	Indep	933,783	3,484,059,205	13,825,317,414	235,319	632,526	933,783	632,526	5,325	0	0	0		0		637,851
2834	Crescent Rural Fire Protection District	SLGRP	116,189	3,484,059,205	13,825,317,414	29,280	14,126,900,240	8,046,290,103	203,993	663	0	0	0		(8,078)		196,578
2835	North Clackamas County Water Commission	Indep	374,879	3,484,059,205	13,825,317,414	94,472	752,450	374,879	752,450	2,138	0	(150,000)	0		0		604,588
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2837	NORCOM	SLGRP	1,577,726	3,484,059,205	13,825,317,414	397,596	14,126,900,240	8,046,290,103	2,770,020	8,997	0	0	0		(308,031)		2,470,986
2838	High Desert Parks & Recreation District	SLGRP	44,999	3,484,059,205	13,825,317,414	11,340	14,126,900,240	8,046,290,103	79,005	257	0	0	(2,615)		0	Y	76,647
2839	North Morrow Vector Control District	SLGRP	175,495	3,484,059,205	13,825,317,414	44,226	14,126,900,240	8,046,290,103	308,117	1,001	0	0	(10,198)		0	Y	298,920
2840	Cannon Beach Rural Fire Protection District	SLGRP	479,280	3,484,059,205	13,825,317,414	120,781	14,126,900,240	8,046,290,103	841,474	2,733	0	0	(27,850)		0		816,357
2841	Jefferson County Soil & Water Conservation District	Indep	255,667	3,484,059,205	13,825,317,414	64,430	3,870	255,667	3,870	1,458	0	0	0		0		5,328
2842	Tualatin Valley Water District	SLGRP	13,890,758	3,484,059,205	13,825,317,414	3,500,551	14,126,900,240	8,046,290,103	24,388,053	79,214	(11,777,307)	0	0		(1,523,244)		11,166,716
2843	Yachats Rural Fire Protection District	SLGRP	387,286	3,484,059,205	13,825,317,414	97,598	14,126,900,240	8,046,290,103	679,960	2,209	0	0	0		(23,089)		659,080
2844	Crook County Rural Fire Protection District 1	SLGRP	3,094,935	3,484,059,205	13,825,317,414	779,941	14,126,900,240	8,046,290,103	5,433,789	17,649	0	0	(179,842)		(14,035)		5,257,561
2845	Sunrise Water Authority	Indep	1,735,774	3,484,059,205	13,825,317,414	437,425	1,442,713	1,735,774	1,442,713	9,898	(1,750,177)	0	0		0		(297,566)
2846	Jefferson County Library District	SLGRP	395,530	3,484,059,205	13,825,317,414	99,676	14,126,900,240	8,046,290,103	694,433	2,256	(75,294)	0	0		(3,756)		617,639
2847	Sweet Home Fire and Ambulance District	SLGRP	1,591,701	3,484,059,205	13,825,317,414	401,118	14,126,900,240	8,046,290,103	2,794,554	9,077	0	0	(92,491)		(41,963)		2,669,177
2848	Lane Transit District	Indep	0	3,484,059,205	13,825,317,414	0	5,852	0	5,852	0	0	0	0		0		5,852
2849	Lebanon Aquatic District	SLGRP	335,437	3,484,059,205	13,825,317,414	84,532	14,126,900,240	8,046,290,103	588,928	1,913	0	0	0		(13,909)		576,932
2850	Lake County 4-H & Extension Service	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2852	Ochoco Irrigation District	SLGRP	631,703	3,484,059,205	13,825,317,414	159,193	14,126,900,240	8,046,290,103	1,109,082	3,602	0	0	(36,707)		(138,519)		937,458
2853	Mill City Rural Fire Protection District	SLGRP	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
2854	Sunset Empire Transportation District	Indep	0	3,484,059,205	13,825,317,414	0	(8,453)	0	(8,453)	0	0	0	0		0		(8,453)
2855	Harney Hospital	SLGRP	12,130,504	3,484,059,205	13,825,317,414	3,056,957	14,126,900,240	8,046,290,103	21,297,569	69,176	0	0	0		(1,682,876)		19,683,869
2856	Mid-Columbia Council Of Governments	Indep	0	3,484,059,205	13,825,317,414	0	71,353	0	71,353	0	0	0	0		0		71,353
2857	Sunriver Service District	SLGRP	2,268,512	3,484,059,205	13,825,317,414	571,678	14,126,900,240	8,046,290,103	3,982,835	12,936	0	0	0		(738,422)		3,257,349
2858	Nesika Beach-Ophir Water District	SLGRP	209,327	3,484,059,205	13,825,317,414	52,752	14,126,900,240	8,046,290,103	367,517	1,194	0	0	0		(20,671)		348,040
2859	South Lane County Fire and Rescue	Indep	2,806,611	3,484,059,205	13,825,317,414	707,282	4,486,984	2,806,611	4,486,984	16,005	0	0	0		0		4,502,989
2860	Coos County Airport District	SLGRP	1,124,635	3,484,059,205	13,825,317,414	283,414	14,126,900,240	8,046,290,103	1,974,525	6,413	0	0	0		(204,259)		1,776,679
2861	Mt Angel Fire District	Indep	147,538	3,484,059,205	13,825,317,414	37,180	32,930	147,538	32,930	841	0	0	0		0		33,771
2864	Tri-City Water and Sanitary Authority	SLGRP	499,642	3,484,059,205	13,825,317,414	125,913	14,126,900,240	8,046,290,103	877,224	2,849	0	0	(29,034)		(41,949)		809,090
2865	Tri-County Cooperative Weed Management Area	Indep	131,534	3,484,059,205	13,825,317,414	33,147	23,216	131,534	23,216	750	0	0	0		0		23,966
2866	Jefferson Behavioral Health	Indep	0	3,484,059,205	13,825,317,414	0	(2,410)	0	(2,410)	0	0	0	0		0		(2,410)
2867	West Multnomah Soil And Water Conservation District	SLGRP	1,019,959	3,484,059,205	13,825,317,414	257,036	14,126,900,240	8,046,290,103	1,790,746	5,816	(33,374)	0	0		0		1,763,188
2869	Nehalem Bay Fire & Rescue	SLGRP	570,732	3,484,059,205	13,825,317,414	143,828	14,126,900,240	8,046,290,103	1,002,036	3,255	0	0	0		0		1,005,291
2870	Clackamas River Water Providers	Indep	206,563	3,484,059,205	13,825,317,414	52,055	113,285	206,563	113,285	1,178	0	0	0		0		114,463
2872	Emergency Communications of Southern Oregon	Indep	0	3,484,059,205	13,825,317,414	0	12,028	0	12,028	0	0	0	0		0		12,028
2873	Mosier Fire District	SLGRP	41,521	3,484,059,205	13,825,317,414	10,464	14,126,900,240	8,046,290,103	72,899	237	0	0	0		(58,636)		14,500
2874	Umatilla-Morrow Radio and Data District	Indep	185,593	3,484,059,205	13,825,317,414	46,770	107,940	185,593	107,940	1,058	0	0	0		0		108,998
2876	Oregon Municipal Electric Utilities Association	Indep	152,867	3,484,059,205	13,825,317,414	38,523	2,621	152,867	2,621	872	0	0	0		0		3,493
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,215,908	3,484,059,205	13,825,317,414	558,421	270,587	2,215,908	270,587	12,637	0	0	0		0		283,224
2878	Yamhill Fire Protection District	Indep	151,659	3,484,059,205	13,825,317,414	38,219	(2,042)	151,659	(2,042)	865	0	0	0		0		(1,177)
2879	LaGrande Rural Fire Protection District	Indep	0	3,484,059,205	13,825,317,414	0	(323)	0	(323)	0	0	0	0		0		(323)
2880	Oregon Health & Science University	SLGRP	366,741,109	3,484,059,205	13,825,317,414	92,420,861	14,126,900,240	8,046,290,103	643,888,674	2,091,391	(56,250,417)	(10,000,000)	0		(96,482,411)		483,247,237
2881	Lake Chinook Fire and Rescue District	Indep	89,391	3,484,059,205	13,825,317,414	22,527	(59)	89,391	(59)	510	0	0	0		0		451
2883	Lane Fire Authority	SLGRP	4,237,470	3,484,059,205	13,825,317,414	1,067,867	14,126,900,240	8,046,290,103	7,439,742	24,165	0	0	0		(481,835)		6,982,072
2884	North Central Public Health District	SLGRP	1,507,469	3,484,059,205	13,825,317,414	379,891	14,126,900,240	8,046,290,103	2,646,669	8,597	0	0	0		0		2,655,266
2885	Siletz Rural Fire Protection District	Indep	0	3,484,059,205	13,825,317,414	0	(77)	0	(77)	0	0	0	0		0		(77)
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	61,193	3,484,059,205	13,825,317,414	15,421	14,126,900,240	8,046,290,103	107,437	349	0	0	0		0		107,786

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
2887	Umatilla County Fire District #1	Indep	4,260,024	3,484,059,205	13,825,317,414	1,073,551	6,814,233	4,260,024	6,814,233	24,293	0	0	0		0		6,838,526
2888	Oak Lodge Water Services District	SLGRP	3,465,477	3,484,059,205	13,825,317,414	873,320	14,126,900,240	8,046,290,103	6,084,350	19,762	(1,645,490)	0	0		(767,515)		3,691,107
2889	Mid-Valley Behavioral Care Network	Indep	0	3,484,059,205	13,825,317,414	0	54,623	0	54,623	0	0	0	0		0		54,623
2890	Central Cascades Fire and EMS	Indep	66,452	3,484,059,205	13,825,317,414	16,746	(27)	66,452	(27)	379	0	0	0		0		352
2891	Grant County Emergency Communications Agency	Indep	188,056	3,484,059,205	13,825,317,414	47,391	59,354	188,056	59,354	1,072	0	0	0		0		60,426
2892	Lake Health District	Indep	0	3,484,059,205	13,825,317,414	0	(2,073)	0	(2,073)	0	0	0	0		0		(2,073)
2894	Greater Toledo Pool Recreation District	Indep	0	3,484,059,205	13,825,317,414	0	(14)	0	(14)	0	0	0	0		0		(14)
2895	Western Lane Fire and EMS Authority	SLGRP	2,572,080	3,484,059,205	13,825,317,414	648,179	14,126,900,240	8,046,290,103	4,515,810	14,668	(888,046)	0	0		(30,289)		3,612,143
2897	Morrow County	Indep	445,694	3,484,059,205	13,825,317,414	112,317	(51,664)	445,694	(51,664)	2,542	0	0	0		0		(49,122)
2898	Adair Rural Fire Protection District	Indep	76,501	3,484,059,205	13,825,317,414	19,279	11	76,501	11	436	0	0	0		0		447
2899	New Carlton Fire District	SLGRP	91,420	3,484,059,205	13,825,317,414	23,038	14,126,900,240	8,046,290,103	160,507	521	0	0	0		0		161,028
2900	Clatsop Community College	SLGRP	7,602,957	3,484,059,205	13,825,317,414	1,915,989	14,126,900,240	8,046,290,103	13,348,539	43,357	(3,843,102)	0	0	Y	0		9,548,794
2901	Blue Mountain Community College	SLGRP	10,930,763	3,484,059,205	13,825,317,414	2,754,615	14,126,900,240	8,046,290,103	19,191,179	62,334	(6,271,911)	0	0	Y	0		12,981,602
2902	Treasure Valley Community College	SLGRP	8,209,684	3,484,059,205	13,825,317,414	2,068,888	14,126,900,240	8,046,290,103	14,413,772	46,817	(9,476,182)	0	0	Y	0		4,984,407
2903	Umpqua Community College	SLGRP	12,508,246	3,484,059,205	13,825,317,414	3,152,150	14,126,900,240	8,046,290,103	21,960,772	71,330	(23,667,418)	0	0	Y	0		(1,635,316)
2904	Lane Community College	SLGRP	48,210,713	3,484,059,205	13,825,317,414	12,149,376	14,126,900,240	8,046,290,103	84,643,721	274,928	(106,935,206)	0	0	Y	0		(22,016,557)
2905	Mt Hood Community College	SLGRP	48,949,771	3,484,059,205	13,825,317,414	12,335,623	14,126,900,240	8,046,290,103	85,941,287	279,143	(90,753,023)	0	0	Y	0		(4,532,593)
2906	Klamath Community College	SLGRP	10,615,784	3,484,059,205	13,825,317,414	2,675,238	14,126,900,240	8,046,290,103	18,638,169	60,538	(173,767)	0	0	Y	0		18,524,940
2908	Clackamas Community College	SLGRP	35,317,587	3,484,059,205	13,825,317,414	8,900,234	14,126,900,240	8,046,290,103	62,007,214	201,403	(61,761,110)	0	0	Y	0		447,507
2910	Linn-Benton Community College	SLGRP	32,724,763	3,484,059,205	13,825,317,414	8,246,828	14,126,900,240	8,046,290,103	57,454,984	186,617	(16,561,054)	0	0	Y	0		41,080,547
2918	Portland Community College	SLGRP	145,327,087	3,484,059,205	13,825,317,414	36,623,259	14,126,900,240	8,046,290,103	255,151,286	828,747	(256,245,763)	0	0	Y	0		(265,730)
2919	Chemeketa Community College	SLGRP	53,389,586	3,484,059,205	13,825,317,414	13,454,481	14,126,900,240	8,046,290,103	93,736,286	304,461	(89,924,284)	0	0	Y	0		4,116,463
2922	Rogue Community College	SLGRP	20,621,851	3,484,059,205	13,825,317,414	5,196,825	14,126,900,240	8,046,290,103	36,205,858	117,599	(40,494,265)	0	0	Y	0		(4,170,808)
2995	Oregon Coast Community College	SLGRP	3,781,892	3,484,059,205	13,825,317,414	953,059	14,126,900,240	8,046,290,103	6,639,882	21,567	(1,058,062)	0	0	Y	0		5,603,387
2996	Columbia Gorge Community College	SLGRP	6,625,683	3,484,059,205	13,825,317,414	1,669,710	14,126,900,240	8,046,290,103	11,632,736	37,784	(2,271,127)	0	0	Y	0		9,399,393
2997	Tillamook Bay Community College	SLGRP	2,157,640	3,484,059,205	13,825,317,414	543,738	14,126,900,240	8,046,290,103	3,788,176	12,304	(680,447)	0	0	Y	0		3,120,033
2998	Southwestern Community College	SLGRP	11,177,703	3,484,059,205	13,825,317,414	2,816,845	14,126,900,240	8,046,290,103	19,624,734	63,742	(8,098,539)	0	0	Y	0		11,589,937
2999	Central Oregon Community College	SLGRP	24,860,699	3,484,059,205	13,825,317,414	6,265,039	14,126,900,240	8,046,290,103	43,648,018	141,772	(7,699,407)	0	0	Y	0		36,090,383
3003	Baker School District 5J	Schools	14,971,037	3,484,059,205	13,825,317,414	3,772,787	7,861,265,270	4,617,137,296	25,490,101	85,374	(23,328,591)	0	0		0		2,246,884
3008	Huntington School District 16J	Schools	780,504	3,484,059,205	13,825,317,414	196,692	7,861,265,270	4,617,137,296	1,328,908	4,451	0	0	0		0		1,333,359
3016	Burnt River High School	Schools	322,662	3,484,059,205	13,825,317,414	81,313	7,861,265,270	4,617,137,296	549,373	1,840	0	0	0		0		551,213
3027	Pine-Eagle School District 61	Schools	2,155,198	3,484,059,205	13,825,317,414	543,122	7,861,265,270	4,617,137,296	3,669,500	12,290	0	0	0		0		3,681,790
3037	Alsea School	Schools	5,352,241	3,484,059,205	13,825,317,414	1,348,795	7,861,265,270	4,617,137,296	9,112,873	30,522	0	0	0		0		9,143,395
3039	Corvallis School District 509J	Schools	51,524,032	3,484,059,205	13,825,317,414	12,984,351	7,861,265,270	4,617,137,296	87,726,238	293,823	(24,687,020)	0	0		0		63,333,041
3043	Philomath School District 17J	Schools	10,873,183	3,484,059,205	13,825,317,414	2,740,104	7,861,265,270	4,617,137,296	18,512,981	62,006	(3,604,293)	0	0		0		14,970,694
3049	Monroe Elementary School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3075	West Linn School District	Schools	69,712,111	3,484,059,205	13,825,317,414	17,567,851	7,861,265,270	4,617,137,296	118,693,762	397,543	(122,005,417)	0	0		0		(2,914,112)
3083	Welches Elementary School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3094	Damascus-Union School District 26	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3102	Molalla Elementary School 35	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3109	Boring School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3111	Sandy Elementary School District 46	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3116	Colton School District 53	Schools	4,168,826	3,484,059,205	13,825,317,414	1,050,568	7,861,265,270	4,617,137,296	7,097,959	23,773	(792,231)	0	0		0		6,329,501
3122	Oregon City School District 62	Schools	53,846,454	3,484,059,205	13,825,317,414	13,569,615	7,861,265,270	4,617,137,296	91,680,457	307,067	(92,629,285)	0	0		0		(641,761)
3138	Canby Elementary School District 86	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3160	Gladstone School District 115	Schools	14,779,657	3,484,059,205	13,825,317,414	3,724,558	7,861,265,270	4,617,137,296	25,164,252	84,283	(12,854,970)	0	0		0		12,393,565
3174	Canby Union High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3175	Sandy Union High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3176	Molalla Union High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
3179	Clatsop County School District 1C	Schools	14,289,881	3,484,059,205	13,825,317,414	3,601,132	7,861,265,270	4,617,137,296	24,330,346	81,490	(14,639,440)	0	0		0		9,772,396
3186	Jewell School District 8	Schools	2,673,136	3,484,059,205	13,825,317,414	673,645	7,861,265,270	4,617,137,296	4,551,354	15,244	0	0	0		0		4,566,598
3187	Seaside Schools	Schools	11,215,005	3,484,059,205	13,825,317,414	2,826,245	7,861,265,270	4,617,137,296	19,094,976	63,955	(5,359,717)	0	0		0		13,799,214
3195	Warrenton-Hammond School District	Schools	6,818,090	3,484,059,205	13,825,317,414	1,718,198	7,861,265,270	4,617,137,296	11,608,668	38,881	(2,024,822)	0	0		0		9,622,727
3230	Vernonia School District	Schools	4,287,568	3,484,059,205	13,825,317,414	1,080,492	7,861,265,270	4,617,137,296	7,300,132	24,450	0	0	0		0		7,324,582
3241	Coquille School District 8	Schools	8,527,631	3,484,059,205	13,825,317,414	2,149,012	7,861,265,270	4,617,137,296	14,519,379	48,630	0	0	0		0		14,568,009
3242	Coos Bay School District 9	Schools	19,080,162	3,484,059,205	13,825,317,414	4,808,310	7,861,265,270	4,617,137,296	32,486,410	108,807	(5,256,729)	0	0		0		27,338,488
3245	North Bend Public Schools	Schools	15,656,688	3,484,059,205	13,825,317,414	3,945,575	7,861,265,270	4,617,137,296	26,657,508	89,284	(5,334,228)	0	0		0		21,412,564
3252	Powers School District	Schools	1,362,308	3,484,059,205	13,825,317,414	343,309	7,861,265,270	4,617,137,296	2,319,504	7,769	0	0	0		0		2,327,273
3257	Myrtle Point School District 41	Schools	3,984,103	3,484,059,205	13,825,317,414	1,004,017	7,861,265,270	4,617,137,296	6,783,444	22,720	0	0	0		0		6,806,164
3264	Bandon School District	Schools	4,714,561	3,484,059,205	13,825,317,414	1,188,096	7,861,265,270	4,617,137,296	8,027,142	26,885	0	0	0		0		8,054,027
3274	Crook County School District	Schools	21,396,479	3,484,059,205	13,825,317,414	5,392,035	7,861,265,270	4,617,137,296	36,430,234	122,016	(16,083,483)	0	0		0		20,468,767
3275	Port Orford-Langlois School District 2Cj	Schools	2,033,202	3,484,059,205	13,825,317,414	512,378	7,861,265,270	4,617,137,296	3,461,785	11,595	0	0	0		0		3,473,380
3277	Curry County School District 3C	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3281	Ophir School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3282	Pistol River School District 16	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3283	Brookings-Harbor School District 17C	Schools	8,491,036	3,484,059,205	13,825,317,414	2,139,790	7,861,265,270	4,617,137,296	14,457,073	48,421	(7,387,102)	0	0		0		7,118,392
3288	Central Curry School District 1	Schools	3,010,883	3,484,059,205	13,825,317,414	758,760	7,861,265,270	4,617,137,296	5,126,413	17,170	0	0	0		0		5,143,583
3291	Bend-La Pine Public Schools	Schools	124,978,959	3,484,059,205	13,825,317,414	31,495,414	7,861,265,270	4,617,137,296	212,792,621	712,709	(44,278,017)	0	0		0		169,227,313
3296	Sisters School District	Schools	8,736,139	3,484,059,205	13,825,317,414	2,201,557	7,861,265,270	4,617,137,296	14,874,391	49,819	(6,032,465)	0	0		0		8,891,745
3307	Oakland School District	Schools	3,816,310	3,484,059,205	13,825,317,414	961,732	7,861,265,270	4,617,137,296	6,497,755	21,763	(710,607)	0	0		0		5,808,911
3310	Roseburg Public Schools	Schools	36,527,928	3,484,059,205	13,825,317,414	9,205,247	7,861,265,270	4,617,137,296	62,193,458	208,305	(61,700,186)	0	0		0		701,577
3316	Glide School District 12	Schools	5,008,380	3,484,059,205	13,825,317,414	1,262,140	7,861,265,270	4,617,137,296	8,527,405	28,561	(2,048,426)	0	0		0		6,507,540
3318	Days Creek School District 15	Schools	1,826,907	3,484,059,205	13,825,317,414	460,391	7,861,265,270	4,617,137,296	3,110,543	10,418	0	0	0		0		3,120,961
3319	South Umpqua School District	Schools	8,427,220	3,484,059,205	13,825,317,414	2,123,708	7,861,265,270	4,617,137,296	14,348,418	48,057	(14,185,022)	0	0		0		211,453
3320	Camas Valley School District 21	Schools	1,725,852	3,484,059,205	13,825,317,414	434,924	7,861,265,270	4,617,137,296	2,938,483	9,842	(357,422)	0	0		0		2,590,903
3321	North Douglas School District 22	Schools	2,119,349	3,484,059,205	13,825,317,414	534,088	7,861,265,270	4,617,137,296	3,608,462	12,086	0	0	0		0		3,620,548
3324	Yoncalla School District 32	Schools	2,263,211	3,484,059,205	13,825,317,414	570,342	7,861,265,270	4,617,137,296	3,853,405	12,906	0	0	0		0		3,866,311
3325	Elkton School District 34	Schools	1,871,488	3,484,059,205	13,825,317,414	471,626	7,861,265,270	4,617,137,296	3,186,446	10,672	0	0	0		0		3,197,118
3331	Umpqua School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3335	Riddle School District	Schools	2,428,757	3,484,059,205	13,825,317,414	612,061	7,861,265,270	4,617,137,296	4,135,269	13,850	0	0	0		0		4,149,119
3338	Glendale 77	Schools	2,205,390	3,484,059,205	13,825,317,414	555,771	7,861,265,270	4,617,137,296	3,754,957	12,577	0	0	0		0		3,767,534
3349	Winston-Dillard Schools	Schools	9,477,846	3,484,059,205	13,825,317,414	2,388,472	7,861,265,270	4,617,137,296	16,137,242	54,049	(14,800,710)	0	0		0		1,390,581
3353	Sutherlin School District 130	Schools	8,991,632	3,484,059,205	13,825,317,414	2,265,943	7,861,265,270	4,617,137,296	15,309,400	51,276	(8,036,866)	0	0		0		7,323,810
3361	Arlington Public Schools	Schools	1,083,747	3,484,059,205	13,825,317,414	273,110	7,861,265,270	4,617,137,296	1,845,218	6,180	0	0	0		0		1,851,398
3364	Condon Admin School District 25J	Schools	985,654	3,484,059,205	13,825,317,414	248,390	7,861,265,270	4,617,137,296	1,678,201	5,621	0	0	0		0		1,683,822
3370	Prairie City School District 4	Schools	1,747,229	3,484,059,205	13,825,317,414	440,312	7,861,265,270	4,617,137,296	2,974,881	9,964	(1,289,562)	0	0		0		1,695,283
3372	Monument School District 8	Schools	601,801	3,484,059,205	13,825,317,414	151,657	7,861,265,270	4,617,137,296	1,024,643	3,432	(1,322,431)	0	0		0		(294,356)
3375	Dayville School District 16J	Schools	712,346	3,484,059,205	13,825,317,414	179,515	7,861,265,270	4,617,137,296	1,212,860	4,062	0	0	0		0		1,216,922
3376	Long Creek Schools	Schools	440,945	3,484,059,205	13,825,317,414	111,121	7,861,265,270	4,617,137,296	750,765	2,515	0	0	0		0		753,280
3392	Burns-Slater School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3394	Crane Elementary School	Schools	1,065,010	3,484,059,205	13,825,317,414	268,389	7,861,265,270	4,617,137,296	1,813,316	6,073	0	0	0		0		1,819,389
3395	Pine Creek School	Schools	72,459	3,484,059,205	13,825,317,414	18,260	7,861,265,270	4,617,137,296	123,370	413	0	0	0		0		123,783
3396	Diamond School District 7	Schools	18,815	3,484,059,205	13,825,317,414	4,741	7,861,265,270	4,617,137,296	32,035	107	0	0	0		0		32,142
3397	Suntex School District	Schools	40,806	3,484,059,205	13,825,317,414	10,283	7,861,265,270	4,617,137,296	69,477	233	0	0	0		0		69,710
3398	Drewsey School	Schools	209,225	3,484,059,205	13,825,317,414	52,726	7,861,265,270	4,617,137,296	356,232	1,193	0	0	0		0		357,425
3399	Frenchglen School District	Schools	176,893	3,484,059,205	13,825,317,414	44,578	7,861,265,270	4,617,137,296	301,183	1,009	0	0	0		0		302,192
3405	Fields-Trout Creek 33	Schools	168,594	3,484,059,205	13,825,317,414	42,487	7,861,265,270	4,617,137,296	287,053	961	0	0	0		0		288,014
3407	Crane Union High School	Schools	1,029,594	3,484,059,205	13,825,317,414	259,464	7,861,265,270	4,617,137,296	1,753,015	5,871	0	0	0		0		1,758,886

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
3408	Burns Union High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3409	Hood River County School District	Schools	32,584,637	3,484,059,205	13,825,317,414	8,211,515	7,861,265,270	4,617,137,296	55,479,502	185,818	(16,235,701)	0	0		0		39,429,619
3414	Phoenix-Talent School District	Schools	18,685,244	3,484,059,205	13,825,317,414	4,708,789	7,861,265,270	4,617,137,296	31,814,012	106,555	(10,345,396)	0	0		0		21,575,171
3415	Ashland Public Schools	Schools	23,496,227	3,484,059,205	13,825,317,414	5,921,184	7,861,265,270	4,617,137,296	40,005,323	133,990	0	0	0		0		40,139,313
3416	Central Point School District 6	Schools	32,170,429	3,484,059,205	13,825,317,414	8,107,132	7,861,265,270	4,617,137,296	54,774,259	183,456	0	0	0		0		54,957,715
3417	Eagle Point School District 9	Schools	26,377,115	3,484,059,205	13,825,317,414	6,647,184	7,861,265,270	4,617,137,296	44,910,403	150,419	0	0	0		0		45,060,822
3424	Rogue River School District	Schools	6,485,019	3,484,059,205	13,825,317,414	1,634,262	7,861,265,270	4,617,137,296	11,041,573	36,982	0	0	0		0		11,078,555
3432	Prospect School District	Schools	1,569,294	3,484,059,205	13,825,317,414	395,471	7,861,265,270	4,617,137,296	2,671,923	8,949	0	0	0		0		2,680,872
3439	Butte Falls School District	Schools	1,735,230	3,484,059,205	13,825,317,414	437,288	7,861,265,270	4,617,137,296	2,954,450	9,895	0	0	0		0		2,964,345
3440	Pinehurst School	Schools	219,284	3,484,059,205	13,825,317,414	55,261	7,861,265,270	4,617,137,296	373,360	1,250	0	0	0		0		374,610
3445	Culver School District 4	Schools	4,937,523	3,484,059,205	13,825,317,414	1,244,284	7,861,265,270	4,617,137,296	8,406,762	28,157	0	0	0		0		8,434,919
3446	Ashwood School	Schools	27,565	3,484,059,205	13,825,317,414	6,947	7,861,265,270	4,617,137,296	46,933	157	(36,481)	0	0		0		10,609
3447	Madras School District	Schools	24,956,887	3,484,059,205	13,825,317,414	6,289,278	7,861,265,270	4,617,137,296	42,492,283	142,320	(38,009,621)	0	0		0		4,624,982
3451	Black Butte School District	Schools	415,894	3,484,059,205	13,825,317,414	104,808	7,861,265,270	4,617,137,296	708,113	2,372	(152,500)	0	0		0		557,985
3453	Josephine County School District Cu	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3454	Grants Pass School District	Schools	44,415,351	3,484,059,205	13,825,317,414	11,192,923	7,861,265,270	4,617,137,296	75,622,802	253,285	0	0	0		0		75,876,087
3455	Klamath Falls School District 1	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3456	Klamath County School District	Schools	47,950,864	3,484,059,205	13,825,317,414	12,083,892	7,861,265,270	4,617,137,296	81,642,463	273,446	0	0	0		0		81,915,909
3457	Klamath Falls City Schools	Schools	20,142,942	3,484,059,205	13,825,317,414	5,076,137	7,861,265,270	4,617,137,296	34,295,928	114,868	0	0	0		0		34,410,796
3460	Union School District 5	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3461	Lake County School District 7	Schools	6,214,641	3,484,059,205	13,825,317,414	1,566,125	7,861,265,270	4,617,137,296	10,581,219	35,440	(9,572,720)	0	0		0		1,043,939
3462	Paisley School District	Schools	1,198,467	3,484,059,205	13,825,317,414	302,021	7,861,265,270	4,617,137,296	2,040,543	6,834	(313,592)	0	0		0		1,733,785
3463	North Lake School District 14	Schools	2,189,050	3,484,059,205	13,825,317,414	551,653	7,861,265,270	4,617,137,296	3,727,137	12,483	(306,465)	0	0		0		3,433,155
3464	Plush School District	Schools	154,116	3,484,059,205	13,825,317,414	38,838	7,861,265,270	4,617,137,296	262,402	879	0	0	0		0		263,281
3465	Adel School District 21	Schools	94,720	3,484,059,205	13,825,317,414	23,870	7,861,265,270	4,617,137,296	161,273	540	0	0	0		0		161,813
3470	Pleasant Hill School District	Schools	6,059,261	3,484,059,205	13,825,317,414	1,526,969	7,861,265,270	4,617,137,296	10,316,666	34,554	(370,958)	0	0		0		9,980,262
3473	Eugene School District 4J	Schools	134,250,232	3,484,059,205	13,825,317,414	33,831,828	7,861,265,270	4,617,137,296	228,578,147	765,580	(29,548,773)	0	0		0		199,794,954
3487	Springfield School District 19	Schools	71,244,552	3,484,059,205	13,825,317,414	17,954,035	7,861,265,270	4,617,137,296	121,302,939	406,282	(129,537,636)	0	0		0		(7,828,415)
3494	Fern Ridge School District	Schools	7,987,943	3,484,059,205	13,825,317,414	2,013,007	7,861,265,270	4,617,137,296	13,600,491	45,552	(4,786,147)	0	0		0		8,859,896
3498	Mapleton School District	Schools	1,955,408	3,484,059,205	13,825,317,414	492,774	7,861,265,270	4,617,137,296	3,329,331	11,151	0	0	0		0		3,340,482
3502	Creswell School District 40	Schools	7,879,314	3,484,059,205	13,825,317,414	1,985,632	7,861,265,270	4,617,137,296	13,415,537	44,933	(1,841,924)	0	0		0		11,618,546
3506	South Lane School District	Schools	21,955,372	3,484,059,205	13,825,317,414	5,532,880	7,861,265,270	4,617,137,296	37,381,822	125,203	(42,002,742)	0	0		0		(4,495,717)
3510	Bethel School District	Schools	39,803,818	3,484,059,205	13,825,317,414	10,030,790	7,861,265,270	4,617,137,296	67,771,078	226,987	(63,385,553)	0	0		0		4,612,512
3517	Crow-Applegate-Lorane District 66	Schools	2,650,560	3,484,059,205	13,825,317,414	667,956	7,861,265,270	4,617,137,296	4,512,917	15,115	0	0	0		0		4,528,032
3519	McKenzie School District	Schools	2,513,930	3,484,059,205	13,825,317,414	633,525	7,861,265,270	4,617,137,296	4,280,286	14,336	0	0	0		0		4,294,622
3520	Junction City School District 69	Schools	11,070,098	3,484,059,205	13,825,317,414	2,789,728	7,861,265,270	4,617,137,296	18,848,255	63,129	(14,417,728)	0	0		0		4,493,656
3522	Lowell School District	Schools	3,241,314	3,484,059,205	13,825,317,414	816,830	7,861,265,270	4,617,137,296	5,518,750	18,484	0	0	0		0		5,537,234
3524	Oakridge School District	Schools	3,796,338	3,484,059,205	13,825,317,414	956,699	7,861,265,270	4,617,137,296	6,463,749	21,649	(6,276,324)	0	0		0		209,074
3527	Marcola School District 79	Schools	3,147,968	3,484,059,205	13,825,317,414	793,306	7,861,265,270	4,617,137,296	5,359,817	17,952	0	0	0		0		5,377,769
3533	Triangle Lake Schools	Schools	2,768,273	3,484,059,205	13,825,317,414	697,621	7,861,265,270	4,617,137,296	4,713,337	15,786	0	0	0		0		4,729,123
3537	Siuslaw School District 97J	Schools	11,071,519	3,484,059,205	13,825,317,414	2,790,086	7,861,265,270	4,617,137,296	18,850,674	63,137	(5,110,350)	0	0		0		13,803,461
3579	Lincoln County School District	Schools	31,587,002	3,484,059,205	13,825,317,414	7,960,105	7,861,265,270	4,617,137,296	53,780,900	180,129	(68,646,331)	0	0		0		(14,685,302)
3582	Linn County School District 5	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3603	Hamilton Creek School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3610	Harrisburg Elementary School District 42J	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3613	Harris School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3615	Central Linn School District 552C	Schools	4,409,737	3,484,059,205	13,825,317,414	1,111,279	7,861,265,270	4,617,137,296	7,508,140	25,147	0	0	0		0		7,533,287
3618	Sweet Home School District 55	Schools	15,454,797	3,484,059,205	13,825,317,414	3,894,697	7,861,265,270	4,617,137,296	26,313,763	88,133	(15,435,385)	(1,000,000)	0		0		9,966,511
3626	Wyatt School District 63Cj	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
3647	Scio School District 95C	Schools	4,538,822	3,484,059,205	13,825,317,414	1,143,809	7,861,265,270	4,617,137,296	7,727,924	25,883	(2,356,175)	0	0		0		5,397,632
3665	Santiam Canyon School District	Schools	4,618,097	3,484,059,205	13,825,317,414	1,163,787	7,861,265,270	4,617,137,296	7,862,900	26,335	(2,462,788)	0	0		0		5,426,447
3676	Harrisburg High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3684	Ontario School District 8C	Schools	17,032,415	3,484,059,205	13,825,317,414	4,292,266	7,861,265,270	4,617,137,296	28,999,860	97,130	(6,695,807)	0	0		0		22,401,183
3687	Juntura Grade School	Schools	62,666	3,484,059,205	13,825,317,414	15,792	7,861,265,270	4,617,137,296	106,697	357	0	0	0		0		107,054
3689	Vale School District 15	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3694	Nyssa School District 26	Schools	8,993,474	3,484,059,205	13,825,317,414	2,266,407	7,861,265,270	4,617,137,296	15,312,538	51,287	0	0	0		0		15,363,825
3696	Annex Elementary School	Schools	741,128	3,484,059,205	13,825,317,414	186,768	7,861,265,270	4,617,137,296	1,261,864	4,226	0	0	0		0		1,266,090
3707	Adrian School District 61	Schools	1,917,328	3,484,059,205	13,825,317,414	483,178	7,861,265,270	4,617,137,296	3,264,496	10,934	0	0	0		0		3,275,430
3709	Harper School District 66	Schools	1,371,943	3,484,059,205	13,825,317,414	345,737	7,861,265,270	4,617,137,296	2,335,908	7,824	0	0	0		0		2,343,732
3712	W W Jones School	Schools	161,640	3,484,059,205	13,825,317,414	40,734	7,861,265,270	4,617,137,296	275,212	922	0	0	0		0		276,134
3715	Vale High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3720	Silverton RFD	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3727	Aumsville Elementary	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3729	Jefferson School District 14Cj	Schools	6,049,921	3,484,059,205	13,825,317,414	1,524,615	7,861,265,270	4,617,137,296	10,300,763	34,500	(5,232,294)	0	0		0		5,102,969
3730	North Marion School District 15	Schools	13,144,800	3,484,059,205	13,825,317,414	3,312,565	7,861,265,270	4,617,137,296	22,380,699	74,960	(21,399,340)	0	0		0		1,056,319
3732	Marion Elementary School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3735	Salem-Keizer Public Schools	Schools	331,862,482	3,484,059,205	13,825,317,414	83,631,247	7,861,265,270	4,617,137,296	565,038,212	1,892,491	(164,377,236)	0	0		0		402,553,467
3750	St Paul School District	Schools	2,193,035	3,484,059,205	13,825,317,414	552,657	7,861,265,270	4,617,137,296	3,733,923	12,506	0	0	0		0		3,746,429
3759	Eldriedge Elementary	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3760	West Stayton School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3761	Bethany Elementary	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3763	Butte Creek School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3769	Scotts Mills School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3771	Gervais Elementary School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3772	Stayton School District 77J	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3780	Mt Angel School District 91	Schools	4,827,604	3,484,059,205	13,825,317,414	1,216,584	7,861,265,270	4,617,137,296	8,219,612	27,530	0	0	0		0		8,247,142
3781	Silver Crest School District 93	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3786	Woodburn School District	Schools	43,651,716	3,484,059,205	13,825,317,414	11,000,482	7,861,265,270	4,617,137,296	74,322,615	248,930	0	0	0		0		74,571,545
3794	Detroit School District 123J	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3804	Monitor School District 142J	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3806	Cloverdale School District 144	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3809	Morrow County Schools	Schools	17,033,211	3,484,059,205	13,825,317,414	4,292,467	7,861,265,270	4,617,137,296	29,001,215	97,134	(20,958,813)	0	0		0		8,139,536
3818	Portland Public Schools	Schools	455,882,767	3,484,059,205	13,825,317,414	114,885,069	7,861,265,270	4,617,137,296	776,198,569	2,599,733	(774,516,416)	0	0		0		4,281,886
3820	Parkrose School District	Schools	23,328,492	3,484,059,205	13,825,317,414	5,878,914	7,861,265,270	4,617,137,296	39,719,733	133,034	(47,735,857)	0	0		0		(7,883,090)
3821	Gresham Grade School District 4	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3823	Orient School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3824	Reynolds School District	Schools	89,188,089	3,484,059,205	13,825,317,414	22,475,909	7,861,265,270	4,617,137,296	151,854,099	508,607	(66,503,066)	0	0		0		85,859,640
3842	Corbett School District 39	Schools	8,093,884	3,484,059,205	13,825,317,414	2,039,705	7,861,265,270	4,617,137,296	13,780,870	46,156	0	0	0		0		13,827,026
3843	David Douglas School District	Schools	91,674,179	3,484,059,205	13,825,317,414	23,102,418	7,861,265,270	4,617,137,296	156,086,984	522,784	(14,711,525)	0	0		0		141,898,243
3847	Riverdale School	Schools	5,669,152	3,484,059,205	13,825,317,414	1,428,659	7,861,265,270	4,617,137,296	9,652,454	32,329	(2,951,257)	0	0		0		6,733,526
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3850	Dallas School District	Schools	20,887,208	3,484,059,205	13,825,317,414	5,263,696	7,861,265,270	4,617,137,296	35,563,136	119,112	(35,736,693)	0	0		0		(54,445)
3859	Central School District 13J	Schools	25,518,477	3,484,059,205	13,825,317,414	6,430,803	7,861,265,270	4,617,137,296	43,448,463	145,523	(13,438,874)	0	0		0		30,155,112
3865	Perrydale School District 21	Schools	2,354,927	3,484,059,205	13,825,317,414	593,455	7,861,265,270	4,617,137,296	4,009,564	13,429	0	0	0		0		4,022,993
3887	Falls City School District	Schools	2,086,244	3,484,059,205	13,825,317,414	525,745	7,861,265,270	4,617,137,296	3,552,096	11,897	(1,168,912)	0	0		0		2,395,081
3894	Sherman County School District 9	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3902	Tillamook Public Schools	Schools	15,023,855	3,484,059,205	13,825,317,414	3,786,098	7,861,265,270	4,617,137,296	25,580,030	85,676	(24,578,559)	0	0		0		1,087,147
3920	Neah-Kah-Nie School District	Schools	7,148,149	3,484,059,205	13,825,317,414	1,801,374	7,861,265,270	4,617,137,296	12,170,635	40,763	0	0	0		0		12,211,398

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
3927	Echo School District	Schools	2,451,296	3,484,059,205	13,825,317,414	617,741	7,861,265,270	4,617,137,296	4,173,644	13,979	(3,978,728)	0	0		0		208,895
3928	Umatilla School District 6R	Schools	9,403,752	3,484,059,205	13,825,317,414	2,369,799	7,861,265,270	4,617,137,296	16,011,087	53,626	(12,100,760)	0	0		0		3,963,953
3929	Ferndale School District 10	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3931	Pendleton School District 16R	Schools	20,404,080	3,484,059,205	13,825,317,414	5,141,945	7,861,265,270	4,617,137,296	34,740,548	116,357	(20,066,361)	0	0		0		14,790,544
3935	Athena-Weston School District 29Rj	Schools	4,646,534	3,484,059,205	13,825,317,414	1,170,953	7,861,265,270	4,617,137,296	7,911,317	26,497	0	0	0		0		7,937,814
3936	Milton-Freewater Elementary School District 31	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3942	Stanfield School District	Schools	3,913,536	3,484,059,205	13,825,317,414	986,233	7,861,265,270	4,617,137,296	6,663,294	22,317	(2,607,630)	0	0		0		4,077,981
3944	Ukiah School	Schools	335,981	3,484,059,205	13,825,317,414	84,669	7,861,265,270	4,617,137,296	572,050	1,916	0	0	0		0		573,966
3957	Helix School District	Schools	1,399,196	3,484,059,205	13,825,317,414	352,605	7,861,265,270	4,617,137,296	2,382,309	7,979	0	0	0		0		2,390,288
3958	Pilot Rock School District 2R	Schools	2,468,110	3,484,059,205	13,825,317,414	621,978	7,861,265,270	4,617,137,296	4,202,272	14,075	(1,403,967)	0	0		0		2,812,380
3959	Mcloughlin Union High School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
3965	La Grande Public Schools	Schools	15,527,089	3,484,059,205	13,825,317,414	3,912,915	7,861,265,270	4,617,137,296	26,436,850	88,545	(24,401,666)	0	0		0		2,123,729
3966	Union County School District	Schools	2,604,176	3,484,059,205	13,825,317,414	656,267	7,861,265,270	4,617,137,296	4,433,942	14,851	(1,112,676)	0	0		0		3,336,117
3967	North Powder School District	Schools	1,952,684	3,484,059,205	13,825,317,414	492,087	7,861,265,270	4,617,137,296	3,324,693	11,135	0	0	0		0		3,335,828
3969	Imbler School District	Schools	2,148,876	3,484,059,205	13,825,317,414	541,529	7,861,265,270	4,617,137,296	3,658,735	12,254	0	0	0		0		3,670,989
3970	Cove School District	Schools	2,133,325	3,484,059,205	13,825,317,414	537,610	7,861,265,270	4,617,137,296	3,632,258	12,166	(630,931)	(250,000)	0		0		2,763,493
3973	Elgin School District 23	Schools	3,221,694	3,484,059,205	13,825,317,414	811,885	7,861,265,270	4,617,137,296	5,485,345	18,372	0	0	0		0		5,503,717
3986	Joseph School District 6	Schools	2,162,849	3,484,059,205	13,825,317,414	545,050	7,861,265,270	4,617,137,296	3,682,526	12,334	0	0	0		0		3,694,860
3990	Wallowa School	Schools	1,556,229	3,484,059,205	13,825,317,414	392,179	7,861,265,270	4,617,137,296	2,649,679	8,875	0	0	0		0		2,658,554
3993	Enterprise School District 21	Schools	2,561,152	3,484,059,205	13,825,317,414	645,425	7,861,265,270	4,617,137,296	4,360,688	14,605	0	0	0		0		4,375,293
4003	Troy School District 54	Schools	62,791	3,484,059,205	13,825,317,414	15,824	7,861,265,270	4,617,137,296	106,910	358	0	0	0		0		107,268
4008	Chenowith School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4012	Dufur Schools	Schools	2,982,952	3,484,059,205	13,825,317,414	751,721	7,861,265,270	4,617,137,296	5,078,857	17,011	(126,373)	0	0		0		4,969,495
4022	Maupin Grade School 84	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4025	West Union School District 1	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4030	Hillsboro Elementary School District 7	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4034	Gaston Public Schools	Schools	4,106,414	3,484,059,205	13,825,317,414	1,034,840	7,861,265,270	4,617,137,296	6,991,694	23,417	(3,031,042)	0	0		0		3,984,069
4035	Banks School District	Schools	6,688,348	3,484,059,205	13,825,317,414	1,685,502	7,861,265,270	4,617,137,296	11,387,765	38,141	(1,411,633)	0	0		0		10,014,273
4047	Reedville School District 29	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4055	Groner School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4062	Beaverton School District	Schools	342,135,711	3,484,059,205	13,825,317,414	86,220,160	7,861,265,270	4,617,137,296	582,529,696	1,951,075	(159,451,069)	0	0		0		425,029,702
4080	North Plains School District 70	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4105	Hillsboro Union High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4109	Spray School District 1	Schools	712,937	3,484,059,205	13,825,317,414	179,664	7,861,265,270	4,617,137,296	1,213,866	4,066	0	0	0		0		1,217,932
4114	Fossil School District 21J	Schools	1,150,485	3,484,059,205	13,825,317,414	289,929	7,861,265,270	4,617,137,296	1,958,847	6,561	0	0	0		0		1,965,408
4128	Yamhill Grade School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4135	Newberg School District 29Jt	Schools	29,682,997	3,484,059,205	13,825,317,414	7,480,285	7,861,265,270	4,617,137,296	50,539,090	169,271	(25,261,540)	0	0		0		25,446,821
4142	McMinnville Schools	Schools	48,821,678	3,484,059,205	13,825,317,414	12,303,343	7,861,265,270	4,617,137,296	83,125,135	278,412	(17,926,951)	0	0		0		65,476,596
4144	Sheridan School District 48J	Schools	6,078,280	3,484,059,205	13,825,317,414	1,531,761	7,861,265,270	4,617,137,296	10,349,046	34,662	(561,566)	0	0		0		9,822,142
4166	Yamhill-Carlton School District 1	Schools	6,230,557	3,484,059,205	13,825,317,414	1,570,136	7,861,265,270	4,617,137,296	10,608,319	35,531	(10,296,276)	0	0		0		347,574
4185	Lebanon School District Uh-1	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4189	Wasco County High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4203	Victor Point School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4218	Curry County Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4219	Grant County Education Service District	Schools	952,953	3,484,059,205	13,825,317,414	240,150	7,861,265,270	4,617,137,296	1,622,523	5,434	(399,560)	0	0		0		1,228,397
4220	Jefferson County Education Service District	Schools	1,333,060	3,484,059,205	13,825,317,414	335,939	7,861,265,270	4,617,137,296	2,269,705	7,602	(2,145,495)	0	0		0		131,812
4221	Marion Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4223	InterMountain Education Service District	Schools	15,151,214	3,484,059,205	13,825,317,414	3,818,193	7,861,265,270	4,617,137,296	25,796,874	86,402	(19,065,386)	0	0		0		6,817,890
4224	Wallowa County Region 18	Schools	1,511,577	3,484,059,205	13,825,317,414	380,926	7,861,265,270	4,617,137,296	2,573,652	8,620	0	0	0		0		2,582,272

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
4225	Washington County Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4226	North Central Education Service District	Schools	1,121,329	3,484,059,205	13,825,317,414	282,581	7,861,265,270	4,617,137,296	1,909,205	6,395	0	0	0		0		1,915,600
4227	Cascade School District Uh5	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4230	Mari-Linn School District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4232	South Coast Education Service District Region 7	Schools	6,489,789	3,484,059,205	13,825,317,414	1,635,464	7,861,265,270	4,617,137,296	11,049,694	37,009	0	0	0		0		11,086,703
4237	Douglas Education Service District	Schools	16,600,436	3,484,059,205	13,825,317,414	4,183,405	7,861,265,270	4,617,137,296	28,264,360	94,666	(2,384,312)	0	0		0		25,974,714
4238	Multnomah Education Service District	Schools	36,112,784	3,484,059,205	13,825,317,414	9,100,628	7,861,265,270	4,617,137,296	61,486,622	205,938	(73,616,278)	0	0		0		(11,923,718)
4251	Clatsop County Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4252	High Desert Education Service District	Schools	18,887,857	3,484,059,205	13,825,317,414	4,759,848	7,861,265,270	4,617,137,296	32,158,986	107,711	(6,875,504)	0	0		0		25,391,193
4254	Willamette Education Service District	Schools	26,560,927	3,484,059,205	13,825,317,414	6,693,506	7,861,265,270	4,617,137,296	45,223,366	151,467	(13,583,619)	0	0		0		31,791,214
4258	Hermiston School District 8R	Schools	36,547,505	3,484,059,205	13,825,317,414	9,210,181	7,861,265,270	4,617,137,296	62,226,789	208,417	(71,414,803)	0	0		0		(8,979,597)
4259	Clackamas Education Service District	Schools	24,454,744	3,484,059,205	13,825,317,414	6,162,736	7,861,265,270	4,617,137,296	41,637,321	139,456	(9,550,608)	0	0		0		32,226,169
4260	Greater Albany School District 8J	Schools	66,037,780	3,484,059,205	13,825,317,414	16,641,899	7,861,265,270	4,617,137,296	112,437,745	376,589	(22,646,211)	0	0		0		90,168,123
4268	Lake Oswego School District	Schools	56,710,676	3,484,059,205	13,825,317,414	14,291,415	7,861,265,270	4,617,137,296	96,557,160	323,400	(27,372,652)	0	0		0		69,507,908
4270	Silver Falls School District	Schools	25,301,832	3,484,059,205	13,825,317,414	6,376,207	7,861,265,270	4,617,137,296	43,079,597	144,287	(42,798,941)	0	0		0		424,943
4271	Malheur Education Service District Region 14	Schools	4,301,086	3,484,059,205	13,825,317,414	1,083,898	7,861,265,270	4,617,137,296	7,323,148	24,528	0	0	0		0		7,347,676
4272	Linn-Benton-Lincoln Education Service District	Schools	16,856,244	3,484,059,205	13,825,317,414	4,247,870	7,861,265,270	4,617,137,296	28,699,905	96,125	0	0	0		0		28,796,030
4273	Double O School District	Schools	24,466	3,484,059,205	13,825,317,414	6,166	7,861,265,270	4,617,137,296	41,656	140	0	0	0		0		41,796
4275	Tillamook County Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4276	Lane County Education Service District	Schools	13,482,385	3,484,059,205	13,825,317,414	3,397,638	7,861,265,270	4,617,137,296	22,955,481	76,885	(3,165,033)	0	0		0		19,867,333
4277	Mitchell School	Schools	707,474	3,484,059,205	13,825,317,414	178,287	7,861,265,270	4,617,137,296	1,204,564	4,034	0	0	0		0		1,208,598
4279	St Helens School District 502	Schools	21,706,237	3,484,059,205	13,825,317,414	5,470,096	7,861,265,270	4,617,137,296	36,957,637	123,783	(19,013,195)	0	0		0		18,068,225
4280	Northwest Regional Education Service District	Schools	44,568,782	3,484,059,205	13,825,317,414	11,231,588	7,861,265,270	4,617,137,296	75,884,037	254,160	0	0	0		0		76,138,197
4286	Southern Oregon Education Service District	Schools	13,532,022	3,484,059,205	13,825,317,414	3,410,147	7,861,265,270	4,617,137,296	23,039,995	77,168	0	0	0		0		23,117,163
4288	Medford School District 549C	Schools	82,216,420	3,484,059,205	13,825,317,414	20,719,009	7,861,265,270	4,617,137,296	139,983,944	468,850	(15,480,959)	0	0		0		124,971,835
4291	Dayton Public Schools	Schools	5,991,373	3,484,059,205	13,825,317,414	1,509,860	7,861,265,270	4,617,137,296	10,201,077	34,167	(5,656,143)	0	0		0		4,579,101
4293	Lake County Education Service District	Schools	742,943	3,484,059,205	13,825,317,414	187,226	7,861,265,270	4,617,137,296	1,264,954	4,237	0	0	0		0		1,269,191
4294	Harney Education Service District Region XVII	Schools	1,722,605	3,484,059,205	13,825,317,414	434,106	7,861,265,270	4,617,137,296	2,932,954	9,823	0	0	0		0		2,942,777
4295	Wasco County Education Service District	Schools	3,624,596	3,484,059,205	13,825,317,414	913,419	7,861,265,270	4,617,137,296	6,171,338	20,670	0	0	0		0		6,192,008
4297	Yamhill Education Service District	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4306	Amity School District	Schools	5,435,739	3,484,059,205	13,825,317,414	1,369,837	7,861,265,270	4,617,137,296	9,255,040	30,998	(5,489,014)	0	0		0		3,797,024
4307	Columbia School District 5J	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4309	Scappoose School District	Schools	13,445,301	3,484,059,205	13,825,317,414	3,388,293	7,861,265,270	4,617,137,296	22,892,340	76,674	0	0	0		0		22,969,014
4311	Redmond School District 2J	Schools	47,635,806	3,484,059,205	13,825,317,414	12,004,496	7,861,265,270	4,617,137,296	81,106,036	271,650	(80,419,005)	(1,250,000)	0		0		(291,319)
4312	Reedsport School District	Schools	4,240,597	3,484,059,205	13,825,317,414	1,068,655	7,861,265,270	4,617,137,296	7,220,157	24,183	(1,981,452)	0	0		0		5,262,888
4313	Forest Grove School District	Schools	47,241,512	3,484,059,205	13,825,317,414	11,905,132	7,861,265,270	4,617,137,296	80,434,700	269,401	(18,414,174)	0	0		0		62,289,927
4314	Willamina School District 30J	Schools	6,421,535	3,484,059,205	13,825,317,414	1,618,264	7,861,265,270	4,617,137,296	10,933,483	36,620	(1,346,538)	0	0		0		9,623,565
4315	John Day School District	Schools	3,654,551	3,484,059,205	13,825,317,414	920,968	7,861,265,270	4,617,137,296	6,222,340	20,841	(2,835,508)	0	0		0		3,407,673
4316	Tigard-Tualatin School District 23J	Schools	93,337,990	3,484,059,205	13,825,317,414	23,521,708	7,861,265,270	4,617,137,296	158,919,836	532,273	(14,973,884)	0	0		0		144,478,225
4317	Sherwood School District 88J	Schools	33,641,522	3,484,059,205	13,825,317,414	8,477,856	7,861,265,270	4,617,137,296	57,278,984	191,845	(6,706,496)	0	0		0		50,764,333
4320	Rainier School District 13	Schools	6,359,163	3,484,059,205	13,825,317,414	1,602,545	7,861,265,270	4,617,137,296	10,827,286	36,264	(3,728,351)	0	0		0		7,135,199
4321	North Clackamas School District 12	Schools	141,293,408	3,484,059,205	13,825,317,414	35,606,748	7,861,265,270	4,617,137,296	240,570,052	805,745	(72,369,732)	0	0		0		169,006,065
4323	Estacada School District 108	Schools	14,582,540	3,484,059,205	13,825,317,414	3,674,884	7,861,265,270	4,617,137,296	24,828,635	83,159	(6,529,577)	0	0		0		18,382,217
4324	Centennial School District 28	Schools	41,810,635	3,484,059,205	13,825,317,414	10,536,520	7,861,265,270	4,617,137,296	71,187,941	238,431	0	0	0		0		71,426,372
4326	Harney County School District 3	Schools	4,904,147	3,484,059,205	13,825,317,414	1,235,873	7,861,265,270	4,617,137,296	8,349,937	27,967	(17,537,375)	0	0		0		(9,159,471)
4327	Jordan Valley School District 3	Schools	710,049	3,484,059,205	13,825,317,414	178,936	7,861,265,270	4,617,137,296	1,208,948	4,049	0	0	0		0		1,212,997
4329	Gervais School District 1	Schools	7,656,836	3,484,059,205	13,825,317,414	1,929,567	7,861,265,270	4,617,137,296	13,036,740	43,664	(11,216,208)	0	0		0		1,864,196
4330	Vale School District 84	Schools	6,559,687	3,484,059,205	13,825,317,414	1,653,079	7,861,265,270	4,617,137,296	11,168,703	37,408	0	0	0		0		11,206,111
4331	Molalla River School District	Schools	17,156,663	3,484,059,205	13,825,317,414	4,323,577	7,861,265,270	4,617,137,296	29,211,408	97,838	(20,745,463)	0	0		0		8,563,783

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
4332	Gresham-Barlow School District 10	Schools	76,107,301	3,484,059,205	13,825,317,414	19,179,476	7,861,265,270	4,617,137,296	129,582,390	434,012	(46,727,764)	0	0		0		83,288,638
4333	Canby School District	Schools	34,347,481	3,484,059,205	13,825,317,414	8,655,762	7,861,265,270	4,617,137,296	58,480,968	195,871	(26,426,579)	0	0		0		32,250,260
4334	Cascade School District 5	Schools	16,407,218	3,484,059,205	13,825,317,414	4,134,713	7,861,265,270	4,617,137,296	27,935,382	93,564	(9,320,013)	0	0		0		18,708,933
4335	Milton-Freewater Unified School District 7	Schools	11,204,672	3,484,059,205	13,825,317,414	2,823,642	7,861,265,270	4,617,137,296	19,077,384	63,896	(16,874,685)	0	0		0		2,266,595
4336	Nestucca Valley School District 101	Schools	4,513,414	3,484,059,205	13,825,317,414	1,137,406	7,861,265,270	4,617,137,296	7,684,663	25,738	(1,315,331)	0	0		0		6,395,070
4337	Sherman County School District	Schools	1,786,107	3,484,059,205	13,825,317,414	450,109	7,861,265,270	4,617,137,296	3,041,076	10,186	(1,906,263)	0	0		0		1,144,999
4338	Three Rivers U J School District	Schools	30,115,452	3,484,059,205	13,825,317,414	7,589,266	7,861,265,270	4,617,137,296	51,275,399	171,737	(14,775,704)	0	0		0		36,671,432
4339	Lebanon Community School District	Schools	26,897,292	3,484,059,205	13,825,317,414	6,778,272	7,861,265,270	4,617,137,296	45,796,071	153,385	0	0	0		0		45,949,456
4340	Monroe School District 1J	Schools	2,397,148	3,484,059,205	13,825,317,414	604,095	7,861,265,270	4,617,137,296	4,081,449	13,670	(1,342,784)	0	0		0		2,752,335
4341	Hillsboro School District 1J	Schools	163,089,263	3,484,059,205	13,825,317,414	41,099,429	7,861,265,270	4,617,137,296	277,680,276	930,039	(82,772,020)	0	0		0		195,838,295
4342	North Santiam School District 29J	Schools	13,559,197	3,484,059,205	13,825,317,414	3,416,995	7,861,265,270	4,617,137,296	23,086,262	77,323	(25,056,155)	0	0		0		(1,892,570)
4343	Harrisburg Sschool District 7	Schools	5,031,519	3,484,059,205	13,825,317,414	1,267,972	7,861,265,270	4,617,137,296	8,566,803	28,693	0	0	0		0		8,595,496
4344	South Wasco County School District 1	Schools	2,658,966	3,484,059,205	13,825,317,414	670,075	7,861,265,270	4,617,137,296	4,527,229	15,163	0	0	0		0		4,542,392
4345	Oregon Trail School District 46	Schools	28,410,950	3,484,059,205	13,825,317,414	7,159,722	7,861,265,270	4,617,137,296	48,373,267	162,017	(1,569,424)	0	0		0		46,965,860
4346	Knappa School District 4	Schools	4,521,406	3,484,059,205	13,825,317,414	1,139,420	7,861,265,270	4,617,137,296	7,698,271	25,784	0	0	0		0		7,724,055
4347	Clatskanie School District 6J	Schools	6,127,580	3,484,059,205	13,825,317,414	1,544,185	7,861,265,270	4,617,137,296	10,432,987	34,943	0	0	0		0		10,467,930
4348	Lourdes Charter School	Schools	199,086	3,484,059,205	13,825,317,414	50,171	7,861,265,270	4,617,137,296	338,970	1,135	0	0	0		0		340,105
4350	Ridgeline Montessori	Schools	1,370,934	3,484,059,205	13,825,317,414	345,483	7,861,265,270	4,617,137,296	2,334,190	7,818	0	0	0		0		2,342,008
4351	The Village School	Schools	265,935	3,484,059,205	13,825,317,414	67,017	7,861,265,270	4,617,137,296	452,788	1,517	0	0	0		0		454,305
4352	Armadillo Technical Institute	Schools	399,519	3,484,059,205	13,825,317,414	100,681	7,861,265,270	4,617,137,296	680,232	2,278	0	0	0		0		682,510
4354	Opal Charter School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4355	Three Rivers Charter School	Schools	708,976	3,484,059,205	13,825,317,414	178,666	7,861,265,270	4,617,137,296	1,207,123	4,043	0	0	0		0		1,211,166
4358	Detroit Lake Charter School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4359	Willamette Leadership Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4360	Luckiamute Valley Charter School	Schools	1,577,361	3,484,059,205	13,825,317,414	397,504	7,861,265,270	4,617,137,296	2,685,658	8,995	0	0	0		0		2,694,653
4361	Rimrock Expeditionary Alternative Learning	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4362	Kings Valley Charter School	Schools	44,096	3,484,059,205	13,825,317,414	11,112	7,861,265,270	4,617,137,296	75,079	251	0	0	0		0		75,330
4363	Multisensory Learning Academy	Schools	2,526,844	3,484,059,205	13,825,317,414	636,779	7,861,265,270	4,617,137,296	4,302,274	14,410	0	0	0		0		4,316,684
4365	Mitch Charter School	Schools	988,884	3,484,059,205	13,825,317,414	249,205	7,861,265,270	4,617,137,296	1,683,702	5,639	0	0	0		0		1,689,341
4366	Sand Ridge Charter School	Schools	1,567,443	3,484,059,205	13,825,317,414	395,005	7,861,265,270	4,617,137,296	2,668,772	8,939	0	0	0		0		2,677,711
4367	Arthur Academy Charter School	Schools	4,834,491	3,484,059,205	13,825,317,414	1,218,319	7,861,265,270	4,617,137,296	8,231,338	27,569	0	0	0		0		8,258,907
4369	Trillium Charter School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4370	Howard Street Charter School, Inc.	Schools	704,591	3,484,059,205	13,825,317,414	177,561	7,861,265,270	4,617,137,296	1,199,655	4,018	0	0	0		0		1,203,673
4371	The Lighthouse School	Schools	1,021,372	3,484,059,205	13,825,317,414	257,391	7,861,265,270	4,617,137,296	1,739,015	5,825	0	0	0		0		1,744,840
4373	Sheridan Japanese School Foundation	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4374	Ione School District	Schools	1,291,135	3,484,059,205	13,825,317,414	325,374	7,861,265,270	4,617,137,296	2,198,323	7,363	0	0	0		0		2,205,686
4375	Eddyville Charter School	Schools	1,754,208	3,484,059,205	13,825,317,414	442,070	7,861,265,270	4,617,137,296	2,986,762	10,004	0	0	0		0		2,996,766
4376	Four Rivers Community School	Schools	2,153,808	3,484,059,205	13,825,317,414	542,772	7,861,265,270	4,617,137,296	3,667,133	12,282	0	0	0		0		3,679,415
4378	Mosier Community School	Schools	976,678	3,484,059,205	13,825,317,414	246,128	7,861,265,270	4,617,137,296	1,662,919	5,570	0	0	0		0		1,668,489
4379	Siletz Valley School	Schools	1,493,742	3,484,059,205	13,825,317,414	376,432	7,861,265,270	4,617,137,296	2,543,287	8,518	0	0	0		0		2,551,805
4380	The Emerson School	Schools	720,186	3,484,059,205	13,825,317,414	181,491	7,861,265,270	4,617,137,296	1,226,209	4,107	(119,387)	0	0		0		1,110,929
4381	North Wasco County School District 21	Schools	20,010,860	3,484,059,205	13,825,317,414	5,042,851	7,861,265,270	4,617,137,296	34,071,043	114,115	(10,388,478)	0	0		0		23,796,680
4382	Self Enhancement Inc	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4383	City View Charter School	Schools	1,590,535	3,484,059,205	13,825,317,414	400,824	7,861,265,270	4,617,137,296	2,708,089	9,070	0	0	0		0		2,717,159
4386	Nixyaawii Community School	Schools	723,829	3,484,059,205	13,825,317,414	182,409	7,861,265,270	4,617,137,296	1,232,411	4,128	0	0	0		0		1,236,539
4388	West Lane Tech	Schools	523,893	3,484,059,205	13,825,317,414	132,024	7,861,265,270	4,617,137,296	891,994	2,988	0	0	0		0		894,982
4390	Oregon Connections Academy	Schools	11,315,405	3,484,059,205	13,825,317,414	2,851,547	7,861,265,270	4,617,137,296	19,265,920	64,528	0	0	0		0		19,330,448
4392	Eagleridge High School	Schools	940,332	3,484,059,205	13,825,317,414	236,969	7,861,265,270	4,617,137,296	1,601,036	5,362	0	0	0		0		1,606,398
4393	Cascade Heights Public Charter School	Schools	905,389	3,484,059,205	13,825,317,414	228,163	7,861,265,270	4,617,137,296	1,541,540	5,163	0	0	0		0		1,546,703

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 F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
4396	Sweet Home Charter School	Schools	742,861	3,484,059,205	13,825,317,414	187,205	7,861,265,270	4,617,137,296	1,264,815	4,236	0	0	0		0		1,269,051
4397	Springwater Environmental Sciences School	Schools	1,038,296	3,484,059,205	13,825,317,414	261,657	7,861,265,270	4,617,137,296	1,767,831	5,921	0	0	0		0		1,773,752
4398	LEP High	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4400	Phoenix School	Schools	441,965	3,484,059,205	13,825,317,414	111,378	7,861,265,270	4,617,137,296	752,501	2,520	0	0	0		0		755,021
4401	Ballston Community School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4402	Sage Community School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4403	Portland Village School	Schools	2,100,048	3,484,059,205	13,825,317,414	529,224	7,861,265,270	4,617,137,296	3,575,600	11,976	(243,520)	0	0		0		3,344,056
4404	Alliance Charter Academy	Schools	2,247,351	3,484,059,205	13,825,317,414	566,345	7,861,265,270	4,617,137,296	3,826,402	12,816	(308,640)	0	0		0		3,530,578
4405	Forest Grove Community School	Schools	1,100,855	3,484,059,205	13,825,317,414	277,422	7,861,265,270	4,617,137,296	1,874,346	6,278	(67,951)	0	0		0		1,812,673
4407	Madrone Trail Public Charter School	Schools	1,331,739	3,484,059,205	13,825,317,414	335,606	7,861,265,270	4,617,137,296	2,267,456	7,594	0	0	0		0		2,275,050
4408	Muddy Creek Charter School	Schools	749,652	3,484,059,205	13,825,317,414	188,917	7,861,265,270	4,617,137,296	1,276,379	4,275	0	0	0		0		1,280,654
4409	Southwest Charter School	Schools	903,283	3,484,059,205	13,825,317,414	227,632	7,861,265,270	4,617,137,296	1,537,954	5,151	0	0	0		0		1,543,105
4410	Ace Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4411	Sherwood Charter School	Schools	947,970	3,484,059,205	13,825,317,414	238,894	7,861,265,270	4,617,137,296	1,614,040	5,406	0	0	0		0		1,619,446
4412	Estacada Web Academy	Schools	3,808,001	3,484,059,205	13,825,317,414	959,638	7,861,265,270	4,617,137,296	6,483,607	21,716	0	0	0		0		6,505,323
4413	Marcola Early College Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4414	Marcola Web Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4418	Lewis And Clark Montessori Charter School	Schools	1,873,642	3,484,059,205	13,825,317,414	472,168	7,861,265,270	4,617,137,296	3,190,114	10,685	0	0	0		0		3,200,799
4419	Silvies River Web Academy	Schools	2,706,694	3,484,059,205	13,825,317,414	682,102	7,861,265,270	4,617,137,296	4,608,491	15,435	0	0	0		0		4,623,926
4420	Oregon Virtual Academy	Schools	7,112,750	3,484,059,205	13,825,317,414	1,792,454	7,861,265,270	4,617,137,296	12,110,364	40,561	0	0	0		0		12,150,925
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4422	Redmond Proficiency Academy	Schools	4,778,318	3,484,059,205	13,825,317,414	1,204,163	7,861,265,270	4,617,137,296	8,135,695	27,249	0	0	0		0		8,162,944
4423	Molalla River Academy	Schools	1,340,937	3,484,059,205	13,825,317,414	337,924	7,861,265,270	4,617,137,296	2,283,116	7,647	(140,910)	0	0		0		2,149,853
4424	The Ivy School	Schools	1,221,549	3,484,059,205	13,825,317,414	307,837	7,861,265,270	4,617,137,296	2,079,844	6,966	0	0	0		0		2,086,810
4429	Clackamas Web Academy	Schools	24,309	3,484,059,205	13,825,317,414	6,126	7,861,265,270	4,617,137,296	41,389	139	0	0	0		0		41,528
4430	Clackamas Charter Alliance 2	Schools	99,492	3,484,059,205	13,825,317,414	25,073	7,861,265,270	4,617,137,296	169,398	567	0	0	0		0		169,965
4431	Corbett Charter School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4432	Renaissance Public Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4433	Powell Butte Community Charter School	Schools	951,261	3,484,059,205	13,825,317,414	239,723	7,861,265,270	4,617,137,296	1,619,643	5,425	0	0	0		0		1,625,068
4434	Logos Public Charter School	Schools	4,741,241	3,484,059,205	13,825,317,414	1,194,820	7,861,265,270	4,617,137,296	8,072,567	27,038	0	0	0		0		8,099,605
4435	Sunny Wolf Charter School	Schools	1,094,142	3,484,059,205	13,825,317,414	275,730	7,861,265,270	4,617,137,296	1,862,916	6,239	0	0	0		0		1,869,155
4436	Academy Of Arts & Academics	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4437	Center for Advance Learning	Schools	1,194,294	3,484,059,205	13,825,317,414	300,969	7,861,265,270	4,617,137,296	2,033,439	6,811	0	0	0		0		2,040,250
4439	Homesource Family Charter	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4440	Sheridan Allprep Academy	Schools	1,602,410	3,484,059,205	13,825,317,414	403,817	7,861,265,270	4,617,137,296	2,728,308	9,138	(387,822)	0	0		0		2,349,624
4441	Baker Web Academy	Schools	11,366,066	3,484,059,205	13,825,317,414	2,864,314	7,861,265,270	4,617,137,296	19,352,178	64,817	0	0	0		0		19,416,995
4443	Knova Learning Oreogn	Schools	1,546,352	3,484,059,205	13,825,317,414	389,689	7,861,265,270	4,617,137,296	2,632,861	8,818	0	0	0		0		2,641,679
4444	Bennett Pearson Academy, Inc.	Schools	829,354	3,484,059,205	13,825,317,414	209,002	7,861,265,270	4,617,137,296	1,412,081	4,730	0	0	0		0		1,416,811
4446	Coburg Community Charter School	Schools	1,387,187	3,484,059,205	13,825,317,414	349,579	7,861,265,270	4,617,137,296	2,361,862	7,911	0	0	0		0		2,369,773
4447	Arco Iris Spanish Immersion Charter School	Schools	1,260,339	3,484,059,205	13,825,317,414	317,613	7,861,265,270	4,617,137,296	2,145,888	7,187	0	0	0		0		2,153,075
4448	Gresham Barlow Web Academy	Schools	3,943,822	3,484,059,205	13,825,317,414	993,866	7,861,265,270	4,617,137,296	6,714,859	22,490	0	0	0		0		6,737,349
4449	Mosier Middle School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4450	Sauvie Island Academy	Schools	1,015,318	3,484,059,205	13,825,317,414	255,866	7,861,265,270	4,617,137,296	1,728,708	5,790	0	0	0		0		1,734,498
4451	River's Edge Academy Charter School	Schools	970,482	3,484,059,205	13,825,317,414	244,567	7,861,265,270	4,617,137,296	1,652,370	5,534	0	0	0		0		1,657,904
4452	South Columbia Family School	Schools	240,382	3,484,059,205	13,825,317,414	60,578	7,861,265,270	4,617,137,296	409,281	1,371	0	0	0		0		410,652
4453	Woodland Educational Initiative	Schools	1,014,361	3,484,059,205	13,825,317,414	255,625	7,861,265,270	4,617,137,296	1,727,078	5,785	0	0	0		0		1,732,863
4454	Le Monde Immersion Charter School	Schools	1,867,906	3,484,059,205	13,825,317,414	470,723	7,861,265,270	4,617,137,296	3,180,348	10,652	0	0	0		0		3,191,000
4455	Hope Chinese Charter School	Schools	1,939,551	3,484,059,205	13,825,317,414	488,778	7,861,265,270	4,617,137,296	3,302,333	11,061	0	0	0		0		3,313,394
4456	Insight School of Oregon Charter	Schools	3,171,582	3,484,059,205	13,825,317,414	799,257	7,861,265,270	4,617,137,296	5,400,022	18,086	0	0	0		0		5,418,108

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Exhibit F

Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations

Development of Unfunded Actuarial Liability (UAL)

				Development of OPSRP UAL			Development of Net Tier One/Tier Two UAL									
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier One/Tier Two UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier One/Tier Two UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier One/Tier Two UAL
4457	Oregon Virtual Education East	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4458	Oregon Virtual Education West	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4459	Crater Lake Charter Academy	Schools	1,521,619	3,484,059,205	13,825,317,414	383,457	7,861,265,270	4,617,137,296	2,590,751	8,677	0	0	0		0		2,599,428
4460	Kairos Pdx	Schools	1,972,441	3,484,059,205	13,825,317,414	497,066	7,861,265,270	4,617,137,296	3,358,332	11,248	0	0	0		0		3,369,580
4461	Mountain View Academy	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4462	Bend International School	Schools	1,229,335	3,484,059,205	13,825,317,414	309,799	7,861,265,270	4,617,137,296	2,093,099	7,010	0	0	0		0		2,100,109
4463	Dallas Community School-Community Innovation Partners	Schools	1,032,278	3,484,059,205	13,825,317,414	260,140	7,861,265,270	4,617,137,296	1,757,585	5,887	0	0	0		0		1,763,472
4464	The Valley School Of Southern Oregon	Schools	486,725	3,484,059,205	13,825,317,414	122,658	7,861,265,270	4,617,137,296	828,712	2,776	0	0	0		0		831,488
4465	Bridge Educational Foundation	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4467	Cannon Beach Academy	Schools	289,154	3,484,059,205	13,825,317,414	72,868	7,861,265,270	4,617,137,296	492,322	1,649	0	0	0		0		493,971
4468	Frontier Charter Academy	Schools	2,828,433	3,484,059,205	13,825,317,414	712,781	7,861,265,270	4,617,137,296	4,815,768	16,130	0	0	0		0		4,831,898
4469	Desert Sky Montessori	Schools	591,798	3,484,059,205	13,825,317,414	149,136	7,861,265,270	4,617,137,296	1,007,611	3,375	0	0	0		0		1,010,986
4470	Oregon Family School	Schools	2,858,667	3,484,059,205	13,825,317,414	720,400	7,861,265,270	4,617,137,296	4,867,245	16,302	0	0	0		0		4,883,547
4471	Wahtonka Community School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4472	Valley Inquiry Charter School	Schools	369,162	3,484,059,205	13,825,317,414	93,031	7,861,265,270	4,617,137,296	628,545	2,105	0	0	0		0		630,650
4473	Willamette Connections Academy	Schools	2,235,264	3,484,059,205	13,825,317,414	563,299	7,861,265,270	4,617,137,296	3,805,822	12,747	0	0	0		0		3,818,569
4474	Oregon for Quality Virtual Education Inc	Schools	1,165,408	3,484,059,205	13,825,317,414	293,689	7,861,265,270	4,617,137,296	1,984,255	6,646	0	0	0		0		1,990,901
4475	Teach-NW	Schools	1,951,214	3,484,059,205	13,825,317,414	491,717	7,861,265,270	4,617,137,296	3,322,192	11,127	0	0	0		0		3,333,319
4476	Kalmiopsis Community Arts High School	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4477	Virtual Preparatory Academy of Oregon	Schools	0	3,484,059,205	0	0	0	0	0	0	0	0	0		0		0
4479	Harmony Academy	Schools	379,082	3,484,059,205	13,825,317,414	95,531	7,861,265,270	4,617,137,296	645,435	2,162	0	0	0		0		647,597
4480	Holla School	Schools	145,213	3,484,059,205	13,825,317,414	36,594	7,861,265,270	4,617,137,296	247,243	828	0	0	0		0		248,071

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
1000	State Agencies	SLGRP	4,228,715,210	901,078,810	5,387,473,693	10,517,267,713	28.11295778%
1039	SAIF	SLGRP	113,378,473	26,044,507	63,762,672	203,185,652	0.54312107%
1179	Professional Liability Fund	SLGRP	5,733,415	1,272,888	6,985,640	13,991,943	0.03740086%
1252	Oregon State University	SLGRP	331,292,746	75,065,605	437,268,786	843,627,137	2.25503950%
1254	University of Oregon	SLGRP	297,121,261	66,783,946	325,807,131	689,712,338	1.84362083%
2000	Lake County	SLGRP	7,316,453	1,343,707	6,890,674	15,550,834	0.04156782%
2001	Clackamas County	Indep	231,499,874	47,861,297	363,294,754	642,655,925	1.71783769%
2002	Curry County	Indep	9,000,387	1,717,740	23,761,580	34,479,707	0.09216524%
2003	Douglas County	Indep	38,764,914	7,571,367	119,500,964	165,837,245	0.44328771%
2004	Harney County	SLGRP	6,528,623	1,320,455	8,486,307	16,335,385	0.04366495%
2005	Jackson County	SLGRP	67,956,374	13,816,933	66,865,678	148,638,985	0.39731626%
2006	Jefferson County	Indep	11,213,865	2,107,063	2,183,538	15,504,466	0.04144388%
2007	Klamath County	SLGRP	7,661,711	1,116,559	4,929,934	13,708,204	0.03664242%
2008	Lane County	Indep	154,921,129	32,354,415	(27,442,208)	159,833,336	0.42723908%
2009	Marion County	SLGRP	126,408,763	26,092,074	152,141,319	304,642,156	0.81431721%
2011	Washington County	SLGRP	230,890,823	46,886,099	298,717,531	576,494,453	1.54098618%
2012	Grant County	SLGRP	4,997,700	961,159	3,241,777	9,200,636	0.02459356%
2013	Umatilla County	SLGRP	24,385,852	5,015,319	28,339,357	57,740,528	0.15434208%
2014	Linn County	Indep	59,651,168	12,230,455	109,584,936	181,466,559	0.48506531%
2015	Yamhill County	Indep	53,591,376	10,956,415	38,836,393	103,384,184	0.27634888%
2016	Sherman County	SLGRP	3,076,881	668,305	3,003,310	6,748,496	0.01803892%
2017	Columbia County	SLGRP	17,996,149	3,600,825	21,825,250	43,422,224	0.11606885%
2018	Coos County	SLGRP	24,942,373	5,121,124	35,794,341	65,857,838	0.17603989%
2020	Wasco County	SLGRP	10,622,303	2,166,786	1,439,829	14,228,918	0.03803431%
2021	Baker County	SLGRP	7,864,090	1,608,794	9,376,866	18,849,750	0.05038592%
2022	Gilliam County	SLGRP	3,061,902	667,949	27,296	3,757,147	0.01004296%
2023	Morrow County Rural School District Board	Indep	0	0	0	0	0.00000000%
2027	Deschutes County	SLGRP	116,079,102	23,688,332	131,048,391	270,815,825	0.72389846%
2028	Union County	Indep	0	0	(26,944)	0	0.00000000%
2035	Hood River County	SLGRP	10,701,162	2,312,254	11,082,539	24,095,955	0.06440918%
2036	Clatsop County	SLGRP	24,124,512	4,710,472	26,056,635	54,891,619	0.14672687%
2037	Polk County	Indep	32,556,823	6,757,002	39,570,622	78,884,447	0.21086039%
2038	Multnomah County	SLGRP	546,621,018	116,616,703	610,547,581	1,273,785,302	3.40486459%
2039	Malheur County	Indep	10,595,101	2,124,719	11,129,567	23,849,387	0.06375009%
2040	Benton County	SLGRP	49,058,817	10,364,352	57,429,498	116,852,667	0.31235053%
2042	Josephine County	SLGRP	31,844,564	6,429,850	43,459,123	81,733,537	0.21847609%
2043	Lincoln County	SLGRP	9,521,250	1,382,424	6,608,277	17,511,951	0.04680995%
2044	Crook County	SLGRP	5,426,855	784,021	5,036,127	11,247,003	0.03006356%
2050	Wallowa County	Indep	680,175	95,156	474,996	1,250,327	0.00334216%
2052	Tillamook County	Indep	0	0	31,299	31,299	0.00008366%
2053	Community Counseling Solutions	Indep	0	0	(43,062)	0	0.00000000%
2099	State Judiciary	Indep	34,237,308	0	101,789,721	136,027,029	0.36360414%
2100	City of Roseburg	SLGRP	17,915,814	3,231,693	21,842,894	42,990,401	0.11491457%
2101	City of Salem	Indep	141,415,076	27,631,474	220,578,693	389,625,243	1.04147943%
2102	City of Medford	SLGRP	63,028,590	12,130,105	69,002,554	144,161,249	0.38534715%
2103	City of Albany	SLGRP	46,772,576	8,886,349	57,744,495	113,403,420	0.30313059%
2104	City of Ashland	SLGRP	24,170,651	4,830,965	32,652,317	61,653,933	0.16480273%
2105	City of Astoria	SLGRP	10,228,444	2,004,607	13,549,068	25,782,119	0.06891634%
2106	City of Beaverton	Indep	65,925,500	13,222,345	132,178,693	211,326,538	0.56488189%
2107	City of Bend	Indep	88,592,962	17,186,822	73,284,462	179,064,246	0.47864386%
2109	City of Canby	SLGRP	11,116,779	2,137,447	12,227,744	25,481,970	0.06811404%
2110	City of Coquille	SLGRP	432,300	90,906	614,432	1,137,638	0.00304094%
2111	City of Eugene	Indep	170,750,753	34,153,811	306,625,481	511,530,045	1.36733446%
2112	City Of Forest Grove	Indep	7,788,448	1,307,600	222,594	9,318,642	0.02490900%
2113	City of Grants Pass	SLGRP	24,877,744	4,587,453	28,038,897	57,504,094	0.15371009%
2114	City of Gresham	Indep	80,026,352	14,929,622	162,486,075	257,442,049	0.68814997%
2115	City of Hillsboro	Indep	111,832,816	22,040,046	122,842,184	256,715,046	0.68620667%
2117	City of McMinnville	SLGRP	20,576,093	3,803,826	25,709,925	50,089,844	0.13389159%
2118	City of Ontario	Indep	4,605,310	792,226	12,201,731	17,599,267	0.04704334%
2119	City of Oregon City	SLGRP	20,336,747	4,228,525	25,670,232	50,235,504	0.13428094%
2120	City of Lake Oswego	SLGRP	41,682,973	8,078,713	55,060,326	104,822,012	0.28019224%
2121	City of Portland	SLGRP	689,360,868	142,924,421	919,783,983	1,752,069,272	4.68333134%
2122	City of Redmond	SLGRP	23,690,549	4,637,681	29,938,351	58,266,581	0.15574824%
2123	City of St Helens	SLGRP	7,917,203	1,547,462	10,816,063	20,280,728	0.05421097%
2125	City of Vernonia	SLGRP	1,233,396	236,062	1,413,293	2,882,751	0.00770568%
2126	City of West Linn	SLGRP	13,199,011	2,546,103	15,796,259	31,541,373	0.08431099%
2127	City of Cottage Grove	Indep	7,067,687	1,366,432	16,540,963	24,975,082	0.06675911%
2128	City of Tillamook	SLGRP	3,004,979	560,812	3,575,168	7,140,959	0.01908799%
2129	City of Sweet Home	Indep	1,511,560	228,308	3,071,192	4,811,060	0.01286010%
2131	City of Drain	SLGRP	510,282	110,809	748,954	1,370,045	0.00366217%
2132	Eugene Water & Electric Board	SLGRP	60,018,146	13,948,725	66,162,470	140,129,341	0.37456974%
2135	McMinnville Water & Light Department	SLGRP	6,465,387	1,522,103	10,287,841	18,275,331	0.04885048%
2138	City of Hood River	SLGRP	7,440,221	1,366,117	6,446,228	15,252,566	0.04077055%
2139	City of Reedsport	SLGRP	1,838,795	386,475	1,657,660	3,882,930	0.01037918%
2140	City of Lebanon	SLGRP	10,310,136	2,078,198	12,966,718	25,355,052	0.06777478%
2142	City of Sherwood	SLGRP	12,924,084	2,656,963	17,875,669	33,456,716	0.08943076%
2143	City of Oakland	SLGRP	272,818	60,872	425,470	759,160	0.00202926%
2145	City of Vale	SLGRP	832,093	156,512	1,057,860	2,046,465	0.00547026%
2146	City of Prineville	Indep	7,125,627	1,389,097	7,561,721	16,076,445	0.04297280%
2147	City of Wheeler	SLGRP	195,995	42,561	297,481	536,037	0.00143284%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2148	City of Klamath Falls	SLGRP	14,229,563	2,896,988	12,690,018	29,816,569	0.07970054%
2149	City of Canyonville	Indep	334,656	72,671	338,085	745,412	0.00199251%
2150	City of Bandon	SLGRP	3,189,395	695,447	4,672,337	8,557,179	0.02287358%
2152	City of Coos Bay	Indep	13,160,711	2,367,404	25,524,756	41,052,871	0.10973550%
2154	City of Pendleton	SLGRP	15,029,140	2,797,767	16,738,838	34,565,745	0.09239523%
2155	City of Corvallis	SLGRP	53,350,887	10,171,778	52,999,492	116,522,157	0.31146706%
2157	City of Monmouth	SLGRP	5,422,815	1,090,636	6,216,760	12,730,211	0.03402822%
2158	City of Milton-Freewater	SLGRP	6,462,093	1,336,115	9,030,752	16,828,960	0.04498429%
2159	City of Baker City	SLGRP	5,818,947	1,068,537	7,141,338	14,028,822	0.03749944%
2160	City of Hermiston	SLGRP	10,230,178	2,095,480	14,274,007	26,599,665	0.07110167%
2161	City of Pilot Rock	SLGRP	448,949	94,313	637,455	1,180,717	0.00315609%
2162	City of Clatskanie	Indep	852,191	192,224	2,209,565	3,253,980	0.00869798%
2163	City of Milwaukie	SLGRP	15,043,234	2,983,669	17,729,263	35,756,166	0.09557726%
2165	City of Cornelius	Indep	3,811,824	807,224	7,028,632	11,647,680	0.03113458%
2166	City of Nyssa	SLGRP	895,397	160,883	1,064,983	2,121,263	0.00567020%
2167	City of Athena	Indep	250,036	69,033	399,536	718,605	0.00192085%
2168	City of Oakridge	SLGRP	2,456,326	434,779	2,938,659	5,829,764	0.01558313%
2170	City of Madras	SLGRP	2,916,530	598,477	3,394,198	6,909,205	0.01846850%
2172	City of Sandy	SLGRP	7,781,515	1,551,647	10,343,998	19,677,160	0.05259761%
2174	City of Mt Angel	Indep	1,457,124	271,480	1,507,845	3,236,449	0.00865112%
2175	City of Umatilla	SLGRP	4,784,729	946,226	5,693,207	11,424,162	0.03053711%
2176	City of Scappoose	SLGRP	3,407,563	698,967	4,746,319	8,852,849	0.02366392%
2177	City of Condon	SLGRP	241,842	63,596	385,720	691,158	0.00184749%
2178	City of Boardman	SLGRP	2,864,908	500,545	1,858,130	5,223,583	0.01396279%
2179	City of Estacada	SLGRP	1,746,715	395,311	2,671,890	4,813,916	0.01286774%
2180	City of Enterprise	SLGRP	1,055,183	207,898	1,450,658	2,713,739	0.00725390%
2181	City of Central Point	SLGRP	7,930,120	1,532,186	10,103,572	19,565,878	0.05230015%
2182	City of Cascade Locks	SLGRP	1,158,027	233,265	1,576,632	2,967,924	0.00793335%
2183	City of Myrtle Point	SLGRP	2,377,946	410,021	2,356,909	5,144,876	0.01375240%
2184	City of Port Orford	SLGRP	775,942	149,146	986,576	1,911,664	0.00510993%
2185	City of Wood Village	SLGRP	1,055,306	233,519	1,055,147	2,343,972	0.00626550%
2186	City of Chiloquin	Indep	283,248	63,285	(129,362)	217,171	0.00058050%
2187	City of Philomath	SLGRP	2,533,484	485,684	1,858,595	4,877,763	0.01303840%
2188	City of Talent	SLGRP	2,304,040	449,941	2,737,303	5,491,284	0.01467836%
2189	City of Willamina	Indep	668,872	163,150	(901,509)	0	0.00000000%
2191	City of Huntington	SLGRP	158,555	34,431	232,716	425,702	0.00113791%
2192	City of North Plains	SLGRP	1,058,135	231,787	1,485,115	2,775,037	0.00741775%
2193	City of Heppner	SLGRP	443,936	96,402	297,212	837,550	0.00223880%
2194	City of Cave Junction	SLGRP	849,430	186,812	1,236,119	2,272,361	0.00607409%
2195	City of Metolius	Indep	129,505	28,122	(423,539)	0	0.00000000%
2196	City of Hubbard	SLGRP	1,116,634	219,327	1,497,428	2,833,389	0.00757373%
2197	City of Myrtle Creek	SLGRP	1,621,214	292,343	1,760,770	3,674,327	0.00982158%
2198	City of Carlton	SLGRP	1,008,946	195,166	1,154,576	2,358,688	0.00630484%
2199	City of Junction City	SLGRP	3,749,272	813,986	5,417,993	9,981,251	0.02668017%
2200	City of Wallowa	SLGRP	224,121	55,301	325,599	605,021	0.00161724%
2201	City of Coburg	SLGRP	1,330,516	266,313	1,659,504	3,256,333	0.00870427%
2202	City of Dallas	SLGRP	8,761,230	1,675,730	10,972,502	21,409,462	0.05722811%
2203	City of Rockaway Beach	SLGRP	1,003,384	223,466	1,386,707	2,613,557	0.00698611%
2204	City of Burns	SLGRP	863,236	164,456	909,432	1,937,124	0.00517799%
2205	City of Elgin	SLGRP	991,075	215,933	586,868	1,793,876	0.00479508%
2206	City of Weston	SLGRP	247,003	57,237	194,129	498,369	0.00133215%
2207	City of Mill City	SLGRP	416,974	97,032	655,839	1,169,845	0.00312703%
2208	City of Fairview	SLGRP	2,056,298	467,521	2,584,165	5,107,984	0.01365379%
2209	City of Monroe	SLGRP	206,772	44,901	237,485	489,158	0.00130753%
2210	City of Helix	Indep	0	0	18,908	18,908	0.00005054%
2211	City of Jefferson	SLGRP	572,559	137,055	(519,482)	190,132	0.00050823%
2212	Town of Lakeview	SLGRP	1,491,877	297,598	1,453,571	3,243,046	0.00866875%
2213	City of Stanfield	Indep	965,707	197,015	(317,795)	844,927	0.00225851%
2214	City of Yamhill	SLGRP	404,245	83,500	452,727	940,472	0.00251391%
2215	City of Powers	Indep	0	0	(137,607)	0	0.00000000%
2216	City of Brookings	SLGRP	4,585,518	833,555	5,499,378	10,918,451	0.02918533%
2217	City of Sutherlin	SLGRP	4,897,543	884,648	5,259,955	11,042,146	0.02951597%
2218	City of Prairie City	Indep	230,466	60,900	906,381	1,197,747	0.00320161%
2219	City of Sheridan	Indep	1,033,665	242,193	1,616,553	2,892,411	0.00773150%
2220	City of Garibaldi	SLGRP	624,569	122,369	855,305	1,602,243	0.00428284%
2221	City of Sisters	SLGRP	1,219,090	290,199	1,780,056	3,289,345	0.00879251%
2222	City of Jacksonville	Indep	1,974,941	344,612	2,872,923	5,192,476	0.01387964%
2223	City of Cannon Beach	SLGRP	3,848,925	783,611	5,100,182	9,732,718	0.02601583%
2224	City of Falls City	SLGRP	234,276	50,874	316,252	601,402	0.00160756%
2225	City of Echo	SLGRP	159,878	37,644	254,435	451,957	0.00120809%
2226	City of Hines	SLGRP	608,388	111,223	731,234	1,450,845	0.00387815%
2227	Town Of Bonanza	Indep	0	0	(106,938)	0	0.00000000%
2228	City of Turner	SLGRP	874,847	182,164	1,262,593	2,319,604	0.00620037%
2229	City of John Day	SLGRP	849,378	173,101	742,687	1,765,166	0.00471834%
2230	City of Union	SLGRP	0	0	0	0	0.00000000%
2231	City of Banks	SLGRP	410,386	89,116	505,055	1,004,557	0.00268521%
2232	City of Joseph	Indep	570,916	123,976	126,476	821,368	0.00219554%
2233	City of Lafayette	SLGRP	627,808	152,039	962,607	1,742,454	0.00465763%
2234	City of Aumsville	SLGRP	1,677,805	332,011	2,064,621	4,074,437	0.01089109%
2235	City of Amity	SLGRP	330,675	75,167	396,570	802,412	0.00214487%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2236	City of Creswell	SLGRP	1,353,228	319,386	2,168,654	3,841,268	0.01026782%
2237	City of Troutdale	SLGRP	4,846,391	1,151,534	6,693,915	12,691,840	0.03392565%
2238	City of Warrenton	SLGRP	4,072,565	788,253	5,213,664	10,074,482	0.02692938%
2240	City of Wilsonville	SLGRP	13,415,559	3,134,430	16,142,946	32,692,935	0.08738915%
2241	City of Bay City	SLGRP	950,611	201,257	1,323,387	2,475,255	0.00661643%
2242	City of Gaston	SLGRP	134,750	29,261	(299,446)	0	0.00000000%
2243	City Of Brownsville	Indep	0	0	995,590	995,590	0.00266124%
2244	City of Lakeside	SLGRP	328,089	71,246	316,219	715,554	0.00191270%
2245	City of Dundee	SLGRP	1,168,283	208,273	958,917	2,335,473	0.00624279%
2246	City of Merrill	Indep	0	0	(99,668)	0	0.00000000%
2247	City of Malin	SLGRP	155,197	37,623	243,411	436,231	0.00116606%
2248	City of Fossil	Indep	163,396	35,482	122,123	321,001	0.00085804%
2249	City of Phoenix	SLGRP	2,390,675	434,987	2,397,234	5,222,896	0.01396095%
2250	City of Gold Beach	Indep	1,301,717	230,405	714,846	2,246,968	0.00600621%
2251	City of Rogue River	SLGRP	1,050,018	206,229	1,393,894	2,650,141	0.00708390%
2252	City of Dayton	SLGRP	687,469	149,286	909,451	1,746,206	0.00466766%
2253	Town of Butte Falls	Indep	99,138	21,528	208,316	328,982	0.00087938%
2254	City of Shady Cove	SLGRP	286,436	62,200	223,207	571,843	0.00152855%
2255	Town of Canyon City	SLGRP	144,414	31,360	211,961	387,735	0.00103643%
2256	City of Jordan Valley	SLGRP	44,279	14,328	(130,804)	0	0.00000000%
2257	City of Culver	Indep	194,855	45,963	622,856	863,674	0.00230863%
2258	City of Adair Village	SLGRP	452,426	98,245	664,037	1,214,708	0.00324695%
2259	Town Of Hammond	Indep	0	0	(93,892)	0	0.00000000%
2260	City of Riddle	SLGRP	317,674	74,544	461,146	853,364	0.00228107%
2261	City of Waldport	Indep	975,855	234,257	864,886	2,074,998	0.00554653%
2262	City of Dufur	Indep	171,913	37,331	213,848	423,092	0.00113094%
2263	City of La Grande	SLGRP	4,363,878	636,566	3,684,417	8,684,861	0.02321488%
2264	City of Gervais	Indep	1,024,641	189,842	1,214,862	2,429,345	0.00649371%
2265	City of Westfir	SLGRP	75,231	16,337	67,152	158,720	0.00042426%
2266	City of Irrigon	SLGRP	601,028	150,424	980,948	1,732,400	0.00463075%
2267	City of Independence	SLGRP	4,914,237	964,898	6,200,214	12,079,349	0.03228845%
2268	City of Harrisburg	SLGRP	851,886	200,845	1,320,820	2,373,551	0.00634457%
2269	City of Durham	SLGRP	108,881	23,644	148,571	281,096	0.00075138%
2270	City of Lyons	SLGRP	63,109	14,489	91,039	168,637	0.00045077%
2271	City of Columbia City	SLGRP	671,693	144,053	972,102	1,787,848	0.00477897%
2272	City of Aurora	SLGRP	407,425	88,474	518,138	1,014,037	0.00271055%
2273	City of Silverton	SLGRP	3,935,512	745,387	3,964,761	8,645,660	0.02311010%
2274	City of Gold Hill	SLGRP	223,263	48,482	129,424	401,169	0.00107234%
2275	City of Toledo	SLGRP	3,791,902	726,680	3,269,409	7,787,991	0.02081752%
2276	City of Newport	SLGRP	4,185,022	641,066	3,624,328	8,450,416	0.02258820%
2277	City Of Rajneeshpuram	Indep	0	0	(470,573)	0	0.00000000%
2278	City of Springfield	SLGRP	48,515,445	9,195,986	50,109,830	107,821,261	0.28820932%
2279	City of Keizer	Indep	10,765,629	1,950,809	22,696,408	35,412,846	0.09465955%
2280	City of Winston	SLGRP	2,691,942	496,572	2,805,173	5,993,687	0.01602130%
2281	City of Manzanita	SLGRP	1,337,899	258,009	1,712,376	3,308,284	0.00884314%
2282	City of Eagle Point	Indep	1,769,642	262,299	1,905,580	3,937,521	0.01052511%
2283	City of Maupin	Indep	590,563	128,242	1,060,563	1,779,368	0.00475630%
2284	City of Halsey	SLGRP	312,766	74,040	444,700	831,506	0.00222264%
2285	City of Veneta	SLGRP	1,221,124	288,681	1,827,067	3,336,872	0.00891955%
2286	City of Millersburg	SLGRP	536,250	116,448	802,838	1,455,536	0.00389069%
2287	City of King City	SLGRP	867,489	130,731	829,163	1,827,383	0.00488465%
2288	City of Tualatin	SLGRP	17,960,535	3,530,223	22,827,963	44,318,721	0.11846521%
2289	City Of St Paul	Indep	0	0	(55,546)	0	0.00000000%
2290	City of Molalla	Indep	5,621,778	1,131,812	881,684	7,635,274	0.02040931%
2291	City of Florence	SLGRP	5,048,157	995,437	5,534,892	11,578,486	0.03094962%
2292	City of North Bend	SLGRP	5,563,344	1,009,213	6,281,478	12,854,035	0.03435920%
2293	City of Lowell	SLGRP	411,334	89,322	586,981	1,087,637	0.00290728%
2294	City of Depoe Bay	SLGRP	803,373	177,740	1,198,937	2,180,050	0.00582734%
2295	City of Tigard	SLGRP	12,241,629	1,865,919	10,741,113	24,848,661	0.06642118%
2296	City of Happy Valley	SLGRP	6,663,097	1,545,925	8,315,635	16,524,657	0.04417088%
2297	City of Rainier	Indep	1,469,269	304,867	1,857,724	3,631,860	0.00970807%
2298	City of Lincoln City	SLGRP	12,033,074	2,466,268	11,908,266	26,407,608	0.07058829%
2299	City of Dunes City	SLGRP	72,892	15,829	75,388	164,109	0.00043867%
2300	City of Yachats	SLGRP	663,713	147,189	856,479	1,667,381	0.00445696%
2301	City of Moro	SLGRP	127,581	27,704	143,863	299,148	0.00079963%
2302	City of Mt. Vernon	SLGRP	133,638	31,494	170,546	335,678	0.00089728%
2303	City of Woodburn	SLGRP	15,874,061	3,135,306	16,741,234	35,750,601	0.09556238%
2304	City of Gladstone	SLGRP	4,861,465	928,688	5,851,386	11,641,539	0.03111817%
2305	City of Elkton	SLGRP	73,005	20,568	139,015	232,588	0.00062171%
2306	City of Imbler	SLGRP	21,911	4,758	32,160	58,829	0.00015725%
2307	City of Yoncalla	SLGRP	364,163	82,235	552,381	998,779	0.00266976%
2308	City of North Powder	SLGRP	135,294	29,379	203,202	367,875	0.00098334%
2309	City of Gearhart	Indep	1,294,375	246,913	1,643,218	3,184,506	0.00851228%
2400	Gilliam County Fire Services	Indep	0	0	0	0	0.00000000%
2401	South Clackamas Transportation District	Indep	0	0	0	0	0.00000000%
2402	Kernville Gleneden Beach Lincoln Beach Water District	Indep	0	0	0	0	0.00000000%
2403	Central Coos Fire and Rescue	Indep	175,697	27,636	368,790	572,123	0.00152930%
2404	North Gilliam County Health District	Indep	0	0	0	0	0.00000000%
2405	McMinnville Fire District	SLGRP	0	0	0	0	0.00000000%
2408	Pleasant Hill Goshen Rural Fire Protection District	SLGRP	580,925	80,905	565,493	1,227,323	0.00328067%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2501	Port of The Dalles	SLGRP	174,266	47,997	165,267	387,530	0.00103588%
2507	Port of Astoria	Indep	1,797,633	414,068	576,502	2,788,203	0.00745295%
2508	Multnomah Drainage	SLGRP	4,260,698	978,763	6,615,424	11,854,885	0.03168845%
2510	Horsefly Irrigation District	SLGRP	160,712	34,899	243,929	439,540	0.00117490%
2511	Grants Pass Irrigation District	SLGRP	747,885	162,405	1,097,691	2,007,981	0.00536739%
2512	Port of Portland	SLGRP	92,287,107	20,120,441	75,912,759	188,320,307	0.50338557%
2513	Port of Coos Bay	SLGRP	1,724,266	380,742	2,547,060	4,652,068	0.01243511%
2515	Klamath County Fire District 1	Indep	11,248,277	1,773,554	27,952,670	40,974,501	0.10952601%
2518	Clackamas County Housing Authority	Indep	3,876,208	914,580	3,829,095	8,619,883	0.02304119%
2519	Home Forward	SLGRP	25,866,360	5,982,238	38,532,334	70,380,932	0.18813025%
2521	League of Oregon Cities	Indep	2,318,072	527,043	4,187,339	7,032,454	0.01879795%
2522	Lane Council of Governments	SLGRP	20,964,083	4,695,049	32,178,574	57,837,706	0.15460184%
2526	Clatskanie PUD	SLGRP	5,192,608	1,171,253	5,653,025	12,016,886	0.03212148%
2527	Deschutes Valley Water District	Indep	1,844,972	444,735	2,833,766	5,123,473	0.01369519%
2528	Columbia River Fire & Rescue	SLGRP	10,430,671	1,623,297	9,678,645	21,732,613	0.05809190%
2529	East Fork Irrigation District	Indep	484,564	110,554	1,143,782	1,738,900	0.00464813%
2530	River Road Water District	Indep	0	0	1,069,357	1,069,357	0.00285842%
2531	Oregon School Boards Association	SLGRP	4,429,059	1,011,229	7,068,035	12,508,323	0.03343511%
2533	Owyhee Irrigation District	Indep	1,730,973	381,608	2,755,354	4,867,935	0.01301213%
2535	Athena Cemetary Maintenance District 1	Indep	0	0	(43,932)	0	0.00000000%
2536	Valley View Cemetery	Indep	79,128	17,442	(151,460)	0	0.00000000%
2538	Clackamas Vector Control	SLGRP	348,614	75,702	511,670	935,986	0.00250192%
2540	West Extension Irrigation District	SLGRP	217,610	52,089	263,357	533,056	0.00142487%
2541	Jackson County Vector Control District	SLGRP	241,634	52,471	326,562	620,667	0.00165906%
2542	Rainbow Water District	SLGRP	792,963	178,118	1,203,894	2,174,975	0.00581377%
2545	Council of Governments	SLGRP	12,829,711	2,818,729	19,046,649	34,695,089	0.09274097%
2547	Metzger Water District	Indep	0	0	(211,269)	0	0.00000000%
2549	Rogue River Fire District	SLGRP	1,797,838	299,825	1,754,109	3,851,772	0.01029590%
2550	Nyssa Road Assessment District 2	Indep	252,552	60,497	202,959	516,008	0.00137930%
2552	Winston-Dillard Fire District	SLGRP	1,473,210	247,510	1,672,913	3,393,633	0.00907128%
2553	Tangent Rural Fire Protection District	SLGRP	337,703	47,020	328,649	713,372	0.00190686%
2555	Monroe Fire Department	SLGRP	287,444	44,945	302,109	634,498	0.00169603%
2556	Jackson County Fire District 5	Indep	8,844,283	1,356,982	9,577,281	19,778,546	0.05286862%
2557	Estacada Fire Department	SLGRP	1,997,966	314,487	1,049,223	3,361,676	0.00898586%
2559	Keizer Fire Department	SLGRP	7,477,367	1,102,107	7,208,537	15,788,011	0.04220181%
2561	Jefferson Rural Fire Protection District	SLGRP	768,776	117,598	634,053	1,520,427	0.00406414%
2562	Wy'East Fire District	SLGRP	72,442	15,101	102,069	189,612	0.00050684%
2563	Central Oregon Irrigation District	SLGRP	2,432,742	554,233	3,746,042	6,733,017	0.01799755%
2564	Illinois Valley Fire District	SLGRP	1,288,878	203,540	1,219,886	2,712,304	0.00725007%
2567	Charleston Rural Fire Protection District	SLGRP	445,036	68,298	477,374	990,708	0.00264819%
2568	Molalla Rural Fire Protection District 73	SLGRP	2,819,567	435,959	2,989,775	6,245,301	0.01669387%
2569	Central Oregon Intergovernmental Council	SLGRP	5,734,300	1,300,927	2,795,410	9,830,637	0.02627757%
2570	Port of St Helens	Indep	1,478,653	326,295	(6,833)	1,798,115	0.00480641%
2571	Crystal Springs Water District	SLGRP	714,514	168,158	1,159,016	2,041,688	0.00545749%
2572	Local Government Personnel Institute	SLGRP	0	0	0	0	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	Indep	812,481	150,956	(296,742)	666,695	0.00178209%
2576	Depoe Bay Rural Fire Protection District	SLGRP	2,665,718	376,103	2,534,386	5,576,207	0.01490536%
2579	La Pine Rural Fire Protection District	SLGRP	4,589,219	713,441	4,506,911	9,809,571	0.02622126%
2580	Marion County Fire District 1	SLGRP	9,642,430	1,589,179	11,107,647	22,339,256	0.05971347%
2581	Port of Umatilla	Indep	227,066	48,549	67,705	343,320	0.00091770%
2582	Talent Irrigation District	SLGRP	503,272	118,151	798,582	1,420,005	0.00379571%
2585	Rogue River Valley Irrigation District	SLGRP	445,799	111,803	752,126	1,309,728	0.00350094%
2587	Tualatin Valley Irrigation District	SLGRP	512,498	117,662	769,193	1,399,353	0.00374051%
2588	Clatskanie Rural Fire Protection District	SLGRP	3,255,504	479,682	3,199,361	6,934,547	0.01853624%
2589	West Slope Water District	SLGRP	615,431	138,582	968,623	1,722,636	0.00460466%
2590	Redmond Fire & Rescue	SLGRP	9,391,527	1,527,130	9,443,430	20,362,087	0.05442844%
2592	Medford Irrigation District	SLGRP	508,765	116,615	740,642	1,366,022	0.00365142%
2594	Metro	SLGRP	92,026,134	21,239,561	127,455,310	240,721,005	0.64345414%
2595	Canby Fire District	SLGRP	4,848,463	748,318	4,997,368	10,594,149	0.02831846%
2596	Bend Parks & Recreation	Indep	13,583,819	3,109,462	8,167,569	24,860,850	0.06645376%
2597	Mapleton Water District	Indep	67,285	14,611	208,909	290,805	0.00077733%
2598	Marion County Housing Authority	SLGRP	1,018,928	229,853	175,068	1,423,849	0.00380599%
2599	South Suburban Sanitary District	SLGRP	1,052,354	238,535	1,588,936	2,879,825	0.00769785%
2600	Winston-Dillard Water District	SLGRP	655,807	148,704	973,746	1,778,257	0.00475333%
2601	Baker Valley Irrigation District	SLGRP	56,923	14,283	(97,811)	0	0.00000000%
2602	Aumsville Rural Fire Protection District	SLGRP	387,998	63,280	405,627	856,905	0.00229053%
2603	Corbett Water District	SLGRP	253,765	55,106	372,457	681,328	0.00182121%
2604	Netarts-Oceanside Sanitary District	SLGRP	424,178	108,095	606,529	1,138,802	0.00304405%
2605	Scio Fire District	SLGRP	119,347	18,346	128,230	265,923	0.00071082%
2606	West Valley Housing Authority	SLGRP	1,018,472	251,846	1,530,160	2,800,478	0.00748576%
2607	Hoodland Fire District 74	SLGRP	2,095,227	317,649	2,078,847	4,491,723	0.01200650%
2608	Gaston Rural Fire Protection District	Indep	486,132	67,431	284,361	837,924	0.00223979%
2610	Turner Fire District	Indep	1,126,389	164,901	1,454,959	2,746,249	0.00734080%
2611	Burnt River Irrigation District	SLGRP	56,489	12,267	85,740	154,496	0.00041297%
2612	Community Services Consortium	SLGRP	7,666,944	1,755,616	11,602,401	21,024,961	0.05620032%
2613	Polk Soil & Water Conservation District	Indep	157,254	36,065	(11,218)	182,101	0.00048676%
2614	Mountain Valley Mental Health Program	Indep	0	0	(327,327)	0	0.00000000%
2615	Humanities Council	Indep	0	0	123,346	123,346	0.00032971%
2616	Alcohol Safety Action Program	Indep	0	0	(340,611)	0	0.00000000%
2617	Clean Water Services	SLGRP	45,196,680	10,432,834	45,545,573	101,175,087	0.27044390%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2618	Estacada Cemetery District	Indep	9,037	2,116	(380,114)	0	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	0	0	(417,745)	0	0.00000000%
2620	Jackson County Fire District 4	SLGRP	942,832	138,919	970,983	2,052,734	0.00548702%
2623	Evans Valley Fire District 6	Indep	245,394	34,038	211,888	491,320	0.00131331%
2624	Klamath Vector Control	SLGRP	138,968	30,177	203,968	373,113	0.00099734%
2625	Port of Newport	SLGRP	1,629,749	368,566	2,415,021	4,413,336	0.01179697%
2626	Tillamook Peoples Utility District	SLGRP	10,843,568	2,543,641	17,084,691	30,471,900	0.08145226%
2628	McKenzie Fire And Rescue	SLGRP	907,147	154,990	947,195	2,009,332	0.00537100%
2629	Metropolitan Wastewater Management Commission	Indep	0	0	(1,650,817)	0	0.00000000%
2630	Sheridan Fire District	SLGRP	1,908,188	274,462	1,918,368	4,101,018	0.01096214%
2631	Arch Cape Water-Sanitary District	SLGRP	144,349	38,799	230,777	413,925	0.00110643%
2632	Umpqua Regional Council of Governments	Indep	0	0	286,396	286,396	0.00076554%
2633	Port of Cascade Locks	Indep	861,019	189,921	1,146,433	2,197,373	0.00587364%
2637	Northeast Oregon Housing Authority	Indep	1,096,532	238,115	2,768,242	4,102,889	0.01096714%
2638	North Douglas County Fire and EMS	SLGRP	668,200	101,118	706,768	1,476,086	0.00394562%
2641	Suburban East Salem Water District	SLGRP	320,006	77,382	504,419	901,807	0.00241056%
2642	Dexter Rural Fire Protection District	SLGRP	113,860	17,512	118,180	249,552	0.00066706%
2643	Sweet Home Cemetery	Indep	213,142	46,965	(20,647)	239,460	0.00064008%
2644	Lakeside Water District	Indep	261,922	65,285	(22,315)	304,892	0.00081499%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	369,187	78,517	395,377	843,081	0.00225358%
2646	Keno Rural Fire Protection District	Indep	394,709	50,930	1,679,204	2,124,843	0.00567977%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	583,435	85,386	557,395	1,226,216	0.00327771%
2648	Black Butte Ranch Rural Fire Protection District	Indep	1,239,163	197,339	2,531,302	3,967,804	0.01060605%
2649	Colton Fire Department	SLGRP	52,868	7,953	22,987	83,808	0.00022402%
2651	Imbler Rural Fire Protection District	SLGRP	6,926	1,504	10,165	18,595	0.00004970%
2652	The Oregon Consortium	SLGRP	0	0	0	0	0.00000000%
2653	Umatilla Fire Department	SLGRP	1,095,490	165,561	1,152,017	2,413,068	0.00645020%
2654	Spring Valley Rural Fire Protection District	Indep	0	0	(108,879)	0	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	0	0	237,404	237,404	0.00063459%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	19,352,002	4,358,536	28,543,499	52,254,037	0.13967654%
2658	Salem Metropolitan Communication Agency	Indep	0	0	692,859	692,859	0.00185203%
2659	Silverton Fire District	SLGRP	1,062,107	175,051	1,124,141	2,361,299	0.00631182%
2660	Tualatin Valley Fire & Rescue	SLGRP	108,267,720	17,342,963	103,140,160	228,750,843	0.61145755%
2661	Lincoln County 911	SLGRP	0	0	0	0	0.00000000%
2662	East Central Oregon Association of Counties	Indep	0	0	170,667	170,667	0.00045620%
2663	Metropolitan Area Communications Commission	SLGRP	1,058,512	229,859	1,501,129	2,789,500	0.00745641%
2664	Applegate Valley Rural Fire Protection District 9	Indep	764,964	131,351	2,075,965	2,972,280	0.00794499%
2665	N NE Community Mental Health Center	Indep	0	0	315,854	315,854	0.00084429%
2666	Central City Concern	Indep	0	0	(742,123)	0	0.00000000%
2667	Mental Health Services West Inc	Indep	0	0	(630,567)	0	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	0	0	(922,959)	0	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	1,225,145	298,806	1,842,779	3,366,730	0.00899937%
2670	Mt Hood Community Mental Health Ctr	Indep	0	0	804,496	804,496	0.00215044%
2671	Columbia 911 Communications District	SLGRP	1,671,836	376,005	2,482,742	4,530,583	0.01211038%
2672	Rockwood Water PUD	Indep	2,258,113	549,251	2,965,028	5,772,392	0.01542977%
2673	Port Orford Library	SLGRP	80,014	20,476	136,403	236,893	0.00063322%
2674	Nestucca Rural Fire District	SLGRP	1,430,543	199,238	1,332,362	2,962,143	0.00791789%
2676	Woodburn Fire District	SLGRP	4,067,472	646,884	4,521,427	9,235,783	0.02468751%
2677	Portland Private Industry Council Inc	Indep	0	0	(402,169)	0	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	1,657,398	373,833	559,070	2,590,301	0.00692395%
2679	Columbia River Public Utility District	Indep	5,718,972	1,335,952	10,521,829	17,576,753	0.04698316%
2681	Cloverdale Rural Fire Protection District	SLGRP	695,225	108,399	732,664	1,536,288	0.00410654%
2684	Parkdale Fire District	SLGRP	319,000	53,311	372,620	744,931	0.00199122%
2685	Oregon Community College Association	Indep	873,494	198,418	372,440	1,444,352	0.00386079%
2686	Weston Cemetery	SLGRP	0	0	0	0	0.00000000%
2687	Columbia Drainage Vector Control District	SLGRP	228,212	56,993	385,216	670,421	0.00179205%
2688	Polk County Fire District 1	Indep	2,627,252	410,868	2,747,270	5,785,390	0.01546451%
2689	Redmond Area Park & Recreation District	Indep	1,007,106	234,136	257,413	1,498,655	0.00400595%
2692	Siuslaw Public Library	SLGRP	518,604	124,864	799,842	1,443,310	0.00385801%
2693	City-County Insurance Services	Indep	8,498,325	1,995,456	4,162,067	14,655,848	0.03917550%
2694	Philomath Fire Department	SLGRP	1,081,269	159,947	1,075,082	2,316,298	0.00619153%
2695	Washington County Consolidated Communications Agency	SLGRP	9,606,861	2,222,528	15,021,989	26,851,378	0.07177450%
2696	Stayton Fire District	SLGRP	751,177	129,784	877,075	1,758,036	0.00469928%
2697	Oregon Museum Park	Indep	0	0	(106,881)	0	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	289,759	43,330	439,091	772,180	0.00206406%
2699	Chetco Library Board	SLGRP	435,969	96,844	650,659	1,183,472	0.00316345%
2700	Lowell Rural Fire Protection District	SLGRP	361,075	58,948	339,266	759,289	0.00202960%
2701	Sisters-Camp Sherman Rural Fire Protection District	SLGRP	2,022,190	320,216	672,919	3,015,325	0.00806005%
2702	Banks Fire District 13	Indep	354,767	55,999	454,458	865,224	0.00231277%
2703	Westport Sewer District	Indep	0	0	(9,962)	0	0.00000000%
2704	Clatsop County 4-H District	SLGRP	0	0	0	0	0.00000000%
2705	Lebanon Fire District	SLGRP	6,925,127	1,077,362	7,053,910	15,056,399	0.04024619%
2707	Clatskanie Library	SLGRP	115,967	25,183	170,208	311,358	0.00083227%
2708	Milton-Freewater Cemetery District 3	Indep	0	0	(38,261)	0	0.00000000%
2709	Scappoose Public Library	SLGRP	205,081	44,534	279,604	529,219	0.00141462%
2710	Klamath County Emergency Communications District	SLGRP	1,060,065	240,666	1,454,392	2,755,123	0.00736452%
2713	Port of Tillamook Bay	SLGRP	1,159,967	265,580	1,711,395	3,136,942	0.00838514%
2714	Winchester Bay Sanitary District	Indep	197,197	45,105	96,391	338,693	0.00090534%
2715	Jackson County Fire District 3	SLGRP	12,865,365	2,143,652	12,425,244	27,434,261	0.07333257%
2716	Neskowin Water District	SLGRP	257,225	55,857	377,348	690,430	0.00184554%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2717	Ice Fountain Water District	Indep	486,246	105,590	1,523,525	2,115,361	0.00565442%
2718	Curry Library	SLGRP	235,641	51,170	235,169	521,980	0.00139527%
2719	Human Solutions, Inc	Indep	0	0	(381,569)	0	0.00000000%
2720	Tri-Met	Indep	0	0	(2,064,085)	0	0.00000000%
2721	Klamath Housing Authority	SLGRP	1,062,898	245,273	1,631,685	2,939,856	0.00785832%
2722	Tillamook 9-1-1	Indep	741,983	172,913	1,154,041	2,068,937	0.00553033%
2723	Oregon Coastal Zone Management Association	Indep	0	0	(208,234)	0	0.00000000%
2724	Nehalem Bay Wastewater Agency	Indep	426,530	92,622	1,105,652	1,624,804	0.00434315%
2725	West Valley Fire District	Indep	0	0	603,693	603,693	0.00161369%
2726	Yamhill Communications Agency	SLGRP	1,183,969	261,928	1,763,943	3,209,840	0.00857999%
2728	Baker County Library District	SLGRP	597,428	131,273	864,827	1,593,528	0.00425955%
2729	Douglas County Fire District 2	Indep	7,959,946	1,187,546	37,643,719	46,791,211	0.12507425%
2731	Canby Utility Board	SLGRP	2,422,732	546,060	3,690,801	6,659,593	0.01780128%
2732	Umatilla County Special Library District	SLGRP	109,132	25,823	133,305	268,260	0.00071707%
2733	Wiard Memorial Park District	Indep	0	0	668,343	668,343	0.00178650%
2734	Seal Rock Water District	SLGRP	755,667	178,749	1,125,033	2,059,449	0.00550497%
2736	Wasco 9-1-1	Indep	0	0	(356,584)	0	0.00000000%
2737	Portland Energy Conservation Inc	Indep	0	0	170,854	170,854	0.00045670%
2739	Scappoose Rural Fire Protection District	SLGRP	4,431,857	695,683	4,664,614	9,792,154	0.02617471%
2740	Neskowin Regional Sanitary Authority	Indep	180,103	39,110	(296,765)	0	0.00000000%
2741	Port of Garibaldi	SLGRP	158,056	34,322	199,653	392,031	0.00104791%
2742	Amity Fire District	SLGRP	262,175	39,329	238,058	539,562	0.00144226%
2743	Douglas Soil & Water Conservation District	Indep	0	0	28,136	28,136	0.00007521%
2745	Clackamas County Fire District	SLGRP	66,997,584	10,268,896	65,661,155	142,927,635	0.38204966%
2746	Marion-Salem Data Center	Indep	0	0	(6,916,217)	0	0.00000000%
2747	Salem Housing Authority	Indep	2,858,037	681,865	6,007,005	9,546,907	0.02551916%
2749	Black Butte Ranch Police	SLGRP	456,383	72,081	334,933	863,397	0.00230788%
2750	Eastern Oregon Human Services Consortium	Indep	0	0	(825,687)	0	0.00000000%
2751	Lane Regional Air Protection Agency	Indep	1,506,487	327,138	7,561	1,841,186	0.00492154%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	430,174	71,033	445,297	946,504	0.00253003%
2753	Linn-Benton Housing Authority	SLGRP	1,760,436	446,245	2,666,512	4,873,193	0.01302618%
2756	Sandy Area Sch Trans Agency	Indep	0	0	(286,237)	0	0.00000000%
2757	City of Stayton	SLGRP	1,400,169	204,072	713,120	2,317,361	0.00619437%
2758	Mohawk Valley Rural Fire District	SLGRP	502,995	70,937	473,875	1,047,807	0.00280082%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	124,859	27,894	891,132	1,043,885	0.00279033%
2761	Clackamas River Water	SLGRP	3,460,854	826,346	5,551,282	9,838,482	0.02629854%
2763	Junction City Fire Department	SLGRP	957,370	140,581	953,833	2,051,784	0.00548448%
2765	Green Sanitary	SLGRP	0	0	0	0	0.00000000%
2766	Southwest Lincoln County Water District	SLGRP	414,767	90,390	590,341	1,095,498	0.00292830%
2767	Springfield Utility Board	Indep	0	0	(168,210)	0	0.00000000%
2768	Lake County Library District	SLGRP	85,436	18,994	128,379	232,809	0.00062231%
2771	Harbor Water PUD	Indep	334,826	72,708	753,295	1,160,829	0.00310293%
2772	Umatilla County Soil & Water District	SLGRP	83,228	18,073	102,123	203,424	0.00054376%
2773	Housing Authority of Jackson County	SLGRP	3,795,264	904,588	5,279,432	9,979,284	0.02667491%
2774	Oregon Trail Library District	SLGRP	339,150	73,981	496,364	909,495	0.00243111%
2776	Rainier Cemetery District	SLGRP	99,411	21,587	83,600	204,598	0.00054690%
2777	City of Newberg	SLGRP	9,693,313	1,799,332	10,374,948	21,867,593	0.05845270%
2778	Mulino Water District 23	SLGRP	63,865	20,666	139,679	224,210	0.00059932%
2779	Brownsville Rural Fire Protection District	Indep	148,874	20,253	114,488	283,615	0.00075811%
2780	Nehalem Bay Health District	SLGRP	0	0	0	0	0.00000000%
2781	North Bend Coos-Curry Housing Authority	SLGRP	928,672	201,664	1,363,037	2,493,373	0.00666486%
2783	Tillamook Fire District	Indep	266,436	45,217	406,524	718,177	0.00191971%
2784	Eisenschmidt Pool	SLGRP	218,590	58,872	364,892	642,354	0.00171703%
2785	Fern Ridge Community Library	Indep	350,023	76,008	194,605	620,636	0.00165898%
2786	Seal Rock Rural Fire Protection District	SLGRP	434,691	62,632	423,324	920,647	0.00246092%
2788	Port of Hood River	Indep	1,778,086	409,954	1,576,191	3,764,231	0.01006190%
2789	Farmers Irrigation District	SLGRP	744,561	170,833	848,554	1,763,948	0.00471508%
2790	Silver Falls Library District	SLGRP	588,350	137,337	708,414	1,434,101	0.00383339%
2792	North Wasco County Parks And Recreation District	SLGRP	373,005	80,999	547,470	1,001,474	0.00267697%
2793	North Lincoln Fire & Rescue District 1	SLGRP	3,534,065	509,676	3,534,145	7,577,886	0.02025591%
2796	West Side Rural Fire Protection District	Indep	549,665	91,136	204,451	845,252	0.00225938%
2797	Vernonia Fire	Indep	473,110	70,032	(62,994)	480,148	0.00128345%
2798	Fairview Water District	SLGRP	150,903	32,769	217,091	400,763	0.00107125%
2799	Sublimity Fire District	SLGRP	218,783	37,268	200,062	456,113	0.00121920%
2801	Coburg Rural Fire Protection District	SLGRP	379,639	65,000	433,255	877,894	0.00234664%
2802	Rural Road Assessment District 3	SLGRP	282,070	61,252	414,002	757,324	0.00202435%
2803	Southwestern Polk County Rural Fire Protection District	Indep	522,330	78,249	(178,709)	421,870	0.00112767%
2804	Aurora Rural Fire Protection District	SLGRP	1,642,501	227,829	1,592,422	3,462,752	0.00925604%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	37,004	8,036	53,900	98,940	0.00026447%
2808	Lifeways	Indep	0	0	(10,128)	0	0.00000000%
2809	Juntura Road District 4	Indep	0	0	37,509	37,509	0.00010026%
2810	Sutherlin Water Control District	SLGRP	105,914	23,000	151,055	279,969	0.00074837%
2811	Mid-Columbia Center For Living	SLGRP	6,493,939	1,438,498	9,722,756	17,655,193	0.04719284%
2812	Workforce Development Board	Indep	0	0	(93,519)	0	0.00000000%
2814	The Job Council	SLGRP	0	0	0	0	0.00000000%
2816	Odell Sanitary District	SLGRP	363,954	84,678	582,090	1,030,722	0.00275515%
2817	Wickiup Water District	SLGRP	245,981	53,416	360,423	659,820	0.00176372%
2818	Netarts Water District	SLGRP	270,265	63,734	422,042	756,041	0.00202092%
2819	Harrisburg Fire and Rescue	SLGRP	499,558	70,662	473,991	1,044,211	0.00279121%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	1,112,747	154,348	988,137	2,255,232	0.00602830%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2821	Tillamook County Soil And Water Conservation District	Indep	164,996	45,811	32,408	243,215	0.00065012%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	0	0	0	0	0.00000000%
2823	Lyons Fire District	SLGRP	181,942	30,957	216,378	429,277	0.00114747%
2824	Glide Fire Department	SLGRP	228,209	41,215	279,128	548,552	0.00146630%
2825	Northern Oregon Corrections	SLGRP	5,463,819	991,120	5,428,345	11,883,284	0.03176436%
2826	Wasco County Soil-Water Conservation District	SLGRP	614,796	152,026	963,850	1,730,672	0.00462614%
2828	Deschutes Public Library District	Indep	6,557,523	1,553,496	3,615,834	11,726,853	0.03134621%
2829	Hubbard Rural Fire Protection District	SLGRP	596,720	83,063	580,573	1,260,356	0.00336897%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	291,423	40,423	270,743	602,589	0.00161074%
2831	Oregon Advanced Technology Consortium, Inc	Indep	0	0	(739,545)	0	0.00000000%
2832	Careoregon	Indep	0	0	(34,232)	0	0.00000000%
2833	Boardman Rural Fire Protection District	Indep	1,659,095	235,319	637,851	2,532,265	0.00676882%
2834	Crescent Rural Fire Protection District	SLGRP	166,354	29,280	196,578	392,212	0.00104839%
2835	North Clackamas County Water Commission	Indep	435,047	94,472	604,588	1,134,107	0.00303150%
2836	Regional Organized Crime Narcotics Task Force	SLGRP	0	0	0	0	0.00000000%
2837	NORCOM	SLGRP	1,724,425	397,596	2,470,986	4,593,007	0.01227724%
2838	High Desert Parks & Recreation District	SLGRP	52,221	11,340	76,647	140,208	0.00037478%
2839	North Morrow Vector Control District	SLGRP	136,676	44,226	298,920	479,822	0.00128258%
2840	Cannon Beach Rural Fire Protection District	SLGRP	739,386	120,781	816,357	1,676,524	0.00448140%
2841	Jefferson County Soil & Water Conservation District	Indep	265,135	64,430	5,328	334,893	0.00089518%
2842	Tualatin Valley Water District	SLGRP	14,788,781	3,500,551	11,166,716	29,456,048	0.07873686%
2843	Yachats Rural Fire Protection District	SLGRP	655,825	97,598	659,080	1,412,503	0.00377566%
2844	Crook County Rural Fire Protection District 1	SLGRP	5,203,054	779,941	5,257,561	11,240,556	0.03004633%
2845	Sunrise Water Authority	Indep	1,901,267	437,425	(297,566)	2,041,126	0.00545599%
2846	Jefferson County Library District	SLGRP	455,925	99,676	617,639	1,173,240	0.00313610%
2847	Sweet Home Fire and Ambulance District	SLGRP	2,702,127	401,118	2,669,177	5,772,422	0.01542985%
2848	Lane Transit District	Indep	0	0	5,852	5,852	0.00001564%
2849	Lebanon Aquatic District	SLGRP	389,597	84,532	576,932	1,051,061	0.00280952%
2850	Lake County 4-H & Extension Service	SLGRP	0	0	0	0	0.00000000%
2851	East Umatilla County Rural Fire Protection District	SLGRP	0	0	0	0	0.00000000%
2852	Ochoco Irrigation District	SLGRP	714,291	159,193	937,458	1,810,942	0.00484070%
2853	Mill City Rural Fire Protection District	SLGRP	0	0	0	0	0.00000000%
2854	Sunset Empire Transportation District	Indep	0	0	(8,453)	0	0.00000000%
2855	Harney Hospital	SLGRP	13,601,189	3,056,957	19,683,869	36,342,015	0.09714325%
2856	Mid-Columbia Council Of Governments	Indep	0	0	71,353	71,353	0.00019073%
2857	Sunriver Service District	SLGRP	3,606,950	571,678	3,257,349	7,435,977	0.01987658%
2858	Nesika Beach-Ophir Water District	SLGRP	242,924	52,752	348,040	643,716	0.00172067%
2859	South Lane County Fire and Rescue	Indep	4,708,920	707,282	4,502,989	9,919,191	0.02651428%
2860	Coos County Airport District	SLGRP	1,459,777	283,414	1,776,679	3,519,870	0.00940871%
2861	Mt Angel Fire District	Indep	206,748	37,180	33,771	277,699	0.00074230%
2864	Tri-City Water and Sanitary Authority	SLGRP	579,835	125,913	809,090	1,514,838	0.00404921%
2865	Tri-County Cooperative Weed Management Area	Indep	152,645	33,147	23,966	209,758	0.00056069%
2866	Jefferson Behavioral Health	Indep	0	0	(2,410)	0	0.00000000%
2867	West Multnomah Soil And Water Conservation District	SLGRP	1,087,219	257,036	1,763,188	3,107,443	0.00830628%
2869	Nehalem Bay Fire & Rescue	SLGRP	983,732	143,828	1,005,291	2,132,851	0.00570117%
2870	Clackamas River Water Providers	Indep	174,471	52,055	114,463	340,989	0.00091147%
2872	Emergency Communications of Southern Oregon	Indep	0	0	12,028	12,028	0.00003215%
2873	Mosier Fire District	SLGRP	50,195	10,464	14,500	75,159	0.00020090%
2874	Umatilla-Morrow Radio and Data District	Indep	131,168	46,770	108,998	286,936	0.00076699%
2876	Oregon Municipal Electric Utilities Association	Indep	177,402	38,523	3,493	219,418	0.00058651%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	3,968,446	558,421	283,224	4,810,091	0.01285751%
2878	Yamhill Fire Protection District	Indep	254,404	38,219	(1,177)	291,446	0.00077904%
2879	LaGrande Rural Fire Protection District	Indep	0	0	(323)	0	0.00000000%
2880	Oregon Health & Science University	SLGRP	391,003,588	92,420,861	483,247,237	966,671,686	2.58394110%
2881	Lake Chinook Fire and Rescue District	Indep	162,406	22,527	451	185,384	0.00049554%
2883	Lane Fire Authority	SLGRP	7,060,711	1,067,867	6,982,072	15,110,650	0.04039120%
2884	North Central Public Health District	SLGRP	1,741,514	379,891	2,655,266	4,776,671	0.01276818%
2885	Siletz Rural Fire Protection District	Indep	0	0	(77)	0	0.00000000%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	72,017	15,421	107,786	195,224	0.00052184%
2887	Umatilla County Fire District #1	Indep	7,225,480	1,073,551	6,838,526	15,137,557	0.04046312%
2888	Oak Lodge Water Services District	SLGRP	3,839,490	873,320	3,691,107	8,403,917	0.02246391%
2889	Mid-Valley Behavioral Care Network	Indep	0	0	54,623	54,623	0.00014601%
2890	Central Cascades Fire and EMS	Indep	117,686	16,746	352	134,784	0.00036028%
2891	Grant County Emergency Communications Agency	Indep	218,239	47,391	60,426	326,056	0.00087156%
2892	Lake Health District	Indep	0	0	(2,073)	0	0.00000000%
2894	Greater Toledo Pool Recreation District	Indep	0	0	(14)	0	0.00000000%
2895	Western Lane Fire and EMS Authority	SLGRP	3,887,028	648,179	3,612,143	8,147,350	0.02177810%
2897	Morrow County	Indep	741,467	112,317	(49,122)	804,662	0.00215088%
2898	Adair Rural Fire Protection District	Indep	138,987	19,279	447	158,713	0.00042424%
2899	New Carlton Fire District	SLGRP	159,597	23,038	161,028	343,663	0.00091862%
2900	Clatsop Community College	SLGRP	8,260,251	1,915,989	9,548,794	19,725,034	0.05272558%
2901	Blue Mountain Community College	SLGRP	11,663,249	2,754,615	12,981,602	27,399,466	0.07323956%
2902	Treasure Valley Community College	SLGRP	8,972,943	2,068,888	4,984,407	16,026,238	0.04283859%
2903	Umpqua Community College	SLGRP	13,899,913	3,152,150	(1,635,316)	15,416,747	0.04120941%
2904	Lane Community College	SLGRP	51,870,533	12,149,376	(22,016,557)	42,003,352	0.11227616%
2905	Mt Hood Community College	SLGRP	53,123,587	12,335,623	(4,532,593)	60,926,617	0.16285859%
2906	Klamath Community College	SLGRP	12,086,064	2,675,238	18,524,940	33,286,242	0.08897508%
2908	Clackamas Community College	SLGRP	38,356,795	8,900,234	447,507	47,704,536	0.12751559%
2910	Linn-Benton Community College	SLGRP	35,529,989	8,246,828	41,080,547	84,857,364	0.22682616%
2918	Portland Community College	SLGRP	156,676,721	36,623,259	(265,730)	193,034,250	0.51598608%

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2919	Chemeketa Community College	SLGRP	56,821,840	13,454,481	4,116,463	74,392,784	0.19885404%
2922	Rogue Community College	SLGRP	22,296,641	5,196,825	(4,170,808)	23,322,658	0.06234213%
2995	Oregon Coast Community College	SLGRP	4,364,859	953,059	5,603,387	10,921,305	0.02919296%
2996	Columbia Gorge Community College	SLGRP	7,405,877	1,669,710	9,399,393	18,474,980	0.04938415%
2997	Tillamook Bay Community College	SLGRP	2,441,163	543,738	3,120,033	6,104,934	0.01631866%
2998	Southwestern Community College	SLGRP	12,345,937	2,816,845	11,589,937	26,752,719	0.07151078%
2999	Central Oregon Community College	SLGRP	27,222,827	6,265,039	36,090,383	69,578,249	0.18598465%
3003	Baker School District 5J	Schools	16,309,716	3,772,787	2,246,884	22,329,387	0.05968709%
3008	Huntington School District 16J	Schools	884,989	196,692	1,333,359	2,415,040	0.00645547%
3016	Burnt River High School	Schools	348,032	81,313	551,213	980,558	0.00262106%
3027	Pine-Eagle School District 61	Schools	2,395,938	543,122	3,681,790	6,620,850	0.01769772%
3037	Alsea School	Schools	5,973,023	1,348,795	9,143,395	16,465,213	0.04401199%
3039	Corvallis School District 509J	Schools	55,854,250	12,984,351	63,333,041	132,171,642	0.35329858%
3043	Philomath School District 17J	Schools	11,559,407	2,740,104	14,970,694	29,270,205	0.07824010%
3049	Monroe Elementary School	Schools	0	0	0	0	0.00000000%
3075	West Linn School District	Schools	75,048,590	17,567,851	(2,914,112)	89,702,329	0.23977689%
3083	Welches Elementary School	Schools	0	0	0	0	0.00000000%
3094	Damascus-Union School District 26	Schools	0	0	0	0	0.00000000%
3102	Molalla Elementary School 35	Schools	0	0	0	0	0.00000000%
3109	Boring School District	Schools	0	0	0	0	0.00000000%
3111	Sandy Elementary School District 46	Schools	0	0	0	0	0.00000000%
3116	Colton School District 53	Schools	4,541,856	1,050,568	6,329,501	11,921,925	0.03186765%
3122	Oregon City School District 62	Schools	57,359,283	13,569,615	(641,761)	70,287,137	0.18787953%
3138	Canby Elementary School District 86	Schools	0	0	0	0	0.00000000%
3160	Gladstone School District 115	Schools	15,993,193	3,724,558	12,393,565	32,111,316	0.08583447%
3174	Canby Union High School	Schools	0	0	0	0	0.00000000%
3175	Sandy Union High School	Schools	0	0	0	0	0.00000000%
3176	Molalla Union High School	Schools	0	0	0	0	0.00000000%
3179	Clatsop County School District 1C	Schools	15,314,043	3,601,132	9,772,396	28,687,571	0.07668270%
3186	Jewell School District 8	Schools	2,974,067	673,645	4,566,598	8,214,310	0.02195709%
3187	Seaside Schools	Schools	12,129,407	2,826,245	13,799,214	28,754,866	0.07686258%
3195	Warrenton-Hammond School District	Schools	7,626,332	1,718,198	9,622,727	18,967,257	0.05070002%
3230	Vernonia School District	Schools	4,658,775	1,080,492	7,324,582	13,063,849	0.03492004%
3241	Coquille School District 8	Schools	9,493,036	2,149,012	14,568,009	26,210,057	0.07006023%
3242	Coos Bay School District 9	Schools	20,718,831	4,808,310	27,338,488	52,865,629	0.14131134%
3245	North Bend Public Schools	Schools	17,167,919	3,945,575	21,412,564	42,526,058	0.11367337%
3252	Powers School District	Schools	1,429,962	343,309	2,327,273	4,100,544	0.01096087%
3257	Myrtle Point School District 41	Schools	4,370,609	1,004,017	6,806,164	12,180,790	0.03255960%
3264	Bandon School District	Schools	5,199,999	1,188,096	8,054,027	14,442,122	0.03860421%
3274	Crook County School District	Schools	23,431,888	5,392,035	20,468,767	49,292,690	0.13176077%
3275	Port Orford-Langlois School District 2Cj	Schools	2,350,351	512,378	3,473,380	6,336,109	0.01693660%
3277	Curry County School District 3C	Schools	0	0	0	0	0.00000000%
3281	Ophir School	Schools	0	0	0	0	0.00000000%
3282	Pistol River School District 16	Schools	0	0	0	0	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	9,368,831	2,139,790	7,118,392	18,627,013	0.04979054%
3288	Central Curry School District 1	Schools	3,214,774	758,760	5,143,583	9,117,117	0.02437031%
3291	Bend-La Pine Public Schools	Schools	135,599,132	31,495,414	169,227,313	336,321,859	0.89899796%
3296	Sisters School District	Schools	9,344,502	2,201,557	8,891,745	20,437,804	0.05463084%
3307	Oakland School District	Schools	4,191,404	961,732	5,808,911	10,962,047	0.02930187%
3310	Roseburg Public Schools	Schools	39,272,987	9,205,247	701,577	49,179,811	0.13145904%
3316	Glide School District 12	Schools	5,492,402	1,262,140	6,507,540	13,262,082	0.03544992%
3318	Days Creek School District 15	Schools	2,031,776	460,391	3,120,961	5,613,128	0.01500405%
3319	South Umpqua School District	Schools	9,167,101	2,123,708	211,453	11,502,262	0.03074588%
3320	Camas Valley School District 21	Schools	1,937,538	434,924	2,590,903	4,963,365	0.01326722%
3321	North Douglas School District 22	Schools	2,355,799	534,088	3,620,548	6,510,435	0.01740258%
3324	Yoncalla School District 32	Schools	2,526,001	570,342	3,866,311	6,962,654	0.01861137%
3325	Elkton School District 34	Schools	2,055,703	471,626	3,197,118	5,724,447	0.01530161%
3331	Umpqua School District	Schools	0	0	0	0	0.00000000%
3335	Riddle School District	Schools	2,634,363	612,061	4,149,119	7,395,543	0.01976850%
3338	Glendale 77	Schools	2,483,358	555,771	3,767,534	6,806,663	0.01819441%
3349	Winston-Dillard Schools	Schools	10,326,610	2,388,472	1,390,581	14,105,663	0.03770484%
3353	Sutherlin School District 130	Schools	9,786,849	2,265,943	7,323,810	19,376,602	0.05179421%
3361	Arlington Public Schools	Schools	1,217,694	273,110	1,851,398	3,342,202	0.00893380%
3364	Condon Admin School District 25J	Schools	1,014,420	248,390	1,683,822	2,946,632	0.00787643%
3370	Prairie City School District 4	Schools	1,897,897	440,312	1,695,283	4,033,492	0.01078164%
3372	Monument School District 8	Schools	624,075	151,657	(294,356)	481,376	0.00128673%
3375	Dayville School District 16J	Schools	811,645	179,515	1,216,922	2,208,082	0.00590227%
3376	Long Creek Schools	Schools	472,615	111,121	753,280	1,337,016	0.00357388%
3392	Burns-Slater School District	Schools	0	0	0	0	0.00000000%
3394	Crane Elementary School	Schools	1,142,206	268,389	1,819,389	3,229,984	0.00863384%
3395	Pine Creek School	Schools	84,088	18,260	123,783	226,131	0.00060445%
3396	Diamond School District 7	Schools	16,309	4,741	32,142	53,192	0.00014218%
3397	Suntex School District	Schools	47,355	10,283	69,710	127,348	0.00034040%
3398	Drewsey School	Schools	242,806	52,726	357,425	652,957	0.00174537%
3399	Frenchglen School District	Schools	178,735	44,578	302,192	525,505	0.00140469%
3405	Fields-Trout Creek 33	Schools	195,653	42,487	288,014	526,154	0.00140642%
3407	Crane Union High School	Schools	1,075,780	259,464	1,758,886	3,094,130	0.00827070%
3408	Burns Union High School	Schools	0	0	0	0	0.00000000%
3409	Hood River County School District	Schools	34,928,308	8,211,515	39,429,619	82,569,442	0.22071048%
3414	Phoenix-Talent School District	Schools	20,373,234	4,708,789	21,575,171	46,657,194	0.12471602%

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 G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3415	Ashland Public Schools	Schools	25,683,122	5,921,184	40,139,313	71,743,619	0.19177275%
3416	Central Point School District 6	Schools	35,001,257	8,107,132	54,957,715	98,066,104	0.26213350%
3417	Eagle Point School District 9	Schools	28,821,805	6,647,184	45,060,822	80,529,811	0.21525849%
3424	Rogue River School District	Schools	7,188,134	1,634,262	11,078,555	19,900,951	0.05319581%
3432	Prospect School District	Schools	1,724,017	395,471	2,680,872	4,800,360	0.01283150%
3439	Butte Falls School District	Schools	1,877,707	437,288	2,964,345	5,279,340	0.01411183%
3440	Pinehurst School	Schools	254,480	55,261	374,610	684,351	0.00182929%
3445	Culver School District 4	Schools	5,397,329	1,244,284	8,434,919	15,076,532	0.04030000%
3446	Ashwood School	Schools	31,989	6,947	10,609	49,545	0.00013244%
3447	Madras School District	Schools	27,283,880	6,289,278	4,624,982	38,198,140	0.10210472%
3451	Black Butte School District	Schools	482,645	104,808	557,985	1,145,438	0.00306179%
3453	Josephine County School District Cu	Schools	0	0	0	0	0.00000000%
3454	Grants Pass School District	Schools	47,901,496	11,192,923	75,876,087	134,970,506	0.36078003%
3455	Klamath Falls School District 1	Schools	0	0	0	0	0.00000000%
3456	Klamath County School District	Schools	52,119,077	12,083,892	81,915,909	146,118,878	0.39057995%
3457	Klamath Falls City Schools	Schools	21,601,409	5,076,137	34,410,796	61,088,342	0.16329089%
3460	Union School District 5	Schools	0	0	0	0	0.00000000%
3461	Lake County School District 7	Schools	6,851,493	1,566,125	1,043,939	9,461,557	0.02529101%
3462	Paisley School District	Schools	1,313,165	302,021	1,733,785	3,348,971	0.00895190%
3463	North Lake School District 14	Schools	2,364,936	551,653	3,433,155	6,349,744	0.01697305%
3464	Plush School District	Schools	150,790	38,838	263,281	452,909	0.00121064%
3465	Adel School District 21	Schools	92,921	23,870	161,813	278,604	0.00074472%
3470	Pleasant Hill School District	Schools	6,776,743	1,526,969	9,980,262	18,283,974	0.04887359%
3473	Eugene School District 4J	Schools	145,504,617	33,831,828	199,794,954	379,131,399	1.01342909%
3487	Springfield School District 19	Schools	76,874,345	17,954,035	(7,828,415)	86,999,965	0.23255340%
3494	Fern Ridge School District	Schools	8,662,721	2,013,007	8,859,896	19,535,624	0.05221928%
3498	Mapleton School District	Schools	2,172,316	492,774	3,340,482	6,005,572	0.01605307%
3502	Creswell School District 40	Schools	8,482,170	1,985,632	11,618,546	22,086,348	0.05903744%
3506	South Lane School District	Schools	24,350,960	5,532,880	(4,495,717)	25,388,123	0.06786318%
3510	Bethel School District	Schools	43,755,816	10,030,790	4,612,512	58,399,118	0.15610251%
3517	Crow-Applegate-Lorane District 66	Schools	2,955,508	667,956	4,528,032	8,151,496	0.02178918%
3519	McKenzie School District	Schools	2,839,046	633,525	4,294,622	7,767,193	0.02076193%
3520	Junction City School District 69	Schools	11,951,083	2,789,728	4,493,656	19,234,467	0.05141428%
3522	Lowell School District	Schools	3,705,232	816,830	5,537,234	10,059,296	0.02688879%
3524	Oakridge School District	Schools	4,140,413	956,699	209,074	5,306,186	0.01418359%
3527	Marcola School District 79	Schools	3,470,593	793,306	5,377,769	9,641,668	0.02577245%
3533	Triangle Lake Schools	Schools	2,998,528	697,621	4,729,123	8,425,272	0.02252099%
3537	Siuslaw School District 97J	Schools	12,095,373	2,790,086	13,803,461	28,688,920	0.07668630%
3579	Lincoln County School District	Schools	34,986,141	7,960,105	(14,685,302)	28,260,944	0.07554231%
3582	Linn County School District 5	Schools	0	0	0	0	0.00000000%
3603	Hamilton Creek School District	Schools	0	0	0	0	0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	0	0	0	0	0.00000000%
3613	Harris School	Schools	0	0	0	0	0.00000000%
3615	Central Linn School District 552C	Schools	4,850,960	1,111,279	7,533,287	13,495,526	0.03607393%
3618	Sweet Home School District 55	Schools	16,807,213	3,894,697	9,966,511	30,668,421	0.08197757%
3626	Wyatt School District 63Cj	Schools	0	0	0	0	0.00000000%
3647	Scio School District 95C	Schools	5,057,586	1,143,809	5,397,632	11,599,027	0.03100453%
3665	Santiam Canyon School District	Schools	5,012,039	1,163,787	5,426,447	11,602,273	0.03101321%
3676	Harrisburg High School	Schools	0	0	0	0	0.00000000%
3684	Ontario School District 8C	Schools	18,649,427	4,292,266	22,401,183	45,342,876	0.12120281%
3687	Juntura Grade School	Schools	72,724	15,792	107,054	195,570	0.00052276%
3689	Vale School District 15	Schools	0	0	0	0	0.00000000%
3694	Nyssa School District 26	Schools	9,862,601	2,266,407	15,363,825	27,492,833	0.07348913%
3696	Annex Elementary School	Schools	802,712	186,768	1,266,090	2,255,570	0.00602920%
3707	Adrian School District 61	Schools	2,038,324	483,178	3,275,430	5,796,932	0.01549537%
3709	Harper School District 66	Schools	1,469,477	345,737	2,343,732	4,158,946	0.01111698%
3712	W W Jones School	Schools	187,583	40,734	276,134	504,451	0.00134841%
3715	Vale High School	Schools	0	0	0	0	0.00000000%
3720	Silverton RFD	Schools	0	0	0	0	0.00000000%
3727	Aumsville Elementary	Schools	0	0	0	0	0.00000000%
3729	Jefferson School District 14Cj	Schools	6,551,286	1,524,615	5,102,969	13,178,870	0.03522750%
3730	North Marion School District 15	Schools	13,998,931	3,312,565	1,056,319	18,367,815	0.04909770%
3732	Marion Elementary School	Schools	0	0	0	0	0.00000000%
3735	Salem-Keizer Public Schools	Schools	361,755,679	83,631,247	402,553,467	847,940,393	2.26656895%
3750	St Paul School District	Schools	2,460,677	552,657	3,746,429	6,759,763	0.01806904%
3759	Eldriedge Elementary	Schools	0	0	0	0	0.00000000%
3760	West Stayton School District	Schools	0	0	0	0	0.00000000%
3761	Bethany Elementary	Schools	0	0	0	0	0.00000000%
3763	Butte Creek School	Schools	0	0	0	0	0.00000000%
3769	Scotts Mills School	Schools	0	0	0	0	0.00000000%
3771	Gervais Elementary School	Schools	0	0	0	0	0.00000000%
3772	Stayton School District 77J	Schools	0	0	0	0	0.00000000%
3780	Mt Angel School District 91	Schools	5,167,673	1,216,584	8,247,142	14,631,399	0.03911015%
3781	Silver Crest School District 93	Schools	0	0	0	0	0.00000000%
3786	Woodburn School District	Schools	46,587,305	11,000,482	74,571,545	132,159,332	0.35326568%
3794	Detroit School District 123J	Schools	0	0	0	0	0.00000000%
3804	Monitor School District 142J	Schools	0	0	0	0	0.00000000%
3806	Cloverdale School District 144	Schools	0	0	0	0	0.00000000%
3809	Morrow County Schools	Schools	18,332,669	4,292,467	8,139,536	30,764,672	0.08223485%
3818	Portland Public Schools	Schools	497,691,575	114,885,069	4,281,886	616,858,530	1.64888052%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3820	Parkrose School District	Schools	25,488,277	5,878,914	(7,883,090)	23,484,101	0.06277367%
3821	Gresham Grade School District 4	Schools	0	0	0	0	0.00000000%
3823	Orient School	Schools	0	0	0	0	0.00000000%
3824	Reynolds School District	Schools	95,808,204	22,475,909	85,859,640	204,143,753	0.54568210%
3842	Corbett School District 39	Schools	9,069,943	2,039,705	13,827,026	24,936,674	0.06665644%
3843	David Douglas School District	Schools	98,445,248	23,102,418	141,898,243	263,445,909	0.70419846%
3847	Riverdale School	Schools	6,122,822	1,428,659	6,733,526	14,285,007	0.03818423%
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	0	0	0	0	0.00000000%
3850	Dallas School District	Schools	22,664,446	5,263,696	(54,445)	27,873,697	0.07450719%
3859	Central School District 13J	Schools	27,534,729	6,430,803	30,155,112	64,120,644	0.17139632%
3865	Perrydale School District 21	Schools	2,508,865	593,455	4,022,993	7,125,313	0.01904617%
3887	Falls City School District	Schools	2,322,593	525,745	2,395,081	5,243,419	0.01401581%
3894	Sherman County School District 9	Schools	0	0	0	0	0.00000000%
3902	Tillamook Public Schools	Schools	16,900,010	3,786,098	1,087,147	21,773,255	0.05820053%
3920	Neah-Kah-Nie School District	Schools	7,650,461	1,801,374	12,211,398	21,663,233	0.05790644%
3927	Echo School District	Schools	2,687,110	617,741	208,895	3,513,746	0.00939234%
3928	Umatilla School District 6R	Schools	10,331,851	2,369,799	3,963,953	16,665,603	0.04454763%
3929	Ferndale School District 10	Schools	0	0	0	0	0.00000000%
3931	Pendleton School District 16R	Schools	21,253,773	5,141,945	14,790,544	41,186,262	0.11009206%
3935	Athena-Weston School District 29Rj	Schools	4,895,668	1,170,953	7,937,814	14,004,435	0.03743426%
3936	Milton-Freewater Elementary School District 31	Schools	0	0	0	0	0.00000000%
3942	Stanfield School District	Schools	4,262,810	986,233	4,077,981	9,327,024	0.02493140%
3944	Ukiah School	Schools	340,606	84,669	573,966	999,241	0.00267100%
3957	Helix School District	Schools	1,494,395	352,605	2,390,288	4,237,288	0.01132639%
3958	Pilot Rock School District 2R	Schools	2,711,642	621,978	2,812,380	6,146,000	0.01642843%
3959	Mcloughlin Union High School District	Schools	0	0	0	0	0.00000000%
3965	La Grande Public Schools	Schools	16,970,125	3,912,915	2,123,729	23,006,769	0.06149775%
3966	Union County School District	Schools	2,763,509	656,267	3,336,117	6,755,893	0.01805870%
3967	North Powder School District	Schools	2,116,146	492,087	3,335,828	5,944,061	0.01588865%
3969	Imbler School District	Schools	2,324,369	541,529	3,670,989	6,536,887	0.01747329%
3970	Cove School District	Schools	2,329,064	537,610	2,763,493	5,630,167	0.01504960%
3973	Elgin School District 23	Schools	3,565,811	811,885	5,503,717	9,881,413	0.02641330%
3986	Joseph School District 6	Schools	2,294,785	545,050	3,694,860	6,534,695	0.01746743%
3990	Wallowa School	Schools	1,709,190	392,179	2,658,554	4,759,923	0.01272341%
3993	Enterprise School District 21	Schools	2,809,054	645,425	4,375,293	7,829,772	0.02092920%
4003	Troy School District 54	Schools	72,869	15,824	107,268	195,961	0.00052381%
4008	Chenowith School District	Schools	0	0	0	0	0.00000000%
4012	Dufur Schools	Schools	3,240,603	751,721	4,969,495	8,961,819	0.02395520%
4022	Maupin Grade School 84	Schools	0	0	0	0	0.00000000%
4025	West Union School District 1	Schools	0	0	0	0	0.00000000%
4030	Hillsboro Elementary School District 7	Schools	0	0	0	0	0.00000000%
4034	Gaston Public Schools	Schools	4,527,232	1,034,840	3,984,069	9,546,141	0.02551711%
4035	Banks School District	Schools	7,169,995	1,685,502	10,014,273	18,869,770	0.05043944%
4047	Reedville School District 29	Schools	0	0	0	0	0.00000000%
4055	Groner School	Schools	0	0	0	0	0.00000000%
4062	Beaverton School District	Schools	366,166,395	86,220,160	425,029,702	877,416,257	2.34535878%
4080	North Plains School District 70	Schools	0	0	0	0	0.00000000%
4105	Hillsboro Union High School	Schools	0	0	0	0	0.00000000%
4109	Spray School District 1	Schools	818,756	179,664	1,217,932	2,216,352	0.00592437%
4114	Fossil School District 21J	Schools	1,209,707	289,929	1,965,408	3,465,044	0.00926216%
4128	Yamhill Grade School	Schools	0	0	0	0	0.00000000%
4135	Newberg School District 29Jt	Schools	31,789,309	7,480,285	25,446,821	64,716,415	0.17298883%
4142	McMinnville Schools	Schools	52,735,160	12,303,343	65,476,596	130,515,099	0.34887060%
4144	Sheridan School District 48J	Schools	6,674,660	1,531,761	9,822,142	18,028,563	0.04819087%
4166	Yamhill-Carlton School District 1	Schools	6,769,611	1,570,136	347,574	8,687,321	0.02322146%
4185	Lebanon School District Uh-1	Schools	0	0	0	0	0.00000000%
4189	Wasco County High School	Schools	0	0	0	0	0.00000000%
4203	Victor Point School	Schools	0	0	0	0	0.00000000%
4218	Curry County Education Service District	Schools	0	0	0	0	0.00000000%
4219	Grant County Education Service District	Schools	1,049,192	240,150	1,228,397	2,517,739	0.00672999%
4220	Jefferson County Education Service District	Schools	1,425,815	335,939	131,812	1,893,566	0.00506156%
4221	Marion Education Service District	Schools	0	0	0	0	0.00000000%
4223	InterMountain Education Service District	Schools	16,650,189	3,818,193	6,817,890	27,286,272	0.07293699%
4224	Wallowa County Region 18	Schools	1,653,039	380,926	2,582,272	4,616,237	0.01233933%
4225	Washington County Education Service District	Schools	0	0	0	0	0.00000000%
4226	North Central Education Service District	Schools	1,244,266	282,581	1,915,600	3,442,447	0.00920176%
4227	Cascade School District Uh5	Schools	0	0	0	0	0.00000000%
4230	Mari-Linn School District	Schools	0	0	0	0	0.00000000%
4232	South Coast Education Service District Region 7	Schools	7,091,604	1,635,464	11,086,703	19,813,771	0.05296278%
4237	Douglas Education Service District	Schools	18,599,410	4,183,405	25,974,714	48,757,529	0.13033027%
4238	Multnomah Education Service District	Schools	40,163,367	9,100,628	(11,923,718)	37,340,277	0.09981163%
4251	Clatsop County Education Service District	Schools	0	0	0	0	0.00000000%
4252	High Desert Education Service District	Schools	20,525,002	4,759,848	25,391,193	50,676,043	0.13545851%
4254	Willamette Education Service District	Schools	29,896,374	6,693,506	31,791,214	68,381,094	0.18278462%
4258	Hermiston School District 8R	Schools	39,606,936	9,210,181	(8,979,597)	39,837,520	0.10648683%
4259	Clackamas Education Service District	Schools	26,419,371	6,162,736	32,226,169	64,808,276	0.17323438%
4260	Greater Albany School District 8J	Schools	72,217,011	16,641,899	90,168,123	179,027,033	0.47854439%
4268	Lake Oswego School District	Schools	61,196,488	14,291,415	69,507,908	144,995,811	0.38757796%
4270	Silver Falls School District	Schools	27,068,414	6,376,207	424,943	33,869,564	0.09053431%
4271	Malheur Education Service District Region 14	Schools	4,787,667	1,083,898	7,347,676	13,219,241	0.03533541%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4272	Linn-Benton-Lincoln Education Service District	Schools	18,388,811	4,247,870	28,796,030	51,432,711	0.13748111%
4273	Double O School District	Schools	28,393	6,166	41,796	76,355	0.00020410%
4275	Tillamook County Education Service District	Schools	0	0	0	0	0.00000000%
4276	Lane County Education Service District	Schools	14,532,329	3,397,638	19,867,333	37,797,300	0.10103327%
4277	Mitchell School	Schools	753,927	178,287	1,208,598	2,140,812	0.00572245%
4279	St Helens School District 502	Schools	23,045,643	5,470,096	18,068,225	46,583,964	0.12452027%
4280	Northwest Regional Education Service District	Schools	49,012,494	11,231,588	76,138,197	136,382,279	0.36455374%
4286	Southern Oregon Education Service District	Schools	14,701,577	3,410,147	23,117,163	41,228,887	0.11020600%
4288	Medford School District 549C	Schools	89,730,412	20,719,009	124,971,835	235,421,256	0.62928776%
4291	Dayton Public Schools	Schools	6,477,562	1,509,860	4,579,101	12,566,523	0.03359068%
4293	Lake County Education Service District	Schools	807,667	187,226	1,269,191	2,264,084	0.00605196%
4294	Harney Education Service District Region XVII	Schools	1,895,787	434,106	2,942,777	5,272,670	0.01409400%
4295	Wasco County Education Service District	Schools	4,045,213	913,419	6,192,008	11,150,640	0.02980598%
4297	Yamhill Education Service District	Schools	0	0	0	0	0.00000000%
4306	Amity School District	Schools	5,748,329	1,369,837	3,797,024	10,915,190	0.02917662%
4307	Columbia School District 5J	Schools	0	0	0	0	0.00000000%
4309	Scappoose School District	Schools	14,713,371	3,388,293	22,969,014	41,070,678	0.10978310%
4311	Redmond School District 2J	Schools	51,477,607	12,004,496	(291,319)	63,190,784	0.16891078%
4312	Reedsport School District	Schools	4,662,377	1,068,655	5,262,888	10,993,920	0.02938706%
4313	Forest Grove School District	Schools	50,641,808	11,905,132	62,289,927	124,836,867	0.33369252%
4314	Willamina School District 30J	Schools	6,926,214	1,618,264	9,623,565	18,168,043	0.04856370%
4315	John Day School District	Schools	3,894,665	920,968	3,407,673	8,223,306	0.02198113%
4316	Tigard-Tualatin School District 23J	Schools	100,260,015	23,521,708	144,478,225	268,259,948	0.71706652%
4317	Sherwood School District 88J	Schools	36,405,574	8,477,856	50,764,333	95,647,763	0.25566921%
4320	Rainier School District 13	Schools	6,962,382	1,602,545	7,135,199	15,700,126	0.04196689%
4321	North Clackamas School District 12	Schools	150,741,650	35,606,748	169,006,065	355,354,463	0.94987266%
4323	Estacada School District 108	Schools	16,117,656	3,674,884	18,382,217	38,174,757	0.10204222%
4324	Centennial School District 28	Schools	44,472,132	10,536,520	71,426,372	126,435,024	0.33796444%
4326	Harney County School District 3	Schools	5,363,875	1,235,873	(9,159,471)	0	0.00000000%
4327	Jordan Valley School District 3	Schools	801,192	178,936	1,212,997	2,193,125	0.00586229%
4329	Gervais School District 1	Schools	8,278,122	1,929,567	1,864,196	12,071,885	0.03226849%
4330	Vale School District 84	Schools	7,039,627	1,653,079	11,206,111	19,898,817	0.05319011%
4331	Molalla River School District	Schools	18,416,238	4,323,577	8,563,783	31,303,598	0.08367541%
4332	Gresham-Barlow School District 10	Schools	80,370,044	19,179,476	83,288,638	182,838,158	0.48873163%
4333	Canby School District	Schools	36,669,934	8,655,762	32,250,260	77,575,956	0.20736275%
4334	Cascade School District 5	Schools	17,600,132	4,134,713	18,708,933	40,443,778	0.10810738%
4335	Milton-Freewater Unified School District 7	Schools	12,200,752	2,823,642	2,266,595	17,290,989	0.04621931%
4336	Nestucca Valley School District 101	Schools	4,834,320	1,137,406	6,395,070	12,366,796	0.03305680%
4337	Sherman County School District	Schools	1,990,990	450,109	1,144,999	3,586,098	0.00958574%
4338	Three Rivers U J School District	Schools	32,578,206	7,589,266	36,671,432	76,838,904	0.20539259%
4339	Lebanon Community School District	Schools	29,259,881	6,778,272	45,949,456	81,987,609	0.21915523%
4340	Monroe School District 1J	Schools	2,654,463	604,095	2,752,335	6,010,893	0.01606729%
4341	Hillsboro School District 1J	Schools	176,973,786	41,099,429	195,838,295	413,911,510	1.10639732%
4342	North Santiam School District 29J	Schools	14,723,727	3,416,995	(1,892,570)	16,248,152	0.04343178%
4343	Harrisburg Sschool District 7	Schools	5,578,790	1,267,972	8,595,496	15,442,258	0.04127760%
4344	South Wasco County School District 1	Schools	2,901,257	670,075	4,542,392	8,113,724	0.02168822%
4345	Oregon Trail School District 46	Schools	30,793,734	7,159,722	46,965,860	84,919,316	0.22699176%
4346	Knappa School District 4	Schools	5,041,514	1,139,420	7,724,055	13,904,989	0.03716843%
4347	Clatskanie School District 6J	Schools	6,828,400	1,544,185	10,467,930	18,840,515	0.05036124%
4348	Lourdes Charter School	Schools	224,246	50,171	340,105	614,522	0.00164263%
4350	Ridgeline Montessori	Schools	1,527,478	345,483	2,342,008	4,214,969	0.01126673%
4351	The Village School	Schools	302,488	67,017	454,305	823,810	0.00220207%
4352	Armadillo Technical Institute	Schools	463,642	100,681	682,510	1,246,833	0.00333282%
4354	Opal Charter School	Schools	0	0	0	0	0.00000000%
4355	Three Rivers Charter School	Schools	822,767	178,666	1,211,166	2,212,599	0.00591434%
4358	Detroit Lake Charter School	Schools	0	0	0	0	0.00000000%
4359	Willamette Leadership Academy	Schools	0	0	0	0	0.00000000%
4360	Luckiamute Valley Charter School	Schools	1,758,080	397,504	2,694,653	4,850,237	0.01296482%
4361	Rimrock Expeditionary Alternative Learning	Schools	0	0	0	0	0.00000000%
4362	Kings Valley Charter School	Schools	51,173	11,112	75,330	137,615	0.00036785%
4363	Multisensory Learning Academy	Schools	2,858,948	636,779	4,316,684	7,812,411	0.02088280%
4365	Mitch Charter School	Schools	1,128,306	249,205	1,689,341	3,066,852	0.00819778%
4366	Sand Ridge Charter School	Schools	1,791,303	395,005	2,677,711	4,864,019	0.01300166%
4367	Arthur Academy Charter School	Schools	5,513,722	1,218,319	8,258,907	14,990,948	0.04007123%
4369	Trillium Charter School	Schools	0	0	0	0	0.00000000%
4370	Howard Street Charter School, Inc.	Schools	771,363	177,561	1,203,673	2,152,597	0.00575395%
4371	The Lighthouse School	Schools	1,159,454	257,391	1,744,840	3,161,685	0.00845127%
4373	Sheridan Japanese School Foundation	Schools	0	0	0	0	0.00000000%
4374	Ione School District	Schools	1,303,890	325,374	2,205,686	3,834,950	0.01025093%
4375	Eddyville Charter School	Schools	1,962,830	442,070	2,996,766	5,401,666	0.01443881%
4376	Four Rivers Community School	Schools	2,409,268	542,772	3,679,415	6,631,455	0.01772607%
4378	Mosier Community School	Schools	1,098,749	246,128	1,668,489	3,013,366	0.00805481%
4379	Siletz Valley School	Schools	1,711,383	376,432	2,551,805	4,639,620	0.01240184%
4380	The Emerson School	Schools	815,591	181,491	1,110,929	2,108,011	0.00563477%
4381	North Wasco County School District 21	Schools	21,794,670	5,042,851	23,796,680	50,634,201	0.13534667%
4382	Self Enhancement Inc	Schools	0	0	0	0	0.00000000%
4383	City View Charter School	Schools	1,845,816	400,824	2,717,159	4,963,799	0.01326838%
4386	Nixyaawii Community School	Schools	782,295	182,409	1,236,539	2,201,243	0.00588399%
4388	West Lane Tech	Schools	558,959	132,024	894,982	1,585,965	0.00423933%
4390	Oregon Connections Academy	Schools	12,541,285	2,851,547	19,330,448	34,723,280	0.09281632%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2022 for use in June 30, 2024 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 37,410,747,721

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier One/Tier Two UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4392	Eagleridge High School	Schools	1,091,256	236,969	1,606,398	2,934,623	0.00784433%
4393	Cascade Heights Public Charter School	Schools	1,005,768	228,163	1,546,703	2,780,634	0.00743271%
4396	Sweet Home Charter School	Schools	845,874	187,205	1,269,051	2,302,130	0.00615366%
4397	Springwater Environmental Sciences School	Schools	1,083,831	261,657	1,773,752	3,119,240	0.00833782%
4398	LEP High	Schools	0	0	0	0	0.00000000%
4400	Phoenix School	Schools	512,900	111,378	755,021	1,379,299	0.00368691%
4401	Ballston Community School	Schools	0	0	0	0	0.00000000%
4402	Sage Community School	Schools	0	0	0	0	0.00000000%
4403	Portland Village School	Schools	2,419,702	529,224	3,344,056	6,292,982	0.01682132%
4404	Alliance Charter Academy	Schools	2,525,839	566,345	3,530,578	6,622,762	0.01770283%
4405	Forest Grove Community School	Schools	1,254,927	277,422	1,812,673	3,345,022	0.00894134%
4407	Madrone Trail Public Charter School	Schools	1,508,194	335,606	2,275,050	4,118,850	0.01100980%
4408	Muddy Creek Charter School	Schools	869,971	188,917	1,280,654	2,339,542	0.00625366%
4409	Southwest Charter School	Schools	1,048,259	227,632	1,543,105	2,818,996	0.00753526%
4410	Ace Academy	Schools	0	0	0	0	0.00000000%
4411	Sherwood Charter School	Schools	1,046,970	238,894	1,619,446	2,905,310	0.00776598%
4412	Estacada Web Academy	Schools	4,264,964	959,638	6,505,323	11,729,925	0.03135443%
4413	Marcola Early College Academy	Schools	0	0	0	0	0.00000000%
4414	Marcola Web Academy	Schools	0	0	0	0	0.00000000%
4418	Lewis And Clark Montessori Charter School	Schools	2,131,163	472,168	3,200,799	5,804,130	0.01551461%
4419	Silvies River Web Academy	Schools	3,071,680	682,102	4,623,926	8,377,708	0.02239385%
4420	Oregon Virtual Academy	Schools	8,083,750	1,792,454	12,150,925	22,027,129	0.05887915%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	0	0	0	0	0.00000000%
4422	Redmond Proficiency Academy	Schools	5,358,548	1,204,163	8,162,944	14,725,655	0.03936210%
4423	Molalla River Academy	Schools	1,493,638	337,924	2,149,853	3,981,415	0.01064244%
4424	The Ivy School	Schools	1,417,608	307,837	2,086,810	3,812,255	0.01019027%
4429	Clackamas Web Academy	Schools	22,323	6,126	41,528	69,977	0.00018705%
4430	Clackamas Charter Alliance 2	Schools	111,502	25,073	169,965	306,540	0.00081939%
4431	Corbett Charter School	Schools	0	0	0	0	0.00000000%
4432	Renaissance Public Academy	Schools	0	0	0	0	0.00000000%
4433	Powell Butte Community Charter School	Schools	1,078,587	239,723	1,625,068	2,943,378	0.00786773%
4434	Logos Public Charter School	Schools	5,415,595	1,194,820	8,099,605	14,710,020	0.03932030%
4435	Sunny Wolf Charter School	Schools	1,269,751	275,730	1,869,155	3,414,636	0.00912742%
4436	Academy Of Arts & Academics	Schools	0	0	0	0	0.00000000%
4437	Center for Advance Learning	Schools	1,322,959	300,969	2,040,250	3,664,178	0.00979445%
4439	Homesource Family Charter	Schools	0	0	0	0	0.00000000%
4440	Sheridan Allprep Academy	Schools	1,762,925	403,817	2,349,624	4,516,366	0.01207238%
4441	Baker Web Academy	Schools	12,629,362	2,864,314	19,416,995	34,910,671	0.09331722%
4443	Knova Learning Oreogn	Schools	1,794,541	389,689	2,641,679	4,825,909	0.01289979%
4444	Bennett Pearson Academy, Inc.	Schools	898,787	209,002	1,416,811	2,524,600	0.00674833%
4446	Coburg Community Charter School	Schools	1,609,830	349,579	2,369,773	4,329,182	0.01157203%
4447	Arco Iris Spanish Immersion Charter School	Schools	1,411,750	317,613	2,153,075	3,882,438	0.01037787%
4448	Gresham Barlow Web Academy	Schools	4,475,501	993,866	6,737,349	12,206,716	0.03262890%
4449	Mosier Middle School	Schools	0	0	0	0	0.00000000%
4450	Sauvie Island Academy	Schools	1,126,322	255,866	1,734,498	3,116,686	0.00833099%
4451	River's Edge Academy Charter School	Schools	1,087,926	244,567	1,657,904	2,990,397	0.00799342%
4452	South Columbia Family School	Schools	278,963	60,578	410,652	750,193	0.00200529%
4453	Woodland Educational Initiative	Schools	1,177,166	255,625	1,732,863	3,165,654	0.00846188%
4454	Le Monde Immersion Charter School	Schools	2,167,704	470,723	3,191,000	5,829,427	0.01558223%
4455	Hope Chinese Charter School	Schools	2,226,846	488,778	3,313,394	6,029,018	0.01611574%
4456	Insight School of Oregon Charter	Schools	3,601,527	799,257	5,418,108	9,818,892	0.02624618%
4457	Oregon Virtual Education East	Schools	0	0	0	0	0.00000000%
4458	Oregon Virtual Education West	Schools	0	0	0	0	0.00000000%
4459	Crater Lake Charter Academy	Schools	1,740,418	383,457	2,599,428	4,723,303	0.01262552%
4460	Kairos Pdx	Schools	2,289,018	497,066	3,369,580	6,155,664	0.01645427%
4461	Mountain View Academy	Schools	0	0	0	0	0.00000000%
4462	Bend International School	Schools	1,426,643	309,799	2,100,109	3,836,551	0.01025521%
4463	Dallas Community School-Community Innovation Partners	Schools	1,111,974	260,140	1,763,472	3,135,586	0.00838151%
4464	The Valley School Of Southern Oregon	Schools	549,298	122,658	831,488	1,503,444	0.00401875%
4465	Bridge Educational Foundation	Schools	0	0	0	0	0.00000000%
4467	Cannon Beach Academy	Schools	330,051	72,868	493,971	896,890	0.00239741%
4468	Frontier Charter Academy	Schools	3,251,475	712,781	4,831,898	8,796,154	0.02351237%
4469	Desert Sky Montessori	Schools	686,781	149,136	1,010,986	1,846,903	0.00493682%
4470	Oregon Family School	Schools	3,264,588	720,400	4,883,547	8,868,535	0.02370585%
4471	Wahtonka Community School	Schools	0	0	0	0	0.00000000%
4472	Valley Inquiry Charter School	Schools	428,412	93,031	630,650	1,152,093	0.00307958%
4473	Willamette Connections Academy	Schools	2,575,657	563,299	3,818,569	6,957,525	0.01859766%
4474	Oregon for Quality Virtual Education Inc	Schools	1,331,982	293,689	1,990,901	3,616,572	0.00966720%
4475	Teach-NW	Schools	2,210,288	491,717	3,333,319	6,035,324	0.01613259%
4476	Kalmiopsis Community Arts High School	Schools	0	0	0	0	0.00000000%
4477	Virtual Preparatory Academy of Oregon	Schools	0	0	0	0	0.00000000%
4479	Harmony Academy	Schools	439,925	95,531	647,597	1,183,053	0.00316233%
4480	Holla School	Schools	168,519	36,594	248,071	453,184	0.00121137%

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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	29.83880747%	28.11295778%	18,730,686,120	2,829,903,107	(274,423,614)	2,524,551,598	709,726,125	737,334,848	27,608,723	5.3	(51,778,040)	5,209,193
1039	SAIF	0.38809988%	0.54312107%	18,730,686,120	2,829,903,107	24,649,584	2,524,551,598	13,711,372	8,643,505	(5,067,867)	5.3	4,650,865	(956,201)
1179	Professional Liability Fund	0.03716617%	0.03740086%	18,730,686,120	2,829,903,107	37,317	2,524,551,598	944,204	913,860	(30,344)	5.3	7,041	(5,725)
1252	Oregon State University	2.39779699%	2.25503950%	18,730,686,120	2,829,903,107	(22,699,558)	2,524,551,598	56,929,636	55,734,043	(1,195,593)	5.3	(4,282,935)	(225,584)
1254	University of Oregon	1.82431483%	1.84362083%	18,730,686,120	2,829,903,107	3,069,805	2,524,551,598	46,543,159	40,627,212	(5,915,947)	5.3	579,208	(1,116,216)
2000	Lake County	0.04678544%	0.04156782%	18,730,686,120	2,829,903,107	(829,642)	2,524,551,598	1,049,401	1,009,684	(39,717)	5.3	(156,536)	(7,494)
2001	Clackamas County	2.02749597%	1.71783769%	18,730,686,120	2,829,903,107	(49,238,091)	2,524,551,598	43,367,699	52,294,501	8,926,802	5.3	(9,290,206)	1,684,302
2002	Curry County	0.10539078%	0.09216524%	18,730,686,120	2,829,903,107	(2,102,964)	2,524,551,598	2,326,759	2,127,698	(199,061)	5.3	(396,786)	(37,559)
2003	Douglas County	0.52689941%	0.44328771%	18,730,686,120	2,829,903,107	(13,294,915)	2,524,551,598	11,191,027	13,659,285	2,468,258	5.3	(2,508,475)	465,709
2004	Harney County	0.04989743%	0.04366495%	18,730,686,120	2,829,903,107	(991,013)	2,524,551,598	1,102,344	1,314,759	212,415	5.3	(186,984)	40,078
2005	Jackson County	0.43397155%	0.39731626%	18,730,686,120	2,829,903,107	(5,828,478)	2,524,551,598	10,030,454	10,952,221	921,767	5.3	(1,099,713)	173,918
2006	Jefferson County	0.04083518%	0.04144388%	18,730,686,120	2,829,903,107	96,789	2,524,551,598	1,046,272	2,221,276	1,175,004	5.3	18,262	221,699
2007	Klamath County	0.04361526%	0.03664242%	18,730,686,120	2,829,903,107	(1,108,737)	2,524,551,598	925,057	806,334	(118,723)	5.3	(209,196)	(22,401)
2008	Lane County	0.12801730%	0.42723908%	18,730,686,120	2,829,903,107	47,578,606	2,524,551,598	10,785,871	7,209,610	(3,576,261)	5.3	8,977,095	(674,766)
2009	Marion County	0.91578166%	0.81431721%	18,730,686,120	2,829,903,107	(16,133,642)	2,524,551,598	20,557,858	20,719,552	161,694	5.3	(3,044,083)	30,508
2011	Washington County	1.77535206%	1.54098618%	18,730,686,120	2,829,903,107	(37,266,010)	2,524,551,598	38,902,991	47,387,407	8,484,416	5.3	(7,031,323)	1,600,833
2012	Grant County	0.02587066%	0.02459356%	18,730,686,120	2,829,903,107	(203,069)	2,524,551,598	620,877	297,214	(323,663)	5.3	(38,315)	(61,068)
2013	Umatilla County	0.16940574%	0.15434208%	18,730,686,120	2,829,903,107	(2,395,240)	2,524,551,598	3,896,445	4,046,703	150,258	5.3	(451,932)	28,351
2014	Linn County	0.55637975%	0.48506531%	18,730,686,120	2,829,903,107	(11,339,555)	2,524,551,598	12,245,724	13,539,721	1,293,997	5.3	(2,139,539)	244,150
2015	Yamhill County	0.28628681%	0.27634888%	18,730,686,120	2,829,903,107	(1,580,208)	2,524,551,598	6,976,570	7,961,775	985,205	5.3	(298,152)	185,888
2016	Sherman County	0.02138811%	0.01803892%	18,730,686,120	2,829,903,107	(532,547)	2,524,551,598	455,402	601,600	146,198	5.3	(100,481)	27,585
2017	Columbia County	0.12998232%	0.11606885%	18,730,686,120	2,829,903,107	(2,212,351)	2,524,551,598	2,930,218	3,322,569	392,351	5.3	(417,425)	74,028
2018	Coos County	0.20698609%	0.17603989%	18,730,686,120	2,829,903,107	(4,920,689)	2,524,551,598	4,444,218	5,823,023	1,378,805	5.3	(928,432)	260,152
2020	Wasco County	0.03113163%	0.03803431%	18,730,686,120	2,829,903,107	1,097,580	2,524,551,598	960,196	2,913,974	1,953,778	5.3	207,091	368,637
2021	Baker County	0.05605305%	0.05038592%	18,730,686,120	2,829,903,107	(901,118)	2,524,551,598	1,272,019	1,447,379	175,360	5.3	(170,022)	33,087
2022	Gilliam County	0.00674993%	0.01004296%	18,730,686,120	2,829,903,107	523,617	2,524,551,598	253,540	304,336	50,796	5.3	98,796	9,584
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2027	Deschutes County	0.76262253%	0.72389846%	18,730,686,120	2,829,903,107	(6,157,430)	2,524,551,598	18,275,190	19,047,121	771,931	5.3	(1,161,779)	145,647
2028	Union County	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2035	Hood River County	0.06548736%	0.06440918%	18,730,686,120	2,829,903,107	(171,440)	2,524,551,598	1,626,043	1,283,312	(342,731)	5.3	(32,347)	(64,666)
2036	Clatsop County	0.15480865%	0.14672687%	18,730,686,120	2,829,903,107	(1,285,067)	2,524,551,598	3,704,196	3,540,279	(163,917)	5.3	(242,465)	(30,928)
2037	Polk County	0.23647576%	0.21086039%	18,730,686,120	2,829,903,107	(4,073,045)	2,524,551,598	5,323,279	6,591,177	1,267,898	5.3	(768,499)	239,226
2038	Multnomah County	3.55708394%	3.40486459%	18,730,686,120	2,829,903,107	(24,204,069)	2,524,551,598	85,957,563	90,654,515	4,696,952	5.3	(4,566,805)	886,217
2039	Malheur County	0.07418016%	0.06375009%	18,730,686,120	2,829,903,107	(1,658,463)	2,524,551,598	1,609,404	1,899,236	289,832	5.3	(312,918)	54,685
2040	Benton County	0.30486606%	0.31235053%	18,730,686,120	2,829,903,107	1,190,090	2,524,551,598	7,885,450	6,524,131	(1,361,319)	5.3	224,545	(256,853)
2042	Josephine County	0.25824795%	0.21847609%	18,730,686,120	2,829,903,107	(6,324,037)	2,524,551,598	5,515,542	6,599,637	1,084,095	5.3	(1,193,215)	204,546
2043	Lincoln County	0.05927279%	0.04680995%	18,730,686,120	2,829,903,107	(1,981,689)	2,524,551,598	1,181,741	1,116,079	(65,662)	5.3	(373,904)	(12,389)
2044	Crook County	0.03500979%	0.03006356%	18,730,686,120	2,829,903,107	(786,489)	2,524,551,598	758,970	921,432	162,462	5.3	(148,394)	30,653
2050	Wallowa County	0.00473986%	0.00334216%	18,730,686,120	2,829,903,107	(222,245)	2,524,551,598	84,375	94,319	9,944	5.3	(41,933)	1,876
2052	Tillamook County	0.00011755%	0.00008366%	18,730,686,120	2,829,903,107	(5,389)	2,524,551,598	2,112	0	(2,112)	5.3	(1,017)	(398)
2053	Community Counseling Solutions	0.00123318%	0.00000000%	18,730,686,120	2,829,903,107	(196,085)	2,524,551,598	0	0	0	5.3	(36,997)	0
2099	State Judiciary	0.38852430%	0.36360414%	18,730,686,120	2,829,903,107	(3,962,501)	2,524,551,598	9,179,374	9,730,551	551,177	5.3	(747,642)	103,996
2100	City of Roseburg	0.14441813%	0.11491457%	18,730,686,120	2,829,903,107	(4,691,297)	2,524,551,598	2,901,078	3,409,034	507,956	5.3	(885,150)	95,841
2101	City of Salem	1.12384362%	1.04147943%	18,730,686,120	2,829,903,107	(13,096,551)	2,524,551,598	26,292,686	24,932,100	(1,360,586)	5.3	(2,471,047)	(256,714)
2102	City of Medford	0.42945725%	0.38534715%	18,730,686,120	2,829,903,107	(7,013,850)	2,524,551,598	9,728,288	9,541,921	(186,367)	5.3	(1,323,368)	(35,164)
2103	City of Albany	0.34225835%	0.30313059%	18,730,686,120	2,829,903,107	(6,221,620)	2,524,551,598	7,652,688	8,850,985	1,198,297	5.3	(1,173,891)	226,094
2104	City of Ashland	0.19272052%	0.16480273%	18,730,686,120	2,829,903,107	(4,439,148)	2,524,551,598	4,160,530	5,348,925	1,188,395	5.3	(837,575)	224,225
2105	City of Astoria	0.08117524%	0.06891634%	18,730,686,120	2,829,903,107	(1,949,261)	2,524,551,598	1,739,829	2,171,487	431,658	5.3	(367,785)	81,445
2106	City of Beaverton	0.65978128%	0.56488189%	18,730,686,120	2,829,903,107	(15,089,746)	2,524,551,598	14,260,735	14,273,209	12,474	5.3	(2,847,122)	2,354
2107	City of Bend	0.49444241%	0.47864386%	18,730,686,120	2,829,903,107	(2,512,093)	2,524,551,598	12,083,611	13,133,642	1,050,031	5.3	(473,980)	198,119
2109	City of Canby	0.06799048%	0.06811404%	18,730,686,120	2,829,903,107	19,647	2,524,551,598	1,719,574	1,701,147	(18,427)	5.3	3,707	(3,477)
2110	City of Coquille	0.02125944%	0.00304094%	18,730,686,120	2,829,903,107	(2,896,884)	2,524,551,598	76,770	1,305,389	1,228,619	5.3	(546,582)	231,815
2111	City of Eugene	1.47585296%	1.36733446%	18,730,686,120	2,829,903,107	(17,255,292)	2,524,551,598	34,519,064	39,616,197	5,097,133	5.3	(3,255,715)	961,723
2112	City Of Forest Grove	0.02368713%	0.02490900%	18,730,686,120	2,829,903,107	194,287	2,524,551,598	628,841	1,011,767	382,926	5.3	36,658	72,250
2113	City of Grants Pass	0.16649174%	0.15371009%	18,730,686,120	2,829,903,107	(2,032,383)	2,524,551,598	3,880,491	4,537,910	657,419	5.3	(383,468)	124,041
2114	City of Gresham	0.79226094%	0.68814997%	18,730,686,120	2,829,903,107	(16,554,459)	2,524,551,598	17,372,701	14,955,790	(2,416,911)	5.3	(3,123,483)	(456,021)
2115	City of Hillsboro	0.76521090%	0.68620667%	18,730,686,120	2,829,903,107	(12,562,291)	2,524,551,598	17,323,641	19,753,638	2,429,997	5.3	(2,370,244)	458,490

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2117	City of McMinnville	0.14784583%	0.13389159%	18,730,686,120	2,829,903,107	(2,218,834)	2,524,551,598	3,380,162	4,086,294	706,132	5.3	(418,648)	133,232
2118	City of Ontario	0.05449390%	0.04704334%	18,730,686,120	2,829,903,107	(1,184,698)	2,524,551,598	1,187,633	1,151,240	(36,393)	5.3	(223,528)	(6,867)
2119	City of Oregon City	0.15453671%	0.13428094%	18,730,686,120	2,829,903,107	(3,220,827)	2,524,551,598	3,389,992	3,655,232	265,240	5.3	(607,703)	50,045
2120	City of Lake Oswego	0.33178451%	0.28019224%	18,730,686,120	2,829,903,107	(8,203,575)	2,524,551,598	7,073,598	8,663,651	1,590,053	5.3	(1,547,844)	300,010
2121	City of Portland	4.94435798%	4.68333134%	18,730,686,120	2,829,903,107	(41,505,280)	2,524,551,598	118,233,116	142,737,307	24,504,191	5.3	(7,831,185)	4,623,432
2122	City of Redmond	0.16284454%	0.15574824%	18,730,686,120	2,829,903,107	(1,128,368)	2,524,551,598	3,931,945	4,016,206	84,261	5.3	(212,900)	15,898
2123	City of St Helens	0.06766418%	0.05421097%	18,730,686,120	2,829,903,107	(2,139,167)	2,524,551,598	1,368,584	1,831,926	463,342	5.3	(403,616)	87,423
2125	City of Vernonia	0.00865001%	0.00770568%	18,730,686,120	2,829,903,107	(150,155)	2,524,551,598	194,534	170,304	(24,230)	5.3	(28,331)	(4,572)
2126	City of West Linn	0.09449860%	0.08431099%	18,730,686,120	2,829,903,107	(1,619,909)	2,524,551,598	2,128,474	2,420,343	291,869	5.3	(305,643)	55,070
2127	City of Cottage Grove	0.06931817%	0.06675911%	18,730,686,120	2,829,903,107	(406,910)	2,524,551,598	1,685,368	1,536,452	(148,916)	5.3	(76,775)	(28,097)
2128	City of Tillamook	0.02216278%	0.01908799%	18,730,686,120	2,829,903,107	(488,915)	2,524,551,598	481,886	543,075	61,189	5.3	(92,248)	11,545
2129	City of Sweet Home	0.01189365%	0.01286010%	18,730,686,120	2,829,903,107	153,674	2,524,551,598	324,660	202,969	(121,691)	5.3	28,995	(22,961)
2131	City of Drain	0.00422435%	0.00366217%	18,730,686,120	2,829,903,107	(89,391)	2,524,551,598	92,453	138,027	45,574	5.3	(16,866)	8,599
2132	Eugene Water & Electric Board	0.35931882%	0.37456974%	18,730,686,120	2,829,903,107	2,425,016	2,524,551,598	9,456,206	11,723,553	2,267,347	5.3	457,550	427,801
2135	McMinnville Water & Light Department	0.05894897%	0.04885048%	18,730,686,120	2,829,903,107	(1,605,739)	2,524,551,598	1,233,256	1,588,322	355,066	5.3	(302,970)	66,994
2138	City of Hood River	0.05093554%	0.04077055%	18,730,686,120	2,829,903,107	(1,616,313)	2,524,551,598	1,029,274	1,317,089	287,815	5.3	(304,965)	54,305
2139	City of Reedsport	0.01489815%	0.01037918%	18,730,686,120	2,829,903,107	(718,552)	2,524,551,598	262,028	253,884	(8,144)	5.3	(135,576)	(1,537)
2140	City of Lebanon	0.07739195%	0.06777478%	18,730,686,120	2,829,903,107	(1,529,206)	2,524,551,598	1,711,009	1,939,221	228,212	5.3	(288,529)	43,059
2142	City of Sherwood	0.09716052%	0.08943076%	18,730,686,120	2,829,903,107	(1,229,093)	2,524,551,598	2,257,726	2,813,705	555,979	5.3	(231,904)	104,902
2143	City of Oakland	0.00196063%	0.00202926%	18,730,686,120	2,829,903,107	10,912	2,524,551,598	51,230	65,937	14,707	5.3	2,059	2,775
2145	City of Vale	0.00612720%	0.00547026%	18,730,686,120	2,829,903,107	(104,458)	2,524,551,598	138,100	165,844	27,744	5.3	(19,709)	5,235
2146	City of Prineville	0.04493535%	0.04297280%	18,730,686,120	2,829,903,107	(312,061)	2,524,551,598	1,084,871	967,503	(117,368)	5.3	(58,879)	(22,145)
2147	City of Wheeler	0.00083447%	0.00143284%	18,730,686,120	2,829,903,107	95,146	2,524,551,598	36,173	49,013	12,840	5.3	17,952	2,423
2148	City of Klamath Falls	0.08252050%	0.07970054%	18,730,686,120	2,829,903,107	(448,396)	2,524,551,598	2,012,081	1,710,579	(301,502)	5.3	(84,603)	(56,887)
2149	City of Canyonville	0.00196378%	0.00199251%	18,730,686,120	2,829,903,107	4,568	2,524,551,598	50,302	65,159	14,857	5.3	862	2,803
2150	City of Bandon	0.02283422%	0.02287358%	18,730,686,120	2,829,903,107	6,258	2,524,551,598	577,455	659,510	82,055	5.3	1,181	15,482
2152	City of Coos Bay	0.12144044%	0.10973550%	18,730,686,120	2,829,903,107	(1,861,177)	2,524,551,598	2,770,329	2,473,291	(297,038)	5.3	(351,165)	(56,045)
2154	City of Pendleton	0.10758849%	0.09239523%	18,730,686,120	2,829,903,107	(2,415,848)	2,524,551,598	2,332,565	2,560,417	227,852	5.3	(455,820)	42,991
2155	City of Corvallis	0.35529975%	0.31146706%	18,730,686,120	2,829,903,107	(6,969,741)	2,524,551,598	7,863,147	7,698,706	(164,441)	5.3	(1,315,045)	(31,027)
2157	City of Monmouth	0.04059148%	0.03402822%	18,730,686,120	2,829,903,107	(1,043,610)	2,524,551,598	859,060	1,033,167	174,107	5.3	(196,908)	32,850
2158	City of Milton-Freewater	0.04918345%	0.04498429%	18,730,686,120	2,829,903,107	(667,699)	2,524,551,598	1,135,652	1,281,784	146,132	5.3	(125,981)	27,572
2159	City of Baker City	0.04536326%	0.03749944%	18,730,686,120	2,829,903,107	(1,250,409)	2,524,551,598	946,693	1,067,543	120,850	5.3	(235,926)	22,802
2160	City of Hermiston	0.07541408%	0.07110167%	18,730,686,120	2,829,903,107	(685,707)	2,524,551,598	1,794,998	2,336,900	541,902	5.3	(129,379)	102,246
2161	City of Pilot Rock	0.00354727%	0.00315609%	18,730,686,120	2,829,903,107	(62,201)	2,524,551,598	79,677	95,343	15,666	5.3	(11,736)	2,956
2162	City of Clatskanie	0.00768972%	0.00869798%	18,730,686,120	2,829,903,107	160,321	2,524,551,598	219,585	44,570	(175,015)	5.3	30,249	(33,022)
2163	City of Milwaukie	0.10949156%	0.09557726%	18,730,686,120	2,829,903,107	(2,212,483)	2,524,551,598	2,412,897	2,391,986	(20,911)	5.3	(417,450)	(3,945)
2165	City of Cornelius	0.02967371%	0.03113458%	18,730,686,120	2,829,903,107	232,290	2,524,551,598	786,009	829,983	43,974	5.3	43,828	8,297
2166	City of Nyssa	0.00702041%	0.00567020%	18,730,686,120	2,829,903,107	(214,694)	2,524,551,598	143,147	180,647	37,500	5.3	(40,508)	7,075
2167	City of Athena	0.00194048%	0.00192085%	18,730,686,120	2,829,903,107	(3,121)	2,524,551,598	48,493	46,792	(1,701)	5.3	(589)	(321)
2168	City of Oakridge	0.01480576%	0.01558313%	18,730,686,120	2,829,903,107	123,608	2,524,551,598	393,404	460,321	66,917	5.3	23,322	12,626
2170	City of Madras	0.02261601%	0.01846850%	18,730,686,120	2,829,903,107	(659,487)	2,524,551,598	466,247	613,870	147,623	5.3	(124,432)	27,853
2172	City of Sandy	0.05583225%	0.05259761%	18,730,686,120	2,829,903,107	(514,333)	2,524,551,598	1,327,854	1,505,653	177,799	5.3	(97,044)	33,547
2174	City of Mt Angel	0.00729956%	0.00865112%	18,730,686,120	2,829,903,107	214,908	2,524,551,598	218,402	209,136	(9,266)	5.3	40,549	(1,748)
2175	City of Umatilla	0.03297921%	0.03053711%	18,730,686,120	2,829,903,107	(388,313)	2,524,551,598	770,925	809,404	38,479	5.3	(73,267)	7,260
2176	City of Scappoose	0.02524199%	0.02366392%	18,730,686,120	2,829,903,107	(250,925)	2,524,551,598	597,408	746,807	149,399	5.3	(47,344)	28,188
2177	City of Condon	0.00197667%	0.00184749%	18,730,686,120	2,829,903,107	(20,540)	2,524,551,598	46,641	66,145	19,504	5.3	(3,875)	3,680
2178	City of Boardman	0.01441397%	0.01396279%	18,730,686,120	2,829,903,107	(71,741)	2,524,551,598	352,498	435,399	82,901	5.3	(13,536)	15,642
2179	City of Estacada	0.01295837%	0.01286774%	18,730,686,120	2,829,903,107	(14,412)	2,524,551,598	324,853	400,354	75,501	5.3	(2,719)	14,245
2180	City of Enterprise	0.00900410%	0.00725390%	18,730,686,120	2,829,903,107	(278,295)	2,524,551,598	183,128	228,107	44,979	5.3	(52,508)	8,487
2181	City of Central Point	0.06259939%	0.05230015%	18,730,686,120	2,829,903,107	(1,637,660)	2,524,551,598	1,320,344	1,576,343	255,999	5.3	(308,992)	48,302
2182	City of Cascade Locks	0.00954992%	0.00793335%	18,730,686,120	2,829,903,107	(257,047)	2,524,551,598	200,282	204,302	4,020	5.3	(48,499)	758
2183	City of Myrtle Point	0.01614376%	0.01375240%	18,730,686,120	2,829,903,107	(380,245)	2,524,551,598	347,186	338,254	(8,932)	5.3	(71,744)	(1,685)
2184	City of Port Orford	0.00523679%	0.00510993%	18,730,686,120	2,829,903,107	(20,172)	2,524,551,598	129,003	183,421	54,418	5.3	(3,806)	10,268
2185	City of Wood Village	0.00779173%	0.00626550%	18,730,686,120	2,829,903,107	(242,682)	2,524,551,598	158,176	209,955	51,779	5.3	(45,789)	9,770
2186	City of Chiloquin	0.00049397%	0.00058050%	18,730,686,120	2,829,903,107	13,759	2,524,551,598	14,655	3,980	(10,675)	5.3	2,596	(2,014)
2187	City of Philomath	0.01402054%	0.01303840%	18,730,686,120	2,829,903,107	(156,168)	2,524,551,598	329,161	372,972	43,811	5.3	(29,466)	8,266
2188	City of Talent	0.01410933%	0.01467836%	18,730,686,120	2,829,903,107	90,480	2,524,551,598	370,563	428,364	57,801	5.3	17,072	10,906

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2189	City of Willamina	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2191	City of Huntington	0.00131360%	0.00113791%	18,730,686,120	2,829,903,107	(27,936)	2,524,551,598	28,727	22,610	(6,117)	5.3	(5,271)	(1,154)
2192	City of North Plains	0.00706841%	0.00741775%	18,730,686,120	2,829,903,107	55,548	2,524,551,598	187,265	170,850	(16,415)	5.3	10,481	(3,097)
2193	City of Heppner	0.00166579%	0.00223880%	18,730,686,120	2,829,903,107	91,114	2,524,551,598	56,520	0	(56,520)	5.3	17,191	(10,664)
2194	City of Cave Junction	0.00627984%	0.00607409%	18,730,686,120	2,829,903,107	(32,715)	2,524,551,598	153,344	166,142	12,798	5.3	(6,173)	2,415
2195	City of Metolius	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2196	City of Hubbard	0.00905433%	0.00757373%	18,730,686,120	2,829,903,107	(235,427)	2,524,551,598	191,203	319,717	128,514	5.3	(44,420)	24,248
2197	City of Myrtle Creek	0.01239428%	0.00982158%	18,730,686,120	2,829,903,107	(409,079)	2,524,551,598	247,951	287,163	39,212	5.3	(77,185)	7,398
2198	City of Carlton	0.00802953%	0.00630484%	18,730,686,120	2,829,903,107	(274,239)	2,524,551,598	159,169	218,165	58,996	5.3	(51,743)	11,131
2199	City of Junction City	0.02738032%	0.02668017%	18,730,686,120	2,829,903,107	(111,330)	2,524,551,598	673,555	772,606	99,051	5.3	(21,006)	18,689
2200	City of Wallowa	0.00173174%	0.00161724%	18,730,686,120	2,829,903,107	(18,207)	2,524,551,598	40,828	41,271	443	5.3	(3,435)	84
2201	City of Coburg	0.00926018%	0.00870427%	18,730,686,120	2,829,903,107	(88,394)	2,524,551,598	219,744	261,291	41,547	5.3	(16,678)	7,839
2202	City of Dallas	0.06748347%	0.05722811%	18,730,686,120	2,829,903,107	(1,630,682)	2,524,551,598	1,444,753	1,917,487	472,734	5.3	(307,676)	89,195
2203	City of Rockaway Beach	0.00684349%	0.00698611%	18,730,686,120	2,829,903,107	22,678	2,524,551,598	176,368	244,171	67,803	5.3	4,279	12,793
2204	City of Burns	0.00929324%	0.00517799%	18,730,686,120	2,829,903,107	(654,358)	2,524,551,598	130,721	212,170	81,449	5.3	(123,464)	15,368
2205	City of Elgin	0.00285857%	0.00479508%	18,730,686,120	2,829,903,107	307,920	2,524,551,598	121,054	11,603	(109,451)	5.3	58,098	(20,651)
2206	City of Weston	0.00134942%	0.00133215%	18,730,686,120	2,829,903,107	(2,746)	2,524,551,598	33,631	21,447	(12,184)	5.3	(518)	(2,299)
2207	City of Mill City	0.00309962%	0.00312703%	18,730,686,120	2,829,903,107	4,359	2,524,551,598	78,943	91,971	13,028	5.3	822	2,458
2208	City of Fairview	0.01382395%	0.01365379%	18,730,686,120	2,829,903,107	(27,056)	2,524,551,598	344,697	357,079	12,382	5.3	(5,105)	2,336
2209	City of Monroe	0.00137459%	0.00130753%	18,730,686,120	2,829,903,107	(10,663)	2,524,551,598	33,009	34,333	1,324	5.3	(2,012)	250
2210	City of Helix	0.00012604%	0.00005054%	18,730,686,120	2,829,903,107	(12,005)	2,524,551,598	1,276	5,888	4,612	5.3	(2,265)	870
2211	City of Jefferson	0.00000000%	0.00050823%	18,730,686,120	2,829,903,107	80,813	2,524,551,598	12,831	35,886	23,055	5.3	15,248	4,350
2212	Town of Lakeview	0.00706238%	0.00866875%	18,730,686,120	2,829,903,107	255,425	2,524,551,598	218,847	112,197	(106,650)	5.3	48,193	(20,123)
2213	City of Stanfield	0.00127099%	0.00225851%	18,730,686,120	2,829,903,107	157,023	2,524,551,598	57,017	80,806	23,789	5.3	29,627	4,488
2214	City of Yamhill	0.00469423%	0.00251391%	18,730,686,120	2,829,903,107	(346,688)	2,524,551,598	63,465	221,000	157,535	5.3	(65,413)	29,724
2215	City of Powers	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	12,199	12,199	5.3	0	2,302
2216	City of Brookings	0.03318192%	0.02918533%	18,730,686,120	2,829,903,107	(635,489)	2,524,551,598	736,799	828,950	92,151	5.3	(119,904)	17,387
2217	City of Sutherlin	0.03452770%	0.02951597%	18,730,686,120	2,829,903,107	(796,904)	2,524,551,598	745,146	709,648	(35,498)	5.3	(150,359)	(6,698)
2218	City of Prairie City	0.00335627%	0.00320161%	18,730,686,120	2,829,903,107	(24,592)	2,524,551,598	80,826	76,226	(4,600)	5.3	(4,640)	(868)
2219	City of Sheridan	0.00812158%	0.00773150%	18,730,686,120	2,829,903,107	(62,026)	2,524,551,598	195,186	210,821	15,635	5.3	(11,703)	2,950
2220	City of Garibaldi	0.00566501%	0.00428284%	18,730,686,120	2,829,903,107	(219,776)	2,524,551,598	108,123	135,614	27,491	5.3	(41,467)	5,187
2221	City of Sisters	0.00989249%	0.00879251%	18,730,686,120	2,829,903,107	(174,905)	2,524,551,598	221,971	266,922	44,951	5.3	(33,001)	8,481
2222	City of Jacksonville	0.01655462%	0.01387964%	18,730,686,120	2,829,903,107	(425,343)	2,524,551,598	350,399	403,495	53,096	5.3	(80,253)	10,018
2223	City of Cannon Beach	0.02856382%	0.02601583%	18,730,686,120	2,829,903,107	(405,150)	2,524,551,598	656,783	776,303	119,520	5.3	(76,443)	22,551
2224	City of Falls City	0.00187429%	0.00160756%	18,730,686,120	2,829,903,107	(42,412)	2,524,551,598	40,584	53,825	13,241	5.3	(8,002)	2,498
2225	City of Echo	0.00188050%	0.00120809%	18,730,686,120	2,829,903,107	(106,919)	2,524,551,598	30,499	51,018	20,519	5.3	(20,173)	3,872
2226	City of Hines	0.00499711%	0.00387815%	18,730,686,120	2,829,903,107	(177,924)	2,524,551,598	97,906	138,484	40,578	5.3	(33,571)	7,656
2227	Town Of Bonanza	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2228	City of Turner	0.00584498%	0.00620037%	18,730,686,120	2,829,903,107	56,510	2,524,551,598	156,532	189,102	32,570	5.3	10,662	6,145
2229	City of John Day	0.00536592%	0.00471834%	18,730,686,120	2,829,903,107	(102,970)	2,524,551,598	119,117	57,495	(61,622)	5.3	(19,428)	(11,627)
2230	City of Union	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	22	22	5.3	0	4
2231	City of Banks	0.00305322%	0.00268521%	18,730,686,120	2,829,903,107	(58,517)	2,524,551,598	67,790	85,211	17,421	5.3	(11,041)	3,287
2232	City of Joseph	0.00165097%	0.00219554%	18,730,686,120	2,829,903,107	86,591	2,524,551,598	55,428	83,174	27,746	5.3	16,338	5,235
2233	City of Lafayette	0.00545049%	0.00465763%	18,730,686,120	2,829,903,107	(126,071)	2,524,551,598	117,584	143,650	26,066	5.3	(23,787)	4,918
2234	City of Aumsville	0.01172218%	0.01089109%	18,730,686,120	2,829,903,107	(132,150)	2,524,551,598	274,951	288,076	13,125	5.3	(24,934)	2,476
2235	City of Amity	0.00269498%	0.00214487%	18,730,686,120	2,829,903,107	(87,472)	2,524,551,598	54,148	39,390	(14,758)	5.3	(16,504)	(2,785)
2236	City of Creswell	0.01216767%	0.01026782%	18,730,686,120	2,829,903,107	(302,091)	2,524,551,598	259,216	308,784	49,568	5.3	(56,998)	9,352
2237	City of Troutdale	0.03479186%	0.03392565%	18,730,686,120	2,829,903,107	(137,734)	2,524,551,598	856,471	849,380	(7,091)	5.3	(25,988)	(1,338)
2238	City of Warrenton	0.03052548%	0.02692938%	18,730,686,120	2,829,903,107	(571,808)	2,524,551,598	679,846	801,650	121,804	5.3	(107,888)	22,982
2240	City of Wilsonville	0.09159009%	0.08738915%	18,730,686,120	2,829,903,107	(667,982)	2,524,551,598	2,206,184	2,527,338	321,154	5.3	(126,034)	60,595
2241	City of Bay City	0.00662293%	0.00661643%	18,730,686,120	2,829,903,107	(1,033)	2,524,551,598	167,035	167,301	266	5.3	(195)	50
2242	City of Gaston	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	8,985	8,985	5.3	0	1,695
2243	City Of Brownsville	0.00398272%	0.00266124%	18,730,686,120	2,829,903,107	(210,125)	2,524,551,598	67,184	0	(67,184)	5.3	(39,646)	(12,676)
2244	City of Lakeside	0.00114294%	0.00191270%	18,730,686,120	2,829,903,107	122,397	2,524,551,598	48,287	12,531	(35,756)	5.3	23,094	(6,746)
2245	City of Dundee	0.00495820%	0.00624279%	18,730,686,120	2,829,903,107	204,260	2,524,551,598	157,602	181,244	23,642	5.3	38,540	4,461
2246	City of Merrill	0.00032838%	0.00000000%	18,730,686,120	2,829,903,107	(52,216)	2,524,551,598	0	1,750	1,750	5.3	(9,852)	330
2247	City of Malin	0.00103730%	0.00116606%	18,730,686,120	2,829,903,107	20,475	2,524,551,598	29,438	51,413	21,975	5.3	3,863	4,146

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2248	City of Fossil	0.00078087%	0.00085804%	18,730,686,120	2,829,903,107	12,270	2,524,551,598	21,662	20,448	(1,214)	5.3	2,315	(229)
2249	City of Phoenix	0.01033694%	0.01396095%	18,730,686,120	2,829,903,107	576,246	2,524,551,598	352,451	273,619	(78,832)	5.3	108,726	(14,874)
2250	City of Gold Beach	0.00588933%	0.00600621%	18,730,686,120	2,829,903,107	18,584	2,524,551,598	151,630	156,875	5,245	5.3	3,506	990
2251	City of Rogue River	0.00858480%	0.00708390%	18,730,686,120	2,829,903,107	(238,655)	2,524,551,598	178,837	203,156	24,319	5.3	(45,029)	4,588
2252	City of Dayton	0.00563292%	0.00466766%	18,730,686,120	2,829,903,107	(153,484)	2,524,551,598	117,837	149,890	32,053	5.3	(28,959)	6,048
2253	Town of Butte Falls	0.00166207%	0.00087938%	18,730,686,120	2,829,903,107	(124,453)	2,524,551,598	22,200	14,045	(8,155)	5.3	(23,482)	(1,539)
2254	City of Shady Cove	0.00143231%	0.00152855%	18,730,686,120	2,829,903,107	15,302	2,524,551,598	38,589	13,300	(25,289)	5.3	2,887	(4,772)
2255	Town of Canyon City	0.00104890%	0.00103643%	18,730,686,120	2,829,903,107	(1,983)	2,524,551,598	26,165	38,760	12,595	5.3	(374)	2,376
2256	City of Jordan Valley	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	1,780	1,780	5.3	0	336
2257	City of Culver	0.00291832%	0.00230863%	18,730,686,120	2,829,903,107	(96,945)	2,524,551,598	58,283	92,532	34,249	5.3	(18,292)	6,462
2258	City of Adair Village	0.00308268%	0.00324695%	18,730,686,120	2,829,903,107	26,120	2,524,551,598	81,971	77,358	(4,613)	5.3	4,928	(870)
2259	Town Of Hammond	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2260	City of Riddle	0.00363935%	0.00228107%	18,730,686,120	2,829,903,107	(215,977)	2,524,551,598	57,587	103,045	45,458	5.3	(40,750)	8,577
2261	City of Waldport	0.00544959%	0.00554653%	18,730,686,120	2,829,903,107	15,415	2,524,551,598	140,025	180,609	40,584	5.3	2,908	7,657
2262	City of Dufur	0.00144826%	0.00113094%	18,730,686,120	2,829,903,107	(50,456)	2,524,551,598	28,551	37,529	8,978	5.3	(9,520)	1,694
2263	City of La Grande	0.02525405%	0.02321488%	18,730,686,120	2,829,903,107	(324,244)	2,524,551,598	586,072	620,508	34,436	5.3	(61,178)	6,497
2264	City of Gervais	0.00689505%	0.00649371%	18,730,686,120	2,829,903,107	(63,817)	2,524,551,598	163,937	101,067	(62,870)	5.3	(12,041)	(11,862)
2265	City of Westfir	0.00046631%	0.00042426%	18,730,686,120	2,829,903,107	(6,686)	2,524,551,598	10,711	9,309	(1,402)	5.3	(1,262)	(265)
2266	City of Irrigon	0.00456945%	0.00463075%	18,730,686,120	2,829,903,107	9,747	2,524,551,598	116,906	120,817	3,911	5.3	1,839	738
2267	City of Independence	0.03603994%	0.03228845%	18,730,686,120	2,829,903,107	(596,517)	2,524,551,598	815,139	932,988	117,849	5.3	(112,550)	22,236
2268	City of Harrisburg	0.00740234%	0.00634457%	18,730,686,120	2,829,903,107	(168,194)	2,524,551,598	160,172	182,256	22,084	5.3	(31,735)	4,167
2269	City of Durham	0.00075990%	0.00075138%	18,730,686,120	2,829,903,107	(1,355)	2,524,551,598	18,969	26,084	7,115	5.3	(256)	1,342
2270	City of Lyons	0.00071428%	0.00045077%	18,730,686,120	2,829,903,107	(41,900)	2,524,551,598	11,380	23,085	11,705	5.3	(7,906)	2,208
2271	City of Columbia City	0.00492107%	0.00477897%	18,730,686,120	2,829,903,107	(22,595)	2,524,551,598	120,648	156,672	36,024	5.3	(4,263)	6,797
2272	City of Aurora	0.00248137%	0.00271055%	18,730,686,120	2,829,903,107	36,442	2,524,551,598	68,429	54,683	(13,746)	5.3	6,876	(2,594)
2273	City of Silverton	0.02921184%	0.02311010%	18,730,686,120	2,829,903,107	(970,225)	2,524,551,598	583,426	718,322	134,896	5.3	(183,061)	25,452
2274	City of Gold Hill	0.00054617%	0.00107234%	18,730,686,120	2,829,903,107	83,665	2,524,551,598	27,072	134	(26,938)	5.3	15,786	(5,083)
2275	City of Toledo	0.01932563%	0.02081752%	18,730,686,120	2,829,903,107	237,222	2,524,551,598	525,549	435,926	(89,623)	5.3	44,759	(16,910)
2276	City of Newport	0.02708296%	0.02258820%	18,730,686,120	2,829,903,107	(714,702)	2,524,551,598	570,251	713,297	143,046	5.3	(134,849)	26,990
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2278	City of Springfield	0.32381479%	0.28820932%	18,730,686,120	2,829,903,107	(5,661,549)	2,524,551,598	7,275,993	7,301,730	25,737	5.3	(1,068,217)	4,856
2279	City of Keizer	0.11065139%	0.09465955%	18,730,686,120	2,829,903,107	(2,542,827)	2,524,551,598	2,389,729	2,138,896	(250,833)	5.3	(479,779)	(47,327)
2280	City of Winston	0.01683685%	0.01602130%	18,730,686,120	2,829,903,107	(129,679)	2,524,551,598	404,466	358,133	(46,333)	5.3	(24,468)	(8,742)
2281	City of Manzanita	0.00908961%	0.00884314%	18,730,686,120	2,829,903,107	(39,192)	2,524,551,598	223,250	288,379	65,129	5.3	(7,395)	12,288
2282	City of Eagle Point	0.01263947%	0.01052511%	18,730,686,120	2,829,903,107	(336,200)	2,524,551,598	265,712	282,795	17,083	5.3	(63,434)	3,223
2283	City of Maupin	0.00591544%	0.00475630%	18,730,686,120	2,829,903,107	(184,313)	2,524,551,598	120,075	79,914	(40,161)	5.3	(34,776)	(7,578)
2284	City of Halsey	0.00247024%	0.00222264%	18,730,686,120	2,829,903,107	(39,371)	2,524,551,598	56,112	53,840	(2,272)	5.3	(7,428)	(429)
2285	City of Veneta	0.00997053%	0.00891955%	18,730,686,120	2,829,903,107	(167,114)	2,524,551,598	225,179	257,018	31,839	5.3	(31,531)	6,007
2286	City of Millersburg	0.00313403%	0.00389069%	18,730,686,120	2,829,903,107	120,315	2,524,551,598	98,222	167,304	69,082	5.3	22,701	13,034
2287	City of King City	0.00507576%	0.00488465%	18,730,686,120	2,829,903,107	(30,388)	2,524,551,598	123,316	141,225	17,909	5.3	(5,734)	3,379
2288	City of Tualatin	0.13257857%	0.11846521%	18,730,686,120	2,829,903,107	(2,244,135)	2,524,551,598	2,990,715	3,413,618	422,903	5.3	(423,422)	79,793
2289	City Of St Paul	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2290	City of Molalla	0.01662609%	0.02040931%	18,730,686,120	2,829,903,107	601,561	2,524,551,598	515,244	567,500	52,256	5.3	113,502	9,860
2291	City of Florence	0.03574799%	0.03094962%	18,730,686,120	2,829,903,107	(762,979)	2,524,551,598	781,339	771,568	(9,771)	5.3	(143,958)	(1,844)
2292	City of North Bend	0.04202818%	0.03435920%	18,730,686,120	2,829,903,107	(1,219,428)	2,524,551,598	867,416	1,108,325	240,909	5.3	(230,081)	45,455
2293	City of Lowell	0.00331727%	0.00290728%	18,730,686,120	2,829,903,107	(65,191)	2,524,551,598	73,396	78,727	5,331	5.3	(12,300)	1,006
2294	City of Depoe Bay	0.00712137%	0.00582734%	18,730,686,120	2,829,903,107	(205,762)	2,524,551,598	147,114	182,756	35,642	5.3	(38,823)	6,725
2295	City of Tigard	0.07676053%	0.06642118%	18,730,686,120	2,829,903,107	(1,644,038)	2,524,551,598	1,676,837	1,857,265	180,428	5.3	(310,196)	34,043
2296	City of Happy Valley	0.05060733%	0.04417088%	18,730,686,120	2,829,903,107	(1,023,446)	2,524,551,598	1,115,117	1,177,426	62,309	5.3	(193,103)	11,756
2297	City of Rainier	0.01028158%	0.00970807%	18,730,686,120	2,829,903,107	(91,192)	2,524,551,598	245,085	227,066	(18,019)	5.3	(17,206)	(3,400)
2298	City of Lincoln City	0.06830531%	0.07058829%	18,730,686,120	2,829,903,107	363,012	2,524,551,598	1,782,038	1,736,303	(45,735)	5.3	68,493	(8,629)
2299	City of Dunes City	0.00032995%	0.00043867%	18,730,686,120	2,829,903,107	17,287	2,524,551,598	11,074	16,335	5,261	5.3	3,262	993
2300	City of Yachats	0.00384920%	0.00445696%	18,730,686,120	2,829,903,107	96,639	2,524,551,598	112,518	95,928	(16,590)	5.3	18,234	(3,130)
2301	City of Moro	0.00097489%	0.00079963%	18,730,686,120	2,829,903,107	(27,867)	2,524,551,598	20,187	25,160	4,973	5.3	(5,258)	938
2302	City of Mt. Vernon	0.00153139%	0.00089728%	18,730,686,120	2,829,903,107	(100,829)	2,524,551,598	22,652	39,566	16,914	5.3	(19,024)	3,191
2303	City of Woodburn	0.08130068%	0.09556238%	18,730,686,120	2,829,903,107	2,267,721	2,524,551,598	2,412,522	2,561,973	149,451	5.3	427,872	28,198
2304	City of Gladstone	0.04469201%	0.03111817%	18,730,686,120	2,829,903,107	(2,158,346)	2,524,551,598	785,594	889,273	103,679	5.3	(407,235)	19,562

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2305	City of Elkton	0.00071625%	0.00062171%	18,730,686,120	2,829,903,107	(15,033)	2,524,551,598	15,695	18,670	2,975	5.3	(2,836)	561
2306	City of Imbler	0.00017753%	0.00015725%	18,730,686,120	2,829,903,107	(3,226)	2,524,551,598	3,970	2,990	(980)	5.3	(609)	(185)
2307	City of Yoncalla	0.00185558%	0.00266976%	18,730,686,120	2,829,903,107	129,462	2,524,551,598	67,399	68,716	1,317	5.3	24,427	248
2308	City of North Powder	0.00110341%	0.00098334%	18,730,686,120	2,829,903,107	(19,092)	2,524,551,598	24,825	25,239	414	5.3	(3,602)	78
2309	City of Gearhart	0.00914765%	0.00851228%	18,730,686,120	2,829,903,107	(101,029)	2,524,551,598	214,897	220,333	5,436	5.3	(19,062)	1,026
2400	Gilliam County Fire Services	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	8,479	8,479	5.3	0	1,600
2401	South Clackamas Transportation District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	13,405	13,405	5.3	0	2,529
2402	Kernville Gleneden Beach Lincoln Beach Water District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	23,040	23,040	5.3	0	4,347
2403	Central Coos Fire and Rescue	0.00175930%	0.00152930%	18,730,686,120	2,829,903,107	(36,572)	2,524,551,598	38,608	54,970	16,362	5.3	(6,900)	3,087
2404	North Gilliam County Health District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	19,199	19,199	5.3	0	3,622
2405	McMinnville Fire District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	284,970	284,970	5.3	0	53,768
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00451782%	0.00328067%	18,730,686,120	2,829,903,107	(196,716)	2,524,551,598	82,822	61,274	(21,548)	5.3	(37,116)	(4,066)
2501	Port of The Dalles	0.00103127%	0.00103588%	18,730,686,120	2,829,903,107	733	2,524,551,598	26,151	10,334	(15,817)	5.3	138	(2,984)
2507	Port of Astoria	0.00755622%	0.00745295%	18,730,686,120	2,829,903,107	(16,421)	2,524,551,598	188,154	220,262	32,108	5.3	(3,098)	6,058
2508	Multnomah Drainage	0.03280968%	0.03168845%	18,730,686,120	2,829,903,107	(178,284)	2,524,551,598	799,991	852,663	52,672	5.3	(33,638)	9,938
2510	Horsefly Irrigation District	0.00133308%	0.00117490%	18,730,686,120	2,829,903,107	(25,152)	2,524,551,598	29,661	36,934	7,273	5.3	(4,746)	1,372
2511	Grants Pass Irrigation District	0.00614833%	0.00536739%	18,730,686,120	2,829,903,107	(124,175)	2,524,551,598	135,503	140,209	4,706	5.3	(23,429)	888
2512	Port of Portland	0.46366001%	0.50338557%	18,730,686,120	2,829,903,107	6,316,675	2,524,551,598	12,708,228	11,710,227	(998,001)	5.3	1,191,825	(188,302)
2513	Port of Coos Bay	0.01621560%	0.01243511%	18,730,686,120	2,829,903,107	(601,128)	2,524,551,598	313,931	410,176	96,245	5.3	(113,420)	18,159
2515	Klamath County Fire District 1	0.14118634%	0.10952601%	18,730,686,120	2,829,903,107	(5,034,241)	2,524,551,598	2,765,041	2,887,456	122,415	5.3	(949,857)	23,097
2518	Clackamas County Housing Authority	0.01984652%	0.02304119%	18,730,686,120	2,829,903,107	507,978	2,524,551,598	581,687	654,164	72,477	5.3	95,845	13,675
2519	Home Forward	0.18840928%	0.18813025%	18,730,686,120	2,829,903,107	(44,368)	2,524,551,598	4,749,445	5,551,087	801,642	5.3	(8,371)	151,253
2521	League of Oregon Cities	0.02176710%	0.01879795%	18,730,686,120	2,829,903,107	(472,118)	2,524,551,598	474,564	524,078	49,514	5.3	(89,079)	9,342
2522	Lane Council of Governments	0.14986117%	0.15460184%	18,730,686,120	2,829,903,107	753,804	2,524,551,598	3,903,003	4,308,637	405,634	5.3	142,227	76,535
2526	Clatskanie PUD	0.03555933%	0.03212148%	18,730,686,120	2,829,903,107	(546,645)	2,524,551,598	810,923	917,409	106,486	5.3	(103,141)	20,092
2527	Deschutes Valley Water District	0.01370896%	0.01369519%	18,730,686,120	2,829,903,107	(2,189)	2,524,551,598	345,742	344,706	(1,036)	5.3	(413)	(195)
2528	Columbia River Fire & Rescue	0.06219119%	0.05809190%	18,730,686,120	2,829,903,107	(651,819)	2,524,551,598	1,466,560	1,140,502	(326,058)	5.3	(122,985)	(61,520)
2529	East Fork Irrigation District	0.00415526%	0.00464813%	18,730,686,120	2,829,903,107	78,370	2,524,551,598	117,344	48,857	(68,487)	5.3	14,787	(12,922)
2530	River Road Water District	0.00408994%	0.00285842%	18,730,686,120	2,829,903,107	(195,821)	2,524,551,598	72,162	0	(72,162)	5.3	(36,947)	(13,615)
2531	Oregon School Boards Association	0.03702462%	0.03343511%	18,730,686,120	2,829,903,107	(570,760)	2,524,551,598	844,087	977,317	133,230	5.3	(107,691)	25,138
2533	Owyhee Irrigation District	0.01297611%	0.01301213%	18,730,686,120	2,829,903,107	5,727	2,524,551,598	328,498	378,384	49,886	5.3	1,081	9,412
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	503	503	5.3	0	95
2538	Clackamas Vector Control	0.00261955%	0.00250192%	18,730,686,120	2,829,903,107	(18,704)	2,524,551,598	63,162	70,576	7,414	5.3	(3,529)	1,399
2540	West Extension Irrigation District	0.00241658%	0.00142487%	18,730,686,120	2,829,903,107	(157,690)	2,524,551,598	35,972	68,166	32,194	5.3	(29,753)	6,074
2541	Jackson County Vector Control District	0.00279649%	0.00165906%	18,730,686,120	2,829,903,107	(180,860)	2,524,551,598	41,884	44,811	2,927	5.3	(34,125)	552
2542	Rainbow Water District	0.00620984%	0.00581377%	18,730,686,120	2,829,903,107	(62,978)	2,524,551,598	146,772	180,637	33,865	5.3	(11,883)	6,390
2545	Council of Governments	0.10142543%	0.09274097%	18,730,686,120	2,829,903,107	(1,380,897)	2,524,551,598	2,341,294	3,566,528	1,225,234	5.3	(260,547)	231,176
2547	Metzger Water District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2549	Rogue River Fire District	0.01373911%	0.01029590%	18,730,686,120	2,829,903,107	(547,497)	2,524,551,598	259,925	311,708	51,783	5.3	(103,301)	9,770
2550	Nyssa Road Assessment District 2	0.00145188%	0.00137930%	18,730,686,120	2,829,903,107	(11,541)	2,524,551,598	34,821	76,537	41,716	5.3	(2,178)	7,871
2552	Winston-Dillard Fire District	0.01238439%	0.00907128%	18,730,686,120	2,829,903,107	(526,811)	2,524,551,598	229,009	364,005	134,996	5.3	(99,398)	25,471
2553	Tangent Rural Fire Protection District	0.00276129%	0.00190686%	18,730,686,120	2,829,903,107	(135,862)	2,524,551,598	48,140	100,571	52,431	5.3	(25,634)	9,893
2555	Monroe Fire Department	0.00179415%	0.00169603%	18,730,686,120	2,829,903,107	(15,602)	2,524,551,598	42,817	51,369	8,552	5.3	(2,944)	1,614
2556	Jackson County Fire District 5	0.05297155%	0.05286862%	18,730,686,120	2,829,903,107	(16,366)	2,524,551,598	1,334,696	1,832,516	497,820	5.3	(3,088)	93,928
2557	Estacada Fire Department	0.00241561%	0.00898586%	18,730,686,120	2,829,903,107	1,044,722	2,524,551,598	226,853	0	(226,853)	5.3	197,117	(42,802)
2559	Keizer Fire Department	0.05189106%	0.04220181%	18,730,686,120	2,829,903,107	(1,540,666)	2,524,551,598	1,065,406	1,178,454	113,048	5.3	(290,692)	21,330
2561	Jefferson Rural Fire Protection District	0.00232122%	0.00406414%	18,730,686,120	2,829,903,107	277,138	2,524,551,598	102,601	65,314	(37,287)	5.3	52,290	(7,035)
2562	Wy'East Fire District	0.00058158%	0.00050684%	18,730,686,120	2,829,903,107	(11,884)	2,524,551,598	12,795	49,023	36,228	5.3	(2,242)	6,835
2563	Central Oregon Irrigation District	0.01696065%	0.01799755%	18,730,686,120	2,829,903,107	164,875	2,524,551,598	454,357	499,850	45,493	5.3	31,108	8,584
2564	Illinois Valley Fire District	0.00882996%	0.00725007%	18,730,686,120	2,829,903,107	(251,214)	2,524,551,598	183,032	203,305	20,273	5.3	(47,399)	3,825
2567	Charleston Rural Fire Protection District	0.00219391%	0.00264819%	18,730,686,120	2,829,903,107	72,235	2,524,551,598	66,855	140,022	73,167	5.3	13,629	13,805
2568	Molalla Rural Fire Protection District 73	0.02018077%	0.01669387%	18,730,686,120	2,829,903,107	(554,444)	2,524,551,598	421,445	589,705	168,260	5.3	(104,612)	31,747
2569	Central Oregon Intergovernmental Council	0.02194282%	0.02627757%	18,730,686,120	2,829,903,107	689,259	2,524,551,598	663,391	597,437	(65,954)	5.3	130,049	(12,444)
2570	Port of St Helens	0.00318121%	0.00480641%	18,730,686,120	2,829,903,107	258,420	2,524,551,598	121,340	144,601	23,261	5.3	48,758	4,389
2571	Crystal Springs Water District	0.00618950%	0.00545749%	18,730,686,120	2,829,903,107	(116,394)	2,524,551,598	137,777	157,709	19,932	5.3	(21,961)	3,761
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	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 H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2575	Jefferson County Rural Fire Protection District 1	0.01376963%	0.00178209%	18,730,686,120	2,829,903,107	(1,906,112)	2,524,551,598	44,990	78,099	33,109	5.3	(359,644)	6,247
2576	Depoe Bay Rural Fire Protection District	0.01898949%	0.01490536%	18,730,686,120	2,829,903,107	(649,409)	2,524,551,598	376,294	341,503	(34,791)	5.3	(122,530)	(6,564)
2579	La Pine Rural Fire Protection District	0.02454901%	0.02622126%	18,730,686,120	2,829,903,107	265,901	2,524,551,598	661,969	742,353	80,384	5.3	50,170	15,167
2580	Marion County Fire District 1	0.05668655%	0.05971347%	18,730,686,120	2,829,903,107	481,305	2,524,551,598	1,507,497	2,126,892	619,395	5.3	90,812	116,867
2581	Port of Umatilla	0.00087945%	0.00091770%	18,730,686,120	2,829,903,107	6,081	2,524,551,598	23,168	66,832	43,664	5.3	1,147	8,238
2582	Talent Irrigation District	0.00457478%	0.00379571%	18,730,686,120	2,829,903,107	(123,878)	2,524,551,598	95,825	176,220	80,395	5.3	(23,373)	15,169
2585	Rogue River Valley Irrigation District	0.00406831%	0.00350094%	18,730,686,120	2,829,903,107	(90,216)	2,524,551,598	88,383	105,417	17,034	5.3	(17,022)	3,214
2587	Tualatin Valley Irrigation District	0.00421146%	0.00374051%	18,730,686,120	2,829,903,107	(74,884)	2,524,551,598	94,431	94,777	346	5.3	(14,129)	65
2588	Clatskanie Rural Fire Protection District	0.01820687%	0.01853624%	18,730,686,120	2,829,903,107	52,372	2,524,551,598	467,957	559,143	91,186	5.3	9,882	17,205
2589	West Slope Water District	0.00449640%	0.00460466%	18,730,686,120	2,829,903,107	17,215	2,524,551,598	116,247	162,381	46,134	5.3	3,248	8,705
2590	Redmond Fire & Rescue	0.06722320%	0.05442844%	18,730,686,120	2,829,903,107	(2,034,467)	2,524,551,598	1,374,074	1,596,595	222,521	5.3	(383,862)	41,985
2592	Medford Irrigation District	0.00374243%	0.00365142%	18,730,686,120	2,829,903,107	(14,472)	2,524,551,598	92,182	110,715	18,533	5.3	(2,731)	3,497
2594	Metro	0.59968947%	0.64345414%	18,730,686,120	2,829,903,107	6,958,925	2,524,551,598	16,244,332	17,049,420	805,088	5.3	1,313,005	151,903
2595	Canby Fire District	0.03409933%	0.02831846%	18,730,686,120	2,829,903,107	(919,204)	2,524,551,598	714,914	871,119	156,205	5.3	(173,435)	29,473
2596	Bend Parks & Recreation	0.06533879%	0.06645376%	18,730,686,120	2,829,903,107	177,289	2,524,551,598	1,677,659	1,992,667	315,008	5.3	33,451	59,435
2597	Mapleton Water District	0.00094464%	0.00077733%	18,730,686,120	2,829,903,107	(26,603)	2,524,551,598	19,624	10,336	(9,288)	5.3	(5,019)	(1,752)
2598	Marion County Housing Authority	0.00310915%	0.00380599%	18,730,686,120	2,829,903,107	110,803	2,524,551,598	96,084	270	(95,814)	5.3	20,906	(18,078)
2599	South Suburban Sanitary District	0.00627429%	0.00769785%	18,730,686,120	2,829,903,107	226,358	2,524,551,598	194,336	193,373	(963)	5.3	42,709	(182)
2600	Winston-Dillard Water District	0.00461216%	0.00475333%	18,730,686,120	2,829,903,107	22,447	2,524,551,598	120,000	132,355	12,355	5.3	4,235	2,331
2601	Baker Valley Irrigation District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2602	Aumsville Rural Fire Protection District	0.00499123%	0.00229053%	18,730,686,120	2,829,903,107	(429,433)	2,524,551,598	57,826	66,171	8,345	5.3	(81,025)	1,575
2603	Corbett Water District	0.00160495%	0.00182121%	18,730,686,120	2,829,903,107	34,387	2,524,551,598	45,977	56,906	10,929	5.3	6,488	2,062
2604	Netarts-Oceanside Sanitary District	0.00369738%	0.00304405%	18,730,686,120	2,829,903,107	(103,884)	2,524,551,598	76,849	91,412	14,563	5.3	(19,601)	2,748
2605	Scio Fire District	0.00152466%	0.00071082%	18,730,686,120	2,829,903,107	(129,407)	2,524,551,598	17,945	46,441	28,496	5.3	(24,416)	5,377
2606	West Valley Housing Authority	0.00762899%	0.00748576%	18,730,686,120	2,829,903,107	(22,775)	2,524,551,598	188,982	200,971	11,989	5.3	(4,297)	2,262
2607	Hoodland Fire District 74	0.01875513%	0.01200650%	18,730,686,120	2,829,903,107	(1,073,085)	2,524,551,598	303,110	379,133	76,023	5.3	(202,469)	14,344
2608	Gaston Rural Fire Protection District	0.00289752%	0.00223979%	18,730,686,120	2,829,903,107	(104,584)	2,524,551,598	56,545	55,334	(1,211)	5.3	(19,733)	(228)
2610	Turner Fire District	0.00808994%	0.00734080%	18,730,686,120	2,829,903,107	(119,119)	2,524,551,598	185,322	132,766	(52,556)	5.3	(22,475)	(9,916)
2611	Burnt River Irrigation District	0.00000000%	0.00041297%	18,730,686,120	2,829,903,107	65,665	2,524,551,598	10,426	10,404	(22)	5.3	12,390	(4)
2612	Community Services Consortium	0.06294926%	0.05620032%	18,730,686,120	2,829,903,107	(1,073,135)	2,524,551,598	1,418,806	1,625,935	207,129	5.3	(202,478)	39,081
2613	Polk Soil & Water Conservation District	0.00121187%	0.00048676%	18,730,686,120	2,829,903,107	(115,298)	2,524,551,598	12,289	48,300	36,011	5.3	(21,754)	6,795
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2615	Humanities Council	0.00041361%	0.00032971%	18,730,686,120	2,829,903,107	(13,341)	2,524,551,598	8,324	0	(8,324)	5.3	(2,517)	(1,571)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2617	Clean Water Services	0.26722601%	0.27044390%	18,730,686,120	2,829,903,107	511,670	2,524,551,598	6,827,496	6,205,849	(621,647)	5.3	96,542	(117,292)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2620	Jackson County Fire District 4	0.00724729%	0.00548702%	18,730,686,120	2,829,903,107	(279,897)	2,524,551,598	138,523	182,480	43,957	5.3	(52,811)	8,294
2623	Evans Valley Fire District 6	0.00159845%	0.00131331%	18,730,686,120	2,829,903,107	(45,340)	2,524,551,598	33,155	27,457	(5,698)	5.3	(8,555)	(1,075)
2624	Klamath Vector Control	0.00112291%	0.00099734%	18,730,686,120	2,829,903,107	(19,967)	2,524,551,598	25,178	31,460	6,282	5.3	(3,767)	1,185
2625	Port of Newport	0.01261266%	0.01179697%	18,730,686,120	2,829,903,107	(129,701)	2,524,551,598	297,821	368,302	70,481	5.3	(24,472)	13,298
2626	Tillamook Peoples Utility District	0.09441438%	0.08145226%	18,730,686,120	2,829,903,107	(2,061,079)	2,524,551,598	2,056,304	2,621,125	564,821	5.3	(388,883)	106,570
2628	McKenzie Fire And Rescue	0.00672999%	0.00537100%	18,730,686,120	2,829,903,107	(216,090)	2,524,551,598	135,594	162,637	27,043	5.3	(40,772)	5,102
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2630	Sheridan Fire District	0.01614064%	0.01096214%	18,730,686,120	2,829,903,107	(823,422)	2,524,551,598	276,745	369,688	92,943	5.3	(155,363)	17,536
2631	Arch Cape Water-Sanitary District	0.00121887%	0.00110643%	18,730,686,120	2,829,903,107	(17,879)	2,524,551,598	27,932	23,819	(4,113)	5.3	(3,373)	(776)
2632	Umpqua Regional Council of Governments	0.00103619%	0.00076554%	18,730,686,120	2,829,903,107	(43,036)	2,524,551,598	19,326	0	(19,326)	5.3	(8,120)	(3,646)
2633	Port of Cascade Locks	0.00416665%	0.00587364%	18,730,686,120	2,829,903,107	271,425	2,524,551,598	148,283	113,443	(34,840)	5.3	51,212	(6,574)
2637	Northeast Oregon Housing Authority	0.01322848%	0.01096714%	18,730,686,120	2,829,903,107	(359,570)	2,524,551,598	276,871	193,021	(83,850)	5.3	(67,843)	(15,821)
2638	North Douglas County Fire and EMS	0.00506964%	0.00394562%	18,730,686,120	2,829,903,107	(178,728)	2,524,551,598	99,609	150,687	51,078	5.3	(33,722)	9,637
2641	Suburban East Salem Water District	0.00371105%	0.00241056%	18,730,686,120	2,829,903,107	(206,788)	2,524,551,598	60,856	79,417	18,561	5.3	(39,017)	3,502
2642	Dexter Rural Fire Protection District	0.00171941%	0.00066706%	18,730,686,120	2,829,903,107	(167,331)	2,524,551,598	16,840	54,061	37,221	5.3	(31,572)	7,023
2643	Sweet Home Cemetery	0.00057055%	0.00064008%	18,730,686,120	2,829,903,107	11,055	2,524,551,598	16,159	17,373	1,214	5.3	2,086	229
2644	Lakeside Water District	0.00078121%	0.00081499%	18,730,686,120	2,829,903,107	5,371	2,524,551,598	20,575	24,442	3,867	5.3	1,013	730
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00299024%	0.00225358%	18,730,686,120	2,829,903,107	(117,135)	2,524,551,598	56,893	114,902	58,009	5.3	(22,101)	10,945
2646	Keno Rural Fire Protection District	0.00652684%	0.00567977%	18,730,686,120	2,829,903,107	(134,691)	2,524,551,598	143,389	53,690	(89,699)	5.3	(25,413)	(16,924)
2647	Crooked River Ranch Rural Fire Protection District	0.00632470%	0.00327771%	18,730,686,120	2,829,903,107	(484,495)	2,524,551,598	82,747	111,226	28,479	5.3	(91,414)	5,373

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2648	Black Butte Ranch Rural Fire Protection District	0.01121222%	0.01060605%	18,730,686,120	2,829,903,107	(96,386)	2,524,551,598	267,755	189,167	(78,588)	5.3	(18,186)	(14,828)
2649	Colton Fire Department	0.00008894%	0.00022402%	18,730,686,120	2,829,903,107	21,478	2,524,551,598	5,656	1,964	(3,692)	5.3	4,052	(697)
2651	Imbler Rural Fire Protection District	0.00011546%	0.00004970%	18,730,686,120	2,829,903,107	(10,456)	2,524,551,598	1,255	3,648	2,393	5.3	(1,973)	452
2652	The Oregon Consortium	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2653	Umatilla Fire Department	0.00464727%	0.00645020%	18,730,686,120	2,829,903,107	286,680	2,524,551,598	162,839	119,541	(43,298)	5.3	54,091	(8,169)
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2655	North Bay Rural Fire Protection District	0.00095124%	0.00063459%	18,730,686,120	2,829,903,107	(50,350)	2,524,551,598	16,021	192,194	176,173	5.3	(9,500)	33,240
2657	Mid-Willamette Valley Senior Service Agency	0.14571371%	0.13967654%	18,730,686,120	2,829,903,107	(959,957)	2,524,551,598	3,526,206	4,102,575	576,369	5.3	(181,124)	108,749
2658	Salem Metropolitan Communication Agency	0.00180658%	0.00185203%	18,730,686,120	2,829,903,107	7,226	2,524,551,598	46,755	0	(46,755)	5.3	1,363	(8,822)
2659	Silverton Fire District	0.00573444%	0.00631182%	18,730,686,120	2,829,903,107	91,807	2,524,551,598	159,345	176,427	17,082	5.3	17,322	3,223
2660	Tualatin Valley Fire & Rescue	0.72887258%	0.61145755%	18,730,686,120	2,829,903,107	(18,669,910)	2,524,551,598	15,436,561	19,949,440	4,512,879	5.3	(3,522,625)	851,487
2661	Lincoln County 911	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2662	East Central Oregon Association of Counties	0.00061830%	0.00045620%	18,730,686,120	2,829,903,107	(25,775)	2,524,551,598	11,517	0	(11,517)	5.3	(4,863)	(2,173)
2663	Metropolitan Area Communications Commission	0.00864633%	0.00745641%	18,730,686,120	2,829,903,107	(189,206)	2,524,551,598	188,241	213,410	25,169	5.3	(35,699)	4,749
2664	Applegate Valley Rural Fire Protection District 9	0.01063944%	0.00794499%	18,730,686,120	2,829,903,107	(428,438)	2,524,551,598	200,575	191,292	(9,283)	5.3	(80,837)	(1,752)
2665	N NE Community Mental Health Center	0.00169110%	0.00084429%	18,730,686,120	2,829,903,107	(134,649)	2,524,551,598	21,315	0	(21,315)	5.3	(25,405)	(4,022)
2666	Central City Concern	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2669	Roseburg Urban Sanitary Authority	0.01020402%	0.00899937%	18,730,686,120	2,829,903,107	(191,548)	2,524,551,598	227,194	266,134	38,940	5.3	(36,141)	7,347
2670	Mt Hood Community Mental Health Ctr	0.00304672%	0.00215044%	18,730,686,120	2,829,903,107	(142,515)	2,524,551,598	54,289	0	(54,289)	5.3	(26,890)	(10,243)
2671	Columbia 911 Communications District	0.01382772%	0.01211038%	18,730,686,120	2,829,903,107	(273,071)	2,524,551,598	305,733	370,598	64,865	5.3	(51,523)	12,239
2672	Rockwood Water PUD	0.01797717%	0.01542977%	18,730,686,120	2,829,903,107	(405,056)	2,524,551,598	389,533	513,271	123,738	5.3	(76,426)	23,347
2673	Port Orford Library	0.00075376%	0.00063322%	18,730,686,120	2,829,903,107	(19,166)	2,524,551,598	15,986	19,266	3,280	5.3	(3,616)	619
2674	Nestucca Rural Fire District	0.00967952%	0.00791789%	18,730,686,120	2,829,903,107	(280,113)	2,524,551,598	199,891	213,129	13,238	5.3	(52,852)	2,498
2676	Woodburn Fire District	0.02604024%	0.02468751%	18,730,686,120	2,829,903,107	(215,095)	2,524,551,598	623,249	752,132	128,883	5.3	(40,584)	24,318
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2678	Central Oregon Regional Housing Authority	0.00665945%	0.00692395%	18,730,686,120	2,829,903,107	42,058	2,524,551,598	174,799	210,148	35,349	5.3	7,935	6,670
2679	Columbia River Public Utility District	0.05260057%	0.04698316%	18,730,686,120	2,829,903,107	(893,212)	2,524,551,598	1,186,114	1,252,674	66,560	5.3	(168,531)	12,558
2681	Cloverdale Rural Fire Protection District	0.00255596%	0.00410654%	18,730,686,120	2,829,903,107	246,554	2,524,551,598	103,672	136,520	32,848	5.3	46,520	6,198
2684	Parkdale Fire District	0.00187049%	0.00199122%	18,730,686,120	2,829,903,107	19,198	2,524,551,598	50,269	61,352	11,083	5.3	3,622	2,091
2685	Oregon Community College Association	0.00309664%	0.00386079%	18,730,686,120	2,829,903,107	121,506	2,524,551,598	97,468	70,071	(27,397)	5.3	22,926	(5,169)
2686	Weston Cemetery	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	15	15	5.3	0	3
2687	Columbia Drainage Vector Control District	0.00200433%	0.00179205%	18,730,686,120	2,829,903,107	(33,755)	2,524,551,598	45,241	76,077	30,836	5.3	(6,369)	5,818
2688	Polk County Fire District 1	0.01724655%	0.01546451%	18,730,686,120	2,829,903,107	(283,358)	2,524,551,598	390,410	420,211	29,801	5.3	(53,464)	5,623
2689	Redmond Area Park & Recreation District	0.00319247%	0.00400595%	18,730,686,120	2,829,903,107	129,349	2,524,551,598	101,132	116,958	15,826	5.3	24,405	2,986
2692	Siuslaw Public Library	0.00361240%	0.00385801%	18,730,686,120	2,829,903,107	39,054	2,524,551,598	97,397	104,744	7,347	5.3	7,369	1,386
2693	City-County Insurance Services	0.04167093%	0.03917550%	18,730,686,120	2,829,903,107	(396,793)	2,524,551,598	989,006	1,242,340	253,334	5.3	(74,867)	47,799
2694	Philomath Fire Department	0.00756460%	0.00619153%	18,730,686,120	2,829,903,107	(218,328)	2,524,551,598	156,308	167,713	11,405	5.3	(41,194)	2,152
2695	Washington County Consolidated Communications Agency	0.07975377%	0.07177450%	18,730,686,120	2,829,903,107	(1,268,766)	2,524,551,598	1,811,984	2,117,581	305,597	5.3	(239,390)	57,660
2696	Stayton Fire District	0.00713758%	0.00469928%	18,730,686,120	2,829,903,107	(387,708)	2,524,551,598	118,636	242,728	124,092	5.3	(73,152)	23,414
2697	Oregon Museum Park	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00279403%	0.00206406%	18,730,686,120	2,829,903,107	(116,071)	2,524,551,598	52,108	46,359	(5,749)	5.3	(21,900)	(1,085)
2699	Chetco Library Board	0.00364178%	0.00316345%	18,730,686,120	2,829,903,107	(76,058)	2,524,551,598	79,863	94,785	14,922	5.3	(14,351)	2,815
2700	Lowell Rural Fire Protection District	0.00366403%	0.00202960%	18,730,686,120	2,829,903,107	(259,888)	2,524,551,598	51,238	48,854	(2,384)	5.3	(49,035)	(450)
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00719866%	0.00806005%	18,730,686,120	2,829,903,107	136,968	2,524,551,598	203,480	290,577	87,097	5.3	25,843	16,433
2702	Banks Fire District 13	0.00317894%	0.00231277%	18,730,686,120	2,829,903,107	(137,728)	2,524,551,598	58,387	114,058	55,671	5.3	(25,986)	10,504
2703	Westport Sewer District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	551	551	5.3	0	104
2705	Lebanon Fire District	0.05308263%	0.04024619%	18,730,686,120	2,829,903,107	(2,041,094)	2,524,551,598	1,016,036	1,162,625	146,589	5.3	(385,112)	27,658
2707	Clatskanie Library	0.00120555%	0.00083227%	18,730,686,120	2,829,903,107	(59,355)	2,524,551,598	21,011	25,484	4,473	5.3	(11,199)	844
2708	Milton-Freewater Cemetery District 3	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2709	Scappoose Public Library	0.00135235%	0.00141462%	18,730,686,120	2,829,903,107	9,902	2,524,551,598	35,713	39,969	4,256	5.3	1,868	803
2710	Klamath County Emergency Communications District	0.00881633%	0.00736452%	18,730,686,120	2,829,903,107	(230,849)	2,524,551,598	185,921	224,940	39,019	5.3	(43,556)	7,362
2713	Port of Tillamook Bay	0.00866367%	0.00838514%	18,730,686,120	2,829,903,107	(44,288)	2,524,551,598	211,687	226,581	14,894	5.3	(8,356)	2,810
2714	Winchester Bay Sanitary District	0.00082927%	0.00090534%	18,730,686,120	2,829,903,107	12,095	2,524,551,598	22,856	31,015	8,159	5.3	2,282	1,539
2715	Jackson County Fire District 3	0.08163753%	0.07333257%	18,730,686,120	2,829,903,107	(1,320,553)	2,524,551,598	1,851,319	1,851,648	329	5.3	(249,161)	62

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2716	Neskowin Water District	0.00243972%	0.00184554%	18,730,686,120	2,829,903,107	(94,479)	2,524,551,598	46,592	49,963	3,371	5.3	(17,826)	636
2717	Ice Fountain Water District	0.00738460%	0.00565442%	18,730,686,120	2,829,903,107	(275,113)	2,524,551,598	142,749	104,035	(38,714)	5.3	(51,908)	(7,305)
2718	Curry Library	0.00134522%	0.00139527%	18,730,686,120	2,829,903,107	7,958	2,524,551,598	35,224	20,023	(15,201)	5.3	1,502	(2,868)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2720	Tri-Met	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2721	Klamath Housing Authority	0.00752960%	0.00785832%	18,730,686,120	2,829,903,107	52,270	2,524,551,598	198,387	172,569	(25,818)	5.3	9,862	(4,871)
2722	Tillamook 9-1-1	0.00559248%	0.00553033%	18,730,686,120	2,829,903,107	(9,882)	2,524,551,598	139,616	109,975	(29,641)	5.3	(1,865)	(5,593)
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2724	Nehalem Bay Wastewater Agency	0.00527549%	0.00434315%	18,730,686,120	2,829,903,107	(148,250)	2,524,551,598	109,645	91,840	(17,805)	5.3	(27,972)	(3,359)
2725	West Valley Fire District	0.00753235%	0.00161369%	18,730,686,120	2,829,903,107	(941,114)	2,524,551,598	40,738	2,928	(37,810)	5.3	(177,569)	(7,134)
2726	Yamhill Communications Agency	0.00961473%	0.00857999%	18,730,686,120	2,829,903,107	(164,532)	2,524,551,598	216,606	267,308	50,702	5.3	(31,044)	9,566
2728	Baker County Library District	0.00523848%	0.00425955%	18,730,686,120	2,829,903,107	(155,657)	2,524,551,598	107,535	152,696	45,161	5.3	(29,369)	8,521
2729	Douglas County Fire District 2	0.17167201%	0.12507425%	18,730,686,120	2,829,903,107	(7,409,409)	2,524,551,598	3,157,564	2,893,982	(263,582)	5.3	(1,398,002)	(49,732)
2731	Canby Utility Board	0.01883759%	0.01780128%	18,730,686,120	2,829,903,107	(164,781)	2,524,551,598	449,402	548,935	99,533	5.3	(31,091)	18,780
2732	Umatilla County Special Library District	0.00147148%	0.00071707%	18,730,686,120	2,829,903,107	(119,957)	2,524,551,598	18,103	36,792	18,689	5.3	(22,633)	3,526
2733	Wiard Memorial Park District	0.00250149%	0.00178650%	18,730,686,120	2,829,903,107	(113,690)	2,524,551,598	45,101	15	(45,086)	5.3	(21,451)	(8,507)
2734	Seal Rock Water District	0.00495557%	0.00550497%	18,730,686,120	2,829,903,107	87,358	2,524,551,598	138,976	140,474	1,498	5.3	16,483	283
2736	Wasco 9-1-1	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2737	Portland Energy Conservation Inc	0.00060156%	0.00045670%	18,730,686,120	2,829,903,107	(23,034)	2,524,551,598	11,530	0	(11,530)	5.3	(4,346)	(2,175)
2739	Scappoose Rural Fire Protection District	0.02805962%	0.02617471%	18,730,686,120	2,829,903,107	(299,716)	2,524,551,598	660,794	808,198	147,404	5.3	(56,550)	27,812
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	1,043	1,043	5.3	0	197
2741	Port of Garibaldi	0.00441752%	0.00104791%	18,730,686,120	2,829,903,107	(535,795)	2,524,551,598	26,455	127,716	101,261	5.3	(101,093)	19,106
2742	Amity Fire District	0.00000000%	0.00144226%	18,730,686,120	2,829,903,107	229,330	2,524,551,598	36,411	0	(36,411)	5.3	43,270	(6,870)
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00007521%	18,730,686,120	2,829,903,107	11,958	2,524,551,598	1,899	0	(1,899)	5.3	2,256	(358)
2745	Clackamas County Fire District	0.47371771%	0.38204966%	18,730,686,120	2,829,903,107	(14,575,937)	2,524,551,598	9,645,041	10,922,444	1,277,403	5.3	(2,750,177)	241,019
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2747	Salem Housing Authority	0.02896381%	0.02551916%	18,730,686,120	2,829,903,107	(547,727)	2,524,551,598	644,244	860,525	216,281	5.3	(103,345)	40,808
2749	Black Butte Ranch Police	0.00212479%	0.00230788%	18,730,686,120	2,829,903,107	29,113	2,524,551,598	58,264	71,631	13,367	5.3	5,493	2,522
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2751	Lane Regional Air Protection Agency	0.00000000%	0.00492154%	18,730,686,120	2,829,903,107	782,563	2,524,551,598	124,247	134,656	10,409	5.3	147,653	1,964
2752	Mist-Birkenfeld Rural Fire Protection District	0.00317092%	0.00253003%	18,730,686,120	2,829,903,107	(101,906)	2,524,551,598	63,872	38,343	(25,529)	5.3	(19,228)	(4,817)
2753	Linn-Benton Housing Authority	0.01280486%	0.01302618%	18,730,686,120	2,829,903,107	35,192	2,524,551,598	328,853	332,079	3,226	5.3	6,640	609
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2757	City of Stayton	0.00510684%	0.00619437%	18,730,686,120	2,829,903,107	172,926	2,524,551,598	156,380	239,504	83,124	5.3	32,628	15,684
2758	Mohawk Valley Rural Fire District	0.00349055%	0.00280082%	18,730,686,120	2,829,903,107	(109,672)	2,524,551,598	70,708	73,064	2,356	5.3	(20,693)	445
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00381515%	0.00279033%	18,730,686,120	2,829,903,107	(162,954)	2,524,551,598	70,443	43,655	(26,788)	5.3	(30,746)	(5,054)
2761	Clackamas River Water	0.03192639%	0.02629854%	18,730,686,120	2,829,903,107	(894,872)	2,524,551,598	663,920	775,726	111,806	5.3	(168,844)	21,095
2763	Junction City Fire Department	0.00514322%	0.00548448%	18,730,686,120	2,829,903,107	54,263	2,524,551,598	138,459	182,193	43,734	5.3	10,238	8,252
2765	Green Sanitary	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2766	Southwest Lincoln County Water District	0.00377111%	0.00292830%	18,730,686,120	2,829,903,107	(134,014)	2,524,551,598	73,926	91,503	17,577	5.3	(25,286)	3,316
2767	Springfield Utility Board	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2768	Lake County Library District	0.00117519%	0.00062231%	18,730,686,120	2,829,903,107	(87,912)	2,524,551,598	15,711	33,416	17,705	5.3	(16,587)	3,341
2771	Harbor Water PUD	0.00296073%	0.00310293%	18,730,686,120	2,829,903,107	22,611	2,524,551,598	78,335	56,171	(22,164)	5.3	4,266	(4,182)
2772	Umatilla County Soil & Water District	0.00077629%	0.00054376%	18,730,686,120	2,829,903,107	(36,974)	2,524,551,598	13,728	12,625	(1,103)	5.3	(6,976)	(208)
2773	Housing Authority of Jackson County	0.02947327%	0.02667491%	18,730,686,120	2,829,903,107	(444,961)	2,524,551,598	673,422	854,495	181,073	5.3	(83,955)	34,165
2774	Oregon Trail Library District	0.00264205%	0.00243111%	18,730,686,120	2,829,903,107	(33,542)	2,524,551,598	61,375	56,169	(5,206)	5.3	(6,329)	(982)
2776	Rainier Cemetery District	0.00000000%	0.00054690%	18,730,686,120	2,829,903,107	86,961	2,524,551,598	13,807	22,261	8,454	5.3	16,408	1,595
2777	City of Newberg	0.06200493%	0.05845270%	18,730,686,120	2,829,903,107	(564,832)	2,524,551,598	1,475,669	1,636,790	161,121	5.3	(106,572)	30,400
2778	Mulino Water District 23	0.00066905%	0.00059932%	18,730,686,120	2,829,903,107	(11,087)	2,524,551,598	15,130	21,267	6,137	5.3	(2,092)	1,158
2779	Brownsville Rural Fire Protection District	0.00109999%	0.00075811%	18,730,686,120	2,829,903,107	(54,361)	2,524,551,598	19,139	57,593	38,454	5.3	(10,257)	7,255
2780	Nehalem Bay Health District	0.00045766%	0.00000000%	18,730,686,120	2,829,903,107	(72,772)	2,524,551,598	0	0	0	5.3	(13,731)	0
2781	North Bend Coos-Curry Housing Authority	0.00745707%	0.00666486%	18,730,686,120	2,829,903,107	(125,968)	2,524,551,598	168,258	200,166	31,908	5.3	(23,768)	6,020
2783	Tillamook Fire District	0.00310273%	0.00191971%	18,730,686,120	2,829,903,107	(188,109)	2,524,551,598	48,464	28,349	(20,115)	5.3	(35,492)	(3,795)
2784	Eisenschmidt Pool	0.00175815%	0.00171703%	18,730,686,120	2,829,903,107	(6,539)	2,524,551,598	43,347	47,040	3,693	5.3	(1,234)	697
2785	Fern Ridge Community Library	0.00169040%	0.00165898%	18,730,686,120	2,829,903,107	(4,996)	2,524,551,598	41,882	42,178	296	5.3	(943)	56
2786	Seal Rock Rural Fire Protection District	0.00242656%	0.00246092%	18,730,686,120	2,829,903,107	5,464	2,524,551,598	62,127	60,725	(1,402)	5.3	1,031	(265)
2788	Port of Hood River	0.00864315%	0.01006190%	18,730,686,120	2,829,903,107	225,593	2,524,551,598	254,018	303,611	49,593	5.3	42,565	9,357

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2789	Farmers Irrigation District	0.00369262%	0.00471508%	18,730,686,120	2,829,903,107	162,579	2,524,551,598	119,035	69,219	(49,816)	5.3	30,675	(9,399)
2790	Silver Falls Library District	0.00494592%	0.00383339%	18,730,686,120	2,829,903,107	(176,901)	2,524,551,598	96,776	123,184	26,408	5.3	(33,378)	4,983
2792	North Wasco County Parks And Recreation District	0.00261129%	0.00267697%	18,730,686,120	2,829,903,107	10,443	2,524,551,598	67,581	121,734	54,153	5.3	1,970	10,218
2793	North Lincoln Fire & Rescue District 1	0.02357305%	0.02025591%	18,730,686,120	2,829,903,107	(527,451)	2,524,551,598	511,371	641,678	130,307	5.3	(99,519)	24,586
2796	West Side Rural Fire Protection District	0.00162532%	0.00225938%	18,730,686,120	2,829,903,107	100,821	2,524,551,598	57,039	48,119	(8,920)	5.3	19,023	(1,683)
2797	Vernonia Fire	0.00078223%	0.00128345%	18,730,686,120	2,829,903,107	79,698	2,524,551,598	32,401	41,401	9,000	5.3	15,037	1,698
2798	Fairview Water District	0.00143213%	0.00107125%	18,730,686,120	2,829,903,107	(57,383)	2,524,551,598	27,044	24,582	(2,462)	5.3	(10,827)	(465)
2799	Sublimity Fire District	0.00153219%	0.00121920%	18,730,686,120	2,829,903,107	(49,767)	2,524,551,598	30,779	40,452	9,673	5.3	(9,390)	1,825
2801	Coburg Rural Fire Protection District	0.00303055%	0.00234664%	18,730,686,120	2,829,903,107	(108,747)	2,524,551,598	59,242	69,330	10,088	5.3	(20,518)	1,903
2802	Rural Road Assessment District 3	0.00217526%	0.00202435%	18,730,686,120	2,829,903,107	(23,996)	2,524,551,598	51,106	58,041	6,935	5.3	(4,528)	1,308
2803	Southwestern Polk County Rural Fire Protection District	0.00208928%	0.00112767%	18,730,686,120	2,829,903,107	(152,903)	2,524,551,598	28,469	0	(28,469)	5.3	(28,850)	(5,372)
2804	Aurora Rural Fire Protection District	0.00990134%	0.00925604%	18,730,686,120	2,829,903,107	(102,607)	2,524,551,598	233,674	270,948	37,274	5.3	(19,360)	7,033
2806	Multnomah County Rural Fire Protection District 14	0.00028499%	0.00026447%	18,730,686,120	2,829,903,107	(3,264)	2,524,551,598	6,677	7,190	513	5.3	(616)	97
2808	Lifeways	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2809	Juntura Road District 4	0.00040094%	0.00010026%	18,730,686,120	2,829,903,107	(47,810)	2,524,551,598	2,531	4,847	2,316	5.3	(9,021)	437
2810	Sutherlin Water Control District	0.00084100%	0.00074837%	18,730,686,120	2,829,903,107	(14,728)	2,524,551,598	18,893	18,077	(816)	5.3	(2,779)	(154)
2811	Mid-Columbia Center For Living	0.04254879%	0.04719284%	18,730,686,120	2,829,903,107	738,440	2,524,551,598	1,191,408	1,475,745	284,337	5.3	139,328	53,648
2812	Workforce Development Board	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2814	The Job Council	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	31	31	5.3	0	6
2816	Odell Sanitary District	0.00307398%	0.00275515%	18,730,686,120	2,829,903,107	(50,696)	2,524,551,598	69,555	82,497	12,942	5.3	(9,565)	2,442
2817	Wickiup Water District	0.00188455%	0.00176372%	18,730,686,120	2,829,903,107	(19,213)	2,524,551,598	44,526	61,296	16,770	5.3	(3,625)	3,164
2818	Netarts Water District	0.00101560%	0.00202092%	18,730,686,120	2,829,903,107	159,853	2,524,551,598	51,019	42,335	(8,684)	5.3	30,161	(1,638)
2819	Harrisburg Fire and Rescue	0.00406496%	0.00279121%	18,730,686,120	2,829,903,107	(202,536)	2,524,551,598	70,466	59,005	(11,461)	5.3	(38,214)	(2,162)
2820	Central Oregon Coast Fire & Rescue District	0.00453333%	0.00602830%	18,730,686,120	2,829,903,107	237,712	2,524,551,598	152,188	127,656	(24,532)	5.3	44,851	(4,629)
2821	Tillamook County Soil And Water Conservation District	0.00060732%	0.00065012%	18,730,686,120	2,829,903,107	6,806	2,524,551,598	16,413	23,913	7,500	5.3	1,284	1,415
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	37,980	37,980	5.3	0	7,166
2823	Lyons Fire District	0.00264270%	0.00114747%	18,730,686,120	2,829,903,107	(237,753)	2,524,551,598	28,968	27,751	(1,217)	5.3	(44,859)	(230)
2824	Glide Fire Department	0.00177039%	0.00146630%	18,730,686,120	2,829,903,107	(48,353)	2,524,551,598	37,018	38,139	1,121	5.3	(9,123)	212
2825	Northern Oregon Corrections	0.03153288%	0.03176436%	18,730,686,120	2,829,903,107	36,808	2,524,551,598	801,908	755,240	(46,668)	5.3	6,945	(8,805)
2826	Wasco County Soil-Water Conservation District	0.00440023%	0.00462614%	18,730,686,120	2,829,903,107	35,921	2,524,551,598	116,789	124,580	7,791	5.3	6,778	1,470
2828	Deschutes Public Library District	0.03209251%	0.03134621%	18,730,686,120	2,829,903,107	(118,668)	2,524,551,598	791,351	1,066,789	275,438	5.3	(22,390)	51,969
2829	Hubbard Rural Fire Protection District	0.00314850%	0.00336897%	18,730,686,120	2,829,903,107	35,057	2,524,551,598	85,051	62,294	(22,757)	5.3	6,615	(4,294)
2830	Netarts-Oceanside Rural Fire Protection District	0.00168982%	0.00161074%	18,730,686,120	2,829,903,107	(12,575)	2,524,551,598	40,664	35,368	(5,296)	5.3	(2,373)	(999)
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2832	Careoregon	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2833	Boardman Rural Fire Protection District	0.00769056%	0.00676882%	18,730,686,120	2,829,903,107	(146,564)	2,524,551,598	170,882	299,763	128,881	5.3	(27,654)	24,317
2834	Crescent Rural Fire Protection District	0.00290145%	0.00104839%	18,730,686,120	2,829,903,107	(294,651)	2,524,551,598	26,467	89,940	63,473	5.3	(55,595)	11,976
2835	North Clackamas County Water Commission	0.00356000%	0.00303150%	18,730,686,120	2,829,903,107	(84,036)	2,524,551,598	76,532	242,851	166,319	5.3	(15,856)	31,381
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2837	NORCOM	0.01620950%	0.01227724%	18,730,686,120	2,829,903,107	(625,260)	2,524,551,598	309,945	349,241	39,296	5.3	(117,974)	7,414
2838	High Desert Parks & Recreation District	0.00020918%	0.00037478%	18,730,686,120	2,829,903,107	26,332	2,524,551,598	9,462	9,725	263	5.3	4,968	50
2839	North Morrow Vector Control District	0.00148884%	0.00128258%	18,730,686,120	2,829,903,107	(32,797)	2,524,551,598	32,379	43,390	11,011	5.3	(6,188)	2,078
2840	Cannon Beach Rural Fire Protection District	0.00526472%	0.00448140%	18,730,686,120	2,829,903,107	(124,554)	2,524,551,598	113,135	218,839	105,704	5.3	(23,501)	19,944
2841	Jefferson County Soil & Water Conservation District	0.00110578%	0.00089518%	18,730,686,120	2,829,903,107	(33,488)	2,524,551,598	22,599	30,542	7,943	5.3	(6,318)	1,499
2842	Tualatin Valley Water District	0.06679583%	0.07873686%	18,730,686,120	2,829,903,107	1,898,718	2,524,551,598	1,987,753	2,198,352	210,599	5.3	358,249	39,736
2843	Yachats Rural Fire Protection District	0.00469997%	0.00377566%	18,730,686,120	2,829,903,107	(146,973)	2,524,551,598	95,318	128,938	33,620	5.3	(27,731)	6,343
2844	Crook County Rural Fire Protection District 1	0.03216476%	0.03004633%	18,730,686,120	2,829,903,107	(336,846)	2,524,551,598	758,535	871,661	113,126	5.3	(63,556)	21,345
2845	Sunrise Water Authority	0.00596830%	0.00545599%	18,730,686,120	2,829,903,107	(81,461)	2,524,551,598	137,739	187,194	49,455	5.3	(15,370)	9,331
2846	Jefferson County Library District	0.00288248%	0.00313610%	18,730,686,120	2,829,903,107	40,328	2,524,551,598	79,172	88,630	9,458	5.3	7,609	1,785
2847	Sweet Home Fire and Ambulance District	0.01754229%	0.01542985%	18,730,686,120	2,829,903,107	(335,895)	2,524,551,598	389,535	453,069	63,534	5.3	(63,376)	11,988
2848	Lane Transit District	0.00001803%	0.00001564%	18,730,686,120	2,829,903,107	(380)	2,524,551,598	395	0	(395)	5.3	(72)	(75)
2849	Lebanon Aquatic District	0.00314779%	0.00280952%	18,730,686,120	2,829,903,107	(53,787)	2,524,551,598	70,928	80,073	9,145	5.3	(10,148)	1,725
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	15	15	5.3	0	3
2852	Ochoco Irrigation District	0.00441392%	0.00484070%	18,730,686,120	2,829,903,107	67,862	2,524,551,598	122,206	101,459	(20,747)	5.3	12,804	(3,915)
2853	Mill City Rural Fire Protection District	0.00057314%	0.00000000%	18,730,686,120	2,829,903,107	(91,134)	2,524,551,598	0	7,743	7,743	5.3	(17,195)	1,461
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	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 H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
2855	Harney Hospital	0.10107214%	0.09714325%	18,730,686,120	2,829,903,107	(624,724)	2,524,551,598	2,452,431	2,465,703	13,272	5.3	(117,872)	2,504
2856	Mid-Columbia Council Of Governments	0.00027200%	0.00019073%	18,730,686,120	2,829,903,107	(12,922)	2,524,551,598	4,815	0	(4,815)	5.3	(2,438)	(908)
2857	Sunriver Service District	0.02653280%	0.01987658%	18,730,686,120	2,829,903,107	(1,058,391)	2,524,551,598	501,795	609,574	107,779	5.3	(199,696)	20,336
2858	Nesika Beach-Ophir Water District	0.00093754%	0.00172067%	18,730,686,120	2,829,903,107	124,524	2,524,551,598	43,439	29,540	(13,899)	5.3	23,495	(2,622)
2859	South Lane County Fire and Rescue	0.03567965%	0.02651428%	18,730,686,120	2,829,903,107	(1,457,366)	2,524,551,598	669,367	768,672	99,305	5.3	(274,975)	18,737
2860	Coos County Airport District	0.00748872%	0.00940871%	18,730,686,120	2,829,903,107	305,293	2,524,551,598	237,528	246,291	8,763	5.3	57,602	1,653
2861	Mt Angel Fire District	0.00091777%	0.00074230%	18,730,686,120	2,829,903,107	(27,901)	2,524,551,598	18,740	31,722	12,982	5.3	(5,264)	2,449
2864	Tri-City Water and Sanitary Authority	0.00426316%	0.00404921%	18,730,686,120	2,829,903,107	(34,019)	2,524,551,598	102,224	96,947	(5,277)	5.3	(6,419)	(996)
2865	Tri-County Cooperative Weed Management Area	0.00032860%	0.00056069%	18,730,686,120	2,829,903,107	36,904	2,524,551,598	14,155	15,996	1,841	5.3	6,963	347
2866	Jefferson Behavioral Health	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2867	West Multnomah Soil And Water Conservation District	0.00899160%	0.00830628%	18,730,686,120	2,829,903,107	(108,971)	2,524,551,598	209,696	235,780	26,084	5.3	(20,561)	4,922
2869	Nehalem Bay Fire & Rescue	0.00660261%	0.00570117%	18,730,686,120	2,829,903,107	(143,336)	2,524,551,598	143,929	132,544	(11,385)	5.3	(27,045)	(2,148)
2870	Clackamas River Water Providers	0.00100803%	0.00091147%	18,730,686,120	2,829,903,107	(15,354)	2,524,551,598	23,011	28,497	5,486	5.3	(2,897)	1,035
2872	Emergency Communications of Southern Oregon	0.00004500%	0.00003215%	18,730,686,120	2,829,903,107	(2,043)	2,524,551,598	812	0	(812)	5.3	(385)	(153)
2873	Mosier Fire District	0.00045283%	0.00020090%	18,730,686,120	2,829,903,107	(40,058)	2,524,551,598	5,072	8,162	3,090	5.3	(7,558)	583
2874	Umatilla-Morrow Radio and Data District	0.00089109%	0.00076699%	18,730,686,120	2,829,903,107	(19,734)	2,524,551,598	19,363	25,929	6,566	5.3	(3,723)	1,239
2876	Oregon Municipal Electric Utilities Association	0.00063153%	0.00058651%	18,730,686,120	2,829,903,107	(7,159)	2,524,551,598	14,807	17,767	2,960	5.3	(1,351)	558
2877	Mid-Columbia Fire And Rescue V1-801	0.01855071%	0.01285751%	18,730,686,120	2,829,903,107	(905,263)	2,524,551,598	324,594	513,530	188,936	5.3	(170,804)	35,648
2878	Yamhill Fire Protection District	0.00142809%	0.00077904%	18,730,686,120	2,829,903,107	(103,205)	2,524,551,598	19,667	22,990	3,323	5.3	(19,473)	627
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2880	Oregon Health & Science University	2.73674423%	2.58394110%	18,730,686,120	2,829,903,107	(24,296,894)	2,524,551,598	65,232,926	60,481,792	(4,751,134)	5.3	(4,584,320)	(896,440)
2881	Lake Chinook Fire and Rescue District	0.00041108%	0.00049554%	18,730,686,120	2,829,903,107	13,430	2,524,551,598	12,510	0	(12,510)	5.3	2,534	(2,360)
2883	Lane Fire Authority	0.04640235%	0.04039120%	18,730,686,120	2,829,903,107	(955,820)	2,524,551,598	1,019,697	1,290,649	270,952	5.3	(180,343)	51,123
2884	North Central Public Health District	0.01871181%	0.01276818%	18,730,686,120	2,829,903,107	(945,084)	2,524,551,598	322,339	334,973	12,634	5.3	(178,318)	2,384
2885	Siletz Rural Fire Protection District	0.00000866%	0.00000000%	18,730,686,120	2,829,903,107	(1,377)	2,524,551,598	0	16,925	16,925	5.3	(260)	3,193
2886	Idanha-Detroit Rural Fire Protection District	0.00037494%	0.00052184%	18,730,686,120	2,829,903,107	23,358	2,524,551,598	13,174	23,208	10,034	5.3	4,407	1,893
2887	Umatilla County Fire District #1	0.04939330%	0.04046312%	18,730,686,120	2,829,903,107	(1,419,968)	2,524,551,598	1,021,512	1,164,024	142,512	5.3	(267,918)	26,889
2888	Oak Lodge Water Services District	0.02068683%	0.02246391%	18,730,686,120	2,829,903,107	282,569	2,524,551,598	567,113	665,684	98,571	5.3	53,315	18,598
2889	Mid-Valley Behavioral Care Network	0.00018272%	0.00014601%	18,730,686,120	2,829,903,107	(5,837)	2,524,551,598	3,686	0	(3,686)	5.3	(1,101)	(695)
2890	Central Cascades Fire and EMS	0.00032211%	0.00036028%	18,730,686,120	2,829,903,107	6,070	2,524,551,598	9,095	13,617	4,522	5.3	1,145	853
2891	Grant County Emergency Communications Agency	0.00122569%	0.00087156%	18,730,686,120	2,829,903,107	(56,310)	2,524,551,598	22,003	34,310	12,307	5.3	(10,625)	2,322
2892	Lake Health District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
2894	Greater Toledo Pool Recreation District	0.00007086%	0.00000000%	18,730,686,120	2,829,903,107	(11,267)	2,524,551,598	0	0	0	5.3	(2,126)	0
2895	Western Lane Fire and EMS Authority	0.03184323%	0.02177810%	18,730,686,120	2,829,903,107	(1,600,435)	2,524,551,598	549,799	998,829	449,030	5.3	(301,969)	84,723
2897	Morrow County	0.00192415%	0.00215088%	18,730,686,120	2,829,903,107	36,052	2,524,551,598	54,300	71,467	17,167	5.3	6,802	3,239
2898	Adair Rural Fire Protection District	0.00000000%	0.00042424%	18,730,686,120	2,829,903,107	67,458	2,524,551,598	10,710	0	(10,710)	5.3	12,728	(2,021)
2899	New Carlton Fire District	0.00000000%	0.00091862%	18,730,686,120	2,829,903,107	146,068	2,524,551,598	23,191	53,032	29,841	5.3	27,560	5,630
2900	Clatsop Community College	0.05698955%	0.05272558%	18,730,686,120	2,829,903,107	(678,005)	2,524,551,598	1,331,084	1,066,135	(264,949)	5.3	(127,925)	(49,990)
2901	Blue Mountain Community College	0.07097898%	0.07323956%	18,730,686,120	2,829,903,107	359,449	2,524,551,598	1,848,970	1,089,376	(759,594)	5.3	67,821	(143,320)
2902	Treasure Valley Community College	0.03875590%	0.04283859%	18,730,686,120	2,829,903,107	649,180	2,524,551,598	1,081,482	0	(1,081,482)	5.3	122,487	(204,053)
2903	Umpqua Community College	0.01764447%	0.04120941%	18,730,686,120	2,829,903,107	3,747,010	2,524,551,598	1,040,353	14,714	(1,025,639)	5.3	706,983	(193,517)
2904	Lane Community College	0.00905220%	0.11227616%	18,730,686,120	2,829,903,107	16,413,418	2,524,551,598	2,834,470	0	(2,834,470)	5.3	3,096,871	(534,806)
2905	Mt Hood Community College	0.05519864%	0.16285859%	18,730,686,120	2,829,903,107	17,118,774	2,524,551,598	4,111,449	0	(4,111,449)	5.3	3,229,957	(775,745)
2906	Klamath Community College	0.09151802%	0.08897508%	18,730,686,120	2,829,903,107	(404,347)	2,524,551,598	2,246,222	2,589,099	342,877	5.3	(76,292)	64,694
2908	Clackamas Community College	0.06717802%	0.12751559%	18,730,686,120	2,829,903,107	9,594,147	2,524,551,598	3,219,197	1,250,360	(1,968,837)	5.3	1,810,216	(371,479)
2910	Linn-Benton Community College	0.24003233%	0.22682616%	18,730,686,120	2,829,903,107	(2,099,884)	2,524,551,598	5,726,343	3,998,678	(1,727,665)	5.3	(396,205)	(325,975)
2918	Portland Community College	0.28978953%	0.51598608%	18,730,686,120	2,829,903,107	35,967,023	2,524,551,598	13,026,335	2,407,124	(10,619,211)	5.3	6,786,231	(2,003,625)
2919	Chemeketa Community College	0.12890786%	0.19885404%	18,730,686,120	2,829,903,107	11,121,990	2,524,551,598	5,020,173	1,314,327	(3,705,846)	5.3	2,098,489	(699,216)
2922	Rogue Community College	0.02212853%	0.06234213%	18,730,686,120	2,829,903,107	6,394,277	2,524,551,598	1,573,859	77,209	(1,496,650)	5.3	1,206,467	(282,387)
2995	Oregon Coast Community College	0.02692605%	0.02919296%	18,730,686,120	2,829,903,107	360,457	2,524,551,598	736,991	483,778	(253,213)	5.3	68,011	(47,776)
2996	Columbia Gorge Community College	0.04201874%	0.04938415%	18,730,686,120	2,829,903,107	1,171,158	2,524,551,598	1,246,728	1,000,201	(246,527)	5.3	220,973	(46,515)
2997	Tillamook Bay Community College	0.02544476%	0.01631866%	18,730,686,120	2,829,903,107	(1,451,121)	2,524,551,598	411,973	1,198,650	786,677	5.3	(273,796)	148,430
2998	Southwestern Community College	0.06871478%	0.07151078%	18,730,686,120	2,829,903,107	444,585	2,524,551,598	1,805,327	929,283	(876,044)	5.3	83,884	(165,291)
2999	Central Oregon Community College	0.20115538%	0.18598465%	18,730,686,120	2,829,903,107	(2,412,265)	2,524,551,598	4,695,278	4,778,745	83,467	5.3	(455,144)	15,748
3003	Baker School District 5J	0.01359438%	0.05968709%	18,730,686,120	2,829,903,107	7,329,102	2,524,551,598	1,506,831	555,543	(951,288)	5.3	1,382,849	(179,488)
3008	Huntington School District 16J	0.00615663%	0.00645547%	18,730,686,120	2,829,903,107	47,518	2,524,551,598	162,972	303,885	140,913	5.3	8,966	26,587
3016	Burnt River High School	0.00417044%	0.00262106%	18,730,686,120	2,829,903,107	(246,364)	2,524,551,598	66,170	129,801	63,631	5.3	(46,484)	12,006

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
3027	Pine-Eagle School District 61	0.01979206%	0.01769772%	18,730,686,120	2,829,903,107	(333,016)	2,524,551,598	446,788	576,175	129,387	5.3	(62,833)	24,413
3037	Alsea School	0.04863193%	0.04401199%	18,730,686,120	2,829,903,107	(734,606)	2,524,551,598	1,111,105	734,244	(376,861)	5.3	(138,605)	(71,106)
3039	Corvallis School District 509J	0.32255404%	0.35329858%	18,730,686,120	2,829,903,107	4,888,622	2,524,551,598	8,919,205	7,268,775	(1,650,430)	5.3	922,382	(311,402)
3043	Philomath School District 17J	0.07752680%	0.07824010%	18,730,686,120	2,829,903,107	113,420	2,524,551,598	1,975,212	1,964,094	(11,118)	5.3	21,400	(2,098)
3049	Monroe Elementary School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3075	West Linn School District	0.08868349%	0.23977689%	18,730,686,120	2,829,903,107	24,025,034	2,524,551,598	6,053,291	4,367,370	(1,685,921)	5.3	4,533,025	(318,098)
3083	Welches Elementary School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3109	Boring School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3116	Colton School District 53	0.03032066%	0.03186765%	18,730,686,120	2,829,903,107	245,984	2,524,551,598	804,515	1,083,146	278,631	5.3	46,412	52,572
3122	Oregon City School District 62	0.08843035%	0.18787953%	18,730,686,120	2,829,903,107	15,813,199	2,524,551,598	4,743,116	2,424,809	(2,318,307)	5.3	2,983,622	(437,416)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3160	Gladstone School District 115	0.05512508%	0.08583447%	18,730,686,120	2,829,903,107	4,883,033	2,524,551,598	2,166,935	86,991	(2,079,944)	5.3	921,327	(392,442)
3174	Canby Union High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3179	Clatsop County School District 1C	0.05093861%	0.07668270%	18,730,686,120	2,829,903,107	4,093,512	2,524,551,598	1,935,894	0	(1,935,894)	5.3	772,361	(365,263)
3186	Jewell School District 8	0.02511333%	0.02195709%	18,730,686,120	2,829,903,107	(501,867)	2,524,551,598	554,318	622,574	68,256	5.3	(94,692)	12,878
3187	Seaside Schools	0.08259817%	0.07686258%	18,730,686,120	2,829,903,107	(912,003)	2,524,551,598	1,940,435	2,088,586	148,151	5.3	(172,076)	27,953
3195	Warrenton-Hammond School District	0.05693525%	0.05070002%	18,730,686,120	2,829,903,107	(991,450)	2,524,551,598	1,279,948	1,418,454	138,506	5.3	(187,066)	26,133
3230	Vernonia School District	0.03945760%	0.03492004%	18,730,686,120	2,829,903,107	(721,508)	2,524,551,598	881,574	1,098,252	216,678	5.3	(136,134)	40,883
3241	Coquille School District 8	0.07359010%	0.07006023%	18,730,686,120	2,829,903,107	(561,278)	2,524,551,598	1,768,707	2,859,602	1,090,895	5.3	(105,902)	205,829
3242	Coos Bay School District 9	0.14033410%	0.14131134%	18,730,686,120	2,829,903,107	155,389	2,524,551,598	3,567,478	3,473,222	(94,256)	5.3	29,319	(17,784)
3245	North Bend Public Schools	0.12142646%	0.11367337%	18,730,686,120	2,829,903,107	(1,232,802)	2,524,551,598	2,869,743	2,659,170	(210,573)	5.3	(232,604)	(39,731)
3252	Powers School District	0.01163815%	0.01096087%	18,730,686,120	2,829,903,107	(107,693)	2,524,551,598	276,713	400,273	123,560	5.3	(20,319)	23,313
3257	Myrtle Point School District 41	0.03789134%	0.03255960%	18,730,686,120	2,829,903,107	(847,788)	2,524,551,598	821,984	1,103,512	281,528	5.3	(159,960)	53,118
3264	Bandon School District	0.04288099%	0.03860421%	18,730,686,120	2,829,903,107	(680,041)	2,524,551,598	974,583	1,317,115	342,532	5.3	(128,310)	64,629
3274	Crook County School District	0.10982142%	0.13176077%	18,730,686,120	2,829,903,107	3,488,529	2,524,551,598	3,326,369	1,326,800	(1,999,569)	5.3	658,213	(377,277)
3275	Port Orford-Langlois School District 2Cj	0.01632069%	0.01693660%	18,730,686,120	2,829,903,107	97,935	2,524,551,598	427,573	472,058	44,485	5.3	18,478	8,393
3277	Curry County School District 3C	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3281	Ophir School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3283	Brookings-Harbor School District 17C	0.04782194%	0.04979054%	18,730,686,120	2,829,903,107	313,022	2,524,551,598	1,256,988	624,458	(632,530)	5.3	59,061	(119,345)
3288	Central Curry School District 1	0.02660240%	0.02437031%	18,730,686,120	2,829,903,107	(354,920)	2,524,551,598	615,241	884,289	269,048	5.3	(66,966)	50,764
3291	Bend-La Pine Public Schools	0.93573787%	0.89899796%	18,730,686,120	2,829,903,107	(5,841,933)	2,524,551,598	22,695,667	21,972,877	(722,790)	5.3	(1,102,252)	(136,375)
3296	Sisters School District	0.04648289%	0.05463084%	18,730,686,120	2,829,903,107	1,295,588	2,524,551,598	1,379,184	670,941	(708,243)	5.3	244,451	(133,631)
3307	Oakland School District	0.02927270%	0.02930187%	18,730,686,120	2,829,903,107	4,638	2,524,551,598	739,741	974,465	234,724	5.3	875	44,288
3310	Roseburg Public Schools	0.03260530%	0.13145904%	18,730,686,120	2,829,903,107	15,718,519	2,524,551,598	3,318,751	2,948	(3,315,803)	5.3	2,965,758	(625,623)
3316	Glide School District 12	0.03563818%	0.03544992%	18,730,686,120	2,829,903,107	(29,934)	2,524,551,598	894,952	936,609	41,657	5.3	(5,648)	7,860
3318	Days Creek School District 15	0.01434618%	0.01500405%	18,730,686,120	2,829,903,107	104,607	2,524,551,598	378,785	516,901	138,116	5.3	19,737	26,060
3319	South Umpqua School District	0.01114227%	0.03074588%	18,730,686,120	2,829,903,107	3,117,127	2,524,551,598	776,196	3,155	(773,041)	5.3	588,137	(145,857)
3320	Camas Valley School District 21	0.01376382%	0.01326722%	18,730,686,120	2,829,903,107	(78,963)	2,524,551,598	334,938	413,343	78,405	5.3	(14,899)	14,793
3321	North Douglas School District 22	0.01991582%	0.01740258%	18,730,686,120	2,829,903,107	(399,624)	2,524,551,598	439,337	636,153	196,816	5.3	(75,401)	37,135
3324	Yoncalla School District 32	0.02008528%	0.01861137%	18,730,686,120	2,829,903,107	(234,363)	2,524,551,598	469,854	616,385	146,531	5.3	(44,219)	27,647
3325	Elkton School District 34	0.01755920%	0.01530161%	18,730,686,120	2,829,903,107	(358,975)	2,524,551,598	386,297	528,872	142,575	5.3	(67,731)	26,901
3331	Umpqua School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3335	Riddle School District	0.02380468%	0.01976850%	18,730,686,120	2,829,903,107	(641,784)	2,524,551,598	499,066	726,782	227,716	5.3	(121,091)	42,965
3338	Glendale 77	0.01913042%	0.01819441%	18,730,686,120	2,829,903,107	(148,833)	2,524,551,598	459,327	625,199	165,872	5.3	(28,082)	31,297
3349	Winston-Dillard Schools	0.00531653%	0.03770484%	18,730,686,120	2,829,903,107	5,149,996	2,524,551,598	951,878	5,221	(946,657)	5.3	971,697	(178,615)
3353	Sutherlin School District 130	0.03716860%	0.05179421%	18,730,686,120	2,829,903,107	2,325,587	2,524,551,598	1,307,572	251,528	(1,056,044)	5.3	438,790	(199,254)
3361	Arlington Public Schools	0.01009818%	0.00893380%	18,730,686,120	2,829,903,107	(185,145)	2,524,551,598	225,538	401,738	176,200	5.3	(34,933)	33,245
3364	Condon Admin School District 25J	0.00925639%	0.00787643%	18,730,686,120	2,829,903,107	(219,424)	2,524,551,598	198,845	310,011	111,166	5.3	(41,401)	20,975
3370	Prairie City School District 4	0.00983485%	0.01078164%	18,730,686,120	2,829,903,107	150,547	2,524,551,598	272,188	418,343	146,155	5.3	28,405	27,576
3372	Monument School District 8	0.00000000%	0.00128673%	18,730,686,120	2,829,903,107	204,600	2,524,551,598	32,484	36,310	3,826	5.3	38,604	722
3375	Dayville School District 16J	0.00642267%	0.00590227%	18,730,686,120	2,829,903,107	(82,747)	2,524,551,598	149,006	188,351	39,345	5.3	(15,613)	7,424

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
3376	Long Creek Schools	0.00506906%	0.00357388%	18,730,686,120	2,829,903,107	(237,745)	2,524,551,598	90,224	143,924	53,700	5.3	(44,858)	10,132
3392	Burns-Slater School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3394	Crane Elementary School	0.00897325%	0.00863384%	18,730,686,120	2,829,903,107	(53,969)	2,524,551,598	217,966	324,914	106,948	5.3	(10,183)	20,179
3395	Pine Creek School	0.00058291%	0.00060445%	18,730,686,120	2,829,903,107	3,426	2,524,551,598	15,260	25,472	10,212	5.3	646	1,927
3396	Diamond School District 7	0.00054731%	0.00014218%	18,730,686,120	2,829,903,107	(64,419)	2,524,551,598	3,589	40,053	36,464	5.3	(12,155)	6,880
3397	Suntex School District	0.00052953%	0.00034040%	18,730,686,120	2,829,903,107	(30,073)	2,524,551,598	8,594	19,078	10,484	5.3	(5,674)	1,978
3398	Drewsey School	0.00075867%	0.00174537%	18,730,686,120	2,829,903,107	156,893	2,524,551,598	44,063	39,723	(4,340)	5.3	29,602	(819)
3399	Frenchglen School District	0.00075211%	0.00140469%	18,730,686,120	2,829,903,107	103,766	2,524,551,598	35,462	36,540	1,078	5.3	19,578	203
3405	Fields-Trout Creek 33	0.00166487%	0.00140642%	18,730,686,120	2,829,903,107	(41,095)	2,524,551,598	35,506	45,650	10,144	5.3	(7,754)	1,914
3407	Crane Union High School	0.00897916%	0.00827070%	18,730,686,120	2,829,903,107	(112,650)	2,524,551,598	208,798	315,014	106,216	5.3	(21,255)	20,041
3408	Burns Union High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3409	Hood River County School District	0.22372178%	0.22071048%	18,730,686,120	2,829,903,107	(478,820)	2,524,551,598	5,571,950	5,443,477	(128,473)	5.3	(90,343)	(24,240)
3414	Phoenix-Talent School District	0.09463026%	0.12471602%	18,730,686,120	2,829,903,107	4,783,871	2,524,551,598	3,148,520	2,136,911	(1,011,609)	5.3	902,617	(190,870)
3415	Ashland Public Schools	0.19911393%	0.19177275%	18,730,686,120	2,829,903,107	(1,167,305)	2,524,551,598	4,841,402	6,214,557	1,373,155	5.3	(220,246)	259,086
3416	Central Point School District 6	0.27939211%	0.26213350%	18,730,686,120	2,829,903,107	(2,744,254)	2,524,551,598	6,617,695	8,467,860	1,850,165	5.3	(517,784)	349,088
3417	Eagle Point School District 9	0.22203711%	0.21525849%	18,730,686,120	2,829,903,107	(1,077,853)	2,524,551,598	5,434,312	7,391,714	1,957,402	5.3	(203,368)	369,321
3424	Rogue River School District	0.05826372%	0.05319581%	18,730,686,120	2,829,903,107	(805,837)	2,524,551,598	1,342,956	1,707,921	364,965	5.3	(152,045)	68,861
3432	Prospect School District	0.01381317%	0.01283150%	18,730,686,120	2,829,903,107	(156,094)	2,524,551,598	323,938	509,922	185,984	5.3	(29,452)	35,091
3439	Butte Falls School District	0.01606101%	0.01411183%	18,730,686,120	2,829,903,107	(309,935)	2,524,551,598	356,260	487,671	131,411	5.3	(58,478)	24,795
3440	Pinehurst School	0.00195596%	0.00182929%	18,730,686,120	2,829,903,107	(20,142)	2,524,551,598	46,181	50,297	4,116	5.3	(3,800)	777
3445	Culver School District 4	0.04895108%	0.04030000%	18,730,686,120	2,829,903,107	(1,375,589)	2,524,551,598	1,017,394	1,497,599	480,205	5.3	(259,545)	90,605
3446	Ashwood School	0.00065331%	0.00013244%	18,730,686,120	2,829,903,107	(82,822)	2,524,551,598	3,344	7,859	4,515	5.3	(15,627)	852
3447	Madras School District	0.03626949%	0.10210472%	18,730,686,120	2,829,903,107	10,468,317	2,524,551,598	2,577,686	1,322,418	(1,255,268)	5.3	1,975,154	(236,843)
3451	Black Butte School District	0.00270082%	0.00306179%	18,730,686,120	2,829,903,107	57,397	2,524,551,598	77,296	89,422	12,126	5.3	10,830	2,288
3453	Josephine County School District Cu	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3454	Grants Pass School District	0.39329147%	0.36078003%	18,730,686,120	2,829,903,107	(5,169,573)	2,524,551,598	9,108,078	12,107,832	2,999,754	5.3	(975,391)	565,991
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3456	Klamath County School District	0.41355300%	0.39057995%	18,730,686,120	2,829,903,107	(3,652,895)	2,524,551,598	9,860,392	14,106,756	4,246,364	5.3	(689,225)	801,201
3457	Klamath Falls City Schools	0.18059107%	0.16329089%	18,730,686,120	2,829,903,107	(2,750,864)	2,524,551,598	4,122,363	5,864,973	1,742,610	5.3	(519,031)	328,794
3460	Union School District 5	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3461	Lake County School District 7	0.00767090%	0.02529101%	18,730,686,120	2,829,903,107	2,801,735	2,524,551,598	638,485	663,584	25,099	5.3	528,629	4,736
3462	Paisley School District	0.00929747%	0.00895190%	18,730,686,120	2,829,903,107	(54,949)	2,524,551,598	225,995	342,750	116,755	5.3	(10,368)	22,029
3463	North Lake School District 14	0.01732919%	0.01697305%	18,730,686,120	2,829,903,107	(56,629)	2,524,551,598	428,493	488,568	60,075	5.3	(10,685)	11,335
3464	Plush School District	0.00135370%	0.00121064%	18,730,686,120	2,829,903,107	(22,748)	2,524,551,598	30,563	38,089	7,526	5.3	(4,292)	1,420
3465	Adel School District 21	0.00073148%	0.00074472%	18,730,686,120	2,829,903,107	2,105	2,524,551,598	18,801	38,144	19,343	5.3	397	3,650
3470	Pleasant Hill School District	0.05197906%	0.04887359%	18,730,686,120	2,829,903,107	(493,795)	2,524,551,598	1,233,839	1,608,320	374,481	5.3	(93,169)	70,657
3473	Eugene School District 4J	0.91766886%	1.01342909%	18,730,686,120	2,829,903,107	15,226,626	2,524,551,598	25,584,540	28,803,175	3,218,635	5.3	2,872,948	607,290
3487	Springfield School District 19	0.04969679%	0.23255340%	18,730,686,120	2,829,903,107	29,075,633	2,524,551,598	5,870,931	1,699,804	(4,171,127)	5.3	5,485,968	(787,005)
3494	Fern Ridge School District	0.05023497%	0.05221928%	18,730,686,120	2,829,903,107	315,521	2,524,551,598	1,318,303	969,331	(348,972)	5.3	59,532	(65,844)
3498	Mapleton School District	0.01603604%	0.01605307%	18,730,686,120	2,829,903,107	2,708	2,524,551,598	405,268	580,875	175,607	5.3	511	33,133
3502	Creswell School District 40	0.06154012%	0.05903744%	18,730,686,120	2,829,903,107	(397,945)	2,524,551,598	1,490,431	1,760,617	270,186	5.3	(75,084)	50,978
3506	South Lane School District	0.00144784%	0.06786318%	18,730,686,120	2,829,903,107	10,560,560	2,524,551,598	1,713,241	0	(1,713,241)	5.3	1,992,558	(323,253)
3510	Bethel School District	0.06291972%	0.15610251%	18,730,686,120	2,829,903,107	14,816,793	2,524,551,598	3,940,888	4,240,098	299,210	5.3	2,795,621	56,455
3517	Crow-Applegate-Lorane District 66	0.02267819%	0.02178918%	18,730,686,120	2,829,903,107	(141,360)	2,524,551,598	550,079	483,321	(66,758)	5.3	(26,672)	(12,596)
3519	McKenzie School District	0.02267743%	0.02076193%	18,730,686,120	2,829,903,107	(304,579)	2,524,551,598	524,146	607,588	83,442	5.3	(57,468)	15,744
3520	Junction City School District 69	0.04096645%	0.05141428%	18,730,686,120	2,829,903,107	1,661,287	2,524,551,598	1,297,980	1,569,977	271,997	5.3	313,450	51,320
3522	Lowell School District	0.02873329%	0.02688879%	18,730,686,120	2,829,903,107	(293,291)	2,524,551,598	678,821	834,942	156,121	5.3	(55,338)	29,457
3524	Oakridge School District	0.00861933%	0.01418359%	18,730,686,120	2,829,903,107	884,761	2,524,551,598	358,072	455,449	97,377	5.3	166,936	18,373
3527	Marcola School District 79	0.02559892%	0.02577245%	18,730,686,120	2,829,903,107	27,592	2,524,551,598	650,639	928,413	277,774	5.3	5,206	52,410
3533	Triangle Lake Schools	0.01933308%	0.02252099%	18,730,686,120	2,829,903,107	506,902	2,524,551,598	568,554	734,515	165,961	5.3	95,642	31,313
3537	Siuslaw School District 97J	0.06381782%	0.07668630%	18,730,686,120	2,829,903,107	2,046,190	2,524,551,598	1,935,985	1,434,509	(501,476)	5.3	386,074	(94,618)
3579	Lincoln County School District	0.00000000%	0.07554231%	18,730,686,120	2,829,903,107	12,011,818	2,524,551,598	1,907,105	0	(1,907,105)	5.3	2,266,381	(359,831)
3582	Linn County School District 5	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3613	Harris School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3615	Central Linn School District 552C	0.04256772%	0.03607393%	18,730,686,120	2,829,903,107	(1,032,564)	2,524,551,598	910,705	1,227,566	316,861	5.3	(194,823)	59,785

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
3618	Sweet Home School District 55	0.05874997%	0.08197757%	18,730,686,120	2,829,903,107	3,693,371	2,524,551,598	2,069,566	1,423,431	(646,135)	5.3	696,862	(121,912)
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3647	Scio School District 95C	0.03138697%	0.03100453%	18,730,686,120	2,829,903,107	(60,811)	2,524,551,598	782,725	930,187	147,462	5.3	(11,474)	27,823
3665	Santiam Canyon School District	0.02906675%	0.03101321%	18,730,686,120	2,829,903,107	309,502	2,524,551,598	782,944	587,836	(195,108)	5.3	58,397	(36,813)
3676	Harrisburg High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3684	Ontario School District 8C	0.12388439%	0.12120281%	18,730,686,120	2,829,903,107	(426,392)	2,524,551,598	3,059,827	3,032,424	(27,403)	5.3	(80,451)	(5,170)
3687	Juntura Grade School	0.00066885%	0.00052276%	18,730,686,120	2,829,903,107	(23,230)	2,524,551,598	13,197	22,245	9,048	5.3	(4,383)	1,707
3689	Vale School District 15	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3694	Nyssa School District 26	0.08330047%	0.07348913%	18,730,686,120	2,829,903,107	(1,560,080)	2,524,551,598	1,855,271	2,506,232	650,961	5.3	(294,355)	122,823
3696	Annex Elementary School	0.00764130%	0.00602920%	18,730,686,120	2,829,903,107	(256,336)	2,524,551,598	152,210	308,059	155,849	5.3	(48,365)	29,405
3707	Adrian School District 61	0.01978893%	0.01549537%	18,730,686,120	2,829,903,107	(682,709)	2,524,551,598	391,189	604,829	213,640	5.3	(128,813)	40,309
3709	Harper School District 66	0.01105450%	0.01111698%	18,730,686,120	2,829,903,107	9,935	2,524,551,598	280,654	389,497	108,843	5.3	1,875	20,536
3712	W W Jones School	0.00141335%	0.00134841%	18,730,686,120	2,829,903,107	(10,326)	2,524,551,598	34,041	46,643	12,602	5.3	(1,948)	2,378
3715	Vale High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3729	Jefferson School District 14Cj	0.02748434%	0.03522750%	18,730,686,120	2,829,903,107	1,231,223	2,524,551,598	889,336	241,041	(648,295)	5.3	232,306	(122,320)
3730	North Marion School District 15	0.00813460%	0.04909770%	18,730,686,120	2,829,903,107	6,513,454	2,524,551,598	1,239,497	53,986	(1,185,511)	5.3	1,228,954	(223,681)
3732	Marion Elementary School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3735	Salem-Keizer Public Schools	1.98568438%	2.26656895%	18,730,686,120	2,829,903,107	44,662,846	2,524,551,598	57,220,703	51,925,032	(5,295,671)	5.3	8,426,952	(999,183)
3750	St Paul School District	0.01954677%	0.01806904%	18,730,686,120	2,829,903,107	(234,971)	2,524,551,598	456,162	662,459	206,297	5.3	(44,334)	38,924
3759	Eldriedge Elementary	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	1,185	1,185	5.3	0	224
3769	Scotts Mills School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3780	Mt Angel School District 91	0.04289044%	0.03911015%	18,730,686,120	2,829,903,107	(601,096)	2,524,551,598	987,356	1,317,622	330,266	5.3	(113,414)	62,314
3781	Silver Crest School District 93	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3786	Woodburn School District	0.37380512%	0.35326568%	18,730,686,120	2,829,903,107	(3,265,932)	2,524,551,598	8,918,374	12,303,500	3,385,126	5.3	(616,214)	638,703
3794	Detroit School District 123J	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3809	Morrow County Schools	0.05315776%	0.08223485%	18,730,686,120	2,829,903,107	4,623,485	2,524,551,598	2,076,061	1,829,030	(247,031)	5.3	872,356	(46,610)
3818	Portland Public Schools	0.50963603%	1.64888052%	18,730,686,120	2,829,903,107	181,148,795	2,524,551,598	41,626,840	54,523	(41,572,317)	5.3	34,179,018	(7,843,833)
3820	Parkrose School District	0.00177846%	0.06277367%	18,730,686,120	2,829,903,107	9,698,716	2,524,551,598	1,584,754	1,580,798	(3,956)	5.3	1,829,946	(746)
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3823	Orient School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3824	Reynolds School District	0.41184287%	0.54568210%	18,730,686,120	2,829,903,107	21,281,485	2,524,551,598	13,776,026	5,616,304	(8,159,722)	5.3	4,015,375	(1,539,570)
3842	Corbett School District 39	0.06618315%	0.06665644%	18,730,686,120	2,829,903,107	75,256	2,524,551,598	1,682,776	2,071,288	388,512	5.3	14,199	73,304
3843	David Douglas School District	0.74166917%	0.70419846%	18,730,686,120	2,829,903,107	(5,958,136)	2,524,551,598	17,777,853	20,552,169	2,774,316	5.3	(1,124,177)	523,456
3847	Riverdale School	0.03322327%	0.03818423%	18,730,686,120	2,829,903,107	788,832	2,524,551,598	963,981	649,528	(314,453)	5.3	148,836	(59,331)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3850	Dallas School District	0.02402000%	0.07450719%	18,730,686,120	2,829,903,107	8,027,859	2,524,551,598	1,880,972	2,119,282	238,310	5.3	1,514,690	44,964
3859	Central School District 13J	0.15080067%	0.17139632%	18,730,686,120	2,829,903,107	3,274,870	2,524,551,598	4,326,989	3,066,176	(1,260,813)	5.3	617,900	(237,889)
3865	Perrydale School District 21	0.01975851%	0.01904617%	18,730,686,120	2,829,903,107	(113,267)	2,524,551,598	480,830	544,792	63,962	5.3	(21,371)	12,068
3887	Falls City School District	0.01217483%	0.01401581%	18,730,686,120	2,829,903,107	292,730	2,524,551,598	353,836	241,301	(112,535)	5.3	55,232	(21,233)
3894	Sherman County School District 9	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3902	Tillamook Public Schools	0.01598580%	0.05820053%	18,730,686,120	2,829,903,107	6,712,473	2,524,551,598	1,469,302	3,833	(1,465,469)	5.3	1,266,504	(276,504)
3920	Neah-Kah-Nie School District	0.06039398%	0.05790644%	18,730,686,120	2,829,903,107	(395,538)	2,524,551,598	1,461,878	2,140,508	678,630	5.3	(74,630)	128,043
3927	Echo School District	0.00438480%	0.00939234%	18,730,686,120	2,829,903,107	796,238	2,524,551,598	237,114	117,790	(119,324)	5.3	150,234	(22,514)
3928	Umatilla School District 6R	0.02717299%	0.04454763%	18,730,686,120	2,829,903,107	2,762,703	2,524,551,598	1,124,628	969,416	(155,212)	5.3	521,265	(29,285)
3929	Ferndale School District 10	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3931	Pendleton School District 16R	0.07931851%	0.11009206%	18,730,686,120	2,829,903,107	4,893,235	2,524,551,598	2,779,331	247,034	(2,532,297)	5.3	923,252	(477,792)
3935	Athena-Weston School District 29Rj	0.03884323%	0.03743426%	18,730,686,120	2,829,903,107	(224,037)	2,524,551,598	945,047	1,261,302	316,255	5.3	(42,271)	59,671
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
3942	Stanfield School District	0.01978931%	0.02493140%	18,730,686,120	2,829,903,107	817,633	2,524,551,598	629,406	281,522	(347,884)	5.3	154,270	(65,638)
3944	Ukiah School	0.00404326%	0.00267100%	18,730,686,120	2,829,903,107	(218,200)	2,524,551,598	67,431	138,874	71,443	5.3	(41,170)	13,480
3957	Helix School District	0.01210319%	0.01132639%	18,730,686,120	2,829,903,107	(123,517)	2,524,551,598	285,941	454,489	168,548	5.3	(23,305)	31,802
3958	Pilot Rock School District 2R	0.01561920%	0.01642843%	18,730,686,120	2,829,903,107	128,673	2,524,551,598	414,744	296,847	(117,897)	5.3	24,278	(22,245)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
3965	La Grande Public Schools	0.02857328%	0.06149775%	18,730,686,120	2,829,903,107	5,235,248	2,524,551,598	1,552,542	546,864	(1,005,678)	5.3	987,783	(189,751)
3966	Union County School District	0.01758184%	0.01805870%	18,730,686,120	2,829,903,107	75,824	2,524,551,598	455,901	398,780	(57,121)	5.3	14,306	(10,778)
3967	North Powder School District	0.01958091%	0.01588865%	18,730,686,120	2,829,903,107	(587,098)	2,524,551,598	401,117	634,530	233,413	5.3	(110,773)	44,040
3969	Imbler School District	0.01689958%	0.01747329%	18,730,686,120	2,829,903,107	91,224	2,524,551,598	441,122	594,928	153,806	5.3	17,212	29,020
3970	Cove School District	0.01815743%	0.01504960%	18,730,686,120	2,829,903,107	(494,170)	2,524,551,598	379,935	899,914	519,979	5.3	(93,240)	98,109
3973	Elgin School District 23	0.02292008%	0.02641330%	18,730,686,120	2,829,903,107	555,450	2,524,551,598	666,817	858,234	191,417	5.3	104,802	36,116
3986	Joseph School District 6	0.01889810%	0.01746743%	18,730,686,120	2,829,903,107	(227,487)	2,524,551,598	440,974	601,569	160,595	5.3	(42,922)	30,301
3990	Wallowa School	0.01485521%	0.01272341%	18,730,686,120	2,829,903,107	(338,973)	2,524,551,598	321,209	427,687	106,478	5.3	(63,957)	20,090
3993	Enterprise School District 21	0.02531017%	0.02092920%	18,730,686,120	2,829,903,107	(696,609)	2,524,551,598	528,368	768,265	239,897	5.3	(131,436)	45,264
4003	Troy School District 54	0.00077499%	0.00052381%	18,730,686,120	2,829,903,107	(39,940)	2,524,551,598	13,224	15,466	2,242	5.3	(7,536)	423
4008	Chenowith School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4012	Dufur Schools	0.02814678%	0.02395520%	18,730,686,120	2,829,903,107	(666,494)	2,524,551,598	604,761	1,100,373	495,612	5.3	(125,754)	93,512
4022	Maupin Grade School 84	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4034	Gaston Public Schools	0.01939702%	0.02551711%	18,730,686,120	2,829,903,107	973,143	2,524,551,598	644,193	227,370	(416,823)	5.3	183,612	(78,646)
4035	Banks School District	0.04726508%	0.05043944%	18,730,686,120	2,829,903,107	504,747	2,524,551,598	1,273,370	1,423,433	150,063	5.3	95,235	28,314
4047	Reedville School District 29	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4055	Groner School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4062	Beaverton School District	2.09965081%	2.34535878%	18,730,686,120	2,829,903,107	39,069,492	2,524,551,598	59,209,793	53,776,521	(5,433,272)	5.3	7,371,602	(1,025,146)
4080	North Plains School District 70	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4109	Spray School District 1	0.00499916%	0.00592437%	18,730,686,120	2,829,903,107	147,116	2,524,551,598	149,564	200,820	51,256	5.3	27,758	9,671
4114	Fossil School District 21J	0.00840483%	0.00926216%	18,730,686,120	2,829,903,107	136,322	2,524,551,598	233,828	376,450	142,622	5.3	25,721	26,910
4128	Yamhill Grade School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4135	Newberg School District 29Jt	0.18523668%	0.17298883%	18,730,686,120	2,829,903,107	(1,947,504)	2,524,551,598	4,367,192	2,603,289	(1,763,903)	5.3	(367,454)	(332,812)
4142	McMinnville Schools	0.33262892%	0.34887060%	18,730,686,120	2,829,903,107	2,582,554	2,524,551,598	8,807,418	7,650,090	(1,157,328)	5.3	487,274	(218,364)
4144	Sheridan School District 48J	0.05069182%	0.04819087%	18,730,686,120	2,829,903,107	(397,671)	2,524,551,598	1,216,603	1,508,146	291,543	5.3	(75,032)	55,008
4166	Yamhill-Carlton School District 1	0.00402170%	0.02322146%	18,730,686,120	2,829,903,107	3,052,912	2,524,551,598	586,238	1,836	(584,402)	5.3	576,021	(110,265)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4203	Victor Point School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4219	Grant County Education Service District	0.00552345%	0.00672999%	18,730,686,120	2,829,903,107	191,849	2,524,551,598	169,902	250,648	80,746	5.3	36,198	15,235
4220	Jefferson County Education Service District	0.00499228%	0.00506156%	18,730,686,120	2,829,903,107	11,016	2,524,551,598	127,782	205,678	77,896	5.3	2,078	14,697
4221	Marion Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4223	InterMountain Education Service District	0.04521915%	0.07293699%	18,730,686,120	2,829,903,107	4,407,354	2,524,551,598	1,841,332	1,125,394	(715,938)	5.3	831,576	(135,083)
4224	Wallowa County Region 18	0.01152737%	0.01233933%	18,730,686,120	2,829,903,107	129,109	2,524,551,598	311,513	495,276	183,763	5.3	24,360	34,672
4225	Washington County Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4226	North Central Education Service District	0.00788369%	0.00920176%	18,730,686,120	2,829,903,107	209,583	2,524,551,598	232,303	378,784	146,481	5.3	39,544	27,638
4227	Cascade School District Uh5	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4232	South Coast Education Service District Region 7	0.05852634%	0.05296278%	18,730,686,120	2,829,903,107	(884,649)	2,524,551,598	1,337,073	1,991,429	654,356	5.3	(166,915)	123,463
4237	Douglas Education Service District	0.13826679%	0.13033027%	18,730,686,120	2,829,903,107	(1,261,969)	2,524,551,598	3,290,255	3,899,602	609,347	5.3	(238,107)	114,971
4238	Multnomah Education Service District	0.00000000%	0.09981163%	18,730,686,120	2,829,903,107	15,870,831	2,524,551,598	2,519,796	187,782	(2,332,014)	5.3	2,994,496	(440,003)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4252	High Desert Education Service District	0.11542577%	0.13545851%	18,730,686,120	2,829,903,107	3,185,362	2,524,551,598	3,419,720	3,541,878	122,158	5.3	601,012	23,049
4254	Willamette Education Service District	0.15145961%	0.18278462%	18,730,686,120	2,829,903,107	4,980,922	2,524,551,598	4,614,492	2,976,728	(1,637,764)	5.3	939,797	(309,012)
4258	Hermiston School District 8R	0.02250611%	0.10648683%	18,730,686,120	2,829,903,107	13,353,592	2,524,551,598	2,688,315	1,360,921	(1,327,394)	5.3	2,519,546	(250,452)
4259	Clackamas Education Service District	0.14629732%	0.17323438%	18,730,686,120	2,829,903,107	4,283,204	2,524,551,598	4,373,391	3,909,899	(463,492)	5.3	808,152	(87,451)
4260	Greater Albany School District 8J	0.47875375%	0.47854439%	18,730,686,120	2,829,903,107	(33,290)	2,524,551,598	12,081,100	11,198,570	(882,530)	5.3	(6,281)	(166,515)
4268	Lake Oswego School District	0.34451761%	0.38757796%	18,730,686,120	2,829,903,107	6,846,933	2,524,551,598	9,784,606	8,004,197	(1,780,409)	5.3	1,291,874	(335,926)

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
4270	Silver Falls School District	0.03746856%	0.09053431%	18,730,686,120	2,829,903,107	8,437,870	2,524,551,598	2,285,585	1,139,638	(1,145,947)	5.3	1,592,051	(216,216)
4271	Malheur Education Service District Region 14	0.03299935%	0.03533541%	18,730,686,120	2,829,903,107	371,452	2,524,551,598	892,061	1,237,569	345,508	5.3	70,085	65,190
4272	Linn-Benton-Lincoln Education Service District	0.14769975%	0.13748111%	18,730,686,120	2,829,903,107	(1,624,843)	2,524,551,598	3,470,782	4,777,500	1,306,718	5.3	(306,574)	246,551
4273	Double O School District	0.00051429%	0.00020410%	18,730,686,120	2,829,903,107	(49,323)	2,524,551,598	5,153	21,668	16,515	5.3	(9,306)	3,116
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4276	Lane County Education Service District	0.10019674%	0.10103327%	18,730,686,120	2,829,903,107	133,015	2,524,551,598	2,550,637	2,995,014	444,377	5.3	25,097	83,845
4277	Mitchell School	0.00569545%	0.00572245%	18,730,686,120	2,829,903,107	4,293	2,524,551,598	144,466	250,668	106,202	5.3	810	20,038
4279	St Helens School District 502	0.08513262%	0.12452027%	18,730,686,120	2,829,903,107	6,262,944	2,524,551,598	3,143,578	499,701	(2,643,877)	5.3	1,181,688	(498,845)
4280	Northwest Regional Education Service District	0.35775440%	0.36455374%	18,730,686,120	2,829,903,107	1,081,148	2,524,551,598	9,203,347	12,257,324	3,053,977	5.3	203,990	576,222
4286	Southern Oregon Education Service District	0.11128552%	0.11020600%	18,730,686,120	2,829,903,107	(171,653)	2,524,551,598	2,782,207	5,740,864	2,958,657	5.3	(32,387)	558,237
4288	Medford School District 549C	0.68222320%	0.62928776%	18,730,686,120	2,829,903,107	(8,417,149)	2,524,551,598	15,886,694	17,742,524	1,855,830	5.3	(1,588,141)	350,157
4291	Dayton Public Schools	0.02333689%	0.03359068%	18,730,686,120	2,829,903,107	1,630,432	2,524,551,598	848,014	139,429	(708,585)	5.3	307,629	(133,695)
4293	Lake County Education Service District	0.00661154%	0.00605196%	18,730,686,120	2,829,903,107	(88,977)	2,524,551,598	152,785	282,527	129,742	5.3	(16,788)	24,480
4294	Harney Education Service District Region XVII	0.01176543%	0.01409400%	18,730,686,120	2,829,903,107	370,260	2,524,551,598	355,810	460,577	104,767	5.3	69,860	19,767
4295	Wasco County Education Service District	0.02766679%	0.02980598%	18,730,686,120	2,829,903,107	340,148	2,524,551,598	752,467	1,027,344	274,877	5.3	64,179	51,864
4297	Yamhill Education Service District	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4306	Amity School District	0.01847658%	0.02917662%	18,730,686,120	2,829,903,107	1,701,390	2,524,551,598	736,579	1,947	(734,632)	5.3	321,017	(138,610)
4307	Columbia School District 5J	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4309	Scappoose School District	0.11483703%	0.10978310%	18,730,686,120	2,829,903,107	(803,615)	2,524,551,598	2,771,531	3,627,142	855,611	5.3	(151,625)	161,436
4311	Redmond School District 2J	0.07907896%	0.16891078%	18,730,686,120	2,829,903,107	14,283,963	2,524,551,598	4,264,240	2,972,995	(1,291,245)	5.3	2,695,087	(243,631)
4312	Reedsport School District	0.02670132%	0.02938706%	18,730,686,120	2,829,903,107	427,054	2,524,551,598	741,891	603,276	(138,615)	5.3	80,576	(26,154)
4313	Forest Grove School District	0.31429749%	0.33369252%	18,730,686,120	2,829,903,107	3,083,962	2,524,551,598	8,424,240	8,106,085	(318,155)	5.3	581,880	(60,029)
4314	Willamina School District 30J	0.05116236%	0.04856370%	18,730,686,120	2,829,903,107	(413,207)	2,524,551,598	1,226,016	1,426,721	200,705	5.3	(77,964)	37,869
4315	John Day School District	0.01954086%	0.02198113%	18,730,686,120	2,829,903,107	388,022	2,524,551,598	554,925	234,600	(320,325)	5.3	73,212	(60,439)
4316	Tigard-Tualatin School District 23J	0.73993809%	0.71706652%	18,730,686,120	2,829,903,107	(3,636,759)	2,524,551,598	18,102,714	21,255,670	3,152,956	5.3	(686,181)	594,897
4317	Sherwood School District 88J	0.26566034%	0.25566921%	18,730,686,120	2,829,903,107	(1,588,668)	2,524,551,598	6,454,501	7,143,907	689,406	5.3	(299,749)	130,077
4320	Rainier School District 13	0.03609076%	0.04196689%	18,730,686,120	2,829,903,107	934,350	2,524,551,598	1,059,476	641,580	(417,896)	5.3	176,292	(78,848)
4321	North Clackamas School District 12	0.78787535%	0.94987266%	18,730,686,120	2,829,903,107	25,758,841	2,524,551,598	23,980,025	14,555,485	(9,424,540)	5.3	4,860,159	(1,778,215)
4323	Estacada School District 108	0.09558308%	0.10204222%	18,730,686,120	2,829,903,107	1,027,053	2,524,551,598	2,576,108	2,052,870	(523,238)	5.3	193,784	(98,724)
4324	Centennial School District 28	0.36422883%	0.33796444%	18,730,686,120	2,829,903,107	(4,176,244)	2,524,551,598	8,532,087	10,237,363	1,705,276	5.3	(787,971)	321,750
4326	Harney County School District 3	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4327	Jordan Valley School District 3	0.00643122%	0.00586229%	18,730,686,120	2,829,903,107	(90,464)	2,524,551,598	147,997	183,120	35,123	5.3	(17,069)	6,627
4329	Gervais School District 1	0.01727113%	0.03226849%	18,730,686,120	2,829,903,107	2,384,697	2,524,551,598	814,635	4,338	(810,297)	5.3	449,943	(152,886)
4330	Vale School District 84	0.06184448%	0.05319011%	18,730,686,120	2,829,903,107	(1,376,113)	2,524,551,598	1,342,812	2,058,853	716,041	5.3	(259,644)	135,102
4331	Molalla River School District	0.05096015%	0.08367541%	18,730,686,120	2,829,903,107	5,201,983	2,524,551,598	2,112,429	10,532	(2,101,897)	5.3	981,506	(396,584)
4332	Gresham-Barlow School District 10	0.41837800%	0.48873163%	18,730,686,120	2,829,903,107	11,186,778	2,524,551,598	12,338,282	8,917,316	(3,420,966)	5.3	2,110,713	(645,465)
4333	Canby School District	0.15741544%	0.20736275%	18,730,686,120	2,829,903,107	7,942,014	2,524,551,598	5,234,980	1,882,057	(3,352,923)	5.3	1,498,493	(632,627)
4334	Cascade School District 5	0.08190934%	0.10810738%	18,730,686,120	2,829,903,107	4,165,694	2,524,551,598	2,729,227	1,772,831	(956,396)	5.3	785,980	(180,452)
4335	Milton-Freewater Unified School District 7	0.02166372%	0.04621931%	18,730,686,120	2,829,903,107	3,904,531	2,524,551,598	1,166,830	1,459	(1,165,371)	5.3	736,704	(219,881)
4336	Nestucca Valley School District 101	0.03366397%	0.03305680%	18,730,686,120	2,829,903,107	(96,544)	2,524,551,598	834,536	911,267	76,731	5.3	(18,216)	14,478
4337	Sherman County School District	0.00835437%	0.00958574%	18,730,686,120	2,829,903,107	195,797	2,524,551,598	241,997	367,473	125,476	5.3	36,943	23,675
4338	Three Rivers U J School District	0.20104887%	0.20539259%	18,730,686,120	2,829,903,107	690,686	2,524,551,598	5,185,242	4,442,292	(742,950)	5.3	130,318	(140,179)
4339	Lebanon Community School District	0.25127314%	0.21915523%	18,730,686,120	2,829,903,107	(5,106,999)	2,524,551,598	5,532,687	7,105,218	1,572,531	5.3	(963,585)	296,704
4340	Monroe School District 1J	0.01597976%	0.01606729%	18,730,686,120	2,829,903,107	13,918	2,524,551,598	405,627	341,775	(63,852)	5.3	2,626	(12,048)
4341	Hillsboro School District 1J	0.94367219%	1.10639732%	18,730,686,120	2,829,903,107	25,874,569	2,524,551,598	27,931,571	24,776,368	(3,155,203)	5.3	4,881,994	(595,321)
4342	North Santiam School District 29J	0.01650714%	0.04343178%	18,730,686,120	2,829,903,107	4,281,229	2,524,551,598	1,096,458	2,266	(1,094,192)	5.3	807,779	(206,451)
4343	Harrisburg Sschool District 7	0.04990326%	0.04127760%	18,730,686,120	2,829,903,107	(1,371,547)	2,524,551,598	1,042,074	1,400,181	358,107	5.3	(258,782)	67,567
4344	South Wasco County School District 1	0.02066415%	0.02168822%	18,730,686,120	2,829,903,107	162,835	2,524,551,598	547,530	581,586	34,056	5.3	30,724	6,426
4345	Oregon Trail School District 46	0.24051032%	0.22699176%	18,730,686,120	2,829,903,107	(2,149,557)	2,524,551,598	5,730,524	7,579,359	1,848,835	5.3	(405,577)	348,837
4346	Knappa School District 4	0.03607588%	0.03716843%	18,730,686,120	2,829,903,107	173,724	2,524,551,598	938,336	1,221,871	283,535	5.3	32,778	53,497
4347	Clatskanie School District 6J	0.05437935%	0.05036124%	18,730,686,120	2,829,903,107	(638,912)	2,524,551,598	1,271,395	1,498,728	227,333	5.3	(120,549)	42,893
4348	Lourdes Charter School	0.00168340%	0.00164263%	18,730,686,120	2,829,903,107	(6,483)	2,524,551,598	41,469	60,089	18,620	5.3	(1,223)	3,513
4350	Ridgeline Montessori	0.01032125%	0.01126673%	18,730,686,120	2,829,903,107	150,338	2,524,551,598	284,434	352,876	68,442	5.3	28,366	12,914
4351	The Village School	0.00291609%	0.00220207%	18,730,686,120	2,829,903,107	(113,535)	2,524,551,598	55,592	97,640	42,048	5.3	(21,422)	7,934
4352	Armadillo Technical Institute	0.00391537%	0.00333282%	18,730,686,120	2,829,903,107	(92,630)	2,524,551,598	84,139	116,216	32,077	5.3	(17,477)	6,052
4354	Opal Charter School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4355	Three Rivers Charter School	0.00534914%	0.00591434%	18,730,686,120	2,829,903,107	89,871	2,524,551,598	149,311	206,849	57,538	5.3	16,957	10,856

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4359	Willamette Leadership Academy	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	6,875	6,875	5.3	0	1,297
4360	Luckiamute Valley Charter School	0.01325961%	0.01296482%	18,730,686,120	2,829,903,107	(46,874)	2,524,551,598	327,304	476,931	149,627	5.3	(8,844)	28,232
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4362	Kings Valley Charter School	0.00035126%	0.00036785%	18,730,686,120	2,829,903,107	2,637	2,524,551,598	9,287	9,501	214	5.3	498	40
4363	Multisensory Learning Academy	0.02432571%	0.02088280%	18,730,686,120	2,829,903,107	(547,450)	2,524,551,598	527,197	782,923	255,726	5.3	(103,292)	48,250
4365	Mitch Charter School	0.01006825%	0.00819778%	18,730,686,120	2,829,903,107	(297,419)	2,524,551,598	206,957	277,752	70,795	5.3	(56,117)	13,358
4366	Sand Ridge Charter School	0.01279809%	0.01300166%	18,730,686,120	2,829,903,107	32,369	2,524,551,598	328,234	507,477	179,243	5.3	6,107	33,819
4367	Arthur Academy Charter School	0.04440411%	0.04007123%	18,730,686,120	2,829,903,107	(688,962)	2,524,551,598	1,011,619	1,422,876	411,257	5.3	(129,993)	77,596
4369	Trillium Charter School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	191	191	5.3	0	36
4370	Howard Street Charter School, Inc.	0.00537394%	0.00575395%	18,730,686,120	2,829,903,107	60,424	2,524,551,598	145,261	184,831	39,570	5.3	11,401	7,466
4371	The Lighthouse School	0.00629333%	0.00845127%	18,730,686,120	2,829,903,107	343,129	2,524,551,598	213,357	363,969	150,612	5.3	64,741	28,417
4373	Sheridan Japanese School Foundation	0.00263251%	0.00000000%	18,730,686,120	2,829,903,107	(418,590)	2,524,551,598	0	0	0	5.3	(78,979)	0
4374	Ione School District	0.01335890%	0.01025093%	18,730,686,120	2,829,903,107	(494,192)	2,524,551,598	258,790	343,980	85,190	5.3	(93,244)	16,074
4375	Eddyville Charter School	0.01596718%	0.01443881%	18,730,686,120	2,829,903,107	(243,023)	2,524,551,598	364,515	388,425	23,910	5.3	(45,853)	4,511
4376	Four Rivers Community School	0.01816064%	0.01772607%	18,730,686,120	2,829,903,107	(69,100)	2,524,551,598	447,504	569,637	122,133	5.3	(13,038)	23,044
4378	Mosier Community School	0.00706593%	0.00805481%	18,730,686,120	2,829,903,107	157,240	2,524,551,598	203,348	193,850	(9,498)	5.3	29,668	(1,792)
4379	Siletz Valley School	0.01309043%	0.01240184%	18,730,686,120	2,829,903,107	(109,492)	2,524,551,598	313,091	428,853	115,762	5.3	(20,659)	21,842
4380	The Emerson School	0.00576112%	0.00563477%	18,730,686,120	2,829,903,107	(20,091)	2,524,551,598	142,253	168,417	26,164	5.3	(3,791)	4,937
4381	North Wasco County School District 21	0.10757696%	0.13534667%	18,730,686,120	2,829,903,107	4,415,601	2,524,551,598	3,416,897	6,889,215	3,472,318	5.3	833,132	655,154
4382	Self Enhancement Inc	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4383	City View Charter School	0.00945616%	0.01326838%	18,730,686,120	2,829,903,107	606,173	2,524,551,598	334,967	384,653	49,686	5.3	114,372	9,375
4386	Nixyaawii Community School	0.00478030%	0.00588399%	18,730,686,120	2,829,903,107	175,496	2,524,551,598	148,544	192,271	43,727	5.3	33,112	8,250
4388	West Lane Tech	0.00412422%	0.00423933%	18,730,686,120	2,829,903,107	18,304	2,524,551,598	107,024	163,271	56,247	5.3	3,454	10,613
4390	Oregon Connections Academy	0.12449733%	0.09281632%	18,730,686,120	2,829,903,107	(5,037,530)	2,524,551,598	2,343,196	2,960,819	617,623	5.3	(950,477)	116,533
4392	Eagleridge High School	0.00865689%	0.00784433%	18,730,686,120	2,829,903,107	(129,203)	2,524,551,598	198,034	162,927	(35,107)	5.3	(24,378)	(6,624)
4393	Cascade Heights Public Charter School	0.00921284%	0.00743271%	18,730,686,120	2,829,903,107	(283,055)	2,524,551,598	187,643	312,452	124,809	5.3	(53,407)	23,549
4396	Sweet Home Charter School	0.00461132%	0.00615366%	18,730,686,120	2,829,903,107	245,244	2,524,551,598	155,352	187,841	32,489	5.3	46,272	6,130
4397	Springwater Environmental Sciences School	0.00804111%	0.00833782%	18,730,686,120	2,829,903,107	47,179	2,524,551,598	210,493	258,841	48,348	5.3	8,902	9,122
4398	LEP High	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4400	Phoenix School	0.00626553%	0.00368691%	18,730,686,120	2,829,903,107	(410,021)	2,524,551,598	93,078	116,744	23,666	5.3	(77,362)	4,465
4401	Ballston Community School	0.00148329%	0.00000000%	18,730,686,120	2,829,903,107	(235,855)	2,524,551,598	0	0	0	5.3	(44,501)	0
4402	Sage Community School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4403	Portland Village School	0.01365572%	0.01682132%	18,730,686,120	2,829,903,107	503,356	2,524,551,598	424,663	581,300	156,637	5.3	94,973	29,554
4404	Alliance Charter Academy	0.01789783%	0.01770283%	18,730,686,120	2,829,903,107	(31,007)	2,524,551,598	446,917	516,074	69,157	5.3	(5,850)	13,048
4405	Forest Grove Community School	0.00823132%	0.00894134%	18,730,686,120	2,829,903,107	112,899	2,524,551,598	225,729	256,855	31,126	5.3	21,302	5,873
4407	Madrone Trail Public Charter School	0.00715745%	0.01100980%	18,730,686,120	2,829,903,107	612,554	2,524,551,598	277,948	353,632	75,684	5.3	115,576	14,280
4408	Muddy Creek Charter School	0.00471356%	0.00625366%	18,730,686,120	2,829,903,107	244,888	2,524,551,598	157,877	155,534	(2,343)	5.3	46,205	(442)
4409	Southwest Charter School	0.00597051%	0.00753526%	18,730,686,120	2,829,903,107	248,807	2,524,551,598	190,232	316,464	126,232	5.3	46,945	23,817
4410	Ace Academy	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4411	Sherwood Charter School	0.00809742%	0.00776598%	18,730,686,120	2,829,903,107	(52,701)	2,524,551,598	196,056	257,912	61,856	5.3	(9,944)	11,671
4412	Estacada Web Academy	0.03538349%	0.03135443%	18,730,686,120	2,829,903,107	(640,652)	2,524,551,598	791,559	1,036,192	244,633	5.3	(120,878)	46,157
4413	Marcola Early College Academy	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4418	Lewis And Clark Montessori Charter School	0.01319109%	0.01551461%	18,730,686,120	2,829,903,107	369,458	2,524,551,598	391,674	352,085	(39,589)	5.3	69,709	(7,470)
4419	Silvies River Web Academy	0.02397544%	0.02239385%	18,730,686,120	2,829,903,107	(251,486)	2,524,551,598	565,344	832,652	267,308	5.3	(47,450)	50,435
4420	Oregon Virtual Academy	0.07368836%	0.05887915%	18,730,686,120	2,829,903,107	(2,354,781)	2,524,551,598	1,486,435	1,093,488	(392,947)	5.3	(444,298)	(74,141)
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4422	Redmond Proficiency Academy	0.03730326%	0.03936210%	18,730,686,120	2,829,903,107	327,372	2,524,551,598	993,717	1,105,745	112,028	5.3	61,768	21,137
4423	Molalla River Academy	0.01085097%	0.01064244%	18,730,686,120	2,829,903,107	(33,158)	2,524,551,598	268,674	310,928	42,254	5.3	(6,256)	7,972
4424	The Ivy School	0.01023811%	0.01019027%	18,730,686,120	2,829,903,107	(7,607)	2,524,551,598	257,259	368,366	111,107	5.3	(1,435)	20,964
4429	Clackamas Web Academy	0.00011146%	0.00018705%	18,730,686,120	2,829,903,107	12,020	2,524,551,598	4,722	9,701	4,979	5.3	2,268	939
4430	Clackamas Charter Alliance 2	0.00090712%	0.00081939%	18,730,686,120	2,829,903,107	(13,949)	2,524,551,598	20,686	25,925	5,239	5.3	(2,632)	988
4431	Corbett Charter School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4432	Renaissance Public Academy	0.00303545%	0.00000000%	18,730,686,120	2,829,903,107	(482,661)	2,524,551,598	0	0	0	5.3	(91,068)	0
4433	Powell Butte Community Charter School	0.00933652%	0.00786773%	18,730,686,120	2,829,903,107	(233,549)	2,524,551,598	198,625	298,977	100,352	5.3	(44,066)	18,934
4434	Logos Public Charter School	0.03585663%	0.03932030%	18,730,686,120	2,829,903,107	550,750	2,524,551,598	992,661	1,244,113	251,452	5.3	103,915	47,444

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Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2024 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS ACFR; adjustments were allocated pro-rata to employers.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	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
4435	Sunny Wolf Charter School	0.00837296%	0.00912742%	18,730,686,120	2,829,903,107	119,966	2,524,551,598	230,426	263,626	33,200	5.3	22,635	6,264
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4437	Center for Advance Learning	0.00886455%	0.00979445%	18,730,686,120	2,829,903,107	147,862	2,524,551,598	247,266	328,467	81,201	5.3	27,898	15,321
4439	Homesource Family Charter	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4440	Sheridan Allprep Academy	0.00693680%	0.01207238%	18,730,686,120	2,829,903,107	816,597	2,524,551,598	304,773	392,644	87,871	5.3	154,075	16,579
4441	Baker Web Academy	0.10345623%	0.09331722%	18,730,686,120	2,829,903,107	(1,612,182)	2,524,551,598	2,355,841	2,996,839	640,998	5.3	(304,185)	120,943
4443	Knova Learning Oreogn	0.01104659%	0.01289979%	18,730,686,120	2,829,903,107	294,673	2,524,551,598	325,662	514,386	188,724	5.3	55,599	35,608
4444	Bennett Pearson Academy, Inc.	0.00626128%	0.00674833%	18,730,686,120	2,829,903,107	77,445	2,524,551,598	170,365	206,472	36,107	5.3	14,612	6,813
4446	Coburg Community Charter School	0.01007404%	0.01157203%	18,730,686,120	2,829,903,107	238,192	2,524,551,598	292,142	355,781	63,639	5.3	44,942	12,007
4447	Arco Iris Spanish Immersion Charter School	0.01059738%	0.01037787%	18,730,686,120	2,829,903,107	(34,904)	2,524,551,598	261,995	322,994	60,999	5.3	(6,586)	11,509
4448	Gresham Barlow Web Academy	0.03071352%	0.03262890%	18,730,686,120	2,829,903,107	304,560	2,524,551,598	823,733	933,121	109,388	5.3	57,464	20,639
4449	Mosier Middle School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4450	Sauvie Island Academy	0.00978295%	0.00833099%	18,730,686,120	2,829,903,107	(230,872)	2,524,551,598	210,320	299,128	88,808	5.3	(43,561)	16,756
4451	River's Edge Academy Charter School	0.00743063%	0.00799342%	18,730,686,120	2,829,903,107	89,488	2,524,551,598	201,798	212,485	10,687	5.3	16,885	2,016
4452	South Columbia Family School	0.00164570%	0.00200529%	18,730,686,120	2,829,903,107	57,178	2,524,551,598	50,625	85,554	34,929	5.3	10,788	6,590
4453	Woodland Educational Initiative	0.00693868%	0.00846188%	18,730,686,120	2,829,903,107	242,201	2,524,551,598	213,625	197,184	(16,441)	5.3	45,698	(3,102)
4454	Le Monde Immersion Charter School	0.01627888%	0.01558223%	18,730,686,120	2,829,903,107	(110,773)	2,524,551,598	393,381	519,893	126,512	5.3	(20,901)	23,870
4455	Hope Chinese Charter School	0.01574507%	0.01611574%	18,730,686,120	2,829,903,107	58,939	2,524,551,598	406,850	560,158	153,308	5.3	11,121	28,926
4456	Insight School of Oregon Charter	0.03061696%	0.02624618%	18,730,686,120	2,829,903,107	(694,988)	2,524,551,598	662,598	722,663	60,065	5.3	(131,130)	11,333
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4459	Crater Lake Charter Academy	0.01332340%	0.01262552%	18,730,686,120	2,829,903,107	(110,969)	2,524,551,598	318,738	400,039	81,301	5.3	(20,938)	15,340
4460	Kairos Pdx	0.01434469%	0.01645427%	18,730,686,120	2,829,903,107	335,439	2,524,551,598	415,397	434,803	19,406	5.3	63,290	3,662
4461	Mountain View Academy	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4462	Bend International School	0.01032461%	0.01025521%	18,730,686,120	2,829,903,107	(11,035)	2,524,551,598	258,898	356,454	97,556	5.3	(2,082)	18,407
4463	Dallas Community School-Community Innovation Partners	0.00686270%	0.00838151%	18,730,686,120	2,829,903,107	241,503	2,524,551,598	211,596	234,759	23,163	5.3	45,567	4,370
4464	The Valley School Of Southern Oregon	0.00532091%	0.00401875%	18,730,686,120	2,829,903,107	(207,054)	2,524,551,598	101,455	154,435	52,980	5.3	(39,067)	9,996
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	0	0	5.3	0	0
4467	Cannon Beach Academy	0.00184333%	0.00239741%	18,730,686,120	2,829,903,107	88,103	2,524,551,598	60,524	47,268	(13,256)	5.3	16,623	(2,501)
4468	Frontier Charter Academy	0.02468683%	0.02351237%	18,730,686,120	2,829,903,107	(186,748)	2,524,551,598	593,582	625,208	31,626	5.3	(35,235)	5,967
4469	Desert Sky Montessori	0.00600047%	0.00493682%	18,730,686,120	2,829,903,107	(169,129)	2,524,551,598	124,633	213,533	88,900	5.3	(31,911)	16,774
4470	Oregon Family School	0.01949872%	0.02370585%	18,730,686,120	2,829,903,107	668,967	2,524,551,598	598,466	871,368	272,902	5.3	126,220	51,491
4471	Wahtonka Community School	0.00185379%	0.00000000%	18,730,686,120	2,829,903,107	(294,768)	2,524,551,598	0	0	0	5.3	(55,617)	0
4472	Valley Inquiry Charter School	0.00230140%	0.00307958%	18,730,686,120	2,829,903,107	123,736	2,524,551,598	77,746	64,690	(13,056)	5.3	23,346	(2,463)
4473	Willamette Connections Academy	0.02128126%	0.01859766%	18,730,686,120	2,829,903,107	(426,714)	2,524,551,598	469,508	517,868	48,360	5.3	(80,512)	9,125
4474	Oregon for Quality Virtual Education Inc	0.00767759%	0.00966720%	18,730,686,120	2,829,903,107	316,363	2,524,551,598	244,053	331,548	87,495	5.3	59,691	16,508
4475	Teach-NW	0.00905295%	0.01613259%	18,730,686,120	2,829,903,107	1,125,718	2,524,551,598	407,276	505,151	97,875	5.3	212,400	18,467
4476	Kalmiopsis Community Arts High School	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	15,978	15,978	5.3	0	3,015
4477	Virtual Preparatory Academy of Oregon	0.00000000%	0.00000000%	18,730,686,120	2,829,903,107	0	2,524,551,598	0	85,292	85,292	5.3	0	16,093
4479	Harmony Academy	0.00385069%	0.00316233%	18,730,686,120	2,829,903,107	(109,455)	2,524,551,598	79,835	148,065	68,230	5.3	(20,652)	12,874
4480	Holla School	0.00000000%	0.00121137%	18,730,686,120	2,829,903,107	192,617	2,524,551,598	30,582	138,113	107,531	5.3	36,343	20,289

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Exhibit I

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

June 30, 2024 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
1000	State Agencies	6/30/2023	Proportion	5.3	4.3	(274,423,614)	(222,645,574)	(51,778,040)	(51,778,040)	(51,778,040)	(51,778,040)	(51,778,040)	(15,533,414)	0
1000	State Agencies	6/30/2023	Contribution	5.3	4.3	27,608,723	22,399,530	5,209,193	5,209,193	5,209,193	5,209,193	5,209,193	1,562,758	0
1000	State Agencies	6/30/2022	Proportion	5.4	3.4	365,630,912	230,212,056	67,709,428	67,709,428	67,709,428	67,709,428	27,083,772	0	0
1000	State Agencies	6/30/2022	Contribution	5.4	3.4	(80,508,154)	(50,690,320)	(14,908,917)	(14,908,917)	(14,908,917)	(14,908,917)	(5,963,569)	0	0
1000	State Agencies	6/30/2021	Proportion	5.5	2.5	345,644,092	157,110,950	62,844,380	62,844,380	62,844,380	31,422,190	0	0	0
1000	State Agencies	6/30/2021	Contribution	5.5	2.5	(489,477,236)	(222,489,654)	(88,995,861)	(88,995,861)	(88,995,861)	(44,497,932)	0	0	0
1000	State Agencies	6/30/2020	Proportion	5.4	1.4	152,463,983	39,527,700	28,234,071	28,234,071	11,293,629	0	0	0	0
1000	State Agencies	6/30/2020	Contribution	5.4	1.4	(44,282,102)	(11,480,544)	(8,200,389)	(8,200,389)	(3,280,155)	0	0	0	0
1000	State Agencies	6/30/2019	Proportion	5.3	0.3	88,363,750	5,001,722	16,672,406	5,001,722	0	0	0	0	0
1000	State Agencies	6/30/2019	Contribution	5.3	0.3	(67,921,606)	(3,844,619)	(12,815,397)	(3,844,619)	0	0	0	0	0
1000	State Agencies	6/30/2018	Proportion	5.2	0.0	136,023,650	0	5,231,679	0	0	0	0	0	0
1000	State Agencies	6/30/2018	Contribution	5.2	0.0	(68,419,475)	0	(2,631,517)	0	0	0	0	0	0
1039	SAIF	6/30/2023	Proportion	5.3	4.3	24,649,584	19,998,719	4,650,865	4,650,865	4,650,865	4,650,865	4,650,865	1,395,259	0
1039	SAIF	6/30/2023	Contribution	5.3	4.3	(5,067,867)	(4,111,666)	(956,201)	(956,201)	(956,201)	(956,201)	(956,201)	(286,862)	0
1039	SAIF	6/30/2022	Proportion	5.4	3.4	(12,996,936)	(8,183,256)	(2,406,840)	(2,406,840)	(2,406,840)	(2,406,840)	(962,736)	0	0
1039	SAIF	6/30/2022	Contribution	5.4	3.4	(605,897)	(381,491)	(112,203)	(112,203)	(112,203)	(112,203)	(44,882)	0	0
1039	SAIF	6/30/2021	Proportion	5.5	2.5	17,450,777	7,932,170	3,172,869	3,172,869	3,172,869	1,586,432	0	0	0
1039	SAIF	6/30/2021	Contribution	5.5	2.5	(12,330,593)	(5,604,815)	(2,241,926)	(2,241,926)	(2,241,926)	(1,120,963)	0	0	0
1039	SAIF	6/30/2020	Proportion	5.4	1.4	(1,649,978)	(427,774)	(305,551)	(305,551)	(122,223)	0	0	0	0
1039	SAIF	6/30/2020	Contribution	5.4	1.4	3,539,797	917,725	655,518	655,518	262,207	0	0	0	0
1039	SAIF	6/30/2019	Proportion	5.3	0.3	(49,492,918)	(2,801,488)	(9,338,286)	(2,801,488)	0	0	0	0	0
1039	SAIF	6/30/2019	Contribution	5.3	0.3	98,247,504	5,561,179	18,537,265	5,561,179	0	0	0	0	0
1039	SAIF	6/30/2018	Proportion	5.2	0.0	4,117,013	0	158,348	0	0	0	0	0	0
1039	SAIF	6/30/2018	Contribution	5.2	0.0	(2,070,845)	0	(79,649)	0	0	0	0	0	0
1179	Professional Liability Fund	6/30/2023	Proportion	5.3	4.3	37,317	30,276	7,041	7,041	7,041	7,041	7,041	2,112	0
1179	Professional Liability Fund	6/30/2023	Contribution	5.3	4.3	(30,344)	(24,619)	(5,725)	(5,725)	(5,725)	(5,725)	(5,725)	(1,719)	0
1179	Professional Liability Fund	6/30/2022	Proportion	5.4	3.4	607,322	382,388	112,467	112,467	112,467	112,467	44,987	0	0
1179	Professional Liability Fund	6/30/2022	Contribution	5.4	3.4	804,467	506,517	148,975	148,975	148,975	148,975	59,592	0	0
1179	Professional Liability Fund	6/30/2021	Proportion	5.5	2.5	417,767	189,894	75,958	75,958	75,958	37,978	0	0	0
1179	Professional Liability Fund	6/30/2021	Contribution	5.5	2.5	(591,613)	(268,915)	(107,566)	(107,566)	(107,566)	(53,783)	0	0	0
1179	Professional Liability Fund	6/30/2020	Proportion	5.4	1.4	184,278	47,776	34,125	34,125	13,651	0	0	0	0
1179	Professional Liability Fund	6/30/2020	Contribution	5.4	1.4	(53,522)	(13,876)	(9,912)	(9,912)	(3,964)	0	0	0	0
1179	Professional Liability Fund	6/30/2019	Proportion	5.3	0.3	106,802	6,046	20,151	6,046	0	0	0	0	0
1179	Professional Liability Fund	6/30/2019	Contribution	5.3	0.3	(82,094)	(4,646)	(15,490)	(4,646)	0	0	0	0	0
1179	Professional Liability Fund	6/30/2018	Proportion	5.2	0.0	164,407	0	6,323	0	0	0	0	0	0
1179	Professional Liability Fund	6/30/2018	Contribution	5.2	0.0	(82,696)	0	(3,181)	0	0	0	0	0	0
1252	Oregon State University	6/30/2023	Proportion	5.3	4.3	(22,699,558)	(18,416,623)	(4,282,935)	(4,282,935)	(4,282,935)	(4,282,935)	(4,282,935)	(1,284,883)	0
1252	Oregon State University	6/30/2023	Contribution	5.3	4.3	(1,195,593)	(970,009)	(225,584)	(225,584)	(225,584)	(225,584)	(225,584)	(67,673)	0
1252	Oregon State University	6/30/2022	Proportion	5.4	3.4	(1,854,825)	(1,167,853)	(343,486)	(343,486)	(343,486)	(343,486)	(137,395)	0	0
1252	Oregon State University	6/30/2022	Contribution	5.4	3.4	(5,324,304)	(3,352,340)	(985,982)	(985,982)	(985,982)	(985,982)	(394,394)	0	0
1252	Oregon State University	6/30/2021	Proportion	5.5	2.5	18,295,382	8,316,083	3,326,433	3,326,433	3,326,433	1,663,217	0	0	0
1252	Oregon State University	6/30/2021	Contribution	5.5	2.5	(49,713,879)	(22,597,218)	(9,038,887)	(9,038,887)	(9,038,887)	(4,519,444)	0	0	0
1252	Oregon State University	6/30/2020	Proportion	5.4	1.4	39,509,414	10,243,182	7,316,558	7,316,558	2,926,624	0	0	0	0
1252	Oregon State University	6/30/2020	Contribution	5.4	1.4	22,956,008	5,951,556	4,251,113	4,251,113	1,700,443	0	0	0	0
1252	Oregon State University	6/30/2019	Proportion	5.3	0.3	7,483,081	423,571	1,411,902	423,571	0	0	0	0	0
1252	Oregon State University	6/30/2019	Contribution	5.3	0.3	(5,751,938)	(325,583)	(1,085,271)	(325,583)	0	0	0	0	0
1252	Oregon State University	6/30/2018	Proportion	5.2	0.0	11,519,157	0	443,044	0	0	0	0	0	0
1252	Oregon State University	6/30/2018	Contribution	5.2	0.0	(5,794,100)	0	(222,850)	0	0	0	0	0	0
1254	University of Oregon	6/30/2023	Proportion	5.3	4.3	3,069,805	2,490,597	579,208	579,208	579,208	579,208	579,208	173,765	0
1254	University of Oregon	6/30/2023	Contribution	5.3	4.3	(5,915,947)	(4,799,731)	(1,116,216)	(1,116,216)	(1,116,216)	(1,116,216)	(1,116,216)	(334,867)	0
1254	University of Oregon	6/30/2022	Proportion	5.4	3.4	(29,995,141)	(18,885,829)	(5,554,656)	(5,554,656)	(5,554,656)	(5,554,656)	(2,221,861)	0	0
1254	University of Oregon	6/30/2022	Contribution	5.4	3.4	75,673,408	47,646,220	14,013,594	14,013,594	14,013,594	14,013,594	5,605,438	0	0
1254	University of Oregon	6/30/2021	Proportion	5.5	2.5	25,527,890	11,603,586	4,641,435	4,641,435	4,641,435	2,320,716	0	0	0
1254	University of Oregon	6/30/2021	Contribution	5.5	2.5	(36,150,831)	(16,432,196)	(6,572,878)	(6,572,878)	(6,572,878)	(3,286,440)	0	0	0
1254	University of Oregon	6/30/2020	Proportion	5.4	1.4	11,260,380	2,919,357	2,085,256	2,085,256	834,101	0	0	0	0
1254	University of Oregon	6/30/2020	Contribution	5.4	1.4	(3,270,499)	(847,907)	(605,648)	(605,648)	(242,259)	0	0	0	0
1254	University of Oregon	6/30/2019	Proportion	5.3	0.3	6,526,193	369,407	1,231,357	369,407	0	0	0	0	0
1254	University of Oregon	6/30/2019	Contribution	5.3	0.3	(5,016,418)	(283,948)	(946,494)	(283,948)	0	0	0	0	0
1254	University of Oregon	6/30/2018	Proportion	5.2	0.0	10,046,163	0	386,391	0	0	0	0	0	0
1254	University of Oregon	6/30/2018	Contribution	5.2	0.0	(5,053,189)	0	(194,353)	0	0	0	0	0	0
2000	Lake County	6/30/2023	Proportion	5.3	4.3	(829,642)	(673,106)	(156,536)	(156,536)	(156,536)	(156,536)	(156,536)	(46,962)	0
2000	Lake County	6/30/2023	Contribution	5.3	4.3	(39,717)	(32,223)	(7,494)	(7,494)	(7,494)	(7,494)	(7,494)	(2,247)	0
2000	Lake County	6/30/2022	Proportion	5.4	3.4	(315,529)	(198,667)	(58,431)	(58,431)	(58,431)	(58,431)	(23,374)	0	0
2000	Lake County	6/30/2022	Contribution	5.4	3.4	1,980,840	1,247,196	366,822	366,822	366,822	366,822	146,730	0	0
2000	Lake County	6/30/2021	Proportion	5.5	2.5	1,036,403	471,092	188,437	188,437	188,437	94,218	0	0	0
2000	Lake County	6/30/2021	Contribution	5.5	2.5	(1,071,151)	(486,886)	(194,755)	(194,755)	(194,755)	(97,376)	0	0	0
2000	Lake County	6/30/2020	Proportion	5.4	1.4	132,754	34,418	24,584	24,584	9,834	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2000	Lake County	6/30/2020	Contribution	5.4	1.4	(20,704)	(5,368)	(3,834)	(3,834)	(1,534)	0	0	0	0
2000	Lake County	6/30/2019	Proportion	5.3	0.3	(261,123)	(14,783)	(49,268)	(14,783)	0	0	0	0	0
2000	Lake County	6/30/2019	Contribution	5.3	0.3	(207,221)	(11,731)	(39,098)	(11,731)	0	0	0	0	0
2000	Lake County	6/30/2018	Proportion	5.2	0.0	327,290	0	12,590	0	0	0	0	0	0
2000	Lake County	6/30/2018	Contribution	5.2	0.0	(129,182)	0	(4,967)	0	0	0	0	0	0
2001	Clackamas County	6/30/2023	Proportion	5.3	4.3	(49,238,091)	(39,947,885)	(9,290,206)	(9,290,206)	(9,290,206)	(9,290,206)	(9,290,206)	(2,787,061)	0
2001	Clackamas County	6/30/2023	Contribution	5.3	4.3	8,926,802	7,242,500	1,684,302	1,684,302	1,684,302	1,684,302	1,684,302	505,292	0
2001	Clackamas County	6/30/2022	Proportion	5.4	3.4	38,020,218	23,938,656	7,040,781	7,040,781	7,040,781	7,040,781	2,816,313	0	0
2001	Clackamas County	6/30/2022	Contribution	5.4	3.4	(2,928,601)	(1,843,933)	(542,334)	(542,334)	(542,334)	(542,334)	(216,931)	0	0
2001	Clackamas County	6/30/2021	Proportion	5.5	2.5	8,500,107	3,863,685	1,545,474	1,545,474	1,545,474	772,737	0	0	0
2001	Clackamas County	6/30/2021	Contribution	5.5	2.5	(28,858,490)	(13,117,496)	(5,246,998)	(5,246,998)	(5,246,998)	(2,623,500)	0	0	0
2001	Clackamas County	6/30/2020	Proportion	5.4	1.4	13,449,753	3,486,973	2,490,695	2,490,695	996,278	0	0	0	0
2001	Clackamas County	6/30/2020	Contribution	5.4	1.4	2,619,473	679,121	485,088	485,088	194,033	0	0	0	0
2001	Clackamas County	6/30/2019	Proportion	5.3	0.3	(5,789,500)	(327,710)	(1,092,358)	(327,710)	0	0	0	0	0
2001	Clackamas County	6/30/2019	Contribution	5.3	0.3	(1,403,202)	(79,427)	(264,755)	(79,427)	0	0	0	0	0
2001	Clackamas County	6/30/2018	Proportion	5.2	0.0	10,157,460	0	390,670	0	0	0	0	0	0
2001	Clackamas County	6/30/2018	Contribution	5.2	0.0	(547,388)	0	(21,053)	0	0	0	0	0	0
2002	Curry County	6/30/2023	Proportion	5.3	4.3	(2,102,964)	(1,706,178)	(396,786)	(396,786)	(396,786)	(396,786)	(396,786)	(119,034)	0
2002	Curry County	6/30/2023	Contribution	5.3	4.3	(199,061)	(161,502)	(37,559)	(37,559)	(37,559)	(37,559)	(37,559)	(11,266)	0
2002	Curry County	6/30/2022	Proportion	5.4	3.4	751,868	473,398	139,235	139,235	139,235	139,235	55,693	0	0
2002	Curry County	6/30/2022	Contribution	5.4	3.4	(795,154)	(500,652)	(147,251)	(147,251)	(147,251)	(147,251)	(58,899)	0	0
2002	Curry County	6/30/2021	Proportion	5.5	2.5	857,955	389,979	155,992	155,992	155,992	77,995	0	0	0
2002	Curry County	6/30/2021	Contribution	5.5	2.5	(2,408,384)	(1,094,720)	(437,888)	(437,888)	(437,888)	(218,944)	0	0	0
2002	Curry County	6/30/2020	Proportion	5.4	1.4	583,571	151,295	108,069	108,069	43,226	0	0	0	0
2002	Curry County	6/30/2020	Contribution	5.4	1.4	(744,221)	(192,945)	(137,819)	(137,819)	(55,126)	0	0	0	0
2002	Curry County	6/30/2019	Proportion	5.3	0.3	(92,720)	(5,250)	(17,494)	(5,250)	0	0	0	0	0
2002	Curry County	6/30/2019	Contribution	5.3	0.3	(1,075,227)	(60,862)	(202,873)	(60,862)	0	0	0	0	0
2002	Curry County	6/30/2018	Proportion	5.2	0.0	(88,609)	0	(3,409)	0	0	0	0	0	0
2002	Curry County	6/30/2018	Contribution	5.2	0.0	(850,638)	0	(32,718)	0	0	0	0	0	0
2003	Douglas County	6/30/2023	Proportion	5.3	4.3	(13,294,915)	(10,786,440)	(2,508,475)	(2,508,475)	(2,508,475)	(2,508,475)	(2,508,475)	(752,540)	0
2003	Douglas County	6/30/2023	Contribution	5.3	4.3	2,468,258	2,002,549	465,709	465,709	465,709	465,709	465,709	139,713	0
2003	Douglas County	6/30/2022	Proportion	5.4	3.4	2,132,042	1,342,396	394,823	394,823	394,823	394,823	157,927	0	0
2003	Douglas County	6/30/2022	Contribution	5.4	3.4	(659,688)	(415,360)	(122,164)	(122,164)	(122,164)	(122,164)	(48,868)	0	0
2003	Douglas County	6/30/2021	Proportion	5.5	2.5	375,988	170,905	68,361	68,361	68,361	34,183	0	0	0
2003	Douglas County	6/30/2021	Contribution	5.5	2.5	(9,389,730)	(4,268,058)	(1,707,224)	(1,707,224)	(1,707,224)	(853,610)	0	0	0
2003	Douglas County	6/30/2020	Proportion	5.4	1.4	(2,246,550)	(582,438)	(416,028)	(416,028)	(166,410)	0	0	0	0
2003	Douglas County	6/30/2020	Contribution	5.4	1.4	(2,021,696)	(524,144)	(374,388)	(374,388)	(149,756)	0	0	0	0
2003	Douglas County	6/30/2019	Proportion	5.3	0.3	(2,199,117)	(124,477)	(414,928)	(124,477)	0	0	0	0	0
2003	Douglas County	6/30/2019	Contribution	5.3	0.3	(3,977,151)	(225,121)	(750,406)	(225,121)	0	0	0	0	0
2003	Douglas County	6/30/2018	Proportion	5.2	0.0	1,426,095	0	54,850	0	0	0	0	0	0
2003	Douglas County	6/30/2018	Contribution	5.2	0.0	(2,694,095)	0	(103,620)	0	0	0	0	0	0
2004	Harney County	6/30/2023	Proportion	5.3	4.3	(991,013)	(804,029)	(186,984)	(186,984)	(186,984)	(186,984)	(186,984)	(56,093)	0
2004	Harney County	6/30/2023	Contribution	5.3	4.3	212,415	172,337	40,078	40,078	40,078	40,078	40,078	12,025	0
2004	Harney County	6/30/2022	Proportion	5.4	3.4	1,089,734	686,128	201,803	201,803	201,803	201,803	80,719	0	0
2004	Harney County	6/30/2022	Contribution	5.4	3.4	(218,257)	(137,421)	(40,418)	(40,418)	(40,418)	(40,418)	(16,167)	0	0
2004	Harney County	6/30/2021	Proportion	5.5	2.5	(200,944)	(91,339)	(36,535)	(36,535)	(36,535)	(18,269)	0	0	0
2004	Harney County	6/30/2021	Contribution	5.5	2.5	(741,275)	(336,944)	(134,777)	(134,777)	(134,777)	(67,390)	0	0	0
2004	Harney County	6/30/2020	Proportion	5.4	1.4	(726,368)	(188,316)	(134,513)	(134,513)	(53,803)	0	0	0	0
2004	Harney County	6/30/2020	Contribution	5.4	1.4	(101,098)	(26,210)	(18,722)	(18,722)	(7,488)	0	0	0	0
2004	Harney County	6/30/2019	Proportion	5.3	0.3	423,132	23,952	79,836	23,952	0	0	0	0	0
2004	Harney County	6/30/2019	Contribution	5.3	0.3	(290,528)	(16,443)	(54,817)	(16,443)	0	0	0	0	0
2004	Harney County	6/30/2018	Proportion	5.2	0.0	183,530	0	7,060	0	0	0	0	0	0
2004	Harney County	6/30/2018	Contribution	5.2	0.0	(114,863)	0	(4,418)	0	0	0	0	0	0
2005	Jackson County	6/30/2023	Proportion	5.3	4.3	(5,828,478)	(4,728,765)	(1,099,713)	(1,099,713)	(1,099,713)	(1,099,713)	(1,099,713)	(329,913)	0
2005	Jackson County	6/30/2023	Contribution	5.3	4.3	921,767	747,849	173,918	173,918	173,918	173,918	173,918	52,177	0
2005	Jackson County	6/30/2022	Proportion	5.4	3.4	(4,635,756)	(2,918,810)	(858,473)	(858,473)	(858,473)	(858,473)	(343,391)	0	0
2005	Jackson County	6/30/2022	Contribution	5.4	3.4	(165,597)	(104,265)	(30,666)	(30,666)	(30,666)	(30,666)	(12,267)	0	0
2005	Jackson County	6/30/2021	Proportion	5.5	2.5	4,874,627	2,215,739	886,296	886,296	886,296	443,147	0	0	0
2005	Jackson County	6/30/2021	Contribution	5.5	2.5	(8,995,986)	(4,089,084)	(1,635,634)	(1,635,634)	(1,635,634)	(817,816)	0	0	0
2005	Jackson County	6/30/2020	Proportion	5.4	1.4	1,830,090	474,466	338,906	338,906	135,560	0	0	0	0
2005	Jackson County	6/30/2020	Contribution	5.4	1.4	(226,567)	(58,739)	(41,957)	(41,957)	(16,782)	0	0	0	0
2005	Jackson County	6/30/2019	Proportion	5.3	0.3	(12,722,420)	(720,135)	(2,400,457)	(720,135)	0	0	0	0	0
2005	Jackson County	6/30/2019	Contribution	5.3	0.3	17,763,683	1,005,493	3,351,638	1,005,493	0	0	0	0	0
2005	Jackson County	6/30/2018	Proportion	5.2	0.0	(6,905,351)	0	(265,591)	0	0	0	0	0	0
2005	Jackson County	6/30/2018	Contribution	5.2	0.0	(960,478)	0	(36,943)	0	0	0	0	0	0
2006	Jefferson County	6/30/2023	Proportion	5.3	4.3	96,789	78,527	18,262	18,262	18,262	18,262	18,262	5,479	0
2006	Jefferson County	6/30/2023	Contribution	5.3	4.3	1,175,004	953,305	221,699	221,699	221,699	221,699	221,699	66,509	0

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Exhibit I

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

June 30, 2024 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
2006	Jefferson County	6/30/2022	Proportion	5.4	3.4	(1,457,944)	(917,964)	(269,990)	(269,990)	(269,990)	(269,990)	(107,994)	0	0
2006	Jefferson County	6/30/2022	Contribution	5.4	3.4	2,596,922	1,635,100	480,911	480,911	480,911	480,911	192,367	0	0
2006	Jefferson County	6/30/2021	Proportion	5.5	2.5	1,088,341	494,701	197,880	197,880	197,880	98,941	0	0	0
2006	Jefferson County	6/30/2021	Contribution	5.5	2.5	691,660	314,392	125,756	125,756	125,756	62,880	0	0	0
2006	Jefferson County	6/30/2020	Proportion	5.4	1.4	(59,980)	(15,552)	(11,107)	(11,107)	(4,445)	0	0	0	0
2006	Jefferson County	6/30/2020	Contribution	5.4	1.4	2,781,725	721,189	515,134	515,134	206,055	0	0	0	0
2006	Jefferson County	6/30/2019	Proportion	5.3	0.3	(742,459)	(42,024)	(140,087)	(42,024)	0	0	0	0	0
2006	Jefferson County	6/30/2019	Contribution	5.3	0.3	1,254,820	71,030	236,758	71,030	0	0	0	0	0
2006	Jefferson County	6/30/2018	Proportion	5.2	0.0	(434,627)	0	(16,717)	0	0	0	0	0	0
2006	Jefferson County	6/30/2018	Contribution	5.2	0.0	1,004,318	0	38,628	0	0	0	0	0	0
2007	Klamath County	6/30/2023	Proportion	5.3	4.3	(1,108,737)	(899,541)	(209,196)	(209,196)	(209,196)	(209,196)	(209,196)	(62,757)	0
2007	Klamath County	6/30/2023	Contribution	5.3	4.3	(118,723)	(96,322)	(22,401)	(22,401)	(22,401)	(22,401)	(22,401)	(6,718)	0
2007	Klamath County	6/30/2022	Proportion	5.4	3.4	643,342	405,068	119,137	119,137	119,137	119,137	47,657	0	0
2007	Klamath County	6/30/2022	Contribution	5.4	3.4	(459,375)	(289,237)	(85,069)	(85,069)	(85,069)	(85,069)	(34,030)	0	0
2007	Klamath County	6/30/2021	Proportion	5.5	2.5	238,210	108,277	43,311	43,311	43,311	21,655	0	0	0
2007	Klamath County	6/30/2021	Contribution	5.5	2.5	(961,977)	(437,262)	(174,905)	(174,905)	(174,905)	(87,452)	0	0	0
2007	Klamath County	6/30/2020	Proportion	5.4	1.4	766,278	198,666	141,903	141,903	56,763	0	0	0	0
2007	Klamath County	6/30/2020	Contribution	5.4	1.4	(382,190)	(99,086)	(70,776)	(70,776)	(28,310)	0	0	0	0
2007	Klamath County	6/30/2019	Proportion	5.3	0.3	349,500	19,785	65,943	19,785	0	0	0	0	0
2007	Klamath County	6/30/2019	Contribution	5.3	0.3	(351,790)	(19,915)	(66,375)	(19,915)	0	0	0	0	0
2007	Klamath County	6/30/2018	Proportion	5.2	0.0	193,824	0	7,454	0	0	0	0	0	0
2007	Klamath County	6/30/2018	Contribution	5.2	0.0	(260,805)	0	(10,030)	0	0	0	0	0	0
2008	Lane County	6/30/2023	Proportion	5.3	4.3	47,578,606	38,601,511	8,977,095	8,977,095	8,977,095	8,977,095	8,977,095	2,693,131	0
2008	Lane County	6/30/2023	Contribution	5.3	4.3	(3,576,261)	(2,901,495)	(674,766)	(674,766)	(674,766)	(674,766)	(674,766)	(202,431)	0
2008	Lane County	6/30/2022	Proportion	5.4	3.4	(30,938,158)	(19,479,580)	(5,729,289)	(5,729,289)	(5,729,289)	(5,729,289)	(2,291,713)	0	0
2008	Lane County	6/30/2022	Contribution	5.4	3.4	763,168	480,514	141,327	141,327	141,327	141,327	56,533	0	0
2008	Lane County	6/30/2021	Proportion	5.5	2.5	(130,718,024)	(59,417,285)	(23,766,913)	(23,766,913)	(23,766,913)	(11,883,459)	0	0	0
2008	Lane County	6/30/2021	Contribution	5.5	2.5	292,228,246	132,831,022	53,132,408	53,132,408	53,132,408	26,566,206	0	0	0
2008	Lane County	6/30/2020	Proportion	5.4	1.4	(5,762,169)	(1,493,897)	(1,067,068)	(1,067,068)	(426,829)	0	0	0	0
2008	Lane County	6/30/2020	Contribution	5.4	1.4	7,858,646	2,037,426	1,455,305	1,455,305	582,121	0	0	0	0
2008	Lane County	6/30/2019	Proportion	5.3	0.3	121,107	6,857	22,850	6,857	0	0	0	0	0
2008	Lane County	6/30/2019	Contribution	5.3	0.3	(9,076,253)	(513,748)	(1,712,501)	(513,748)	0	0	0	0	0
2008	Lane County	6/30/2018	Proportion	5.2	0.0	5,347,336	0	205,666	0	0	0	0	0	0
2008	Lane County	6/30/2018	Contribution	5.2	0.0	(6,136,224)	0	(236,009)	0	0	0	0	0	0
2009	Marion County	6/30/2023	Proportion	5.3	4.3	(16,133,642)	(13,089,559)	(3,044,083)	(3,044,083)	(3,044,083)	(3,044,083)	(3,044,083)	(913,227)	0
2009	Marion County	6/30/2023	Contribution	5.3	4.3	161,694	131,186	30,508	30,508	30,508	30,508	30,508	9,154	0
2009	Marion County	6/30/2022	Proportion	5.4	3.4	3,267,215	2,057,135	605,040	605,040	605,040	605,040	242,015	0	0
2009	Marion County	6/30/2022	Contribution	5.4	3.4	(3,663,862)	(2,306,876)	(678,493)	(678,493)	(678,493)	(678,493)	(271,397)	0	0
2009	Marion County	6/30/2021	Proportion	5.5	2.5	12,653,961	5,751,801	2,300,720	2,300,720	2,300,720	1,150,361	0	0	0
2009	Marion County	6/30/2021	Contribution	5.5	2.5	(18,305,363)	(8,320,619)	(3,328,248)	(3,328,248)	(3,328,248)	(1,664,123)	0	0	0
2009	Marion County	6/30/2020	Proportion	5.4	1.4	6,001,601	1,555,969	1,111,408	1,111,408	444,561	0	0	0	0
2009	Marion County	6/30/2020	Contribution	5.4	1.4	(1,717,671)	(445,323)	(318,087)	(318,087)	(127,236)	0	0	0	0
2009	Marion County	6/30/2019	Proportion	5.3	0.3	(5,755,707)	(325,797)	(1,085,982)	(325,797)	0	0	0	0	0
2009	Marion County	6/30/2019	Contribution	5.3	0.3	(3,705,468)	(209,743)	(699,145)	(209,743)	0	0	0	0	0
2009	Marion County	6/30/2018	Proportion	5.2	0.0	5,841,159	0	224,659	0	0	0	0	0	0
2009	Marion County	6/30/2018	Contribution	5.2	0.0	(3,650,795)	0	(140,415)	0	0	0	0	0	0
2011	Washington County	6/30/2023	Proportion	5.3	4.3	(37,266,010)	(30,234,687)	(7,031,323)	(7,031,323)	(7,031,323)	(7,031,323)	(7,031,323)	(2,109,395)	0
2011	Washington County	6/30/2023	Contribution	5.3	4.3	8,484,416	6,883,583	1,600,833	1,600,833	1,600,833	1,600,833	1,600,833	480,251	0
2011	Washington County	6/30/2022	Proportion	5.4	3.4	16,324,949	10,278,671	3,023,139	3,023,139	3,023,139	3,023,139	1,209,254	0	0
2011	Washington County	6/30/2022	Contribution	5.4	3.4	4,436,113	2,793,109	821,502	821,502	821,502	821,502	328,603	0	0
2011	Washington County	6/30/2021	Proportion	5.5	2.5	19,336,066	8,789,122	3,515,648	3,515,648	3,515,648	1,757,826	0	0	0
2011	Washington County	6/30/2021	Contribution	5.5	2.5	(28,145,903)	(12,793,592)	(5,117,437)	(5,117,437)	(5,117,437)	(2,558,718)	0	0	0
2011	Washington County	6/30/2020	Proportion	5.4	1.4	2,289,285	593,517	423,942	423,942	169,575	0	0	0	0
2011	Washington County	6/30/2020	Contribution	5.4	1.4	3,507,180	909,268	649,478	649,478	259,790	0	0	0	0
2011	Washington County	6/30/2019	Proportion	5.3	0.3	(10,793,234)	(610,939)	(2,036,459)	(610,939)	0	0	0	0	0
2011	Washington County	6/30/2019	Contribution	5.3	0.3	15,380,762	870,607	2,902,031	870,607	0	0	0	0	0
2011	Washington County	6/30/2018	Proportion	5.2	0.0	12,001,599	0	461,599	0	0	0	0	0	0
2011	Washington County	6/30/2018	Contribution	5.2	0.0	(1,102,756)	0	(42,416)	0	0	0	0	0	0
2012	Grant County	6/30/2023	Proportion	5.3	4.3	(203,069)	(164,754)	(38,315)	(38,315)	(38,315)	(38,315)	(38,315)	(11,494)	0
2012	Grant County	6/30/2023	Contribution	5.3	4.3	(323,663)	(262,595)	(61,068)	(61,068)	(61,068)	(61,068)	(61,068)	(18,323)	0
2012	Grant County	6/30/2022	Proportion	5.4	3.4	(210,360)	(132,448)	(38,956)	(38,956)	(38,956)	(38,956)	(15,580)	0	0
2012	Grant County	6/30/2022	Contribution	5.4	3.4	(367,488)	(231,382)	(68,053)	(68,053)	(68,053)	(68,053)	(27,223)	0	0
2012	Grant County	6/30/2021	Proportion	5.5	2.5	514,008	233,640	93,456	93,456	93,456	46,728	0	0	0
2012	Grant County	6/30/2021	Contribution	5.5	2.5	(867,589)	(394,360)	(157,743)	(157,743)	(157,743)	(78,874)	0	0	0
2012	Grant County	6/30/2020	Proportion	5.4	1.4	136,147	35,299	25,212	25,212	10,087	0	0	0	0
2012	Grant County	6/30/2020	Contribution	5.4	1.4	(389,542)	(100,994)	(72,137)	(72,137)	(28,857)	0	0	0	0
2012	Grant County	6/30/2019	Proportion	5.3	0.3	402,636	22,791	75,969	22,791	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2012	Grant County	6/30/2019	Contribution	5.3	0.3	(417,379)	(23,624)	(78,751)	(23,624)	0	0	0	0	0
2012	Grant County	6/30/2018	Proportion	5.2	0.0	87,629	0	3,369	0	0	0	0	0	0
2012	Grant County	6/30/2018	Contribution	5.2	0.0	(336,426)	0	(12,941)	0	0	0	0	0	0
2013	Umatilla County	6/30/2023	Proportion	5.3	4.3	(2,395,240)	(1,943,308)	(451,932)	(451,932)	(451,932)	(451,932)	(451,932)	(135,580)	0
2013	Umatilla County	6/30/2023	Contribution	5.3	4.3	150,258	121,907	28,351	28,351	28,351	28,351	28,351	8,503	0
2013	Umatilla County	6/30/2022	Proportion	5.4	3.4	901,733	567,757	166,988	166,988	166,988	166,988	66,793	0	0
2013	Umatilla County	6/30/2022	Contribution	5.4	3.4	(1,612,086)	(1,015,018)	(298,534)	(298,534)	(298,534)	(298,534)	(119,416)	0	0
2013	Umatilla County	6/30/2021	Proportion	5.5	2.5	1,775,723	807,146	322,859	322,859	322,859	161,428	0	0	0
2013	Umatilla County	6/30/2021	Contribution	5.5	2.5	(3,515,744)	(1,598,066)	(639,226)	(639,226)	(639,226)	(319,614)	0	0	0
2013	Umatilla County	6/30/2020	Proportion	5.4	1.4	(125,117)	(32,437)	(23,170)	(23,170)	(9,267)	0	0	0	0
2013	Umatilla County	6/30/2020	Contribution	5.4	1.4	(433,295)	(112,335)	(80,240)	(80,240)	(32,095)	0	0	0	0
2013	Umatilla County	6/30/2019	Proportion	5.3	0.3	1,310,304	74,169	247,227	74,169	0	0	0	0	0
2013	Umatilla County	6/30/2019	Contribution	5.3	0.3	(1,090,041)	(61,701)	(205,668)	(61,701)	0	0	0	0	0
2013	Umatilla County	6/30/2018	Proportion	5.2	0.0	(306,114)	0	(11,774)	0	0	0	0	0	0
2013	Umatilla County	6/30/2018	Contribution	5.2	0.0	(660,915)	0	(25,420)	0	0	0	0	0	0
2014	Linn County	6/30/2023	Proportion	5.3	4.3	(11,339,555)	(9,200,016)	(2,139,539)	(2,139,539)	(2,139,539)	(2,139,539)	(2,139,539)	(641,860)	0
2014	Linn County	6/30/2023	Contribution	5.3	4.3	1,293,997	1,049,847	244,150	244,150	244,150	244,150	244,150	73,247	0
2014	Linn County	6/30/2022	Proportion	5.4	3.4	10,418,261	6,559,645	1,929,308	1,929,308	1,929,308	1,929,308	1,929,308	771,721	0
2014	Linn County	6/30/2022	Contribution	5.4	3.4	(275,418)	(173,412)	(51,003)	(51,003)	(51,003)	(51,003)	(20,403)	0	0
2014	Linn County	6/30/2021	Proportion	5.5	2.5	3,639,776	1,654,445	661,777	661,777	661,777	330,891	0	0	0
2014	Linn County	6/30/2021	Contribution	5.5	2.5	(7,849,113)	(3,567,780)	(1,427,111)	(1,427,111)	(1,427,111)	(713,558)	0	0	0
2014	Linn County	6/30/2020	Proportion	5.4	1.4	2,692,190	697,974	498,554	498,554	199,420	0	0	0	0
2014	Linn County	6/30/2020	Contribution	5.4	1.4	(15,892)	(4,120)	(2,943)	(2,943)	(1,177)	0	0	0	0
2014	Linn County	6/30/2019	Proportion	5.3	0.3	(2,645,248)	(149,733)	(499,103)	(149,733)	0	0	0	0	0
2014	Linn County	6/30/2019	Contribution	5.3	0.3	(1,281,984)	(72,564)	(241,884)	(72,564)	0	0	0	0	0
2014	Linn County	6/30/2018	Proportion	5.2	0.0	3,903,810	0	150,145	0	0	0	0	0	0
2014	Linn County	6/30/2018	Contribution	5.2	0.0	(789,984)	0	(30,384)	0	0	0	0	0	0
2015	Yamhill County	6/30/2023	Proportion	5.3	4.3	(1,580,208)	(1,282,056)	(298,152)	(298,152)	(298,152)	(298,152)	(298,152)	(89,448)	0
2015	Yamhill County	6/30/2023	Contribution	5.3	4.3	985,205	799,317	185,888	185,888	185,888	185,888	185,888	55,765	0
2015	Yamhill County	6/30/2022	Proportion	5.4	3.4	6,824,259	4,296,755	1,263,752	1,263,752	1,263,752	1,263,752	505,499	0	0
2015	Yamhill County	6/30/2022	Contribution	5.4	3.4	2,634	1,658	488	488	488	488	194	0	0
2015	Yamhill County	6/30/2021	Proportion	5.5	2.5	5,528,300	2,512,865	1,005,145	1,005,145	1,005,145	502,575	0	0	0
2015	Yamhill County	6/30/2021	Contribution	5.5	2.5	(3,411,878)	(1,550,855)	(620,341)	(620,341)	(620,341)	(310,173)	0	0	0
2015	Yamhill County	6/30/2020	Proportion	5.4	1.4	3,641,006	943,966	674,260	674,260	269,706	0	0	0	0
2015	Yamhill County	6/30/2020	Contribution	5.4	1.4	882,342	228,754	163,397	163,397	65,357	0	0	0	0
2015	Yamhill County	6/30/2019	Proportion	5.3	0.3	(575,191)	(32,556)	(108,527)	(32,556)	0	0	0	0	0
2015	Yamhill County	6/30/2019	Contribution	5.3	0.3	143,700	8,135	27,113	8,135	0	0	0	0	0
2015	Yamhill County	6/30/2018	Proportion	5.2	0.0	1,122,269	0	43,164	0	0	0	0	0	0
2015	Yamhill County	6/30/2018	Contribution	5.2	0.0	190,919	0	7,344	0	0	0	0	0	0
2016	Sherman County	6/30/2023	Proportion	5.3	4.3	(532,547)	(432,066)	(100,481)	(100,481)	(100,481)	(100,481)	(100,481)	(30,142)	0
2016	Sherman County	6/30/2023	Contribution	5.3	4.3	146,198	118,613	27,585	27,585	27,585	27,585	27,585	8,273	0
2016	Sherman County	6/30/2022	Proportion	5.4	3.4	(194,613)	(122,535)	(36,039)	(36,039)	(36,039)	(36,039)	(14,418)	0	0
2016	Sherman County	6/30/2022	Contribution	5.4	3.4	54,260	34,164	10,048	10,048	10,048	10,048	4,020	0	0
2016	Sherman County	6/30/2021	Proportion	5.5	2.5	(331,143)	(150,519)	(60,208)	(60,208)	(60,208)	(30,103)	0	0	0
2016	Sherman County	6/30/2021	Contribution	5.5	2.5	(360,308)	(163,775)	(65,511)	(65,511)	(65,511)	(32,753)	0	0	0
2016	Sherman County	6/30/2020	Proportion	5.4	1.4	529,654	137,318	98,084	98,084	39,234	0	0	0	0
2016	Sherman County	6/30/2020	Contribution	5.4	1.4	12,452	3,228	2,306	2,306	922	0	0	0	0
2016	Sherman County	6/30/2019	Proportion	5.3	0.3	(813,900)	(46,070)	(153,566)	(46,070)	0	0	0	0	0
2016	Sherman County	6/30/2019	Contribution	5.3	0.3	1,522,573	86,183	287,278	86,183	0	0	0	0	0
2016	Sherman County	6/30/2018	Proportion	5.2	0.0	28,832	0	1,107	0	0	0	0	0	0
2016	Sherman County	6/30/2018	Contribution	5.2	0.0	30,522	0	1,172	0	0	0	0	0	0
2017	Columbia County	6/30/2023	Proportion	5.3	4.3	(2,212,351)	(1,794,926)	(417,425)	(417,425)	(417,425)	(417,425)	(417,425)	(125,226)	0
2017	Columbia County	6/30/2023	Contribution	5.3	4.3	392,351	318,323	74,028	74,028	74,028	74,028	74,028	22,211	0
2017	Columbia County	6/30/2022	Proportion	5.4	3.4	1,312,337	826,287	243,025	243,025	243,025	243,025	97,212	0	0
2017	Columbia County	6/30/2022	Contribution	5.4	3.4	(391,535)	(246,523)	(72,506)	(72,506)	(72,506)	(72,506)	(29,005)	0	0
2017	Columbia County	6/30/2021	Proportion	5.5	2.5	1,783,837	810,835	324,334	324,334	324,334	162,167	0	0	0
2017	Columbia County	6/30/2021	Contribution	5.5	2.5	(2,438,292)	(1,108,314)	(443,326)	(443,326)	(443,326)	(221,662)	0	0	0
2017	Columbia County	6/30/2020	Proportion	5.4	1.4	296,689	76,921	54,942	54,942	21,979	0	0	0	0
2017	Columbia County	6/30/2020	Contribution	5.4	1.4	(231,307)	(59,967)	(42,835)	(42,835)	(17,132)	0	0	0	0
2017	Columbia County	6/30/2019	Proportion	5.3	0.3	946,360	53,570	178,558	53,570	0	0	0	0	0
2017	Columbia County	6/30/2019	Contribution	5.3	0.3	(643,328)	(36,413)	(121,383)	(36,413)	0	0	0	0	0
2017	Columbia County	6/30/2018	Proportion	5.2	0.0	1,303,492	0	50,132	0	0	0	0	0	0
2017	Columbia County	6/30/2018	Contribution	5.2	0.0	(551,083)	0	(21,193)	0	0	0	0	0	0
2018	Coos County	6/30/2023	Proportion	5.3	4.3	(4,920,689)	(3,992,257)	(928,432)	(928,432)	(928,432)	(928,432)	(928,432)	(278,529)	0
2018	Coos County	6/30/2023	Contribution	5.3	4.3	1,378,805	1,118,653	260,152	260,152	260,152	260,152	260,152	78,045	0
2018	Coos County	6/30/2022	Proportion	5.4	3.4	2,138,897	1,346,713	396,092	396,092	396,092	396,092	158,437	0	0
2018	Coos County	6/30/2022	Contribution	5.4	3.4	266,577	167,845	49,366	49,366	49,366	49,366	19,747	0	0

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Exhibit I

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

June 30, 2024 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
2018	Coos County	6/30/2021	Proportion	5.5	2.5	14,080	6,400	2,560	2,560	2,560	1,280	0	0	0
2018	Coos County	6/30/2021	Contribution	5.5	2.5	(3,000,196)	(1,363,726)	(545,490)	(545,490)	(545,490)	(272,746)	0	0	0
2018	Coos County	6/30/2020	Proportion	5.4	1.4	2,022,142	524,258	374,471	374,471	149,787	0	0	0	0
2018	Coos County	6/30/2020	Contribution	5.4	1.4	442,393	114,693	81,925	81,925	32,768	0	0	0	0
2018	Coos County	6/30/2019	Proportion	5.3	0.3	(1,244,705)	(70,455)	(234,850)	(70,455)	0	0	0	0	0
2018	Coos County	6/30/2019	Contribution	5.3	0.3	91,670	5,190	17,296	5,190	0	0	0	0	0
2018	Coos County	6/30/2018	Proportion	5.2	0.0	1,149,359	0	44,204	0	0	0	0	0	0
2018	Coos County	6/30/2018	Contribution	5.2	0.0	113,868	0	4,378	0	0	0	0	0	0
2020	Wasco County	6/30/2023	Proportion	5.3	4.3	1,097,580	890,489	207,091	207,091	207,091	207,091	207,091	62,125	0
2020	Wasco County	6/30/2023	Contribution	5.3	4.3	1,953,778	1,585,141	368,637	368,637	368,637	368,637	368,637	110,593	0
2020	Wasco County	6/30/2022	Proportion	5.4	3.4	(1,382,748)	(870,620)	(256,064)	(256,064)	(256,064)	(256,064)	(102,428)	0	0
2020	Wasco County	6/30/2022	Contribution	5.4	3.4	1,314,891	827,895	243,498	243,498	243,498	243,498	97,401	0	0
2020	Wasco County	6/30/2021	Proportion	5.5	2.5	(471,754)	(214,435)	(85,773)	(85,773)	(85,773)	(42,889)	0	0	0
2020	Wasco County	6/30/2021	Contribution	5.5	2.5	1,346,901	612,228	244,891	244,891	244,891	122,446	0	0	0
2020	Wasco County	6/30/2020	Proportion	5.4	1.4	(2,075,878)	(538,190)	(384,422)	(384,422)	(153,768)	0	0	0	0
2020	Wasco County	6/30/2020	Contribution	5.4	1.4	3,964,265	1,027,773	734,123	734,123	293,650	0	0	0	0
2020	Wasco County	6/30/2019	Proportion	5.3	0.3	(2,440,411)	(138,136)	(460,455)	(138,136)	0	0	0	0	0
2020	Wasco County	6/30/2019	Contribution	5.3	0.3	3,660,781	207,216	690,713	207,216	0	0	0	0	0
2020	Wasco County	6/30/2018	Proportion	5.2	0.0	495,260	0	19,050	0	0	0	0	0	0
2020	Wasco County	6/30/2018	Contribution	5.2	0.0	(250,380)	0	(9,630)	0	0	0	0	0	0
2021	Baker County	6/30/2023	Proportion	5.3	4.3	(901,118)	(731,096)	(170,022)	(170,022)	(170,022)	(170,022)	(170,022)	(51,008)	0
2021	Baker County	6/30/2023	Contribution	5.3	4.3	175,360	142,273	33,087	33,087	33,087	33,087	33,087	9,925	0
2021	Baker County	6/30/2022	Proportion	5.4	3.4	250,745	157,877	46,434	46,434	46,434	46,434	18,575	0	0
2021	Baker County	6/30/2022	Contribution	5.4	3.4	(25,123)	(15,819)	(4,652)	(4,652)	(4,652)	(4,652)	(1,863)	0	0
2021	Baker County	6/30/2021	Proportion	5.5	2.5	371,112	168,687	67,475	67,475	67,475	33,737	0	0	0
2021	Baker County	6/30/2021	Contribution	5.5	2.5	(925,022)	(420,464)	(168,186)	(168,186)	(168,186)	(84,092)	0	0	0
2021	Baker County	6/30/2020	Proportion	5.4	1.4	(332,252)	(86,140)	(61,528)	(61,528)	(24,612)	0	0	0	0
2021	Baker County	6/30/2020	Contribution	5.4	1.4	8,816	2,284	1,633	1,633	651	0	0	0	0
2021	Baker County	6/30/2019	Proportion	5.3	0.3	(416,476)	(23,576)	(78,580)	(23,576)	0	0	0	0	0
2021	Baker County	6/30/2019	Contribution	5.3	0.3	335,224	18,974	63,250	18,974	0	0	0	0	0
2021	Baker County	6/30/2018	Proportion	5.2	0.0	465,412	0	17,902	0	0	0	0	0	0
2021	Baker County	6/30/2018	Contribution	5.2	0.0	(143,863)	0	(5,533)	0	0	0	0	0	0
2022	Gilliam County	6/30/2023	Proportion	5.3	4.3	523,617	424,821	98,796	98,796	98,796	98,796	98,796	29,637	0
2022	Gilliam County	6/30/2023	Contribution	5.3	4.3	50,796	41,212	9,584	9,584	9,584	9,584	9,584	2,876	0
2022	Gilliam County	6/30/2022	Proportion	5.4	3.4	(780,709)	(491,557)	(144,576)	(144,576)	(144,576)	(144,576)	(57,829)	0	0
2022	Gilliam County	6/30/2022	Contribution	5.4	3.4	82,434	51,902	15,266	15,266	15,266	15,266	6,104	0	0
2022	Gilliam County	6/30/2021	Proportion	5.5	2.5	707,331	321,513	128,606	128,606	128,606	64,301	0	0	0
2022	Gilliam County	6/30/2021	Contribution	5.5	2.5	(260,109)	(118,230)	(47,293)	(47,293)	(47,293)	(23,644)	0	0	0
2022	Gilliam County	6/30/2020	Proportion	5.4	1.4	(2,344,837)	(607,921)	(434,229)	(434,229)	(173,692)	0	0	0	0
2022	Gilliam County	6/30/2020	Contribution	5.4	1.4	4,608,225	1,194,725	853,375	853,375	341,350	0	0	0	0
2022	Gilliam County	6/30/2019	Proportion	5.3	0.3	(162,530)	(9,200)	(30,666)	(9,200)	0	0	0	0	0
2022	Gilliam County	6/30/2019	Contribution	5.3	0.3	(23,224)	(1,314)	(4,382)	(1,314)	0	0	0	0	0
2022	Gilliam County	6/30/2018	Proportion	5.2	0.0	36,534	0	1,404	0	0	0	0	0	0
2022	Gilliam County	6/30/2018	Contribution	5.2	0.0	(14,921)	0	(576)	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2023	Proportion	5.3	4.3	(6,157,430)	(4,995,651)	(1,161,779)	(1,161,779)	(1,161,779)	(1,161,779)	(1,161,779)	(348,535)	0
2027	Deschutes County	6/30/2023	Contribution	5.3	4.3	771,931	626,284	145,647	145,647	145,647	145,647	145,647	43,696	0
2027	Deschutes County	6/30/2022	Proportion	5.4	3.4	4,842,630	3,049,064	896,783	896,783	896,783	896,783	358,715	0	0
2027	Deschutes County	6/30/2022	Contribution	5.4	3.4	(1,533,651)	(965,633)	(284,009)	(284,009)	(284,009)	(284,009)	(113,606)	0	0
2027	Deschutes County	6/30/2021	Proportion	5.5	2.5	10,659,089	4,845,041	1,938,016	1,938,016	1,938,016	969,009	0	0	0
2027	Deschutes County	6/30/2021	Contribution	5.5	2.5	(14,675,670)	(6,670,758)	(2,668,304)	(2,668,304)	(2,668,304)	(1,334,150)	0	0	0
2027	Deschutes County	6/30/2020	Proportion	5.4	1.4	4,383,193	1,136,385	811,702	811,702	324,683	0	0	0	0
2027	Deschutes County	6/30/2020	Contribution	5.4	1.4	(303,519)	(78,691)	(56,207)	(56,207)	(22,484)	0	0	0	0
2027	Deschutes County	6/30/2019	Proportion	5.3	0.3	(3,192,223)	(180,693)	(602,306)	(180,693)	0	0	0	0	0
2027	Deschutes County	6/30/2019	Contribution	5.3	0.3	13,985,839	791,649	2,638,838	791,649	0	0	0	0	0
2027	Deschutes County	6/30/2018	Proportion	5.2	0.0	3,601,973	0	138,538	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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	Contribution	5.2	0.0	(2,121,648)	0	(81,603)	0	0	0	0	0	0
2028	Union County	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2023	Proportion	5.3	4.3	(171,440)	(139,093)	(32,347)	(32,347)	(32,347)	(32,347)	(32,347)	(9,705)	0
2035	Hood River County	6/30/2023	Contribution	5.3	4.3	(342,731)	(278,065)	(64,666)	(64,666)	(64,666)	(64,666)	(64,666)	(19,401)	0
2035	Hood River County	6/30/2022	Proportion	5.4	3.4	856,921	539,543	158,689	158,689	158,689	158,689	63,476	0	0
2035	Hood River County	6/30/2022	Contribution	5.4	3.4	(433,631)	(273,027)	(80,302)	(80,302)	(80,302)	(80,302)	(32,121)	0	0
2035	Hood River County	6/30/2021	Proportion	5.5	2.5	673,392	306,087	122,435	122,435	122,435	61,217	0	0	0
2035	Hood River County	6/30/2021	Contribution	5.5	2.5	(1,493,827)	(679,012)	(271,605)	(271,605)	(271,605)	(135,802)	0	0	0
2035	Hood River County	6/30/2020	Proportion	5.4	1.4	(749,077)	(194,205)	(138,718)	(138,718)	(55,487)	0	0	0	0
2035	Hood River County	6/30/2020	Contribution	5.4	1.4	(281,270)	(72,922)	(52,087)	(52,087)	(20,835)	0	0	0	0
2035	Hood River County	6/30/2019	Proportion	5.3	0.3	105,713	5,983	19,946	5,983	0	0	0	0	0
2035	Hood River County	6/30/2019	Contribution	5.3	0.3	(563,458)	(31,893)	(106,313)	(31,893)	0	0	0	0	0
2035	Hood River County	6/30/2018	Proportion	5.2	0.0	325,343	0	12,513	0	0	0	0	0	0
2035	Hood River County	6/30/2018	Contribution	5.2	0.0	(517,919)	0	(19,919)	0	0	0	0	0	0
2036	Clatsop County	6/30/2023	Proportion	5.3	4.3	(1,285,067)	(1,042,602)	(242,465)	(242,465)	(242,465)	(242,465)	(242,465)	(72,742)	0
2036	Clatsop County	6/30/2023	Contribution	5.3	4.3	(163,917)	(132,989)	(30,928)	(30,928)	(30,928)	(30,928)	(30,928)	(9,277)	0
2036	Clatsop County	6/30/2022	Proportion	5.4	3.4	508,306	320,044	94,131	94,131	94,131	94,131	37,651	0	0
2036	Clatsop County	6/30/2022	Contribution	5.4	3.4	32,604	20,528	6,038	6,038	6,038	6,038	2,414	0	0
2036	Clatsop County	6/30/2021	Proportion	5.5	2.5	1,459,312	663,325	265,329	265,329	265,329	132,667	0	0	0
2036	Clatsop County	6/30/2021	Contribution	5.5	2.5	(3,179,039)	(1,445,018)	(578,007)	(578,007)	(578,007)	(289,004)	0	0	0
2036	Clatsop County	6/30/2020	Proportion	5.4	1.4	1,713,419	444,219	317,300	317,300	126,919	0	0	0	0
2036	Clatsop County	6/30/2020	Contribution	5.4	1.4	(405,576)	(105,148)	(75,107)	(75,107)	(30,041)	0	0	0	0
2036	Clatsop County	6/30/2019	Proportion	5.3	0.3	386,622	21,882	72,948	21,882	0	0	0	0	0
2036	Clatsop County	6/30/2019	Contribution	5.3	0.3	(799,813)	(45,273)	(150,908)	(45,273)	0	0	0	0	0
2036	Clatsop County	6/30/2018	Proportion	5.2	0.0	516,233	0	19,853	0	0	0	0	0	0
2036	Clatsop County	6/30/2018	Contribution	5.2	0.0	600,989	0	23,114	0	0	0	0	0	0
2037	Polk County	6/30/2023	Proportion	5.3	4.3	(4,073,045)	(3,304,546)	(768,499)	(768,499)	(768,499)	(768,499)	(768,499)	(230,550)	0
2037	Polk County	6/30/2023	Contribution	5.3	4.3	1,267,898	1,028,672	239,226	239,226	239,226	239,226	239,226	71,768	0
2037	Polk County	6/30/2022	Proportion	5.4	3.4	3,232,289	2,035,145	598,572	598,572	598,572	598,572	239,429	0	0
2037	Polk County	6/30/2022	Contribution	5.4	3.4	360,783	227,159	66,812	66,812	66,812	66,812	26,723	0	0
2037	Polk County	6/30/2021	Proportion	5.5	2.5	1,764,940	802,246	320,898	320,898	320,898	160,450	0	0	0
2037	Polk County	6/30/2021	Contribution	5.5	2.5	(3,371,142)	(1,532,337)	(612,935)	(612,935)	(612,935)	(306,467)	0	0	0
2037	Polk County	6/30/2020	Proportion	5.4	1.4	1,952,357	506,165	361,548	361,548	144,617	0	0	0	0
2037	Polk County	6/30/2020	Contribution	5.4	1.4	206,902	53,642	38,315	38,315	15,327	0	0	0	0
2037	Polk County	6/30/2019	Proportion	5.3	0.3	(548,473)	(31,048)	(103,485)	(31,048)	0	0	0	0	0
2037	Polk County	6/30/2019	Contribution	5.3	0.3	(496,476)	(28,101)	(93,675)	(28,101)	0	0	0	0	0
2037	Polk County	6/30/2018	Proportion	5.2	0.0	1,713,125	0	65,890	0	0	0	0	0	0
2037	Polk County	6/30/2018	Contribution	5.2	0.0	(279,064)	0	(10,734)	0	0	0	0	0	0
2038	Multnomah County	6/30/2023	Proportion	5.3	4.3	(24,204,069)	(19,637,264)	(4,566,805)	(4,566,805)	(4,566,805)	(4,566,805)	(4,566,805)	(1,370,044)	0
2038	Multnomah County	6/30/2023	Contribution	5.3	4.3	4,696,952	3,810,735	886,217	886,217	886,217	886,217	886,217	265,867	0
2038	Multnomah County	6/30/2022	Proportion	5.4	3.4	3,344,681	2,105,911	619,385	619,385	619,385	619,385	247,756	0	0
2038	Multnomah County	6/30/2022	Contribution	5.4	3.4	34,285,116	21,586,924	6,349,096	6,349,096	6,349,096	6,349,096	2,539,636	0	0
2038	Multnomah County	6/30/2021	Proportion	5.5	2.5	36,756,611	16,707,551	6,683,020	6,683,020	6,683,020	3,341,511	0	0	0
2038	Multnomah County	6/30/2021	Contribution	5.5	2.5	(68,576,548)	(31,171,159)	(12,468,463)	(12,468,463)	(12,468,463)	(6,234,233)	0	0	0
2038	Multnomah County	6/30/2020	Proportion	5.4	1.4	(3,615,532)	(937,360)	(669,543)	(669,543)	(267,817)	0	0	0	0
2038	Multnomah County	6/30/2020	Contribution	5.4	1.4	(10,483,142)	(2,717,850)	(1,941,323)	(1,941,323)	(776,527)	0	0	0	0
2038	Multnomah County	6/30/2019	Proportion	5.3	0.3	(3,609,407)	(204,307)	(681,020)	(204,307)	0	0	0	0	0
2038	Multnomah County	6/30/2019	Contribution	5.3	0.3	36,913,569	2,089,449	6,964,824	2,089,449	0	0	0	0	0
2038	Multnomah County	6/30/2018	Proportion	5.2	0.0	1,125,376	0	43,286	0	0	0	0	0	0
2038	Multnomah County	6/30/2018	Contribution	5.2	0.0	(1,842,903)	0	(70,883)	0	0	0	0	0	0
2039	Malheur County	6/30/2023	Proportion	5.3	4.3	(1,658,463)	(1,345,545)	(312,918)	(312,918)	(312,918)	(312,918)	(312,918)	(93,873)	0
2039	Malheur County	6/30/2023	Contribution	5.3	4.3	289,832	235,147	54,685	54,685	54,685	54,685	54,685	16,407	0
2039	Malheur County	6/30/2022	Proportion	5.4	3.4	850,622	535,576	157,523	157,523	157,523	157,523	63,007	0	0
2039	Malheur County	6/30/2022	Contribution	5.4	3.4	(42,907)	(27,015)	(7,946)	(7,946)	(7,946)	(7,946)	(3,177)	0	0
2039	Malheur County	6/30/2021	Proportion	5.5	2.5	785,728	357,148	142,860	142,860	142,860	71,428	0	0	0
2039	Malheur County	6/30/2021	Contribution	5.5	2.5	(989,139)	(449,610)	(179,843)	(179,843)	(179,843)	(89,924)	0	0	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 I

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

June 30, 2024 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
2039	Malheur County	6/30/2020	Proportion	5.4	1.4	(308,706)	(80,034)	(57,168)	(57,168)	(22,866)	0	0	0	0
2039	Malheur County	6/30/2020	Contribution	5.4	1.4	99,859	25,891	18,492	18,492	7,399	0	0	0	0
2039	Malheur County	6/30/2019	Proportion	5.3	0.3	372,322	21,077	70,249	21,077	0	0	0	0	0
2039	Malheur County	6/30/2019	Contribution	5.3	0.3	(166,814)	(9,444)	(31,474)	(9,444)	0	0	0	0	0
2039	Malheur County	6/30/2018	Proportion	5.2	0.0	(250,675)	0	(9,640)	0	0	0	0	0	0
2039	Malheur County	6/30/2018	Contribution	5.2	0.0	(43,340)	0	(1,665)	0	0	0	0	0	0
2040	Benton County	6/30/2023	Proportion	5.3	4.3	1,190,090	965,545	224,545	224,545	224,545	224,545	224,545	67,365	0
2040	Benton County	6/30/2023	Contribution	5.3	4.3	(1,361,319)	(1,104,466)	(256,853)	(256,853)	(256,853)	(256,853)	(256,853)	(77,054)	0
2040	Benton County	6/30/2022	Proportion	5.4	3.4	534,776	336,710	99,033	99,033	99,033	99,033	39,611	0	0
2040	Benton County	6/30/2022	Contribution	5.4	3.4	162,422	102,266	30,078	30,078	30,078	30,078	12,032	0	0
2040	Benton County	6/30/2021	Proportion	5.5	2.5	5,721,581	2,600,720	1,040,287	1,040,287	1,040,287	520,146	0	0	0
2040	Benton County	6/30/2021	Contribution	5.5	2.5	(6,891,275)	(3,132,398)	(1,252,959)	(1,252,959)	(1,252,959)	(626,480)	0	0	0
2040	Benton County	6/30/2020	Proportion	5.4	1.4	(400,887)	(103,935)	(74,238)	(74,238)	(29,697)	0	0	0	0
2040	Benton County	6/30/2020	Contribution	5.4	1.4	(652,487)	(169,163)	(120,831)	(120,831)	(48,332)	0	0	0	0
2040	Benton County	6/30/2019	Proportion	5.3	0.3	(827,854)	(46,859)	(156,199)	(46,859)	0	0	0	0	0
2040	Benton County	6/30/2019	Contribution	5.3	0.3	4,461,921	252,561	841,872	252,561	0	0	0	0	0
2040	Benton County	6/30/2018	Proportion	5.2	0.0	(90,175)	0	(3,470)	0	0	0	0	0	0
2040	Benton County	6/30/2018	Contribution	5.2	0.0	(1,038,397)	0	(39,937)	0	0	0	0	0	0
2042	Josephine County	6/30/2023	Proportion	5.3	4.3	(6,324,037)	(5,130,822)	(1,193,215)	(1,193,215)	(1,193,215)	(1,193,215)	(1,193,215)	(357,962)	0
2042	Josephine County	6/30/2023	Contribution	5.3	4.3	1,084,095	879,549	204,546	204,546	204,546	204,546	204,546	61,365	0
2042	Josephine County	6/30/2022	Proportion	5.4	3.4	2,147,841	1,352,345	397,748	397,748	397,748	397,748	159,101	0	0
2042	Josephine County	6/30/2022	Contribution	5.4	3.4	81,251	51,159	15,046	15,046	15,046	15,046	6,021	0	0
2042	Josephine County	6/30/2021	Proportion	5.5	2.5	3,736,228	1,698,286	679,314	679,314	679,314	339,658	0	0	0
2042	Josephine County	6/30/2021	Contribution	5.5	2.5	(4,286,363)	(1,948,346)	(779,339)	(779,339)	(779,339)	(389,668)	0	0	0
2042	Josephine County	6/30/2020	Proportion	5.4	1.4	4,292,036	1,112,752	794,821	794,821	317,931	0	0	0	0
2042	Josephine County	6/30/2020	Contribution	5.4	1.4	656,406	170,178	121,557	121,557	48,621	0	0	0	0
2042	Josephine County	6/30/2019	Proportion	5.3	0.3	2,741,408	155,173	517,247	155,173	0	0	0	0	0
2042	Josephine County	6/30/2019	Contribution	5.3	0.3	138,409	7,834	26,115	7,834	0	0	0	0	0
2042	Josephine County	6/30/2018	Proportion	5.2	0.0	1,130,244	0	43,469	0	0	0	0	0	0
2042	Josephine County	6/30/2018	Contribution	5.2	0.0	334,925	0	12,880	0	0	0	0	0	0
2043	Lincoln County	6/30/2023	Proportion	5.3	4.3	(1,981,689)	(1,607,785)	(373,904)	(373,904)	(373,904)	(373,904)	(373,904)	(112,169)	0
2043	Lincoln County	6/30/2023	Contribution	5.3	4.3	(65,662)	(53,273)	(12,389)	(12,389)	(12,389)	(12,389)	(12,389)	(3,717)	0
2043	Lincoln County	6/30/2022	Proportion	5.4	3.4	1,182,899	744,789	219,055	219,055	219,055	219,055	87,624	0	0
2043	Lincoln County	6/30/2022	Contribution	5.4	3.4	(372,221)	(234,361)	(68,930)	(68,930)	(68,930)	(68,930)	(27,571)	0	0
2043	Lincoln County	6/30/2021	Proportion	5.5	2.5	(153,302)	(69,683)	(27,873)	(27,873)	(27,873)	(13,937)	0	0	0
2043	Lincoln County	6/30/2021	Contribution	5.5	2.5	(1,119,590)	(508,904)	(203,562)	(203,562)	(203,562)	(101,780)	0	0	0
2043	Lincoln County	6/30/2020	Proportion	5.4	1.4	661,808	171,580	122,557	122,557	49,023	0	0	0	0
2043	Lincoln County	6/30/2020	Contribution	5.4	1.4	(323,207)	(83,795)	(59,853)	(59,853)	(23,942)	0	0	0	0
2043	Lincoln County	6/30/2019	Proportion	5.3	0.3	(147,561)	(8,351)	(27,842)	(8,351)	0	0	0	0	0
2043	Lincoln County	6/30/2019	Contribution	5.3	0.3	(62,660)	(3,545)	(11,823)	(3,545)	0	0	0	0	0
2043	Lincoln County	6/30/2018	Proportion	5.2	0.0	171,796	0	6,606	0	0	0	0	0	0
2043	Lincoln County	6/30/2018	Contribution	5.2	0.0	(326,688)	0	(12,563)	0	0	0	0	0	0
2044	Crook County	6/30/2023	Proportion	5.3	4.3	(786,489)	(638,095)	(148,394)	(148,394)	(148,394)	(148,394)	(148,394)	(44,519)	0
2044	Crook County	6/30/2023	Contribution	5.3	4.3	162,462	131,809	30,653	30,653	30,653	30,653	30,653	9,197	0
2044	Crook County	6/30/2022	Proportion	5.4	3.4	942,837	593,639	174,599	174,599	174,599	174,599	69,842	0	0
2044	Crook County	6/30/2022	Contribution	5.4	3.4	(83,311)	(52,455)	(15,428)	(15,428)	(15,428)	(15,428)	(6,171)	0	0
2044	Crook County	6/30/2021	Proportion	5.5	2.5	694,820	315,827	126,331	126,331	126,331	63,165	0	0	0
2044	Crook County	6/30/2021	Contribution	5.5	2.5	(454,769)	(206,714)	(82,685)	(82,685)	(82,685)	(41,344)	0	0	0
2044	Crook County	6/30/2020	Proportion	5.4	1.4	966,598	250,598	179,000	179,000	71,598	0	0	0	0
2044	Crook County	6/30/2020	Contribution	5.4	1.4	29,890	7,750	5,535	5,535	2,215	0	0	0	0
2044	Crook County	6/30/2019	Proportion	5.3	0.3	(592,743)	(33,553)	(111,838)	(33,553)	0	0	0	0	0
2044	Crook County	6/30/2019	Contribution	5.3	0.3	(9,125)	(515)	(1,722)	(515)	0	0	0	0	0
2044	Crook County	6/30/2018	Proportion	5.2	0.0	615,784	0	23,684	0	0	0	0	0	0
2044	Crook County	6/30/2018	Contribution	5.2	0.0	(167,888)	0	(6,458)	0	0	0	0	0	0
2050	Wallowa County	6/30/2023	Proportion	5.3	4.3	(222,245)	(180,312)	(41,933)	(41,933)	(41,933)	(41,933)	(41,933)	(12,580)	0
2050	Wallowa County	6/30/2023	Contribution	5.3	4.3	9,944	8,068	1,876	1,876	1,876	1,876	1,876	564	0
2050	Wallowa County	6/30/2022	Proportion	5.4	3.4	241,585	152,109	44,738	44,738	44,738	44,738	17,895	0	0
2050	Wallowa County	6/30/2022	Contribution	5.4	3.4	(75,151)	(47,317)	(13,917)	(13,917)	(13,917)	(13,917)	(5,566)	0	0
2050	Wallowa County	6/30/2021	Proportion	5.5	2.5	278,375	126,533	50,614	50,614	50,614	25,305	0	0	0
2050	Wallowa County	6/30/2021	Contribution	5.5	2.5	(103,534)	(47,062)	(18,824)	(18,824)	(18,824)	(9,414)	0	0	0
2050	Wallowa County	6/30/2020	Proportion	5.4	1.4	(10,833)	(2,809)	(2,006)	(2,006)	(803)	0	0	0	0
2050	Wallowa County	6/30/2020	Contribution	5.4	1.4	(30,883)	(8,007)	(5,719)	(5,719)	(2,288)	0	0	0	0
2050	Wallowa County	6/30/2019	Proportion	5.3	0.3	11,790	665	2,225	665	0	0	0	0	0
2050	Wallowa County	6/30/2019	Contribution	5.3	0.3	(25,381)	(1,436)	(4,789)	(1,436)	0	0	0	0	0
2050	Wallowa County	6/30/2018	Proportion	5.2	0.0	2,978	0	113	0	0	0	0	0	0
2050	Wallowa County	6/30/2018	Contribution	5.2	0.0	(5,439)	0	(209)	0	0	0	0	0	0
2052	Tillamook County	6/30/2023	Proportion	5.3	4.3	(5,389)	(4,372)	(1,017)	(1,017)	(1,017)	(1,017)	(1,017)	(304)	0

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Exhibit I

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

June 30, 2024 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
2052	Tillamook County	6/30/2023	Contribution	5.3	4.3	(2,112)	(1,714)	(398)	(398)	(398)	(398)	(398)	(122)	0
2052	Tillamook County	6/30/2022	Proportion	5.4	3.4	4,699	2,959	870	870	870	870	349	0	0
2052	Tillamook County	6/30/2022	Contribution	5.4	3.4	(2,813)	(1,771)	(521)	(521)	(521)	(521)	(208)	0	0
2052	Tillamook County	6/30/2021	Proportion	5.5	2.5	(1,053)	(480)	(191)	(191)	(191)	(98)	0	0	0
2052	Tillamook County	6/30/2021	Contribution	5.5	2.5	(3,477)	(1,581)	(632)	(632)	(632)	(317)	0	0	0
2052	Tillamook County	6/30/2020	Proportion	5.4	1.4	1,564	404	290	290	114	0	0	0	0
2052	Tillamook County	6/30/2020	Contribution	5.4	1.4	(2,001)	(517)	(371)	(371)	(146)	0	0	0	0
2052	Tillamook County	6/30/2019	Proportion	5.3	0.3	(2,088)	(118)	(394)	(118)	0	0	0	0	0
2052	Tillamook County	6/30/2019	Contribution	5.3	0.3	(1,919)	(109)	(362)	(109)	0	0	0	0	0
2052	Tillamook County	6/30/2018	Proportion	5.2	0.0	1,451	0	56	0	0	0	0	0	0
2052	Tillamook County	6/30/2018	Contribution	5.2	0.0	(1,683)	0	(63)	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2023	Proportion	5.3	4.3	(196,085)	(159,088)	(36,997)	(36,997)	(36,997)	(36,997)	(36,997)	(11,100)	0
2053	Community Counseling Solutions	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	5.4	3.4	185,237	116,631	34,303	34,303	34,303	34,303	13,722	0	0
2053	Community Counseling Solutions	6/30/2022	Contribution	5.4	3.4	8,016	5,048	1,484	1,484	1,484	1,484	596	0	0
2099	State Judiciary	6/30/2023	Proportion	5.3	4.3	(3,962,501)	(3,214,859)	(747,642)	(747,642)	(747,642)	(747,642)	(747,642)	(224,291)	0
2099	State Judiciary	6/30/2023	Contribution	5.3	4.3	551,177	447,181	103,996	103,996	103,996	103,996	103,996	31,197	0
2099	State Judiciary	6/30/2022	Proportion	5.4	3.4	3,026,987	1,905,881	560,553	560,553	560,553	560,553	224,222	0	0
2099	State Judiciary	6/30/2022	Contribution	5.4	3.4	(1,203,414)	(757,706)	(222,854)	(222,854)	(222,854)	(222,854)	(89,144)	0	0
2099	State Judiciary	6/30/2021	Proportion	5.5	2.5	2,471,712	1,123,506	449,402	449,402	449,402	224,702	0	0	0
2099	State Judiciary	6/30/2021	Contribution	5.5	2.5	(7,320,912)	(3,327,687)	(1,331,075)	(1,331,075)	(1,331,075)	(665,537)	0	0	0
2099	State Judiciary	6/30/2020	Proportion	5.4	1.4	2,914,553	755,625	539,732	539,732	215,893	0	0	0	0
2099	State Judiciary	6/30/2020	Contribution	5.4	1.4	(1,179,345)	(305,757)	(218,397)	(218,397)	(87,360)	0	0	0	0
2099	State Judiciary	6/30/2019	Proportion	5.3	0.3	9,416,700	533,020	1,776,736	533,020	0	0	0	0	0
2099	State Judiciary	6/30/2019	Contribution	5.3	0.3	(1,370,063)	(77,553)	(258,502)	(77,553)	0	0	0	0	0
2099	State Judiciary	6/30/2018	Proportion	5.2	0.0	(2,287,456)	0	(87,981)	0	0	0	0	0	0
2099	State Judiciary	6/30/2018	Contribution	5.2	0.0	33,476	0	1,286	0	0	0	0	0	0
2100	City of Roseburg	6/30/2023	Proportion	5.3	4.3	(4,691,297)	(3,806,147)	(885,150)	(885,150)	(885,150)	(885,150)	(885,150)	(265,547)	0
2100	City of Roseburg	6/30/2023	Contribution	5.3	4.3	507,956	412,115	95,841	95,841	95,841	95,841	95,841	28,751	0
2100	City of Roseburg	6/30/2022	Proportion	5.4	3.4	1,224,313	770,863	226,725	226,725	226,725	226,725	90,688	0	0
2100	City of Roseburg	6/30/2022	Contribution	5.4	3.4	(312,643)	(196,849)	(57,897)	(57,897)	(57,897)	(57,897)	(23,158)	0	0
2100	City of Roseburg	6/30/2021	Proportion	5.5	2.5	691,624	314,374	125,750	125,750	125,750	62,874	0	0	0
2100	City of Roseburg	6/30/2021	Contribution	5.5	2.5	(2,293,165)	(1,042,348)	(416,939)	(416,939)	(416,939)	(208,470)	0	0	0
2100	City of Roseburg	6/30/2020	Proportion	5.4	1.4	1,020,475	264,567	188,977	188,977	75,590	0	0	0	0
2100	City of Roseburg	6/30/2020	Contribution	5.4	1.4	202,397	52,473	37,481	37,481	14,992	0	0	0	0
2100	City of Roseburg	6/30/2019	Proportion	5.3	0.3	(1,477,539)	(83,634)	(278,781)	(83,634)	0	0	0	0	0
2100	City of Roseburg	6/30/2019	Contribution	5.3	0.3	(162,864)	(9,219)	(30,729)	(9,219)	0	0	0	0	0
2100	City of Roseburg	6/30/2018	Proportion	5.2	0.0	558,526	0	21,481	0	0	0	0	0	0
2100	City of Roseburg	6/30/2018	Contribution	5.2	0.0	(177,175)	0	(6,815)	0	0	0	0	0	0
2101	City of Salem	6/30/2023	Proportion	5.3	4.3	(13,096,551)	(10,625,504)	(2,471,047)	(2,471,047)	(2,471,047)	(2,471,047)	(2,471,047)	(741,316)	0
2101	City of Salem	6/30/2023	Contribution	5.3	4.3	(1,360,586)	(1,103,872)	(256,714)	(256,714)	(256,714)	(256,714)	(256,714)	(77,016)	0
2101	City of Salem	6/30/2022	Proportion	5.4	3.4	14,602,856	9,194,390	2,704,233	2,704,233	2,704,233	2,704,233	1,081,691	0	0
2101	City of Salem	6/30/2022	Contribution	5.4	3.4	(3,819,660)	(2,404,972)	(707,344)	(707,344)	(707,344)	(707,344)	(282,940)	0	0
2101	City of Salem	6/30/2021	Proportion	5.5	2.5	9,945,643	4,520,746	1,808,299	1,808,299	1,808,299	904,148	0	0	0
2101	City of Salem	6/30/2021	Contribution	5.5	2.5	(19,938,935)	(9,063,152)	(3,625,261)	(3,625,261)	(3,625,261)	(1,812,630)	0	0	0
2101	City of Salem	6/30/2020	Proportion	5.4	1.4	1,873,448	485,708	346,935	346,935	138,773	0	0	0	0
2101	City of Salem	6/30/2020	Contribution	5.4	1.4	144,750	37,526	26,806	26,806	10,720	0	0	0	0
2101	City of Salem	6/30/2019	Proportion	5.3	0.3	2,344,556	132,711	442,369	132,711	0	0	0	0	0
2101	City of Salem	6/30/2019	Contribution	5.3	0.3	(3,062,091)	(173,326)	(577,753)	(173,326)	0	0	0	0	0
2101	City of Salem	6/30/2018	Proportion	5.2	0.0	1,842,662	0	70,872	0	0	0	0	0	0
2101	City of Salem	6/30/2018	Contribution	5.2	0.0	(1,131,889)	0	(43,534)	0	0	0	0	0	0
2102	City of Medford	6/30/2023	Proportion	5.3	4.3	(7,013,850)	(5,690,482)	(1,323,368)	(1,323,368)	(1,323,368)	(1,323,368)	(1,323,368)	(397,010)	0
2102	City of Medford	6/30/2023	Contribution	5.3	4.3	(186,367)	(151,203)	(35,164)	(35,164)	(35,164)	(35,164)	(35,164)	(10,547)	0
2102	City of Medford	6/30/2022	Proportion	5.4	3.4	3,722,028	2,343,500	689,264	689,264	689,264	689,264	275,708	0	0
2102	City of Medford	6/30/2022	Contribution	5.4	3.4	(1,405,007)	(884,635)	(260,186)	(260,186)	(260,186)	(260,186)	(104,077)	0	0
2102	City of Medford	6/30/2021	Proportion	5.5	2.5	3,344,715	1,520,325	608,130	608,130	608,130	304,065	0	0	0
2102	City of Medford	6/30/2021	Contribution	5.5	2.5	(7,997,406)	(3,635,184)	(1,454,074)	(1,454,074)	(1,454,074)	(727,036)	0	0	0
2102	City of Medford	6/30/2020	Proportion	5.4	1.4	(2,465,358)	(639,166)	(456,548)	(456,548)	(182,618)	0	0	0	0
2102	City of Medford	6/30/2020	Contribution	5.4	1.4	(465,583)	(120,707)	(86,219)	(86,219)	(34,488)	0	0	0	0
2102	City of Medford	6/30/2019	Proportion	5.3	0.3	(141,703)	(8,023)	(26,736)	(8,023)	0	0	0	0	0
2102	City of Medford	6/30/2019	Contribution	5.3	0.3	(2,074,039)	(117,399)	(391,328)	(117,399)	0	0	0	0	0
2102	City of Medford	6/30/2018	Proportion	5.2	0.0	2,462,691	0	94,721	0	0	0	0	0	0
2102	City of Medford	6/30/2018	Contribution	5.2	0.0	(1,267,033)	0	(48,733)	0	0	0	0	0	0
2103	City of Albany	6/30/2023	Proportion	5.3	4.3	(6,221,620)	(5,047,729)	(1,173,891)	(1,173,891)	(1,173,891)	(1,173,891)	(1,173,891)	(352,165)	0
2103	City of Albany	6/30/2023	Contribution	5.3	4.3	1,198,297	972,203	226,094	226,094	226,094	226,094	226,094	67,827	0
2103	City of Albany	6/30/2022	Proportion	5.4	3.4	2,225,353	1,401,149	412,102	412,102	412,102	412,102	164,843	0	0
2103	City of Albany	6/30/2022	Contribution	5.4	3.4	91,002	57,298	16,852	16,852	16,852	16,852	6,742	0	0

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Exhibit I

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

June 30, 2024 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
2103	City of Albany	6/30/2021	Proportion	5.5	2.5	(1,083,463)	(492,484)	(196,993)	(196,993)	(196,993)	(98,498)	0	0	0
2103	City of Albany	6/30/2021	Contribution	5.5	2.5	(5,657,165)	(2,571,440)	(1,028,575)	(1,028,575)	(1,028,575)	(514,290)	0	0	0
2103	City of Albany	6/30/2020	Proportion	5.4	1.4	(2,227,442)	(577,486)	(412,489)	(412,489)	(164,997)	0	0	0	0
2103	City of Albany	6/30/2020	Contribution	5.4	1.4	462,914	120,014	85,725	85,725	34,289	0	0	0	0
2103	City of Albany	6/30/2019	Proportion	5.3	0.3	(307,837)	(17,427)	(58,082)	(17,427)	0	0	0	0	0
2103	City of Albany	6/30/2019	Contribution	5.3	0.3	(1,433,415)	(81,135)	(270,456)	(81,135)	0	0	0	0	0
2103	City of Albany	6/30/2018	Proportion	5.2	0.0	3,422,030	0	131,615	0	0	0	0	0	0
2103	City of Albany	6/30/2018	Contribution	5.2	0.0	(304,597)	0	(11,717)	0	0	0	0	0	0
2104	City of Ashland	6/30/2023	Proportion	5.3	4.3	(4,439,148)	(3,601,573)	(837,575)	(837,575)	(837,575)	(837,575)	(837,575)	(251,273)	0
2104	City of Ashland	6/30/2023	Contribution	5.3	4.3	1,188,395	964,170	224,225	224,225	224,225	224,225	224,225	67,270	0
2104	City of Ashland	6/30/2022	Proportion	5.4	3.4	196,957	124,009	36,474	36,474	36,474	36,474	14,587	0	0
2104	City of Ashland	6/30/2022	Contribution	5.4	3.4	(105,366)	(66,342)	(19,512)	(19,512)	(19,512)	(19,512)	(7,806)	0	0
2104	City of Ashland	6/30/2021	Proportion	5.5	2.5	(2,245,710)	(1,020,777)	(408,311)	(408,311)	(408,311)	(204,155)	0	0	0
2104	City of Ashland	6/30/2021	Contribution	5.5	2.5	(3,284,251)	(1,492,840)	(597,137)	(597,137)	(597,137)	(298,566)	0	0	0
2104	City of Ashland	6/30/2020	Proportion	5.4	1.4	(1,425,912)	(369,680)	(264,058)	(264,058)	(105,622)	0	0	0	0
2104	City of Ashland	6/30/2020	Contribution	5.4	1.4	11,362	2,946	2,104	2,104	842	0	0	0	0
2104	City of Ashland	6/30/2019	Proportion	5.3	0.3	378,463	21,423	71,408	21,423	0	0	0	0	0
2104	City of Ashland	6/30/2019	Contribution	5.3	0.3	(388,308)	(21,978)	(73,266)	(21,978)	0	0	0	0	0
2104	City of Ashland	6/30/2018	Proportion	5.2	0.0	702,796	0	27,031	0	0	0	0	0	0
2104	City of Ashland	6/30/2018	Contribution	5.2	0.0	(9,926)	0	(381)	0	0	0	0	0	0
2105	City of Astoria	6/30/2023	Proportion	5.3	4.3	(1,949,261)	(1,581,476)	(367,785)	(367,785)	(367,785)	(367,785)	(367,785)	(110,336)	0
2105	City of Astoria	6/30/2023	Contribution	5.3	4.3	431,658	350,213	81,445	81,445	81,445	81,445	81,445	24,433	0
2105	City of Astoria	6/30/2022	Proportion	5.4	3.4	519,490	327,086	96,202	96,202	96,202	96,202	38,480	0	0
2105	City of Astoria	6/30/2022	Contribution	5.4	3.4	15,434	9,718	2,858	2,858	2,858	2,858	1,144	0	0
2105	City of Astoria	6/30/2021	Proportion	5.5	2.5	34,265	15,575	6,230	6,230	6,230	3,115	0	0	0
2105	City of Astoria	6/30/2021	Contribution	5.5	2.5	(1,208,971)	(549,532)	(219,813)	(219,813)	(219,813)	(109,906)	0	0	0
2105	City of Astoria	6/30/2020	Proportion	5.4	1.4	1,091,632	283,016	202,154	202,154	80,862	0	0	0	0
2105	City of Astoria	6/30/2020	Contribution	5.4	1.4	99,836	25,884	18,488	18,488	7,396	0	0	0	0
2105	City of Astoria	6/30/2019	Proportion	5.3	0.3	(243,208)	(13,768)	(45,888)	(13,768)	0	0	0	0	0
2105	City of Astoria	6/30/2019	Contribution	5.3	0.3	28,973	1,638	5,467	1,638	0	0	0	0	0
2105	City of Astoria	6/30/2018	Proportion	5.2	0.0	(8,846)	0	(341)	0	0	0	0	0	0
2105	City of Astoria	6/30/2018	Contribution	5.2	0.0	(44,991)	0	(1,731)	0	0	0	0	0	0
2106	City of Beaverton	6/30/2023	Proportion	5.3	4.3	(15,089,746)	(12,242,624)	(2,847,122)	(2,847,122)	(2,847,122)	(2,847,122)	(2,847,122)	(854,136)	0
2106	City of Beaverton	6/30/2023	Contribution	5.3	4.3	12,474	10,120	2,354	2,354	2,354	2,354	2,354	704	0
2106	City of Beaverton	6/30/2022	Proportion	5.4	3.4	15,572,060	9,804,630	2,883,715	2,883,715	2,883,715	2,883,715	1,153,485	0	0
2106	City of Beaverton	6/30/2022	Contribution	5.4	3.4	(4,360,392)	(2,745,432)	(807,480)	(807,480)	(807,480)	(807,480)	(322,992)	0	0
2106	City of Beaverton	6/30/2021	Proportion	5.5	2.5	4,951,145	2,250,521	900,208	900,208	900,208	450,105	0	0	0
2106	City of Beaverton	6/30/2021	Contribution	5.5	2.5	(11,806,229)	(5,366,468)	(2,146,587)	(2,146,587)	(2,146,587)	(1,073,294)	0	0	0
2106	City of Beaverton	6/30/2020	Proportion	5.4	1.4	8,463,066	2,194,130	1,567,234	1,567,234	626,896	0	0	0	0
2106	City of Beaverton	6/30/2020	Contribution	5.4	1.4	(3,213,466)	(833,122)	(595,086)	(595,086)	(238,036)	0	0	0	0
2106	City of Beaverton	6/30/2019	Proportion	5.3	0.3	(2,116,936)	(119,826)	(399,422)	(119,826)	0	0	0	0	0
2106	City of Beaverton	6/30/2019	Contribution	5.3	0.3	(3,318,059)	(187,814)	(626,049)	(187,814)	0	0	0	0	0
2106	City of Beaverton	6/30/2018	Proportion	5.2	0.0	3,523,602	0	135,522	0	0	0	0	0	0
2106	City of Beaverton	6/30/2018	Contribution	5.2	0.0	(2,714,560)	0	(104,405)	0	0	0	0	0	0
2107	City of Bend	6/30/2023	Proportion	5.3	4.3	(2,512,093)	(2,038,113)	(473,980)	(473,980)	(473,980)	(473,980)	(473,980)	(142,193)	0
2107	City of Bend	6/30/2023	Contribution	5.3	4.3	1,050,031	851,912	198,119	198,119	198,119	198,119	198,119	59,436	0
2107	City of Bend	6/30/2022	Proportion	5.4	3.4	7,387,070	4,651,118	1,367,976	1,367,976	1,367,976	1,367,976	547,190	0	0
2107	City of Bend	6/30/2022	Contribution	5.4	3.4	(418,262)	(263,350)	(77,456)	(77,456)	(77,456)	(77,456)	(30,982)	0	0
2107	City of Bend	6/30/2021	Proportion	5.5	2.5	8,805,455	4,002,479	1,600,992	1,600,992	1,600,992	800,495	0	0	0
2107	City of Bend	6/30/2021	Contribution	5.5	2.5	(8,233,511)	(3,742,505)	(1,497,002)	(1,497,002)	(1,497,002)	(748,501)	0	0	0
2107	City of Bend	6/30/2020	Proportion	5.4	1.4	1,814,882	470,526	336,089	336,089	134,437	0	0	0	0
2107	City of Bend	6/30/2020	Contribution	5.4	1.4	2,076,758	538,418	384,585	384,585	153,833	0	0	0	0
2107	City of Bend	6/30/2019	Proportion	5.3	0.3	(6,157,565)	(348,540)	(1,161,805)	(348,540)	0	0	0	0	0
2107	City of Bend	6/30/2019	Contribution	5.3	0.3	15,372,857	870,162	2,900,539	870,162	0	0	0	0	0
2107	City of Bend	6/30/2018	Proportion	5.2	0.0	4,236,096	0	162,926	0	0	0	0	0	0
2107	City of Bend	6/30/2018	Contribution	5.2	0.0	808,764	0	31,104	0	0	0	0	0	0
2109	City of Canby	6/30/2023	Proportion	5.3	4.3	19,647	15,940	3,707	3,707	3,707	3,707	3,707	1,112	0
2109	City of Canby	6/30/2023	Contribution	5.3	4.3	(18,427)	(14,950)	(3,477)	(3,477)	(3,477)	(3,477)	(3,477)	(1,042)	0
2109	City of Canby	6/30/2022	Proportion	5.4	3.4	424,284	267,142	78,571	78,571	78,571	78,571	31,429	0	0
2109	City of Canby	6/30/2022	Contribution	5.4	3.4	(38,920)	(24,506)	(7,207)	(7,207)	(7,207)	(7,207)	(2,885)	0	0
2109	City of Canby	6/30/2021	Proportion	5.5	2.5	(103,427)	(47,012)	(18,805)	(18,805)	(18,805)	(9,402)	0	0	0
2109	City of Canby	6/30/2021	Contribution	5.5	2.5	(1,135,404)	(516,093)	(206,437)	(206,437)	(206,437)	(103,219)	0	0	0
2109	City of Canby	6/30/2020	Proportion	5.4	1.4	105,444	27,336	19,527	19,527	7,809	0	0	0	0
2109	City of Canby	6/30/2020	Contribution	5.4	1.4	(133,674)	(34,658)	(24,754)	(24,754)	(9,904)	0	0	0	0
2109	City of Canby	6/30/2019	Proportion	5.3	0.3	244,625	13,845	46,156	13,845	0	0	0	0	0
2109	City of Canby	6/30/2019	Contribution	5.3	0.3	321,202	18,182	60,604	18,182	0	0	0	0	0
2109	City of Canby	6/30/2018	Proportion	5.2	0.0	(282,819)	0	(10,879)	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2109	City of Canby	6/30/2018	Contribution	5.2	0.0	(137,494)	0	(5,289)	0	0	0	0	0	0
2110	City of Coquille	6/30/2023	Proportion	5.3	4.3	(2,896,884)	(2,350,302)	(546,582)	(546,582)	(546,582)	(546,582)	(546,582)	(163,974)	0
2110	City of Coquille	6/30/2023	Contribution	5.3	4.3	1,228,619	996,804	231,815	231,815	231,815	231,815	231,815	69,544	0
2110	City of Coquille	6/30/2022	Proportion	5.4	3.4	346,231	217,997	64,117	64,117	64,117	64,117	25,646	0	0
2110	City of Coquille	6/30/2022	Contribution	5.4	3.4	(443,937)	(279,515)	(82,211)	(82,211)	(82,211)	(82,211)	(32,882)	0	0
2110	City of Coquille	6/30/2021	Proportion	5.5	2.5	447,022	203,191	81,277	81,277	81,277	40,637	0	0	0
2110	City of Coquille	6/30/2021	Contribution	5.5	2.5	(477,234)	(216,924)	(86,770)	(86,770)	(86,770)	(43,384)	0	0	0
2110	City of Coquille	6/30/2020	Proportion	5.4	1.4	(493,803)	(128,023)	(91,445)	(91,445)	(36,578)	0	0	0	0
2110	City of Coquille	6/30/2020	Contribution	5.4	1.4	197,001	51,073	36,482	36,482	14,591	0	0	0	0
2110	City of Coquille	6/30/2019	Proportion	5.3	0.3	28,829	1,634	5,439	1,634	0	0	0	0	0
2110	City of Coquille	6/30/2019	Contribution	5.3	0.3	(252,383)	(14,288)	(47,619)	(14,288)	0	0	0	0	0
2110	City of Coquille	6/30/2018	Proportion	5.2	0.0	266,335	0	10,245	0	0	0	0	0	0
2110	City of Coquille	6/30/2018	Contribution	5.2	0.0	(19,276)	0	(741)	0	0	0	0	0	0
2111	City of Eugene	6/30/2023	Proportion	5.3	4.3	(17,255,292)	(13,999,577)	(3,255,715)	(3,255,715)	(3,255,715)	(3,255,715)	(3,255,715)	(976,717)	0
2111	City of Eugene	6/30/2023	Contribution	5.3	4.3	5,097,133	4,135,410	961,723	961,723	961,723	961,723	961,723	288,518	0
2111	City of Eugene	6/30/2022	Proportion	5.4	3.4	955,424	601,564	176,930	176,930	176,930	176,930	70,774	0	0
2111	City of Eugene	6/30/2022	Contribution	5.4	3.4	(2,369,751)	(1,492,065)	(438,843)	(438,843)	(438,843)	(438,843)	(175,536)	0	0
2111	City of Eugene	6/30/2021	Proportion	5.5	2.5	17,994,339	8,179,245	3,271,698	3,271,698	3,271,698	1,635,849	0	0	0
2111	City of Eugene	6/30/2021	Contribution	5.5	2.5	(29,100,470)	(13,227,485)	(5,290,995)	(5,290,995)	(5,290,995)	(2,645,495)	0	0	0
2111	City of Eugene	6/30/2020	Proportion	5.4	1.4	7,290,323	1,890,083	1,350,060	1,350,060	540,023	0	0	0	0
2111	City of Eugene	6/30/2020	Contribution	5.4	1.4	2,332,666	604,766	431,975	431,975	172,791	0	0	0	0
2111	City of Eugene	6/30/2019	Proportion	5.3	0.3	(4,066,333)	(230,168)	(767,233)	(230,168)	0	0	0	0	0
2111	City of Eugene	6/30/2019	Contribution	5.3	0.3	(5,674,218)	(321,183)	(1,070,607)	(321,183)	0	0	0	0	0
2111	City of Eugene	6/30/2018	Proportion	5.2	0.0	3,358,766	0	129,181	0	0	0	0	0	0
2111	City of Eugene	6/30/2018	Contribution	5.2	0.0	(4,372,678)	0	(168,178)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2023	Proportion	5.3	4.3	194,287	157,629	36,658	36,658	36,658	36,658	36,658	10,997	0
2112	City Of Forest Grove	6/30/2023	Contribution	5.3	4.3	382,926	310,676	72,250	72,250	72,250	72,250	72,250	21,676	0
2112	City Of Forest Grove	6/30/2022	Proportion	5.4	3.4	2,104,061	1,324,779	389,641	389,641	389,641	389,641	155,856	0	0
2112	City Of Forest Grove	6/30/2022	Contribution	5.4	3.4	115,079	72,457	21,311	21,311	21,311	21,311	8,524	0	0
2112	City Of Forest Grove	6/30/2021	Proportion	5.5	2.5	405,674	184,397	73,759	73,759	73,759	36,879	0	0	0
2112	City Of Forest Grove	6/30/2021	Contribution	5.5	2.5	92,250	41,931	16,773	16,773	16,773	8,385	0	0	0
2112	City Of Forest Grove	6/30/2020	Proportion	5.4	1.4	336,981	87,365	62,404	62,404	24,961	0	0	0	0
2112	City Of Forest Grove	6/30/2020	Contribution	5.4	1.4	150,727	39,079	27,912	27,912	11,167	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	5.3	0.3	14,701	831	2,774	831	0	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Contribution	5.3	0.3	88,937	5,032	16,781	5,032	0	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Proportion	5.2	0.0	336,041	0	12,926	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Contribution	5.2	0.0	62,735	0	2,415	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2023	Proportion	5.3	4.3	(2,032,383)	(1,648,915)	(383,468)	(383,468)	(383,468)	(383,468)	(383,468)	(115,043)	0
2113	City of Grants Pass	6/30/2023	Contribution	5.3	4.3	657,419	533,378	124,041	124,041	124,041	124,041	124,041	37,214	0
2113	City of Grants Pass	6/30/2022	Proportion	5.4	3.4	(1,222,625)	(769,801)	(226,412)	(226,412)	(226,412)	(226,412)	(90,565)	0	0
2113	City of Grants Pass	6/30/2022	Contribution	5.4	3.4	3,456,933	2,176,587	640,173	640,173	640,173	640,173	256,068	0	0
2113	City of Grants Pass	6/30/2021	Proportion	5.5	2.5	16,737	7,608	3,043	3,043	3,043	1,522	0	0	0
2113	City of Grants Pass	6/30/2021	Contribution	5.5	2.5	(3,018,430)	(1,372,015)	(548,805)	(548,805)	(548,805)	(274,405)	0	0	0
2113	City of Grants Pass	6/30/2020	Proportion	5.4	1.4	1,078,770	279,682	199,772	199,772	79,910	0	0	0	0
2113	City of Grants Pass	6/30/2020	Contribution	5.4	1.4	238,501	61,833	44,167	44,167	17,666	0	0	0	0
2113	City of Grants Pass	6/30/2019	Proportion	5.3	0.3	(1,143,533)	(64,728)	(215,761)	(64,728)	0	0	0	0	0
2113	City of Grants Pass	6/30/2019	Contribution	5.3	0.3	(295,250)	(16,710)	(55,708)	(16,710)	0	0	0	0	0
2113	City of Grants Pass	6/30/2018	Proportion	5.2	0.0	1,052,875	0	40,495	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2018	Contribution	5.2	0.0	(105,448)	0	(4,058)	0	0	0	0	0	0
2114	City of Gresham	6/30/2023	Proportion	5.3	4.3	(16,554,459)	(13,430,976)	(3,123,483)	(3,123,483)	(3,123,483)	(3,123,483)	(3,123,483)	(937,044)	0
2114	City of Gresham	6/30/2023	Contribution	5.3	4.3	(2,416,911)	(1,960,890)	(456,021)	(456,021)	(456,021)	(456,021)	(456,021)	(136,806)	0
2114	City of Gresham	6/30/2022	Proportion	5.4	3.4	17,764,483	11,185,045	3,289,719	3,289,719	3,289,719	3,289,719	1,315,888	0	0
2114	City of Gresham	6/30/2022	Contribution	5.4	3.4	(7,439,558)	(4,684,166)	(1,377,696)	(1,377,696)	(1,377,696)	(1,377,696)	(551,078)	0	0
2114	City of Gresham	6/30/2021	Proportion	5.5	2.5	5,106,508	2,321,140	928,456	928,456	928,456	464,228	0	0	0
2114	City of Gresham	6/30/2021	Contribution	5.5	2.5	(16,642,514)	(7,564,778)	(3,025,912)	(3,025,912)	(3,025,912)	(1,512,954)	0	0	0
2114	City of Gresham	6/30/2020	Proportion	5.4	1.4	8,238,437	2,135,893	1,525,636	1,525,636	610,257	0	0	0	0
2114	City of Gresham	6/30/2020	Contribution	5.4	1.4	(6,522,280)	(1,690,960)	(1,207,830)	(1,207,830)	(483,130)	0	0	0	0
2114	City of Gresham	6/30/2019	Proportion	5.3	0.3	1,399,432	79,212	264,044	79,212	0	0	0	0	0
2114	City of Gresham	6/30/2019	Contribution	5.3	0.3	(6,803,173)	(385,083)	(1,283,618)	(385,083)	0	0	0	0	0
2114	City of Gresham	6/30/2018	Proportion	5.2	0.0	4,663,415	0	179,360	0	0	0	0	0	0
2114	City of Gresham	6/30/2018	Contribution	5.2	0.0	(4,824,136)	0	(185,546)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2023	Proportion	5.3	4.3	(12,562,291)	(10,192,047)	(2,370,244)	(2,370,244)	(2,370,244)	(2,370,244)	(2,370,244)	(711,071)	0
2115	City of Hillsboro	6/30/2023	Contribution	5.3	4.3	2,429,997	1,971,507	458,490	458,490	458,490	458,490	458,490	137,547	0
2115	City of Hillsboro	6/30/2022	Proportion	5.4	3.4	17,009,092	10,709,428	3,149,832	3,149,832	3,149,832	3,149,832	1,259,932	0	0
2115	City of Hillsboro	6/30/2022	Contribution	5.4	3.4	(506,862)	(319,136)	(93,863)	(93,863)	(93,863)	(93,863)	(37,547)	0	0
2115	City of Hillsboro	6/30/2021	Proportion	5.5	2.5	7,022,247	3,191,931	1,276,772	1,276,772	1,276,772	638,387	0	0	0
2115	City of Hillsboro	6/30/2021	Contribution	5.5	2.5	(10,141,901)	(4,609,955)	(1,843,982)	(1,843,982)	(1,843,982)	(921,991)	0	0	0

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Exhibit I

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

June 30, 2024 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
2115	City of Hillsboro	6/30/2020	Proportion	5.4	1.4	5,891,105	1,527,325	1,090,945	1,090,945	436,380	0	0	0	0
2115	City of Hillsboro	6/30/2020	Contribution	5.4	1.4	1,211,436	314,076	224,340	224,340	89,736	0	0	0	0
2115	City of Hillsboro	6/30/2019	Proportion	5.3	0.3	(2,902,019)	(164,264)	(547,551)	(164,264)	0	0	0	0	0
2115	City of Hillsboro	6/30/2019	Contribution	5.3	0.3	934,683	52,908	176,355	52,908	0	0	0	0	0
2115	City of Hillsboro	6/30/2018	Proportion	5.2	0.0	6,165,467	0	237,132	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2018	Contribution	5.2	0.0	5,339,425	0	205,365	0	0	0	0	0	0
2117	City of McMinnville	6/30/2023	Proportion	5.3	4.3	(2,218,834)	(1,800,186)	(418,648)	(418,648)	(418,648)	(418,648)	(418,648)	(125,594)	0
2117	City of McMinnville	6/30/2023	Contribution	5.3	4.3	706,132	572,900	133,232	133,232	133,232	133,232	133,232	39,972	0
2117	City of McMinnville	6/30/2022	Proportion	5.4	3.4	(2,296,538)	(1,445,968)	(425,285)	(425,285)	(425,285)	(425,285)	(425,285)	(170,113)	0
2117	City of McMinnville	6/30/2022	Contribution	5.4	3.4	479,382	301,834	88,774	88,774	88,774	88,774	88,774	35,512	0
2117	City of McMinnville	6/30/2021	Proportion	5.5	2.5	694,029	315,468	126,187	126,187	126,187	126,187	63,094	0	0
2117	City of McMinnville	6/30/2021	Contribution	5.5	2.5	(2,889,081)	(1,313,220)	(525,287)	(525,287)	(525,287)	(525,287)	(262,646)	0	0
2117	City of McMinnville	6/30/2020	Proportion	5.4	1.4	142,196	36,864	26,333	26,333	10,531	0	0	0	0
2117	City of McMinnville	6/30/2020	Contribution	5.4	1.4	301,442	78,150	55,823	55,823	22,327	0	0	0	0
2117	City of McMinnville	6/30/2019	Proportion	5.3	0.3	(1,430,819)	(80,989)	(269,966)	(80,989)	0	0	0	0	0
2117	City of McMinnville	6/30/2019	Contribution	5.3	0.3	(358,272)	(20,282)	(67,598)	(20,282)	0	0	0	0	0
2117	City of McMinnville	6/30/2018	Proportion	5.2	0.0	2,135,170	0	82,120	0	0	0	0	0	0
2117	City of McMinnville	6/30/2018	Contribution	5.2	0.0	(188,430)	0	(7,245)	0	0	0	0	0	0
2118	City of Ontario	6/30/2023	Proportion	5.3	4.3	(1,184,698)	(961,170)	(223,528)	(223,528)	(223,528)	(223,528)	(223,528)	(67,058)	0
2118	City of Ontario	6/30/2023	Contribution	5.3	4.3	(36,393)	(29,526)	(6,867)	(6,867)	(6,867)	(6,867)	(6,867)	(2,058)	0
2118	City of Ontario	6/30/2022	Proportion	5.4	3.4	(961,711)	(605,521)	(178,095)	(178,095)	(178,095)	(178,095)	(178,095)	(71,236)	0
2118	City of Ontario	6/30/2022	Contribution	5.4	3.4	3,961,871	2,494,511	733,680	733,680	733,680	733,680	733,680	293,471	0
2118	City of Ontario	6/30/2021	Proportion	5.5	2.5	(893,355)	(406,071)	(162,428)	(162,428)	(162,428)	(162,428)	(81,215)	0	0
2118	City of Ontario	6/30/2021	Contribution	5.5	2.5	1,717,610	780,731	312,293	312,293	312,293	312,293	156,145	0	0
2118	City of Ontario	6/30/2020	Proportion	5.4	1.4	291,242	75,506	53,934	53,934	21,572	0	0	0	0
2118	City of Ontario	6/30/2020	Contribution	5.4	1.4	33,886	8,786	6,275	6,275	2,511	0	0	0	0
2118	City of Ontario	6/30/2019	Proportion	5.3	0.3	(1,984,508)	(112,333)	(374,435)	(112,333)	0	0	0	0	0
2118	City of Ontario	6/30/2019	Contribution	5.3	0.3	1,124,386	63,646	212,148	63,646	0	0	0	0	0
2118	City of Ontario	6/30/2018	Proportion	5.2	0.0	567,941	0	21,846	0	0	0	0	0	0
2118	City of Ontario	6/30/2018	Contribution	5.2	0.0	337,430	0	12,980	0	0	0	0	0	0
2119	City of Oregon City	6/30/2023	Proportion	5.3	4.3	(3,220,827)	(2,613,124)	(607,703)	(607,703)	(607,703)	(607,703)	(607,703)	(182,312)	0
2119	City of Oregon City	6/30/2023	Contribution	5.3	4.3	265,240	215,195	50,045	50,045	50,045	50,045	50,045	15,015	0
2119	City of Oregon City	6/30/2022	Proportion	5.4	3.4	583,801	367,579	108,111	108,111	108,111	108,111	43,246	0	0
2119	City of Oregon City	6/30/2022	Contribution	5.4	3.4	(216,223)	(136,141)	(40,041)	(40,041)	(40,041)	(40,041)	(16,018)	0	0
2119	City of Oregon City	6/30/2021	Proportion	5.5	2.5	275,546	125,249	50,099	50,099	50,099	25,051	0	0	0
2119	City of Oregon City	6/30/2021	Contribution	5.5	2.5	(2,711,708)	(1,232,594)	(493,038)	(493,038)	(493,038)	(246,518)	0	0	0
2119	City of Oregon City	6/30/2020	Proportion	5.4	1.4	653,922	169,534	121,097	121,097	48,437	0	0	0	0
2119	City of Oregon City	6/30/2020	Contribution	5.4	1.4	(125,172)	(32,452)	(23,180)	(23,180)	(9,272)	0	0	0	0
2119	City of Oregon City	6/30/2019	Proportion	5.3	0.3	(1,068,415)	(60,475)	(201,588)	(60,475)	0	0	0	0	0
2119	City of Oregon City	6/30/2019	Contribution	5.3	0.3	(549,832)	(31,122)	(103,742)	(31,122)	0	0	0	0	0
2119	City of Oregon City	6/30/2018	Proportion	5.2	0.0	1,987,925	0	76,460	0	0	0	0	0	0
2119	City of Oregon City	6/30/2018	Contribution	5.2	0.0	(522,681)	0	(20,101)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2023	Proportion	5.3	4.3	(8,203,575)	(6,655,731)	(1,547,844)	(1,547,844)	(1,547,844)	(1,547,844)	(1,547,844)	(464,355)	0
2120	City of Lake Oswego	6/30/2023	Contribution	5.3	4.3	1,590,053	1,290,043	300,010	300,010	300,010	300,010	300,010	90,003	0
2120	City of Lake Oswego	6/30/2022	Proportion	5.4	3.4	3,981,577	2,506,919	737,329	737,329	737,329	737,329	294,932	0	0
2120	City of Lake Oswego	6/30/2022	Contribution	5.4	3.4	101,412	63,852	18,780	18,780	18,780	18,780	7,512	0	0
2120	City of Lake Oswego	6/30/2021	Proportion	5.5	2.5	(383,604)	(174,366)	(69,746)	(69,746)	(69,746)	(34,874)	0	0	0
2120	City of Lake Oswego	6/30/2021	Contribution	5.5	2.5	(4,596,971)	(2,089,532)	(835,813)	(835,813)	(835,813)	(417,906)	0	0	0
2120	City of Lake Oswego	6/30/2020	Proportion	5.4	1.4	1,954,530	506,730	361,950	361,950	144,780	0	0	0	0
2120	City of Lake Oswego	6/30/2020	Contribution	5.4	1.4	865,077	224,281	160,199	160,199	64,082	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Proportion	5.3	0.3	(3,995,081)	(226,136)	(753,789)	(226,136)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Contribution	5.3	0.3	106,264	6,014	20,050	6,014	0	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Proportion	5.2	0.0	1,782,064	0	68,539	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Contribution	5.2	0.0	(112,823)	0	(4,338)	0	0	0	0	0	0
2121	City of Portland	6/30/2023	Proportion	5.3	4.3	(41,505,280)	(33,674,095)	(7,831,185)	(7,831,185)	(7,831,185)	(7,831,185)	(7,831,185)	(2,349,355)	0
2121	City of Portland	6/30/2023	Contribution	5.3	4.3	24,504,191	19,880,759	4,623,432	4,623,432	4,623,432	4,623,432	4,623,432	1,387,031	0
2121	City of Portland	6/30/2022	Proportion	5.4	3.4	37,036,036	23,318,986	6,858,525	6,858,525	6,858,525	6,858,525	2,743,411	0	0
2121	City of Portland	6/30/2022	Contribution	5.4	3.4	(8,027,547)	(5,054,381)	(1,486,583)	(1,486,583)	(1,486,583)	(1,486,583)	(594,632)	0	0
2121	City of Portland	6/30/2021	Proportion	5.5	2.5	26,401,556	12,000,707	4,800,283	4,800,283	4,800,283	2,400,141	0	0	0
2121	City of Portland	6/30/2021	Contribution	5.5	2.5	(88,119,307)	(40,054,231)	(16,021,692)	(16,021,692)	(16,021,692)	(8,010,847)	0	0	0
2121	City of Portland	6/30/2020	Proportion	5.4	1.4	49,222,932	12,761,500	9,115,358	9,115,358	3,646,142	0	0	0	0
2121	City of Portland	6/30/2020	Contribution	5.4	1.4	(10,798,440)	(2,799,596)	(1,999,711)	(1,999,711)	(799,885)	0	0	0	0
2121	City of Portland	6/30/2019	Proportion	5.3	0.3	24,925,900	1,410,900	4,703,000	1,410,900	0	0	0	0	0
2121	City of Portland	6/30/2019	Contribution	5.3	0.3	(15,145,297)	(857,282)	(2,857,603)	(857,282)	0	0	0	0	0
2121	City of Portland	6/30/2018	Proportion	5.2	0.0	45,737,746	0	1,759,146	0	0	0	0	0	0
2121	City of Portland	6/30/2018	Contribution	5.2	0.0	(10,804,160)	0	(415,545)	0	0	0	0	0	0
2122	City of Redmond	6/30/2023	Proportion	5.3	4.3	(1,128,368)	(915,468)	(212,900)	(212,900)	(212,900)	(212,900)	(212,900)	(63,868)	0

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Exhibit I

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

June 30, 2024 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
2122	City of Redmond	6/30/2023	Contribution	5.3	4.3	84,261	68,363	15,898	15,898	15,898	15,898	15,898	4,771	0
2122	City of Redmond	6/30/2022	Proportion	5.4	3.4	2,140,482	1,347,710	396,386	396,386	396,386	396,386	158,552	0	0
2122	City of Redmond	6/30/2022	Contribution	5.4	3.4	(290,112)	(182,664)	(53,724)	(53,724)	(53,724)	(53,724)	(21,492)	0	0
2122	City of Redmond	6/30/2021	Proportion	5.5	2.5	1,287,169	585,076	234,031	234,031	234,031	117,014	0	0	0
2122	City of Redmond	6/30/2021	Contribution	5.5	2.5	(2,826,513)	(1,284,780)	(513,911)	(513,911)	(513,911)	(256,958)	0	0	0
2122	City of Redmond	6/30/2020	Proportion	5.4	1.4	1,809,772	469,200	335,143	335,143	134,057	0	0	0	0
2122	City of Redmond	6/30/2020	Contribution	5.4	1.4	(285,538)	(74,030)	(52,877)	(52,877)	(21,153)	0	0	0	0
2122	City of Redmond	6/30/2019	Proportion	5.3	0.3	163,040	9,230	30,762	9,230	0	0	0	0	0
2122	City of Redmond	6/30/2019	Contribution	5.3	0.3	(463,455)	(26,235)	(87,444)	(26,235)	0	0	0	0	0
2122	City of Redmond	6/30/2018	Proportion	5.2	0.0	815,370	0	31,360	0	0	0	0	0	0
2122	City of Redmond	6/30/2018	Contribution	5.2	0.0	(529,621)	0	(20,371)	0	0	0	0	0	0
2123	City of St Helens	6/30/2023	Proportion	5.3	4.3	(2,139,167)	(1,735,551)	(403,616)	(403,616)	(403,616)	(403,616)	(403,616)	(121,087)	0
2123	City of St Helens	6/30/2023	Contribution	5.3	4.3	463,342	375,919	87,423	87,423	87,423	87,423	87,423	26,227	0
2123	City of St Helens	6/30/2022	Proportion	5.4	3.4	851,984	536,434	157,775	157,775	157,775	157,775	63,109	0	0
2123	City of St Helens	6/30/2022	Contribution	5.4	3.4	128,253	80,751	23,751	23,751	23,751	23,751	9,498	0	0
2123	City of St Helens	6/30/2021	Proportion	5.5	2.5	1,008,495	458,406	183,363	183,363	183,363	91,680	0	0	0
2123	City of St Helens	6/30/2021	Contribution	5.5	2.5	(857,127)	(389,604)	(155,841)	(155,841)	(155,841)	(77,922)	0	0	0
2123	City of St Helens	6/30/2020	Proportion	5.4	1.4	586,043	151,939	108,526	108,526	43,413	0	0	0	0
2123	City of St Helens	6/30/2020	Contribution	5.4	1.4	173,579	45,003	32,144	32,144	12,859	0	0	0	0
2123	City of St Helens	6/30/2019	Proportion	5.3	0.3	(787,975)	(44,600)	(148,675)	(44,600)	0	0	0	0	0
2123	City of St Helens	6/30/2019	Contribution	5.3	0.3	(5,493)	(313)	(1,036)	(313)	0	0	0	0	0
2123	City of St Helens	6/30/2018	Proportion	5.2	0.0	952,369	0	36,629	0	0	0	0	0	0
2123	City of St Helens	6/30/2018	Contribution	5.2	0.0	(48,816)	0	(1,876)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2023	Proportion	5.3	4.3	(150,155)	(121,824)	(28,331)	(28,331)	(28,331)	(28,331)	(28,331)	(8,500)	0
2125	City of Vernonia	6/30/2023	Contribution	5.3	4.3	(24,230)	(19,658)	(4,572)	(4,572)	(4,572)	(4,572)	(4,572)	(1,370)	0
2125	City of Vernonia	6/30/2022	Proportion	5.4	3.4	(51,567)	(32,469)	(9,549)	(9,549)	(9,549)	(9,549)	(3,822)	0	0
2125	City of Vernonia	6/30/2022	Contribution	5.4	3.4	(41,527)	(26,147)	(7,690)	(7,690)	(7,690)	(7,690)	(3,077)	0	0
2125	City of Vernonia	6/30/2021	Proportion	5.5	2.5	398,067	180,939	72,376	72,376	72,376	36,187	0	0	0
2125	City of Vernonia	6/30/2021	Contribution	5.5	2.5	(211,110)	(95,958)	(38,384)	(38,384)	(38,384)	(19,190)	0	0	0
2125	City of Vernonia	6/30/2020	Proportion	5.4	1.4	(192,948)	(50,024)	(35,731)	(35,731)	(14,293)	0	0	0	0
2125	City of Vernonia	6/30/2020	Contribution	5.4	1.4	(9,960)	(2,584)	(1,844)	(1,844)	(740)	0	0	0	0
2125	City of Vernonia	6/30/2019	Proportion	5.3	0.3	34,438	1,948	6,498	1,948	0	0	0	0	0
2125	City of Vernonia	6/30/2019	Contribution	5.3	0.3	(64,771)	(3,666)	(12,221)	(3,666)	0	0	0	0	0
2125	City of Vernonia	6/30/2018	Proportion	5.2	0.0	26,486	0	1,021	0	0	0	0	0	0
2125	City of Vernonia	6/30/2018	Contribution	5.2	0.0	(52,795)	0	(2,030)	0	0	0	0	0	0
2126	City of West Linn	6/30/2023	Proportion	5.3	4.3	(1,619,909)	(1,314,266)	(305,643)	(305,643)	(305,643)	(305,643)	(305,643)	(91,694)	0
2126	City of West Linn	6/30/2023	Contribution	5.3	4.3	291,869	236,799	55,070	55,070	55,070	55,070	55,070	16,519	0
2126	City of West Linn	6/30/2022	Proportion	5.4	3.4	1,011,601	636,933	187,334	187,334	187,334	187,334	74,931	0	0
2126	City of West Linn	6/30/2022	Contribution	5.4	3.4	(138,164)	(86,992)	(25,586)	(25,586)	(25,586)	(25,586)	(10,234)	0	0
2126	City of West Linn	6/30/2021	Proportion	5.5	2.5	(311,065)	(141,394)	(56,557)	(56,557)	(56,557)	(28,280)	0	0	0
2126	City of West Linn	6/30/2021	Contribution	5.5	2.5	(1,561,797)	(709,908)	(283,963)	(283,963)	(283,963)	(141,982)	0	0	0
2126	City of West Linn	6/30/2020	Proportion	5.4	1.4	544,615	141,195	100,855	100,855	40,340	0	0	0	0
2126	City of West Linn	6/30/2020	Contribution	5.4	1.4	(117,041)	(30,345)	(21,674)	(21,674)	(8,671)	0	0	0	0
2126	City of West Linn	6/30/2019	Proportion	5.3	0.3	(1,280,642)	(72,487)	(241,631)	(72,487)	0	0	0	0	0
2126	City of West Linn	6/30/2019	Contribution	5.3	0.3	(259,290)	(14,675)	(48,923)	(14,675)	0	0	0	0	0
2126	City of West Linn	6/30/2018	Proportion	5.2	0.0	(462,920)	0	(17,805)	0	0	0	0	0	0
2126	City of West Linn	6/30/2018	Contribution	5.2	0.0	(270,153)	0	(10,393)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2023	Proportion	5.3	4.3	(406,910)	(330,135)	(76,775)	(76,775)	(76,775)	(76,775)	(76,775)	(23,035)	0
2127	City of Cottage Grove	6/30/2023	Contribution	5.3	4.3	(148,916)	(120,819)	(28,097)	(28,097)	(28,097)	(28,097)	(28,097)	(8,431)	0
2127	City of Cottage Grove	6/30/2022	Proportion	5.4	3.4	(372,564)	(234,578)	(68,993)	(68,993)	(68,993)	(68,993)	(27,599)	0	0
2127	City of Cottage Grove	6/30/2022	Contribution	5.4	3.4	(394,953)	(248,675)	(73,139)	(73,139)	(73,139)	(73,139)	(29,258)	0	0
2127	City of Cottage Grove	6/30/2021	Proportion	5.5	2.5	539,772	245,352	98,140	98,140	98,140	49,072	0	0	0
2127	City of Cottage Grove	6/30/2021	Contribution	5.5	2.5	(1,697,568)	(771,621)	(308,649)	(308,649)	(308,649)	(154,323)	0	0	0
2127	City of Cottage Grove	6/30/2020	Proportion	5.4	1.4	505,981	131,181	93,700	93,700	37,481	0	0	0	0
2127	City of Cottage Grove	6/30/2020	Contribution	5.4	1.4	(562,399)	(145,807)	(104,148)	(104,148)	(41,659)	0	0	0	0
2127	City of Cottage Grove	6/30/2019	Proportion	5.3	0.3	560,824	31,744	105,816	31,744	0	0	0	0	0
2127	City of Cottage Grove	6/30/2019	Contribution	5.3	0.3	(635,219)	(35,954)	(119,853)	(35,954)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2018	Proportion	5.2	0.0	319,007	0	12,267	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2018	Contribution	5.2	0.0	(354,399)	0	(13,629)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2023	Proportion	5.3	4.3	(488,915)	(396,667)	(92,248)	(92,248)	(92,248)	(92,248)	(92,248)	(27,675)	0
2128	City of Tillamook	6/30/2023	Contribution	5.3	4.3	61,189	49,644	11,545	11,545	11,545	11,545	11,545	3,464	0
2128	City of Tillamook	6/30/2022	Proportion	5.4	3.4	45,443	28,613	8,415	8,415	8,415	8,415	3,368	0	0
2128	City of Tillamook	6/30/2022	Contribution	5.4	3.4	(157,472)	(99,150)	(29,161)	(29,161)	(29,161)	(29,161)	(11,667)	0	0
2128	City of Tillamook	6/30/2021	Proportion	5.5	2.5	425,388	193,359	77,343	77,343	77,343	38,673	0	0	0
2128	City of Tillamook	6/30/2021	Contribution	5.5	2.5	(380,018)	(172,736)	(69,094)	(69,094)	(69,094)	(34,548)	0	0	0
2128	City of Tillamook	6/30/2020	Proportion	5.4	1.4	8,019	2,079	1,485	1,485	594	0	0	0	0
2128	City of Tillamook	6/30/2020	Contribution	5.4	1.4	23,794	6,170	4,406	4,406	1,764	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2128	City of Tillamook	6/30/2019	Proportion	5.3	0.3	(330,799)	(18,724)	(62,415)	(18,724)	0	0	0	0	0
2128	City of Tillamook	6/30/2019	Contribution	5.3	0.3	(136,969)	(7,754)	(25,843)	(7,754)	0	0	0	0	0
2128	City of Tillamook	6/30/2018	Proportion	5.2	0.0	(81,044)	0	(3,119)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2018	Contribution	5.2	0.0	(44,935)	0	(1,730)	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2023	Proportion	5.3	4.3	153,674	124,679	28,995	28,995	28,995	28,995	28,995	8,699	0
2129	City of Sweet Home	6/30/2023	Contribution	5.3	4.3	(121,691)	(98,730)	(22,961)	(22,961)	(22,961)	(22,961)	(22,961)	(6,886)	0
2129	City of Sweet Home	6/30/2022	Proportion	5.4	3.4	254,717	160,377	47,170	47,170	47,170	47,170	18,867	0	0
2129	City of Sweet Home	6/30/2022	Contribution	5.4	3.4	(167,678)	(105,576)	(31,051)	(31,051)	(31,051)	(31,051)	(12,423)	0	0
2129	City of Sweet Home	6/30/2021	Proportion	5.5	2.5	(88,463)	(40,211)	(16,084)	(16,084)	(16,084)	(8,043)	0	0	0
2129	City of Sweet Home	6/30/2021	Contribution	5.5	2.5	(311,078)	(141,398)	(56,560)	(56,560)	(56,560)	(28,278)	0	0	0
2129	City of Sweet Home	6/30/2020	Proportion	5.4	1.4	113,107	29,323	20,946	20,946	8,377	0	0	0	0
2129	City of Sweet Home	6/30/2020	Contribution	5.4	1.4	(123,758)	(32,086)	(22,918)	(22,918)	(9,168)	0	0	0	0
2129	City of Sweet Home	6/30/2019	Proportion	5.3	0.3	163,165	9,235	30,786	9,235	0	0	0	0	0
2129	City of Sweet Home	6/30/2019	Contribution	5.3	0.3	(118,646)	(6,716)	(22,386)	(6,716)	0	0	0	0	0
2129	City of Sweet Home	6/30/2018	Proportion	5.2	0.0	219,477	0	8,442	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2018	Contribution	5.2	0.0	(75,371)	0	(2,901)	0	0	0	0	0	0
2131	City of Drain	6/30/2023	Proportion	5.3	4.3	(89,391)	(72,525)	(16,866)	(16,866)	(16,866)	(16,866)	(16,866)	(5,061)	0
2131	City of Drain	6/30/2023	Contribution	5.3	4.3	45,574	36,975	8,599	8,599	8,599	8,599	8,599	2,579	0
2131	City of Drain	6/30/2022	Proportion	5.4	3.4	(202,913)	(127,761)	(37,576)	(37,576)	(37,576)	(37,576)	(15,033)	0	0
2131	City of Drain	6/30/2022	Contribution	5.4	3.4	23,464	14,774	4,345	4,345	4,345	4,345	1,739	0	0
2131	City of Drain	6/30/2021	Proportion	5.5	2.5	(23,893)	(10,861)	(4,344)	(4,344)	(4,344)	(2,173)	0	0	0
2131	City of Drain	6/30/2021	Contribution	5.5	2.5	(117,536)	(53,426)	(21,370)	(21,370)	(21,370)	(10,686)	0	0	0
2131	City of Drain	6/30/2020	Proportion	5.4	1.4	(109,923)	(28,499)	(20,356)	(20,356)	(8,143)	0	0	0	0
2131	City of Drain	6/30/2020	Contribution	5.4	1.4	(4,929)	(1,277)	(913)	(913)	(364)	0	0	0	0
2131	City of Drain	6/30/2019	Proportion	5.3	0.3	63,644	3,604	12,008	3,604	0	0	0	0	0
2131	City of Drain	6/30/2019	Contribution	5.3	0.3	(36,689)	(2,079)	(6,922)	(2,079)	0	0	0	0	0
2131	City of Drain	6/30/2018	Proportion	5.2	0.0	37,326	0	1,436	0	0	0	0	0	0
2131	City of Drain	6/30/2018	Contribution	5.2	0.0	(8,899)	0	(344)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2023	Proportion	5.3	4.3	2,425,016	1,967,466	457,550	457,550	457,550	457,550	457,550	137,266	0
2132	Eugene Water & Electric Board	6/30/2023	Contribution	5.3	4.3	2,267,347	1,839,546	427,801	427,801	427,801	427,801	427,801	128,342	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	5.4	3.4	(2,577,811)	(1,623,067)	(477,372)	(477,372)	(477,372)	(477,372)	(190,951)	0	0
2132	Eugene Water & Electric Board	6/30/2022	Contribution	5.4	3.4	455,247	286,637	84,305	84,305	84,305	84,305	33,722	0	0
2132	Eugene Water & Electric Board	6/30/2021	Proportion	5.5	2.5	7,142,088	3,246,405	1,298,561	1,298,561	1,298,561	649,283	0	0	0
2132	Eugene Water & Electric Board	6/30/2021	Contribution	5.5	2.5	(7,305,538)	(3,320,698)	(1,328,280)	(1,328,280)	(1,328,280)	(664,138)	0	0	0
2132	Eugene Water & Electric Board	6/30/2020	Proportion	5.4	1.4	(2,008,906)	(520,826)	(372,020)	(372,020)	(148,806)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2020	Contribution	5.4	1.4	54,887	14,231	10,164	10,164	4,067	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2019	Proportion	5.3	0.3	(14,460,494)	(818,519)	(2,728,395)	(818,519)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2019	Contribution	5.3	0.3	25,737,440	1,456,835	4,856,121	1,456,835	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	5.2	0.0	(17,381,306)	0	(668,511)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2018	Contribution	5.2	0.0	3,001,794	0	115,454	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2023	Proportion	5.3	4.3	(1,605,739)	(1,302,769)	(302,970)	(302,970)	(302,970)	(302,970)	(302,970)	(90,889)	0
2135	McMinnville Water & Light Department	6/30/2023	Contribution	5.3	4.3	355,066	288,072	66,994	66,994	66,994	66,994	66,994	20,096	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	5.4	3.4	976,892	615,080	180,906	180,906	180,906	180,906	72,362	0	0
2135	McMinnville Water & Light Department	6/30/2022	Contribution	5.4	3.4	(53,158)	(33,470)	(9,844)	(9,844)	(9,844)	(9,844)	(3,938)	0	0
2135	McMinnville Water & Light Department	6/30/2021	Proportion	5.5	2.5	26,357	11,981	4,792	4,792	4,792	2,397	0	0	0
2135	McMinnville Water & Light Department	6/30/2021	Contribution	5.5	2.5	(832,908)	(378,594)	(151,438)	(151,438)	(151,438)	(75,718)	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	5.4	1.4	348,782	90,426	64,589	64,589	25,837	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Contribution	5.4	1.4	48,469	12,565	8,976	8,976	3,589	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	5.3	0.3	464,525	26,295	87,646	26,295	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Contribution	5.3	0.3	(97,777)	(5,537)	(18,448)	(5,537)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	5.2	0.0	(789,902)	0	(30,382)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Contribution	5.2	0.0	20,083	0	773	0	0	0	0	0	0
2138	City of Hood River	6/30/2023	Proportion	5.3	4.3	(1,616,313)	(1,311,348)	(304,965)	(304,965)	(304,965)	(304,965)	(304,965)	(91,488)	0
2138	City of Hood River	6/30/2023	Contribution	5.3	4.3	287,815	233,510	54,305	54,305	54,305	54,305	54,305	16,290	0
2138	City of Hood River	6/30/2022	Proportion	5.4	3.4	(399,965)	(251,829)	(74,068)	(74,068)	(74,068)	(74,068)	(29,625)	0	0
2138	City of Hood River	6/30/2022	Contribution	5.4	3.4	18,486	11,640	3,423	3,423	3,423	3,423	1,371	0	0
2138	City of Hood River	6/30/2021	Proportion	5.5	2.5	843,325	383,329	153,332	153,332	153,332	76,665	0	0	0
2138	City of Hood River	6/30/2021	Contribution	5.5	2.5	(899,601)	(408,909)	(163,564)	(163,564)	(163,564)	(81,781)	0	0	0
2138	City of Hood River	6/30/2020	Proportion	5.4	1.4	(507,212)	(131,500)	(93,928)	(93,928)	(37,572)	0	0	0	0
2138	City of Hood River	6/30/2020	Contribution	5.4	1.4	2,368,183	613,975	438,552	438,552	175,423	0	0	0	0
2138	City of Hood River	6/30/2019	Proportion	5.3	0.3	(308,523)	(17,463)	(58,212)	(17,463)	0	0	0	0	0
2138	City of Hood River	6/30/2019	Contribution	5.3	0.3	(23,169)	(1,309)	(4,372)	(1,309)	0	0	0	0	0
2138	City of Hood River	6/30/2018	Proportion	5.2	0.0	519,513	0	19,983	0	0	0	0	0	0
2138	City of Hood River	6/30/2018	Contribution	5.2	0.0	(39,519)	0	(1,519)	0	0	0	0	0	0
2139	City of Reedsport	6/30/2023	Proportion	5.3	4.3	(718,552)	(582,976)	(135,576)	(135,576)	(135,576)	(135,576)	(135,576)	(40,672)	0
2139	City of Reedsport	6/30/2023	Contribution	5.3	4.3	(8,144)	(6,607)	(1,537)	(1,537)	(1,537)	(1,537)	(1,537)	(459)	0
2139	City of Reedsport	6/30/2022	Proportion	5.4	3.4	212,679	133,909	39,385	39,385	39,385	39,385	15,754	0	0

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Exhibit I

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

June 30, 2024 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
2139	City of Reedsport	6/30/2022	Contribution	5.4	3.4	(192,949)	(121,487)	(35,731)	(35,731)	(35,731)	(35,731)	(14,294)	0	0
2139	City of Reedsport	6/30/2021	Proportion	5.5	2.5	604,078	274,582	109,832	109,832	109,832	54,918	0	0	0
2139	City of Reedsport	6/30/2021	Contribution	5.5	2.5	(389,000)	(176,819)	(70,727)	(70,727)	(70,727)	(35,365)	0	0	0
2139	City of Reedsport	6/30/2020	Proportion	5.4	1.4	(593,870)	(153,966)	(109,976)	(109,976)	(43,990)	0	0	0	0
2139	City of Reedsport	6/30/2020	Contribution	5.4	1.4	(36,433)	(9,445)	(6,747)	(6,747)	(2,698)	0	0	0	0
2139	City of Reedsport	6/30/2019	Proportion	5.3	0.3	91,595	5,185	17,282	5,185	0	0	0	0	0
2139	City of Reedsport	6/30/2019	Contribution	5.3	0.3	(167,462)	(9,477)	(31,597)	(9,477)	0	0	0	0	0
2139	City of Reedsport	6/30/2018	Proportion	5.2	0.0	169,709	0	6,529	0	0	0	0	0	0
2139	City of Reedsport	6/30/2018	Contribution	5.2	0.0	(144,374)	0	(5,554)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2023	Proportion	5.3	4.3	(1,529,206)	(1,240,677)	(288,529)	(288,529)	(288,529)	(288,529)	(288,529)	(86,561)	0
2140	City of Lebanon	6/30/2023	Contribution	5.3	4.3	228,212	185,153	43,059	43,059	43,059	43,059	43,059	12,917	0
2140	City of Lebanon	6/30/2022	Proportion	5.4	3.4	1,836,846	1,156,532	340,157	340,157	340,157	340,157	136,061	0	0
2140	City of Lebanon	6/30/2022	Contribution	5.4	3.4	(193,330)	(121,726)	(35,802)	(35,802)	(35,802)	(35,802)	(14,320)	0	0
2140	City of Lebanon	6/30/2021	Proportion	5.5	2.5	634,620	288,465	115,385	115,385	115,385	57,695	0	0	0
2140	City of Lebanon	6/30/2021	Contribution	5.5	2.5	(1,079,922)	(490,875)	(196,349)	(196,349)	(196,349)	(98,177)	0	0	0
2140	City of Lebanon	6/30/2020	Proportion	5.4	1.4	592,810	153,690	109,780	109,780	43,910	0	0	0	0
2140	City of Lebanon	6/30/2020	Contribution	5.4	1.4	(42,549)	(11,033)	(7,879)	(7,879)	(3,154)	0	0	0	0
2140	City of Lebanon	6/30/2019	Proportion	5.3	0.3	(821,049)	(46,474)	(154,915)	(46,474)	0	0	0	0	0
2140	City of Lebanon	6/30/2019	Contribution	5.3	0.3	(231,613)	(13,108)	(43,701)	(13,108)	0	0	0	0	0
2140	City of Lebanon	6/30/2018	Proportion	5.2	0.0	121,096	0	4,656	0	0	0	0	0	0
2140	City of Lebanon	6/30/2018	Contribution	5.2	0.0	(251,471)	0	(9,671)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2023	Proportion	5.3	4.3	(1,229,093)	(997,189)	(231,904)	(231,904)	(231,904)	(231,904)	(231,904)	(69,573)	0
2142	City of Sherwood	6/30/2023	Contribution	5.3	4.3	555,979	451,077	104,902	104,902	104,902	104,902	104,902	31,469	0
2142	City of Sherwood	6/30/2022	Proportion	5.4	3.4	543,957	342,491	100,733	100,733	100,733	100,733	40,292	0	0
2142	City of Sherwood	6/30/2022	Contribution	5.4	3.4	196,012	123,414	36,299	36,299	36,299	36,299	14,517	0	0
2142	City of Sherwood	6/30/2021	Proportion	5.5	2.5	1,024,685	465,767	186,306	186,306	186,306	93,155	0	0	0
2142	City of Sherwood	6/30/2021	Contribution	5.5	2.5	(1,563,553)	(710,707)	(284,282)	(284,282)	(284,282)	(142,143)	0	0	0
2142	City of Sherwood	6/30/2020	Proportion	5.4	1.4	1,478,947	383,431	273,879	273,879	109,552	0	0	0	0
2142	City of Sherwood	6/30/2020	Contribution	5.4	1.4	123,015	31,891	22,781	22,781	9,110	0	0	0	0
2142	City of Sherwood	6/30/2019	Proportion	5.3	0.3	(701,726)	(39,721)	(132,401)	(39,721)	0	0	0	0	0
2142	City of Sherwood	6/30/2019	Contribution	5.3	0.3	(83,085)	(4,705)	(15,676)	(4,705)	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Proportion	5.2	0.0	510,302	0	19,627	0	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Contribution	5.2	0.0	(158,983)	0	(6,113)	0	0	0	0	0	0
2143	City of Oakland	6/30/2023	Proportion	5.3	4.3	10,912	8,853	2,059	2,059	2,059	2,059	2,059	617	0
2143	City of Oakland	6/30/2023	Contribution	5.3	4.3	14,707	11,932	2,775	2,775	2,775	2,775	2,775	832	0
2143	City of Oakland	6/30/2022	Proportion	5.4	3.4	21,043	13,249	3,897	3,897	3,897	3,897	1,558	0	0
2143	City of Oakland	6/30/2022	Contribution	5.4	3.4	14,737	9,279	2,729	2,729	2,729	2,729	1,092	0	0
2143	City of Oakland	6/30/2021	Proportion	5.5	2.5	7,958	3,617	1,447	1,447	1,447	723	0	0	0
2143	City of Oakland	6/30/2021	Contribution	5.5	2.5	(18,809)	(8,549)	(3,420)	(3,420)	(3,420)	(1,709)	0	0	0
2143	City of Oakland	6/30/2020	Proportion	5.4	1.4	40,481	10,497	7,496	7,496	3,001	0	0	0	0
2143	City of Oakland	6/30/2020	Contribution	5.4	1.4	10,885	2,821	2,016	2,016	805	0	0	0	0
2143	City of Oakland	6/30/2019	Proportion	5.3	0.3	(25,744)	(1,459)	(4,857)	(1,459)	0	0	0	0	0
2143	City of Oakland	6/30/2019	Contribution	5.3	0.3	6,918	393	1,305	393	0	0	0	0	0
2143	City of Oakland	6/30/2018	Proportion	5.2	0.0	(21,968)	0	(843)	0	0	0	0	0	0
2143	City of Oakland	6/30/2018	Contribution	5.2	0.0	1,021	0	41	0	0	0	0	0	0
2145	City of Vale	6/30/2023	Proportion	5.3	4.3	(104,458)	(84,749)	(19,709)	(19,709)	(19,709)	(19,709)	(19,709)	(5,913)	0
2145	City of Vale	6/30/2023	Contribution	5.3	4.3	27,744	22,509	5,235	5,235	5,235	5,235	5,235	1,569	0
2145	City of Vale	6/30/2022	Proportion	5.4	3.4	337,047	212,215	62,416	62,416	62,416	62,416	24,967	0	0
2145	City of Vale	6/30/2022	Contribution	5.4	3.4	(34,987)	(22,029)	(6,479)	(6,479)	(6,479)	(6,479)	(2,592)	0	0
2145	City of Vale	6/30/2021	Proportion	5.5	2.5	(124,673)	(56,669)	(22,668)	(22,668)	(22,668)	(11,333)	0	0	0
2145	City of Vale	6/30/2021	Contribution	5.5	2.5	(32,685)	(14,856)	(5,943)	(5,943)	(5,943)	(2,970)	0	0	0
2145	City of Vale	6/30/2020	Proportion	5.4	1.4	46,020	11,932	8,522	8,522	3,410	0	0	0	0
2145	City of Vale	6/30/2020	Contribution	5.4	1.4	(5,952)	(1,544)	(1,102)	(1,102)	(442)	0	0	0	0
2145	City of Vale	6/30/2019	Proportion	5.3	0.3	(13,714)	(774)	(2,588)	(774)	0	0	0	0	0
2145	City of Vale	6/30/2019	Contribution	5.3	0.3	(710)	(40)	(134)	(40)	0	0	0	0	0
2145	City of Vale	6/30/2018	Proportion	5.2	0.0	(72,264)	0	(2,779)	0	0	0	0	0	0
2145	City of Vale	6/30/2018	Contribution	5.2	0.0	(7,736)	0	(296)	0	0	0	0	0	0
2146	City of Prineville	6/30/2023	Proportion	5.3	4.3	(312,061)	(253,182)	(58,879)	(58,879)	(58,879)	(58,879)	(58,879)	(17,666)	0
2146	City of Prineville	6/30/2023	Contribution	5.3	4.3	(117,368)	(95,223)	(22,145)	(22,145)	(22,145)	(22,145)	(22,145)	(6,643)	0
2146	City of Prineville	6/30/2022	Proportion	5.4	3.4	652,748	410,990	120,879	120,879	120,879	120,879	48,353	0	0
2146	City of Prineville	6/30/2022	Contribution	5.4	3.4	(218,770)	(137,744)	(40,513)	(40,513)	(40,513)	(40,513)	(16,205)	0	0
2146	City of Prineville	6/30/2021	Proportion	5.5	2.5	504,906	229,503	91,801	91,801	91,801	45,901	0	0	0
2146	City of Prineville	6/30/2021	Contribution	5.5	2.5	(848,373)	(385,623)	(154,250)	(154,250)	(154,250)	(77,123)	0	0	0
2146	City of Prineville	6/30/2020	Proportion	5.4	1.4	897,703	232,739	166,241	166,241	66,498	0	0	0	0
2146	City of Prineville	6/30/2020	Contribution	5.4	1.4	(352,108)	(91,288)	(65,205)	(65,205)	(26,083)	0	0	0	0
2146	City of Prineville	6/30/2019	Proportion	5.3	0.3	366,968	20,773	69,239	20,773	0	0	0	0	0
2146	City of Prineville	6/30/2019	Contribution	5.3	0.3	(142,146)	(8,046)	(26,820)	(8,046)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2146	City of Prineville	6/30/2018	Proportion	5.2	0.0	(200,393)	0	(7,708)	0	0	0	0	0	0
2146	City of Prineville	6/30/2018	Contribution	5.2	0.0	942,253	0	36,243	0	0	0	0	0	0
2147	City of Wheeler	6/30/2023	Proportion	5.3	4.3	95,146	77,194	17,952	17,952	17,952	17,952	17,952	5,386	0
2147	City of Wheeler	6/30/2023	Contribution	5.3	4.3	12,840	10,417	2,423	2,423	2,423	2,423	2,423	725	0
2147	City of Wheeler	6/30/2022	Proportion	5.4	3.4	20,640	12,996	3,822	3,822	3,822	3,822	1,530	0	0
2147	City of Wheeler	6/30/2022	Contribution	5.4	3.4	36,434	22,940	6,747	6,747	6,747	6,747	2,699	0	0
2147	City of Wheeler	6/30/2021	Proportion	5.5	2.5	(171,669)	(78,030)	(31,213)	(31,213)	(31,213)	(15,604)	0	0	0
2147	City of Wheeler	6/30/2021	Contribution	5.5	2.5	11,909	5,414	2,165	2,165	2,165	1,084	0	0	0
2147	City of Wheeler	6/30/2020	Proportion	5.4	1.4	86,708	22,480	16,057	16,057	6,423	0	0	0	0
2147	City of Wheeler	6/30/2020	Contribution	5.4	1.4	(14,359)	(3,723)	(2,659)	(2,659)	(1,064)	0	0	0	0
2147	City of Wheeler	6/30/2019	Proportion	5.3	0.3	(114,887)	(6,502)	(21,677)	(6,502)	0	0	0	0	0
2147	City of Wheeler	6/30/2019	Contribution	5.3	0.3	3,230	185	609	185	0	0	0	0	0
2147	City of Wheeler	6/30/2018	Proportion	5.2	0.0	13,804	0	529	0	0	0	0	0	0
2147	City of Wheeler	6/30/2018	Contribution	5.2	0.0	(18,501)	0	(711)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2023	Proportion	5.3	4.3	(448,396)	(363,793)	(84,603)	(84,603)	(84,603)	(84,603)	(84,603)	(25,381)	0
2148	City of Klamath Falls	6/30/2023	Contribution	5.3	4.3	(301,502)	(244,615)	(56,887)	(56,887)	(56,887)	(56,887)	(56,887)	(17,067)	0
2148	City of Klamath Falls	6/30/2022	Proportion	5.4	3.4	(1,469,562)	(925,280)	(272,141)	(272,141)	(272,141)	(272,141)	(108,857)	0	0
2148	City of Klamath Falls	6/30/2022	Contribution	5.4	3.4	2,889,161	1,819,101	535,030	535,030	535,030	535,030	214,011	0	0
2148	City of Klamath Falls	6/30/2021	Proportion	5.5	2.5	891,040	405,019	162,007	162,007	162,007	81,005	0	0	0
2148	City of Klamath Falls	6/30/2021	Contribution	5.5	2.5	(2,023,186)	(919,630)	(367,852)	(367,852)	(367,852)	(183,926)	0	0	0
2148	City of Klamath Falls	6/30/2020	Proportion	5.4	1.4	845,780	219,276	156,626	156,626	62,650	0	0	0	0
2148	City of Klamath Falls	6/30/2020	Contribution	5.4	1.4	(233,951)	(60,655)	(43,324)	(43,324)	(17,331)	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Proportion	5.3	0.3	(1,430,684)	(80,984)	(269,940)	(80,984)	0	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Contribution	5.3	0.3	(416,364)	(23,569)	(78,559)	(23,569)	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Proportion	5.2	0.0	278,947	0	10,727	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Contribution	5.2	0.0	(503,200)	0	(19,355)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2023	Proportion	5.3	4.3	4,568	3,706	862	862	862	862	862	258	0
2149	City of Canyonville	6/30/2023	Contribution	5.3	4.3	14,857	12,054	2,803	2,803	2,803	2,803	2,803	842	0
2149	City of Canyonville	6/30/2022	Proportion	5.4	3.4	(75,646)	(47,628)	(14,009)	(14,009)	(14,009)	(14,009)	(5,601)	0	0
2149	City of Canyonville	6/30/2022	Contribution	5.4	3.4	4,024	2,534	745	745	745	745	299	0	0
2149	City of Canyonville	6/30/2021	Proportion	5.5	2.5	23,070	10,485	4,195	4,195	4,195	2,095	0	0	0
2149	City of Canyonville	6/30/2021	Contribution	5.5	2.5	(34,869)	(15,849)	(6,340)	(6,340)	(6,340)	(3,169)	0	0	0
2149	City of Canyonville	6/30/2020	Proportion	5.4	1.4	(112,795)	(29,243)	(20,888)	(20,888)	(8,355)	0	0	0	0
2149	City of Canyonville	6/30/2020	Contribution	5.4	1.4	8,216	2,132	1,521	1,521	611	0	0	0	0
2149	City of Canyonville	6/30/2019	Proportion	5.3	0.3	27,319	1,544	5,155	1,544	0	0	0	0	0
2149	City of Canyonville	6/30/2019	Contribution	5.3	0.3	(23,408)	(1,323)	(4,417)	(1,323)	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Proportion	5.2	0.0	(26,761)	0	(1,031)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Contribution	5.2	0.0	(16,346)	0	(631)	0	0	0	0	0	0
2150	City of Bandon	6/30/2023	Proportion	5.3	4.3	6,258	5,077	1,181	1,181	1,181	1,181	1,181	353	0
2150	City of Bandon	6/30/2023	Contribution	5.3	4.3	82,055	66,573	15,482	15,482	15,482	15,482	15,482	4,645	0
2150	City of Bandon	6/30/2022	Proportion	5.4	3.4	(313,269)	(197,243)	(58,013)	(58,013)	(58,013)	(58,013)	(23,204)	0	0
2150	City of Bandon	6/30/2022	Contribution	5.4	3.4	85,148	53,612	15,768	15,768	15,768	15,768	6,308	0	0
2150	City of Bandon	6/30/2021	Proportion	5.5	2.5	668,067	303,666	121,467	121,467	121,467	60,732	0	0	0
2150	City of Bandon	6/30/2021	Contribution	5.5	2.5	(428,541)	(194,790)	(77,917)	(77,917)	(77,917)	(38,956)	0	0	0
2150	City of Bandon	6/30/2020	Proportion	5.4	1.4	(226,159)	(58,635)	(41,881)	(41,881)	(16,754)	0	0	0	0
2150	City of Bandon	6/30/2020	Contribution	5.4	1.4	47,838	12,402	8,859	8,859	3,543	0	0	0	0
2150	City of Bandon	6/30/2019	Proportion	5.3	0.3	(24,407)	(1,382)	(4,605)	(1,382)	0	0	0	0	0
2150	City of Bandon	6/30/2019	Contribution	5.3	0.3	(50,920)	(2,880)	(9,608)	(2,880)	0	0	0	0	0
2150	City of Bandon	6/30/2018	Proportion	5.2	0.0	(176,316)	0	(6,781)	0	0	0	0	0	0
2150	City of Bandon	6/30/2018	Contribution	5.2	0.0	(807)	0	(32)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2023	Proportion	5.3	4.3	(1,861,177)	(1,510,012)	(351,165)	(351,165)	(351,165)	(351,165)	(351,165)	(105,352)	0
2152	City of Coos Bay	6/30/2023	Contribution	5.3	4.3	(297,038)	(240,993)	(56,045)	(56,045)	(56,045)	(56,045)	(56,045)	(16,813)	0
2152	City of Coos Bay	6/30/2022	Proportion	5.4	3.4	2,178,641	1,371,737	403,452	403,452	403,452	403,452	161,381	0	0
2152	City of Coos Bay	6/30/2022	Contribution	5.4	3.4	(936,205)	(589,463)	(173,371)	(173,371)	(173,371)	(173,371)	(69,350)	0	0
2152	City of Coos Bay	6/30/2021	Proportion	5.5	2.5	1,003,341	456,063	182,426	182,426	182,426	91,211	0	0	0
2152	City of Coos Bay	6/30/2021	Contribution	5.5	2.5	(2,558,389)	(1,162,903)	(465,162)	(465,162)	(465,162)	(232,579)	0	0	0
2152	City of Coos Bay	6/30/2020	Proportion	5.4	1.4	387,538	100,474	71,766	71,766	28,708	0	0	0	0
2152	City of Coos Bay	6/30/2020	Contribution	5.4	1.4	(651,130)	(168,810)	(120,580)	(120,580)	(48,230)	0	0	0	0
2152	City of Coos Bay	6/30/2019	Proportion	5.3	0.3	350,981	19,866	66,223	19,866	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Contribution	5.3	0.3	(915,503)	(51,823)	(172,736)	(51,823)	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Proportion	5.2	0.0	265,606	0	10,216	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Contribution	5.2	0.0	(536,634)	0	(20,639)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2023	Proportion	5.3	4.3	(2,415,848)	(1,960,028)	(455,820)	(455,820)	(455,820)	(455,820)	(455,820)	(136,748)	0
2154	City of Pendleton	6/30/2023	Contribution	5.3	4.3	227,852	184,861	42,991	42,991	42,991	42,991	42,991	12,897	0
2154	City of Pendleton	6/30/2022	Proportion	5.4	3.4	1,170,851	737,203	216,824	216,824	216,824	216,824	86,731	0	0
2154	City of Pendleton	6/30/2022	Contribution	5.4	3.4	(276,989)	(174,401)	(51,294)	(51,294)	(51,294)	(51,294)	(20,519)	0	0
2154	City of Pendleton	6/30/2021	Proportion	5.5	2.5	687,851	312,659	125,064	125,064	125,064	62,531	0	0	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 I

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

June 30, 2024 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
2154	City of Pendleton	6/30/2021	Contribution	5.5	2.5	(1,841,895)	(837,225)	(334,890)	(334,890)	(334,890)	(167,445)	0	0	0
2154	City of Pendleton	6/30/2020	Proportion	5.4	1.4	(227,513)	(58,985)	(42,132)	(42,132)	(16,853)	0	0	0	0
2154	City of Pendleton	6/30/2020	Contribution	5.4	1.4	(88,845)	(23,033)	(16,453)	(16,453)	(6,580)	0	0	0	0
2154	City of Pendleton	6/30/2019	Proportion	5.3	0.3	(586,187)	(33,182)	(110,601)	(33,182)	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Contribution	5.3	0.3	(432,461)	(24,481)	(81,596)	(24,481)	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Proportion	5.2	0.0	1,399,427	0	53,822	0	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Contribution	5.2	0.0	(339,776)	0	(13,066)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2023	Proportion	5.3	4.3	(6,969,741)	(5,654,696)	(1,315,045)	(1,315,045)	(1,315,045)	(1,315,045)	(1,315,045)	(394,516)	0
2155	City of Corvallis	6/30/2023	Contribution	5.3	4.3	(164,441)	(133,414)	(31,027)	(31,027)	(31,027)	(31,027)	(31,027)	(9,306)	0
2155	City of Corvallis	6/30/2022	Proportion	5.4	3.4	3,877,048	2,441,104	717,972	717,972	717,972	717,972	287,188	0	0
2155	City of Corvallis	6/30/2022	Contribution	5.4	3.4	(1,808,165)	(1,138,475)	(334,845)	(334,845)	(334,845)	(334,845)	(133,940)	0	0
2155	City of Corvallis	6/30/2021	Proportion	5.5	2.5	6,149,398	2,795,182	1,118,072	1,118,072	1,118,072	559,038	0	0	0
2155	City of Corvallis	6/30/2021	Contribution	5.5	2.5	(6,868,657)	(3,122,116)	(1,248,847)	(1,248,847)	(1,248,847)	(624,422)	0	0	0
2155	City of Corvallis	6/30/2020	Proportion	5.4	1.4	659,763	171,051	122,178	122,178	48,873	0	0	0	0
2155	City of Corvallis	6/30/2020	Contribution	5.4	1.4	(570,227)	(147,835)	(105,598)	(105,598)	(42,237)	0	0	0	0
2155	City of Corvallis	6/30/2019	Proportion	5.3	0.3	2,266,715	128,305	427,682	128,305	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Contribution	5.3	0.3	(783,842)	(44,367)	(147,895)	(44,367)	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Proportion	5.2	0.0	(754,214)	0	(29,009)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Contribution	5.2	0.0	3,724,329	0	143,244	0	0	0	0	0	0
2157	City of Monmouth	6/30/2023	Proportion	5.3	4.3	(1,043,610)	(846,702)	(196,908)	(196,908)	(196,908)	(196,908)	(196,908)	(59,070)	0
2157	City of Monmouth	6/30/2023	Contribution	5.3	4.3	174,107	141,257	32,850	32,850	32,850	32,850	32,850	9,857	0
2157	City of Monmouth	6/30/2022	Proportion	5.4	3.4	672,344	423,328	124,508	124,508	124,508	124,508	49,804	0	0
2157	City of Monmouth	6/30/2022	Contribution	5.4	3.4	159,611	100,495	29,558	29,558	29,558	29,558	11,821	0	0
2157	City of Monmouth	6/30/2021	Proportion	5.5	2.5	518,588	235,721	94,289	94,289	94,289	47,143	0	0	0
2157	City of Monmouth	6/30/2021	Contribution	5.5	2.5	(646,675)	(293,944)	(117,577)	(117,577)	(117,577)	(58,790)	0	0	0
2157	City of Monmouth	6/30/2020	Proportion	5.4	1.4	(177,376)	(45,988)	(32,847)	(32,847)	(13,141)	0	0	0	0
2157	City of Monmouth	6/30/2020	Contribution	5.4	1.4	99,766	25,866	18,475	18,475	7,391	0	0	0	0
2157	City of Monmouth	6/30/2019	Proportion	5.3	0.3	(254,067)	(14,382)	(47,937)	(14,382)	0	0	0	0	0
2157	City of Monmouth	6/30/2019	Contribution	5.3	0.3	59,793	3,383	11,282	3,383	0	0	0	0	0
2157	City of Monmouth	6/30/2018	Proportion	5.2	0.0	(96,592)	0	(3,717)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2018	Contribution	5.2	0.0	(74,017)	0	(2,847)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2023	Proportion	5.3	4.3	(667,699)	(541,718)	(125,981)	(125,981)	(125,981)	(125,981)	(125,981)	(37,794)	0
2158	City of Milton-Freewater	6/30/2023	Contribution	5.3	4.3	146,132	118,560	27,572	27,572	27,572	27,572	27,572	8,272	0
2158	City of Milton-Freewater	6/30/2022	Proportion	5.4	3.4	303,866	191,324	56,271	56,271	56,271	56,271	22,511	0	0
2158	City of Milton-Freewater	6/30/2022	Contribution	5.4	3.4	94,740	59,652	17,544	17,544	17,544	17,544	7,020	0	0
2158	City of Milton-Freewater	6/30/2021	Proportion	5.5	2.5	705,755	320,798	128,319	128,319	128,319	64,160	0	0	0
2158	City of Milton-Freewater	6/30/2021	Contribution	5.5	2.5	(734,968)	(334,075)	(133,631)	(133,631)	(133,631)	(66,813)	0	0	0
2158	City of Milton-Freewater	6/30/2020	Proportion	5.4	1.4	(1,195,172)	(309,860)	(221,328)	(221,328)	(88,532)	0	0	0	0
2158	City of Milton-Freewater	6/30/2020	Contribution	5.4	1.4	121,879	31,599	22,570	22,570	9,029	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	5.3	0.3	569,332	32,227	107,421	32,227	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Contribution	5.3	0.3	(142,491)	(8,066)	(26,885)	(8,066)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Proportion	5.2	0.0	(257,902)	0	(9,917)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Contribution	5.2	0.0	66,109	0	2,544	0	0	0	0	0	0
2159	City of Baker City	6/30/2023	Proportion	5.3	4.3	(1,250,409)	(1,014,483)	(235,926)	(235,926)	(235,926)	(235,926)	(235,926)	(70,779)	0
2159	City of Baker City	6/30/2023	Contribution	5.3	4.3	120,850	98,048	22,802	22,802	22,802	22,802	22,802	6,840	0
2159	City of Baker City	6/30/2022	Proportion	5.4	3.4	796,096	501,246	147,425	147,425	147,425	147,425	58,971	0	0
2159	City of Baker City	6/30/2022	Contribution	5.4	3.4	(163,260)	(102,794)	(30,233)	(30,233)	(30,233)	(30,233)	(12,095)	0	0
2159	City of Baker City	6/30/2021	Proportion	5.5	2.5	(373,916)	(169,961)	(67,985)	(67,985)	(67,985)	(33,991)	0	0	0
2159	City of Baker City	6/30/2021	Contribution	5.5	2.5	(591,984)	(269,085)	(107,633)	(107,633)	(107,633)	(53,819)	0	0	0
2159	City of Baker City	6/30/2020	Proportion	5.4	1.4	352,654	91,430	65,306	65,306	26,124	0	0	0	0
2159	City of Baker City	6/30/2020	Contribution	5.4	1.4	(76,839)	(19,923)	(14,229)	(14,229)	(5,694)	0	0	0	0
2159	City of Baker City	6/30/2019	Proportion	5.3	0.3	(709,976)	(40,186)	(133,958)	(40,186)	0	0	0	0	0
2159	City of Baker City	6/30/2019	Contribution	5.3	0.3	(85,963)	(4,868)	(16,219)	(4,868)	0	0	0	0	0
2159	City of Baker City	6/30/2018	Proportion	5.2	0.0	412,585	0	15,870	0	0	0	0	0	0
2159	City of Baker City	6/30/2018	Contribution	5.2	0.0	(65,370)	0	(2,515)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2023	Proportion	5.3	4.3	(685,707)	(556,328)	(129,379)	(129,379)	(129,379)	(129,379)	(129,379)	(38,812)	0
2160	City of Hermiston	6/30/2023	Contribution	5.3	4.3	541,902	439,656	102,246	102,246	102,246	102,246	102,246	30,672	0
2160	City of Hermiston	6/30/2022	Proportion	5.4	3.4	554,643	349,219	102,712	102,712	102,712	102,712	41,083	0	0
2160	City of Hermiston	6/30/2022	Contribution	5.4	3.4	236,891	149,153	43,869	43,869	43,869	43,869	17,546	0	0
2160	City of Hermiston	6/30/2021	Proportion	5.5	2.5	(225,460)	(102,481)	(40,993)	(40,993)	(40,993)	(20,495)	0	0	0
2160	City of Hermiston	6/30/2021	Contribution	5.5	2.5	(1,169,721)	(531,690)	(212,677)	(212,677)	(212,677)	(106,336)	0	0	0
2160	City of Hermiston	6/30/2020	Proportion	5.4	1.4	142,804	37,024	26,445	26,445	10,579	0	0	0	0
2160	City of Hermiston	6/30/2020	Contribution	5.4	1.4	86,057	22,313	15,936	15,936	6,377	0	0	0	0
2160	City of Hermiston	6/30/2019	Proportion	5.3	0.3	237,326	13,436	44,778	13,436	0	0	0	0	0
2160	City of Hermiston	6/30/2019	Contribution	5.3	0.3	(20,420)	(1,155)	(3,853)	(1,155)	0	0	0	0	0
2160	City of Hermiston	6/30/2018	Proportion	5.2	0.0	204,492	0	7,867	0	0	0	0	0	0
2160	City of Hermiston	6/30/2018	Contribution	5.2	0.0	(40,492)	0	(1,557)	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2161	City of Pilot Rock	6/30/2023	Proportion	5.3	4.3	(62,201)	(50,465)	(11,736)	(11,736)	(11,736)	(11,736)	(11,736)	(3,521)	0
2161	City of Pilot Rock	6/30/2023	Contribution	5.3	4.3	15,666	12,710	2,956	2,956	2,956	2,956	2,956	886	0
2161	City of Pilot Rock	6/30/2022	Proportion	5.4	3.4	49,484	31,156	9,164	9,164	9,164	9,164	3,664	0	0
2161	City of Pilot Rock	6/30/2022	Contribution	5.4	3.4	1,884	1,186	349	349	349	349	139	0	0
2161	City of Pilot Rock	6/30/2021	Proportion	5.5	2.5	(107,090)	(48,677)	(19,471)	(19,471)	(19,471)	(9,735)	0	0	0
2161	City of Pilot Rock	6/30/2021	Contribution	5.5	2.5	(46,683)	(21,219)	(8,488)	(8,488)	(8,488)	(4,243)	0	0	0
2161	City of Pilot Rock	6/30/2020	Proportion	5.4	1.4	15,865	4,113	2,938	2,938	1,175	0	0	0	0
2161	City of Pilot Rock	6/30/2020	Contribution	5.4	1.4	(7,084)	(1,836)	(1,312)	(1,312)	(524)	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Proportion	5.3	0.3	35,208	1,993	6,643	1,993	0	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Contribution	5.3	0.3	(3,571)	(201)	(674)	(201)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Proportion	5.2	0.0	52,752	0	2,027	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Contribution	5.2	0.0	2,910	0	110	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2023	Proportion	5.3	4.3	160,321	130,072	30,249	30,249	30,249	30,249	30,249	9,076	0
2162	City of Clatskanie	6/30/2023	Contribution	5.3	4.3	(175,015)	(141,993)	(33,022)	(33,022)	(33,022)	(33,022)	(33,022)	(9,905)	0
2162	City of Clatskanie	6/30/2022	Proportion	5.4	3.4	(194,127)	(122,229)	(35,949)	(35,949)	(35,949)	(35,949)	(14,382)	0	0
2162	City of Clatskanie	6/30/2022	Contribution	5.4	3.4	(173,276)	(109,100)	(32,088)	(32,088)	(32,088)	(32,088)	(12,836)	0	0
2162	City of Clatskanie	6/30/2021	Proportion	5.5	2.5	92,555	42,071	16,828	16,828	16,828	8,415	0	0	0
2162	City of Clatskanie	6/30/2021	Contribution	5.5	2.5	(217,775)	(98,990)	(39,595)	(39,595)	(39,595)	(19,800)	0	0	0
2162	City of Clatskanie	6/30/2020	Proportion	5.4	1.4	(871,499)	(225,943)	(161,389)	(161,389)	(64,554)	0	0	0	0
2162	City of Clatskanie	6/30/2020	Contribution	5.4	1.4	1,475,772	382,608	273,291	273,291	109,317	0	0	0	0
2162	City of Clatskanie	6/30/2019	Proportion	5.3	0.3	(68,296)	(3,866)	(12,886)	(3,866)	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Contribution	5.3	0.3	(197,568)	(11,183)	(37,277)	(11,183)	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Proportion	5.2	0.0	(18,404)	0	(709)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Contribution	5.2	0.0	(160,420)	0	(6,170)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2023	Proportion	5.3	4.3	(2,212,483)	(1,795,033)	(417,450)	(417,450)	(417,450)	(417,450)	(417,450)	(125,233)	0
2163	City of Milwaukie	6/30/2023	Contribution	5.3	4.3	(20,911)	(16,966)	(3,945)	(3,945)	(3,945)	(3,945)	(3,945)	(1,186)	0
2163	City of Milwaukie	6/30/2022	Proportion	5.4	3.4	(721,581)	(454,329)	(133,626)	(133,626)	(133,626)	(133,626)	(53,451)	0	0
2163	City of Milwaukie	6/30/2022	Contribution	5.4	3.4	(295,049)	(185,771)	(54,639)	(54,639)	(54,639)	(54,639)	(21,854)	0	0
2163	City of Milwaukie	6/30/2021	Proportion	5.5	2.5	896,625	407,556	163,023	163,023	163,023	81,510	0	0	0
2163	City of Milwaukie	6/30/2021	Contribution	5.5	2.5	(2,436,593)	(1,107,542)	(443,017)	(443,017)	(443,017)	(221,508)	0	0	0
2163	City of Milwaukie	6/30/2020	Proportion	5.4	1.4	869,426	225,406	161,005	161,005	64,401	0	0	0	0
2163	City of Milwaukie	6/30/2020	Contribution	5.4	1.4	(317,219)	(82,243)	(58,744)	(58,744)	(23,499)	0	0	0	0
2163	City of Milwaukie	6/30/2019	Proportion	5.3	0.3	24,303	1,378	4,585	1,378	0	0	0	0	0
2163	City of Milwaukie	6/30/2019	Contribution	5.3	0.3	(485,355)	(27,475)	(91,576)	(27,475)	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Proportion	5.2	0.0	8,223	0	318	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Contribution	5.2	0.0	(363,539)	0	(13,984)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2023	Proportion	5.3	4.3	232,290	188,462	43,828	43,828	43,828	43,828	43,828	13,150	0
2165	City of Cornelius	6/30/2023	Contribution	5.3	4.3	43,974	35,677	8,297	8,297	8,297	8,297	8,297	2,489	0
2165	City of Cornelius	6/30/2022	Proportion	5.4	3.4	38,461	24,217	7,122	7,122	7,122	7,122	2,851	0	0
2165	City of Cornelius	6/30/2022	Contribution	5.4	3.4	(101,473)	(63,891)	(18,791)	(18,791)	(18,791)	(18,791)	(7,518)	0	0
2165	City of Cornelius	6/30/2021	Proportion	5.5	2.5	424,211	192,824	77,129	77,129	77,129	38,566	0	0	0
2165	City of Cornelius	6/30/2021	Contribution	5.5	2.5	(619,016)	(281,372)	(112,548)	(112,548)	(112,548)	(56,276)	0	0	0
2165	City of Cornelius	6/30/2020	Proportion	5.4	1.4	(96,292)	(24,964)	(17,832)	(17,832)	(7,132)	0	0	0	0
2165	City of Cornelius	6/30/2020	Contribution	5.4	1.4	(74,517)	(19,321)	(13,799)	(13,799)	(5,522)	0	0	0	0
2165	City of Cornelius	6/30/2019	Proportion	5.3	0.3	339,262	19,202	64,012	19,202	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Contribution	5.3	0.3	(191,618)	(10,848)	(36,154)	(10,848)	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Proportion	5.2	0.0	284,837	0	10,957	0	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Contribution	5.2	0.0	(68,632)	0	(2,642)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2023	Proportion	5.3	4.3	(214,694)	(174,186)	(40,508)	(40,508)	(40,508)	(40,508)	(40,508)	(12,154)	0
2166	City of Nyssa	6/30/2023	Contribution	5.3	4.3	37,500	30,425	7,075	7,075	7,075	7,075	7,075	2,125	0
2166	City of Nyssa	6/30/2022	Proportion	5.4	3.4	(7,601)	(4,785)	(1,408)	(1,408)	(1,408)	(1,408)	(561)	0	0
2166	City of Nyssa	6/30/2022	Contribution	5.4	3.4	34,791	21,905	6,443	6,443	6,443	6,443	2,576	0	0
2166	City of Nyssa	6/30/2021	Proportion	5.5	2.5	(53,677)	(24,400)	(9,759)	(9,759)	(9,759)	(4,882)	0	0	0
2166	City of Nyssa	6/30/2021	Contribution	5.5	2.5	(102,802)	(46,729)	(18,691)	(18,691)	(18,691)	(9,347)	0	0	0
2166	City of Nyssa	6/30/2020	Proportion	5.4	1.4	36,272	9,404	6,717	6,717	2,687	0	0	0	0
2166	City of Nyssa	6/30/2020	Contribution	5.4	1.4	(17,983)	(4,663)	(3,330)	(3,330)	(1,333)	0	0	0	0
2166	City of Nyssa	6/30/2019	Proportion	5.3	0.3	84,073	4,758	15,863	4,758	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Contribution	5.3	0.3	(35,761)	(2,026)	(6,747)	(2,026)	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Proportion	5.2	0.0	(251,045)	0	(9,655)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Contribution	5.2	0.0	(1,888)	0	(73)	0	0	0	0	0	0
2167	City of Athena	6/30/2023	Proportion	5.3	4.3	(3,121)	(2,532)	(589)	(589)	(589)	(589)	(589)	(176)	0
2167	City of Athena	6/30/2023	Contribution	5.3	4.3	(1,701)	(1,380)	(321)	(321)	(321)	(321)	(321)	(96)	0
2167	City of Athena	6/30/2022	Proportion	5.4	3.4	(5,450)	(3,432)	(1,009)	(1,009)	(1,009)	(1,009)	(405)	0	0
2167	City of Athena	6/30/2022	Contribution	5.4	3.4	(537)	(339)	(99)	(99)	(99)	(99)	(42)	0	0
2167	City of Athena	6/30/2021	Proportion	5.5	2.5	(8,598)	(3,909)	(1,563)	(1,563)	(1,563)	(783)	0	0	0
2167	City of Athena	6/30/2021	Contribution	5.5	2.5	(40,580)	(18,446)	(7,378)	(7,378)	(7,378)	(3,690)	0	0	0
2167	City of Athena	6/30/2020	Proportion	5.4	1.4	(28,126)	(7,290)	(5,209)	(5,209)	(2,081)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2167	City of Athena	6/30/2020	Contribution	5.4	1.4	(10,174)	(2,638)	(1,884)	(1,884)	(754)	0	0	0	0
2167	City of Athena	6/30/2019	Proportion	5.3	0.3	108,906	6,166	20,548	6,166	0	0	0	0	0
2167	City of Athena	6/30/2019	Contribution	5.3	0.3	(14,551)	(826)	(2,745)	(826)	0	0	0	0	0
2167	City of Athena	6/30/2018	Proportion	5.2	0.0	(60,617)	0	(2,332)	0	0	0	0	0	0
2167	City of Athena	6/30/2018	Contribution	5.2	0.0	4,178	0	163	0	0	0	0	0	0
2168	City of Oakridge	6/30/2023	Proportion	5.3	4.3	123,608	100,286	23,322	23,322	23,322	23,322	23,322	6,998	0
2168	City of Oakridge	6/30/2023	Contribution	5.3	4.3	66,917	54,291	12,626	12,626	12,626	12,626	12,626	3,787	0
2168	City of Oakridge	6/30/2022	Proportion	5.4	3.4	10,671	6,719	1,976	1,976	1,976	1,976	791	0	0
2168	City of Oakridge	6/30/2022	Contribution	5.4	3.4	5,605	3,529	1,038	1,038	1,038	1,038	415	0	0
2168	City of Oakridge	6/30/2021	Proportion	5.5	2.5	238,510	108,415	43,365	43,365	43,365	21,685	0	0	0
2168	City of Oakridge	6/30/2021	Contribution	5.5	2.5	(279,167)	(126,893)	(50,758)	(50,758)	(50,758)	(25,377)	0	0	0
2168	City of Oakridge	6/30/2020	Proportion	5.4	1.4	(259,929)	(67,389)	(48,135)	(48,135)	(19,254)	0	0	0	0
2168	City of Oakridge	6/30/2020	Contribution	5.4	1.4	60,576	15,704	11,218	11,218	4,486	0	0	0	0
2168	City of Oakridge	6/30/2019	Proportion	5.3	0.3	(236,119)	(13,364)	(44,551)	(13,364)	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Contribution	5.3	0.3	(28,568)	(1,618)	(5,390)	(1,618)	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Proportion	5.2	0.0	22,569	0	869	0	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Contribution	5.2	0.0	16,877	0	647	0	0	0	0	0	0
2170	City of Madras	6/30/2023	Proportion	5.3	4.3	(659,487)	(535,055)	(124,432)	(124,432)	(124,432)	(124,432)	(124,432)	(37,327)	0
2170	City of Madras	6/30/2023	Contribution	5.3	4.3	147,623	119,770	27,853	27,853	27,853	27,853	27,853	8,358	0
2170	City of Madras	6/30/2022	Proportion	5.4	3.4	227,475	143,225	42,125	42,125	42,125	42,125	16,850	0	0
2170	City of Madras	6/30/2022	Contribution	5.4	3.4	56,709	35,705	10,502	10,502	10,502	10,502	4,199	0	0
2170	City of Madras	6/30/2021	Proportion	5.5	2.5	(176,284)	(80,128)	(32,052)	(32,052)	(32,052)	(16,024)	0	0	0
2170	City of Madras	6/30/2021	Contribution	5.5	2.5	157,270	71,485	28,595	28,595	28,595	14,295	0	0	0
2170	City of Madras	6/30/2020	Proportion	5.4	1.4	149,085	38,653	27,608	27,608	11,045	0	0	0	0
2170	City of Madras	6/30/2020	Contribution	5.4	1.4	3,002	778	556	556	222	0	0	0	0
2170	City of Madras	6/30/2019	Proportion	5.3	0.3	(213,637)	(12,092)	(40,309)	(12,092)	0	0	0	0	0
2170	City of Madras	6/30/2019	Contribution	5.3	0.3	(53,590)	(3,035)	(10,111)	(3,035)	0	0	0	0	0
2170	City of Madras	6/30/2018	Proportion	5.2	0.0	389,219	0	14,969	0	0	0	0	0	0
2170	City of Madras	6/30/2018	Contribution	5.2	0.0	(54,734)	0	(2,104)	0	0	0	0	0	0
2172	City of Sandy	6/30/2023	Proportion	5.3	4.3	(514,333)	(417,289)	(97,044)	(97,044)	(97,044)	(97,044)	(97,044)	(29,113)	0
2172	City of Sandy	6/30/2023	Contribution	5.3	4.3	177,799	144,252	33,547	33,547	33,547	33,547	33,547	10,064	0
2172	City of Sandy	6/30/2022	Proportion	5.4	3.4	598,109	376,587	110,761	110,761	110,761	110,761	44,304	0	0
2172	City of Sandy	6/30/2022	Contribution	5.4	3.4	(32,896)	(20,712)	(6,092)	(6,092)	(6,092)	(6,092)	(2,436)	0	0
2172	City of Sandy	6/30/2021	Proportion	5.5	2.5	(684,655)	(311,206)	(124,483)	(124,483)	(124,483)	(62,240)	0	0	0
2172	City of Sandy	6/30/2021	Contribution	5.5	2.5	(930,592)	(422,995)	(169,199)	(169,199)	(169,199)	(84,597)	0	0	0
2172	City of Sandy	6/30/2020	Proportion	5.4	1.4	1,007,411	261,179	186,558	186,558	74,621	0	0	0	0
2172	City of Sandy	6/30/2020	Contribution	5.4	1.4	(134,489)	(34,869)	(24,905)	(24,905)	(9,964)	0	0	0	0
2172	City of Sandy	6/30/2019	Proportion	5.3	0.3	(349,537)	(19,787)	(65,950)	(19,787)	0	0	0	0	0
2172	City of Sandy	6/30/2019	Contribution	5.3	0.3	(181,557)	(10,277)	(34,256)	(10,277)	0	0	0	0	0
2172	City of Sandy	6/30/2018	Proportion	5.2	0.0	387,658	0	14,908	0	0	0	0	0	0
2172	City of Sandy	6/30/2018	Contribution	5.2	0.0	(136,178)	0	(5,238)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2023	Proportion	5.3	4.3	214,908	174,359	40,549	40,549	40,549	40,549	40,549	12,163	0
2174	City of Mt Angel	6/30/2023	Contribution	5.3	4.3	(9,266)	(7,518)	(1,748)	(1,748)	(1,748)	(1,748)	(1,748)	(526)	0
2174	City of Mt Angel	6/30/2022	Proportion	5.4	3.4	(119,892)	(75,488)	(22,202)	(22,202)	(22,202)	(22,202)	(8,882)	0	0
2174	City of Mt Angel	6/30/2022	Contribution	5.4	3.4	(9,983)	(6,285)	(1,849)	(1,849)	(1,849)	(1,849)	(738)	0	0
2174	City of Mt Angel	6/30/2021	Proportion	5.5	2.5	527,462	239,756	95,902	95,902	95,902	47,952	0	0	0
2174	City of Mt Angel	6/30/2021	Contribution	5.5	2.5	(165,195)	(75,090)	(30,035)	(30,035)	(30,035)	(15,020)	0	0	0
2174	City of Mt Angel	6/30/2020	Proportion	5.4	1.4	(281,480)	(72,976)	(52,126)	(52,126)	(20,850)	0	0	0	0
2174	City of Mt Angel	6/30/2020	Contribution	5.4	1.4	70,287	18,223	13,016	13,016	5,207	0	0	0	0
2174	City of Mt Angel	6/30/2019	Proportion	5.3	0.3	40,316	2,281	7,607	2,281	0	0	0	0	0
2174	City of Mt Angel	6/30/2019	Contribution	5.3	0.3	(18,772)	(1,062)	(3,542)	(1,062)	0	0	0	0	0
2174	City of Mt Angel	6/30/2018	Proportion	5.2	0.0	(194,431)	0	(7,476)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2018	Contribution	5.2	0.0	(19,444)	0	(749)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2023	Proportion	5.3	4.3	(388,313)	(315,046)	(73,267)	(73,267)	(73,267)	(73,267)	(73,267)	(21,978)	0
2175	City of Umatilla	6/30/2023	Contribution	5.3	4.3	38,479	31,219	7,260	7,260	7,260	7,260	7,260	2,179	0
2175	City of Umatilla	6/30/2022	Proportion	5.4	3.4	1,395,012	878,340	258,336	258,336	258,336	258,336	103,332	0	0
2175	City of Umatilla	6/30/2022	Contribution	5.4	3.4	(202,969)	(127,795)	(37,587)	(37,587)	(37,587)	(37,587)	(15,034)	0	0
2175	City of Umatilla	6/30/2021	Proportion	5.5	2.5	403,000	183,181	73,273	73,273	73,273	36,635	0	0	0
2175	City of Umatilla	6/30/2021	Contribution	5.5	2.5	(448,085)	(203,675)	(81,470)	(81,470)	(81,470)	(40,735)	0	0	0
2175	City of Umatilla	6/30/2020	Proportion	5.4	1.4	408,914	106,014	75,725	75,725	30,289	0	0	0	0
2175	City of Umatilla	6/30/2020	Contribution	5.4	1.4	(78,207)	(20,275)	(14,483)	(14,483)	(5,792)	0	0	0	0
2175	City of Umatilla	6/30/2019	Proportion	5.3	0.3	(268,958)	(15,223)	(50,747)	(15,223)	0	0	0	0	0
2175	City of Umatilla	6/30/2019	Contribution	5.3	0.3	(96,835)	(5,480)	(18,271)	(5,480)	0	0	0	0	0
2175	City of Umatilla	6/30/2018	Proportion	5.2	0.0	424,933	0	16,343	0	0	0	0	0	0
2175	City of Umatilla	6/30/2018	Contribution	5.2	0.0	(169,666)	0	(6,526)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2023	Proportion	5.3	4.3	(250,925)	(203,581)	(47,344)	(47,344)	(47,344)	(47,344)	(47,344)	(14,205)	0
2176	City of Scappoose	6/30/2023	Contribution	5.3	4.3	149,399	121,211	28,188	28,188	28,188	28,188	28,188	8,459	0

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Exhibit I

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

June 30, 2024 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
2176	City of Scappoose	6/30/2022	Proportion	5.4	3.4	(268,114)	(168,812)	(49,651)	(49,651)	(49,651)	(49,651)	(19,859)	0	0
2176	City of Scappoose	6/30/2022	Contribution	5.4	3.4	21,797	13,725	4,036	4,036	4,036	4,036	1,617	0	0
2176	City of Scappoose	6/30/2021	Proportion	5.5	2.5	124,628	56,648	22,660	22,660	22,660	11,328	0	0	0
2176	City of Scappoose	6/30/2021	Contribution	5.5	2.5	(478,230)	(217,377)	(86,951)	(86,951)	(86,951)	(43,475)	0	0	0
2176	City of Scappoose	6/30/2020	Proportion	5.4	1.4	152,400	39,512	28,222	28,222	11,290	0	0	0	0
2176	City of Scappoose	6/30/2020	Contribution	5.4	1.4	23,950	6,210	4,435	4,435	1,775	0	0	0	0
2176	City of Scappoose	6/30/2019	Proportion	5.3	0.3	(188,349)	(10,659)	(35,538)	(10,659)	0	0	0	0	0
2176	City of Scappoose	6/30/2019	Contribution	5.3	0.3	(44,427)	(2,517)	(8,382)	(2,517)	0	0	0	0	0
2176	City of Scappoose	6/30/2018	Proportion	5.2	0.0	32,764	0	1,259	0	0	0	0	0	0
2176	City of Scappoose	6/30/2018	Contribution	5.2	0.0	(13,924)	0	(534)	0	0	0	0	0	0
2177	City of Condon	6/30/2023	Proportion	5.3	4.3	(20,540)	(16,665)	(3,875)	(3,875)	(3,875)	(3,875)	(3,875)	(1,165)	0
2177	City of Condon	6/30/2023	Contribution	5.3	4.3	19,504	15,824	3,680	3,680	3,680	3,680	3,680	1,104	0
2177	City of Condon	6/30/2022	Proportion	5.4	3.4	(9,253)	(5,825)	(1,714)	(1,714)	(1,714)	(1,714)	(683)	0	0
2177	City of Condon	6/30/2022	Contribution	5.4	3.4	6,041	3,803	1,119	1,119	1,119	1,119	446	0	0
2177	City of Condon	6/30/2021	Proportion	5.5	2.5	33,824	15,374	6,150	6,150	6,150	3,074	0	0	0
2177	City of Condon	6/30/2021	Contribution	5.5	2.5	(31,776)	(14,445)	(5,777)	(5,777)	(5,777)	(2,891)	0	0	0
2177	City of Condon	6/30/2020	Proportion	5.4	1.4	6,637	1,721	1,229	1,229	492	0	0	0	0
2177	City of Condon	6/30/2020	Contribution	5.4	1.4	5,393	1,397	999	999	398	0	0	0	0
2177	City of Condon	6/30/2019	Proportion	5.3	0.3	(74,923)	(4,243)	(14,136)	(4,243)	0	0	0	0	0
2177	City of Condon	6/30/2019	Contribution	5.3	0.3	64,466	3,651	12,163	3,651	0	0	0	0	0
2177	City of Condon	6/30/2018	Proportion	5.2	0.0	(33,423)	0	(1,283)	0	0	0	0	0	0
2177	City of Condon	6/30/2018	Contribution	5.2	0.0	(1,451)	0	(56)	0	0	0	0	0	0
2178	City of Boardman	6/30/2023	Proportion	5.3	4.3	(71,741)	(58,205)	(13,536)	(13,536)	(13,536)	(13,536)	(13,536)	(4,061)	0
2178	City of Boardman	6/30/2023	Contribution	5.3	4.3	82,901	67,259	15,642	15,642	15,642	15,642	15,642	4,691	0
2178	City of Boardman	6/30/2022	Proportion	5.4	3.4	(563,673)	(354,905)	(104,384)	(104,384)	(104,384)	(104,384)	(41,753)	0	0
2178	City of Boardman	6/30/2022	Contribution	5.4	3.4	1,930,257	1,215,347	357,455	357,455	357,455	357,455	142,982	0	0
2178	City of Boardman	6/30/2021	Proportion	5.5	2.5	324,140	147,335	58,935	58,935	58,935	29,465	0	0	0
2178	City of Boardman	6/30/2021	Contribution	5.5	2.5	(298,156)	(135,526)	(54,210)	(54,210)	(54,210)	(27,106)	0	0	0
2178	City of Boardman	6/30/2020	Proportion	5.4	1.4	314,242	81,470	58,193	58,193	23,277	0	0	0	0
2178	City of Boardman	6/30/2020	Contribution	5.4	1.4	52,779	13,683	9,774	9,774	3,909	0	0	0	0
2178	City of Boardman	6/30/2019	Proportion	5.3	0.3	66,525	3,765	12,552	3,765	0	0	0	0	0
2178	City of Boardman	6/30/2019	Contribution	5.3	0.3	(16,187)	(917)	(3,054)	(917)	0	0	0	0	0
2178	City of Boardman	6/30/2018	Proportion	5.2	0.0	138,691	0	5,336	0	0	0	0	0	0
2178	City of Boardman	6/30/2018	Contribution	5.2	0.0	(17,192)	0	(662)	0	0	0	0	0	0
2179	City of Estacada	6/30/2023	Proportion	5.3	4.3	(14,412)	(11,693)	(2,719)	(2,719)	(2,719)	(2,719)	(2,719)	(817)	0
2179	City of Estacada	6/30/2023	Contribution	5.3	4.3	75,501	61,256	14,245	14,245	14,245	14,245	14,245	4,276	0
2179	City of Estacada	6/30/2022	Proportion	5.4	3.4	(41,249)	(25,971)	(7,639)	(7,639)	(7,639)	(7,639)	(3,054)	0	0
2179	City of Estacada	6/30/2022	Contribution	5.4	3.4	56,693	35,695	10,499	10,499	10,499	10,499	4,198	0	0
2179	City of Estacada	6/30/2021	Proportion	5.5	2.5	5,725	2,602	1,041	1,041	1,041	520	0	0	0
2179	City of Estacada	6/30/2021	Contribution	5.5	2.5	(197,034)	(89,562)	(35,824)	(35,824)	(35,824)	(17,914)	0	0	0
2179	City of Estacada	6/30/2020	Proportion	5.4	1.4	(71,443)	(18,523)	(13,230)	(13,230)	(5,293)	0	0	0	0
2179	City of Estacada	6/30/2020	Contribution	5.4	1.4	37,625	9,753	6,968	6,968	2,785	0	0	0	0
2179	City of Estacada	6/30/2019	Proportion	5.3	0.3	51,415	2,910	9,701	2,910	0	0	0	0	0
2179	City of Estacada	6/30/2019	Contribution	5.3	0.3	(225)	(15)	(42)	(15)	0	0	0	0	0
2179	City of Estacada	6/30/2018	Proportion	5.2	0.0	193,699	0	7,449	0	0	0	0	0	0
2179	City of Estacada	6/30/2018	Contribution	5.2	0.0	8,630	0	330	0	0	0	0	0	0
2180	City of Enterprise	6/30/2023	Proportion	5.3	4.3	(278,295)	(225,787)	(52,508)	(52,508)	(52,508)	(52,508)	(52,508)	(15,755)	0
2180	City of Enterprise	6/30/2023	Contribution	5.3	4.3	44,979	36,492	8,487	8,487	8,487	8,487	8,487	2,544	0
2180	City of Enterprise	6/30/2022	Proportion	5.4	3.4	(23,767)	(14,965)	(4,401)	(4,401)	(4,401)	(4,401)	(1,762)	0	0
2180	City of Enterprise	6/30/2022	Contribution	5.4	3.4	11,830	7,448	2,191	2,191	2,191	2,191	875	0	0
2180	City of Enterprise	6/30/2021	Proportion	5.5	2.5	113,428	51,559	20,623	20,623	20,623	10,313	0	0	0
2180	City of Enterprise	6/30/2021	Contribution	5.5	2.5	(156,255)	(71,025)	(28,410)	(28,410)	(28,410)	(14,205)	0	0	0
2180	City of Enterprise	6/30/2020	Proportion	5.4	1.4	(89,596)	(23,228)	(16,592)	(16,592)	(6,636)	0	0	0	0
2180	City of Enterprise	6/30/2020	Contribution	5.4	1.4	15,494	4,018	2,869	2,869	1,149	0	0	0	0
2180	City of Enterprise	6/30/2019	Proportion	5.3	0.3	(200,393)	(11,343)	(37,810)	(11,343)	0	0	0	0	0
2180	City of Enterprise	6/30/2019	Contribution	5.3	0.3	(27,134)	(1,534)	(5,120)	(1,534)	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Proportion	5.2	0.0	250,981	0	9,651	0	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Contribution	5.2	0.0	(25,241)	0	(971)	0	0	0	0	0	0
2181	City of Central Point	6/30/2023	Proportion	5.3	4.3	(1,637,660)	(1,328,668)	(308,992)	(308,992)	(308,992)	(308,992)	(308,992)	(92,700)	0
2181	City of Central Point	6/30/2023	Contribution	5.3	4.3	255,999	207,697	48,302	48,302	48,302	48,302	48,302	14,489	0
2181	City of Central Point	6/30/2022	Proportion	5.4	3.4	701,943	441,965	129,989	129,989	129,989	129,989	51,998	0	0
2181	City of Central Point	6/30/2022	Contribution	5.4	3.4	(96,166)	(60,548)	(17,809)	(17,809)	(17,809)	(17,809)	(7,121)	0	0
2181	City of Central Point	6/30/2021	Proportion	5.5	2.5	343,907	156,320	62,529	62,529	62,529	31,262	0	0	0
2181	City of Central Point	6/30/2021	Contribution	5.5	2.5	(976,651)	(443,932)	(177,573)	(177,573)	(177,573)	(88,786)	0	0	0
2181	City of Central Point	6/30/2020	Proportion	5.4	1.4	(30,393)	(7,881)	(5,628)	(5,628)	(2,253)	0	0	0	0
2181	City of Central Point	6/30/2020	Contribution	5.4	1.4	46,577	12,077	8,625	8,625	3,452	0	0	0	0
2181	City of Central Point	6/30/2019	Proportion	5.3	0.3	(27,216)	(1,541)	(5,135)	(1,541)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2181	City of Central Point	6/30/2019	Contribution	5.3	0.3	(145,625)	(8,245)	(27,476)	(8,245)	0	0	0	0	0
2181	City of Central Point	6/30/2018	Proportion	5.2	0.0	271,214	0	10,429	0	0	0	0	0	0
2181	City of Central Point	6/30/2018	Contribution	5.2	0.0	(100,341)	0	(3,861)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2023	Proportion	5.3	4.3	(257,047)	(208,548)	(48,499)	(48,499)	(48,499)	(48,499)	(48,499)	(14,552)	0
2182	City of Cascade Locks	6/30/2023	Contribution	5.3	4.3	4,020	3,262	758	758	758	758	758	230	0
2182	City of Cascade Locks	6/30/2022	Proportion	5.4	3.4	244,653	154,041	45,306	45,306	45,306	45,306	18,123	0	0
2182	City of Cascade Locks	6/30/2022	Contribution	5.4	3.4	(14,987)	(9,437)	(2,775)	(2,775)	(2,775)	(2,775)	(1,112)	0	0
2182	City of Cascade Locks	6/30/2021	Proportion	5.5	2.5	(61,443)	(27,930)	(11,171)	(11,171)	(11,171)	(5,588)	0	0	0
2182	City of Cascade Locks	6/30/2021	Contribution	5.5	2.5	(87,076)	(39,580)	(15,832)	(15,832)	(15,832)	(7,916)	0	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	5.4	1.4	(4,701)	(1,217)	(871)	(871)	(346)	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Contribution	5.4	1.4	28,990	7,514	5,369	5,369	2,145	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Proportion	5.3	0.3	(29,504)	(1,669)	(5,567)	(1,669)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Contribution	5.3	0.3	(10,220)	(580)	(1,928)	(580)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Proportion	5.2	0.0	241,595	0	9,290	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Contribution	5.2	0.0	6,384	0	244	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2023	Proportion	5.3	4.3	(380,245)	(308,501)	(71,744)	(71,744)	(71,744)	(71,744)	(71,744)	(21,525)	0
2183	City of Myrtle Point	6/30/2023	Contribution	5.3	4.3	(8,932)	(7,247)	(1,685)	(1,685)	(1,685)	(1,685)	(1,685)	(507)	0
2183	City of Myrtle Point	6/30/2022	Proportion	5.4	3.4	352,583	221,997	65,293	65,293	65,293	65,293	26,118	0	0
2183	City of Myrtle Point	6/30/2022	Contribution	5.4	3.4	(123,085)	(77,497)	(22,794)	(22,794)	(22,794)	(22,794)	(9,115)	0	0
2183	City of Myrtle Point	6/30/2021	Proportion	5.5	2.5	372,198	169,182	67,672	67,672	67,672	33,838	0	0	0
2183	City of Myrtle Point	6/30/2021	Contribution	5.5	2.5	(304,215)	(138,279)	(55,312)	(55,312)	(55,312)	(27,655)	0	0	0
2183	City of Myrtle Point	6/30/2020	Proportion	5.4	1.4	(302,387)	(78,395)	(55,998)	(55,998)	(22,397)	0	0	0	0
2183	City of Myrtle Point	6/30/2020	Contribution	5.4	1.4	(36,441)	(9,449)	(6,748)	(6,748)	(2,701)	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Proportion	5.3	0.3	416,374	23,569	78,561	23,569	0	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Contribution	5.3	0.3	(123,841)	(7,011)	(23,366)	(7,011)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2018	Proportion	5.2	0.0	(114,877)	0	(4,417)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2018	Contribution	5.2	0.0	(25,803)	0	(993)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2023	Proportion	5.3	4.3	(20,172)	(16,366)	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(1,142)	0
2184	City of Port Orford	6/30/2023	Contribution	5.3	4.3	54,418	44,150	10,268	10,268	10,268	10,268	10,268	3,078	0
2184	City of Port Orford	6/30/2022	Proportion	5.4	3.4	(41,116)	(25,888)	(7,614)	(7,614)	(7,614)	(7,614)	(3,046)	0	0
2184	City of Port Orford	6/30/2022	Contribution	5.4	3.4	34,555	21,757	6,399	6,399	6,399	6,399	2,560	0	0
2184	City of Port Orford	6/30/2021	Proportion	5.5	2.5	(163,967)	(74,531)	(29,812)	(29,812)	(29,812)	(14,907)	0	0	0
2184	City of Port Orford	6/30/2021	Contribution	5.5	2.5	(83,121)	(37,782)	(15,113)	(15,113)	(15,113)	(7,556)	0	0	0
2184	City of Port Orford	6/30/2020	Proportion	5.4	1.4	72,790	18,870	13,480	13,480	5,390	0	0	0	0
2184	City of Port Orford	6/30/2020	Contribution	5.4	1.4	(12,668)	(3,284)	(2,346)	(2,346)	(938)	0	0	0	0
2184	City of Port Orford	6/30/2019	Proportion	5.3	0.3	(21,670)	(1,225)	(4,089)	(1,225)	0	0	0	0	0
2184	City of Port Orford	6/30/2019	Contribution	5.3	0.3	(10,886)	(616)	(2,054)	(616)	0	0	0	0	0
2184	City of Port Orford	6/30/2018	Proportion	5.2	0.0	114,900	0	4,420	0	0	0	0	0	0
2184	City of Port Orford	6/30/2018	Contribution	5.2	0.0	(6,549)	0	(254)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2023	Proportion	5.3	4.3	(242,682)	(196,893)	(45,789)	(45,789)	(45,789)	(45,789)	(45,789)	(13,737)	0
2185	City of Wood Village	6/30/2023	Contribution	5.3	4.3	51,779	42,009	9,770	9,770	9,770	9,770	9,770	2,929	0
2185	City of Wood Village	6/30/2022	Proportion	5.4	3.4	253,980	159,914	47,033	47,033	47,033	47,033	18,815	0	0
2185	City of Wood Village	6/30/2022	Contribution	5.4	3.4	(27,410)	(17,258)	(5,076)	(5,076)	(5,076)	(5,076)	(2,030)	0	0
2185	City of Wood Village	6/30/2021	Proportion	5.5	2.5	163,071	74,124	29,649	29,649	29,649	14,826	0	0	0
2185	City of Wood Village	6/30/2021	Contribution	5.5	2.5	(52,141)	(23,701)	(9,480)	(9,480)	(9,480)	(4,741)	0	0	0
2185	City of Wood Village	6/30/2020	Proportion	5.4	1.4	(226,371)	(58,687)	(41,921)	(41,921)	(16,766)	0	0	0	0
2185	City of Wood Village	6/30/2020	Contribution	5.4	1.4	419,280	108,704	77,644	77,644	31,060	0	0	0	0
2185	City of Wood Village	6/30/2019	Proportion	5.3	0.3	115,308	6,528	21,756	6,528	0	0	0	0	0
2185	City of Wood Village	6/30/2019	Contribution	5.3	0.3	(26,152)	(1,482)	(4,934)	(1,482)	0	0	0	0	0
2185	City of Wood Village	6/30/2018	Proportion	5.2	0.0	(496,564)	0	(19,099)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2018	Contribution	5.2	0.0	2,815	0	110	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2023	Proportion	5.3	4.3	13,759	11,163	2,596	2,596	2,596	2,596	2,596	779	0
2186	City of Chiloquin	6/30/2023	Contribution	5.3	4.3	(10,675)	(8,661)	(2,014)	(2,014)	(2,014)	(2,014)	(2,014)	(605)	0
2186	City of Chiloquin	6/30/2022	Proportion	5.4	3.4	14,473	9,113	2,680	2,680	2,680	2,680	1,073	0	0
2186	City of Chiloquin	6/30/2022	Contribution	5.4	3.4	5,299	3,337	981	981	981	981	394	0	0
2186	City of Chiloquin	6/30/2021	Proportion	5.5	2.5	35,037	15,927	6,370	6,370	6,370	3,187	0	0	0
2186	City of Chiloquin	6/30/2021	Contribution	5.5	2.5	(2,641)	(1,201)	(480)	(480)	(480)	(241)	0	0	0
2186	City of Chiloquin	6/30/2020	Proportion	5.4	1.4	(45,624)	(11,828)	(8,449)	(8,449)	(3,379)	0	0	0	0
2186	City of Chiloquin	6/30/2020	Contribution	5.4	1.4	18,139	4,703	3,359	3,359	1,344	0	0	0	0
2186	City of Chiloquin	6/30/2019	Proportion	5.3	0.3	(12,530)	(710)	(2,364)	(710)	0	0	0	0	0
2186	City of Chiloquin	6/30/2019	Contribution	5.3	0.3	5,134	289	969	289	0	0	0	0	0
2186	City of Chiloquin	6/30/2018	Proportion	5.2	0.0	(625)	0	(25)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2018	Contribution	5.2	0.0	7,576	0	291	0	0	0	0	0	0
2187	City of Philomath	6/30/2023	Proportion	5.3	4.3	(156,168)	(126,702)	(29,466)	(29,466)	(29,466)	(29,466)	(29,466)	(8,838)	0
2187	City of Philomath	6/30/2023	Contribution	5.3	4.3	43,811	35,545	8,266	8,266	8,266	8,266	8,266	2,481	0
2187	City of Philomath	6/30/2022	Proportion	5.4	3.4	221,561	139,501	41,030	41,030	41,030	41,030	16,411	0	0
2187	City of Philomath	6/30/2022	Contribution	5.4	3.4	(24,344)	(15,328)	(4,508)	(4,508)	(4,508)	(4,508)	(1,804)	0	0

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Exhibit I

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

June 30, 2024 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
2187	City of Philomath	6/30/2021	Proportion	5.5	2.5	423,818	192,644	77,058	77,058	77,058	38,528	0	0	0
2187	City of Philomath	6/30/2021	Contribution	5.5	2.5	(210,822)	(95,829)	(38,331)	(38,331)	(38,331)	(19,167)	0	0	0
2187	City of Philomath	6/30/2020	Proportion	5.4	1.4	(537,404)	(139,328)	(99,519)	(99,519)	(39,809)	0	0	0	0
2187	City of Philomath	6/30/2020	Contribution	5.4	1.4	18,650	4,834	3,454	3,454	1,380	0	0	0	0
2187	City of Philomath	6/30/2019	Proportion	5.3	0.3	(971,801)	(55,006)	(183,359)	(55,006)	0	0	0	0	0
2187	City of Philomath	6/30/2019	Contribution	5.3	0.3	1,179,808	66,783	222,605	66,783	0	0	0	0	0
2187	City of Philomath	6/30/2018	Proportion	5.2	0.0	126,936	0	4,881	0	0	0	0	0	0
2187	City of Philomath	6/30/2018	Contribution	5.2	0.0	(90,820)	0	(3,495)	0	0	0	0	0	0
2188	City of Talent	6/30/2023	Proportion	5.3	4.3	90,480	73,408	17,072	17,072	17,072	17,072	17,072	5,120	0
2188	City of Talent	6/30/2023	Contribution	5.3	4.3	57,801	46,895	10,906	10,906	10,906	10,906	10,906	3,271	0
2188	City of Talent	6/30/2022	Proportion	5.4	3.4	(24,483)	(15,415)	(4,534)	(4,534)	(4,534)	(4,534)	(1,813)	0	0
2188	City of Talent	6/30/2022	Contribution	5.4	3.4	40,407	25,441	7,483	7,483	7,483	7,483	2,992	0	0
2188	City of Talent	6/30/2021	Proportion	5.5	2.5	(20,876)	(9,488)	(3,796)	(3,796)	(3,796)	(1,896)	0	0	0
2188	City of Talent	6/30/2021	Contribution	5.5	2.5	(302,122)	(137,329)	(54,931)	(54,931)	(54,931)	(27,467)	0	0	0
2188	City of Talent	6/30/2020	Proportion	5.4	1.4	519,945	134,801	96,286	96,286	38,515	0	0	0	0
2188	City of Talent	6/30/2020	Contribution	5.4	1.4	(46,584)	(12,076)	(8,627)	(8,627)	(3,449)	0	0	0	0
2188	City of Talent	6/30/2019	Proportion	5.3	0.3	(357,706)	(20,246)	(67,492)	(20,246)	0	0	0	0	0
2188	City of Talent	6/30/2019	Contribution	5.3	0.3	(24,026)	(1,361)	(4,533)	(1,361)	0	0	0	0	0
2188	City of Talent	6/30/2018	Proportion	5.2	0.0	(194,469)	0	(7,479)	0	0	0	0	0	0
2188	City of Talent	6/30/2018	Contribution	5.2	0.0	(75,027)	0	(2,887)	0	0	0	0	0	0
2189	City of Willamina	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Contribution	5.4	3.4	15,992	10,070	2,961	2,961	2,961	2,961	1,187	0	0
2189	City of Willamina	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2021	Contribution	5.5	2.5	15,589	7,087	2,834	2,834	2,834	1,419	0	0	0
2189	City of Willamina	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2020	Contribution	5.4	1.4	3,453	897	639	639	258	0	0	0	0
2189	City of Willamina	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2019	Contribution	5.3	0.3	3,185	180	601	180	0	0	0	0	0
2189	City of Willamina	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2018	Contribution	5.2	0.0	1,108	0	43	0	0	0	0	0	0
2191	City of Huntington	6/30/2023	Proportion	5.3	4.3	(27,936)	(22,665)	(5,271)	(5,271)	(5,271)	(5,271)	(5,271)	(1,581)	0
2191	City of Huntington	6/30/2023	Contribution	5.3	4.3	(6,117)	(4,963)	(1,154)	(1,154)	(1,154)	(1,154)	(1,154)	(347)	0
2191	City of Huntington	6/30/2022	Proportion	5.4	3.4	17,713	11,153	3,280	3,280	3,280	3,280	1,313	0	0
2191	City of Huntington	6/30/2022	Contribution	5.4	3.4	8,454	5,322	1,566	1,566	1,566	1,566	624	0	0
2191	City of Huntington	6/30/2021	Proportion	5.5	2.5	3,640	1,654	662	662	662	330	0	0	0
2191	City of Huntington	6/30/2021	Contribution	5.5	2.5	(6,683)	(3,038)	(1,215)	(1,215)	(1,215)	(608)	0	0	0
2191	City of Huntington	6/30/2020	Proportion	5.4	1.4	14,865	3,853	2,753	2,753	1,100	0	0	0	0
2191	City of Huntington	6/30/2020	Contribution	5.4	1.4	20,118	5,214	3,726	3,726	1,488	0	0	0	0
2191	City of Huntington	6/30/2019	Proportion	5.3	0.3	(7,302)	(412)	(1,378)	(412)	0	0	0	0	0
2191	City of Huntington	6/30/2019	Contribution	5.3	0.3	11,947	677	2,254	677	0	0	0	0	0
2191	City of Huntington	6/30/2018	Proportion	5.2	0.0	15,107	0	582	0	0	0	0	0	0
2191	City of Huntington	6/30/2018	Contribution	5.2	0.0	11,581	0	446	0	0	0	0	0	0
2192	City of North Plains	6/30/2023	Proportion	5.3	4.3	55,548	45,067	10,481	10,481	10,481	10,481	10,481	3,143	0
2192	City of North Plains	6/30/2023	Contribution	5.3	4.3	(16,415)	(13,318)	(3,097)	(3,097)	(3,097)	(3,097)	(3,097)	(930)	0
2192	City of North Plains	6/30/2022	Proportion	5.4	3.4	(185,126)	(116,560)	(34,283)	(34,283)	(34,283)	(34,283)	(13,711)	0	0
2192	City of North Plains	6/30/2022	Contribution	5.4	3.4	13,409	8,443	2,483	2,483	2,483	2,483	994	0	0
2192	City of North Plains	6/30/2021	Proportion	5.5	2.5	267,226	121,465	48,587	48,587	48,587	24,291	0	0	0
2192	City of North Plains	6/30/2021	Contribution	5.5	2.5	(170,081)	(77,309)	(30,924)	(30,924)	(30,924)	(15,461)	0	0	0
2192	City of North Plains	6/30/2020	Proportion	5.4	1.4	(502,093)	(130,173)	(92,980)	(92,980)	(37,193)	0	0	0	0
2192	City of North Plains	6/30/2020	Contribution	5.4	1.4	(2,738)	(710)	(507)	(507)	(203)	0	0	0	0
2192	City of North Plains	6/30/2019	Proportion	5.3	0.3	175,470	9,930	33,108	9,930	0	0	0	0	0
2192	City of North Plains	6/30/2019	Contribution	5.3	0.3	(99,062)	(5,607)	(18,691)	(5,607)	0	0	0	0	0
2192	City of North Plains	6/30/2018	Proportion	5.2	0.0	197,658	0	7,603	0	0	0	0	0	0
2192	City of North Plains	6/30/2018	Contribution	5.2	0.0	(22,677)	0	(872)	0	0	0	0	0	0
2193	City of Heppner	6/30/2023	Proportion	5.3	4.3	91,114	73,923	17,191	17,191	17,191	17,191	17,191	5,159	0
2193	City of Heppner	6/30/2023	Contribution	5.3	4.3	(56,520)	(45,856)	(10,664)	(10,664)	(10,664)	(10,664)	(10,664)	(3,200)	0
2193	City of Heppner	6/30/2022	Proportion	5.4	3.4	(78,512)	(49,434)	(14,539)	(14,539)	(14,539)	(14,539)	(5,817)	0	0
2193	City of Heppner	6/30/2022	Contribution	5.4	3.4	(28,020)	(17,642)	(5,189)	(5,189)	(5,189)	(5,189)	(2,075)	0	0
2193	City of Heppner	6/30/2021	Proportion	5.5	2.5	7,442	3,383	1,353	1,353	1,353	677	0	0	0
2193	City of Heppner	6/30/2021	Contribution	5.5	2.5	(77,006)	(35,003)	(14,001)	(14,001)	(14,001)	(7,001)	0	0	0
2193	City of Heppner	6/30/2020	Proportion	5.4	1.4	120,706	31,294	22,353	22,353	8,941	0	0	0	0
2193	City of Heppner	6/30/2020	Contribution	5.4	1.4	(46,115)	(11,955)	(8,540)	(8,540)	(3,415)	0	0	0	0
2193	City of Heppner	6/30/2019	Proportion	5.3	0.3	55,361	3,136	10,445	3,136	0	0	0	0	0
2193	City of Heppner	6/30/2019	Contribution	5.3	0.3	(26,857)	(1,522)	(5,067)	(1,522)	0	0	0	0	0
2193	City of Heppner	6/30/2018	Proportion	5.2	0.0	(61,721)	0	(2,376)	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2193	City of Heppner	6/30/2018	Contribution	5.2	0.0	(18,212)	0	(702)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2023	Proportion	5.3	4.3	(32,715)	(26,542)	(6,173)	(6,173)	(6,173)	(6,173)	(6,173)	(1,850)	0
2194	City of Cave Junction	6/30/2023	Contribution	5.3	4.3	12,798	10,383	2,415	2,415	2,415	2,415	2,415	723	0
2194	City of Cave Junction	6/30/2022	Proportion	5.4	3.4	146,453	92,211	27,121	27,121	27,121	27,121	10,848	0	0
2194	City of Cave Junction	6/30/2022	Contribution	5.4	3.4	(19,918)	(12,540)	(3,689)	(3,689)	(3,689)	(3,689)	(1,473)	0	0
2194	City of Cave Junction	6/30/2021	Proportion	5.5	2.5	104,905	47,683	19,074	19,074	19,074	9,535	0	0	0
2194	City of Cave Junction	6/30/2021	Contribution	5.5	2.5	(87,737)	(39,881)	(15,952)	(15,952)	(15,952)	(7,977)	0	0	0
2194	City of Cave Junction	6/30/2020	Proportion	5.4	1.4	(63,568)	(16,480)	(11,772)	(11,772)	(4,708)	0	0	0	0
2194	City of Cave Junction	6/30/2020	Contribution	5.4	1.4	4,753	1,233	880	880	353	0	0	0	0
2194	City of Cave Junction	6/30/2019	Proportion	5.3	0.3	8,505	480	1,605	480	0	0	0	0	0
2194	City of Cave Junction	6/30/2019	Contribution	5.3	0.3	(21,661)	(1,226)	(4,087)	(1,226)	0	0	0	0	0
2194	City of Cave Junction	6/30/2018	Proportion	5.2	0.0	68,971	0	2,651	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2018	Contribution	5.2	0.0	(13,593)	0	(523)	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Contribution	5.4	3.4	569	359	105	105	105	105	44	0	0
2195	City of Metolius	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2021	Contribution	5.5	2.5	749	341	136	136	136	69	0	0	0
2195	City of Metolius	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2023	Proportion	5.3	4.3	(235,427)	(191,007)	(44,420)	(44,420)	(44,420)	(44,420)	(44,420)	(13,327)	0
2196	City of Hubbard	6/30/2023	Contribution	5.3	4.3	128,514	104,266	24,248	24,248	24,248	24,248	24,248	7,274	0
2196	City of Hubbard	6/30/2022	Proportion	5.4	3.4	(8,941)	(5,629)	(1,656)	(1,656)	(1,656)	(1,656)	(661)	0	0
2196	City of Hubbard	6/30/2022	Contribution	5.4	3.4	51,276	32,284	9,496	9,496	9,496	9,496	3,796	0	0
2196	City of Hubbard	6/30/2021	Proportion	5.5	2.5	216,986	98,630	39,452	39,452	39,452	19,726	0	0	0
2196	City of Hubbard	6/30/2021	Contribution	5.5	2.5	(126,360)	(57,435)	(22,975)	(22,975)	(22,975)	(11,485)	0	0	0
2196	City of Hubbard	6/30/2020	Proportion	5.4	1.4	34,599	8,971	6,407	6,407	2,564	0	0	0	0
2196	City of Hubbard	6/30/2020	Contribution	5.4	1.4	72,611	18,827	13,446	13,446	5,381	0	0	0	0
2196	City of Hubbard	6/30/2019	Proportion	5.3	0.3	161,157	9,122	30,407	9,122	0	0	0	0	0
2196	City of Hubbard	6/30/2019	Contribution	5.3	0.3	27,274	1,544	5,146	1,544	0	0	0	0	0
2196	City of Hubbard	6/30/2018	Proportion	5.2	0.0	(204,224)	0	(7,854)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2018	Contribution	5.2	0.0	35,963	0	1,383	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2023	Proportion	5.3	4.3	(409,079)	(331,894)	(77,185)	(77,185)	(77,185)	(77,185)	(77,185)	(23,154)	0
2197	City of Myrtle Creek	6/30/2023	Contribution	5.3	4.3	39,212	31,814	7,398	7,398	7,398	7,398	7,398	2,222	0
2197	City of Myrtle Creek	6/30/2022	Proportion	5.4	3.4	122,614	77,202	22,706	22,706	22,706	22,706	9,084	0	0
2197	City of Myrtle Creek	6/30/2022	Contribution	5.4	3.4	(82,329)	(51,837)	(15,246)	(15,246)	(15,246)	(15,246)	(6,099)	0	0
2197	City of Myrtle Creek	6/30/2021	Proportion	5.5	2.5	232,148	105,521	42,209	42,209	42,209	21,103	0	0	0
2197	City of Myrtle Creek	6/30/2021	Contribution	5.5	2.5	(237,504)	(107,955)	(43,183)	(43,183)	(43,183)	(21,589)	0	0	0
2197	City of Myrtle Creek	6/30/2020	Proportion	5.4	1.4	149,840	38,848	27,748	27,748	11,100	0	0	0	0
2197	City of Myrtle Creek	6/30/2020	Contribution	5.4	1.4	(13,186)	(3,418)	(2,442)	(2,442)	(976)	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Proportion	5.3	0.3	(168,342)	(9,527)	(31,763)	(9,527)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Contribution	5.3	0.3	(33,389)	(1,889)	(6,300)	(1,889)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	5.2	0.0	203,200	0	7,815	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Contribution	5.2	0.0	(45,957)	0	(1,767)	0	0	0	0	0	0
2198	City of Carlton	6/30/2023	Proportion	5.3	4.3	(274,239)	(222,496)	(51,743)	(51,743)	(51,743)	(51,743)	(51,743)	(15,524)	0
2198	City of Carlton	6/30/2023	Contribution	5.3	4.3	58,996	47,865	11,131	11,131	11,131	11,131	11,131	3,341	0
2198	City of Carlton	6/30/2022	Proportion	5.4	3.4	333,061	209,705	61,678	61,678	61,678	61,678	24,671	0	0
2198	City of Carlton	6/30/2022	Contribution	5.4	3.4	(37,077)	(23,345)	(6,866)	(6,866)	(6,866)	(6,866)	(2,747)	0	0
2198	City of Carlton	6/30/2021	Proportion	5.5	2.5	(20,595)	(9,360)	(3,745)	(3,745)	(3,745)	(1,870)	0	0	0
2198	City of Carlton	6/30/2021	Contribution	5.5	2.5	(81,156)	(36,888)	(14,756)	(14,756)	(14,756)	(7,376)	0	0	0
2198	City of Carlton	6/30/2020	Proportion	5.4	1.4	98,940	25,652	18,322	18,322	7,330	0	0	0	0
2198	City of Carlton	6/30/2020	Contribution	5.4	1.4	(31,447)	(8,151)	(5,824)	(5,824)	(2,327)	0	0	0	0
2198	City of Carlton	6/30/2019	Proportion	5.3	0.3	19,587	1,107	3,696	1,107	0	0	0	0	0
2198	City of Carlton	6/30/2019	Contribution	5.3	0.3	(45,599)	(2,579)	(8,604)	(2,579)	0	0	0	0	0
2198	City of Carlton	6/30/2018	Proportion	5.2	0.0	27,163	0	1,043	0	0	0	0	0	0
2198	City of Carlton	6/30/2018	Contribution	5.2	0.0	(57,320)	0	(2,205)	0	0	0	0	0	0
2199	City of Junction City	6/30/2023	Proportion	5.3	4.3	(111,330)	(90,324)	(21,006)	(21,006)	(21,006)	(21,006)	(21,006)	(6,300)	0
2199	City of Junction City	6/30/2023	Contribution	5.3	4.3	99,051	80,362	18,689	18,689	18,689	18,689	18,689	5,606	0
2199	City of Junction City	6/30/2022	Proportion	5.4	3.4	(232,032)	(146,094)	(42,969)	(42,969)	(42,969)	(42,969)	(17,187)	0	0
2199	City of Junction City	6/30/2022	Contribution	5.4	3.4	(62,756)	(39,514)	(11,621)	(11,621)	(11,621)	(11,621)	(4,651)	0	0
2199	City of Junction City	6/30/2021	Proportion	5.5	2.5	447,452	203,387	81,355	81,355	81,355	40,677	0	0	0
2199	City of Junction City	6/30/2021	Contribution	5.5	2.5	(524,954)	(238,616)	(95,446)	(95,446)	(95,446)	(47,724)	0	0	0

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Exhibit I

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

June 30, 2024 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
2199	City of Junction City	6/30/2020	Proportion	5.4	1.4	186,512	48,356	34,539	34,539	13,817	0	0	0	0
2199	City of Junction City	6/30/2020	Contribution	5.4	1.4	50,192	13,012	9,295	9,295	3,717	0	0	0	0
2199	City of Junction City	6/30/2019	Proportion	5.3	0.3	(365,058)	(20,663)	(68,879)	(20,663)	0	0	0	0	0
2199	City of Junction City	6/30/2019	Contribution	5.3	0.3	(35,596)	(2,016)	(6,716)	(2,016)	0	0	0	0	0
2199	City of Junction City	6/30/2018	Proportion	5.2	0.0	93,967	0	3,612	0	0	0	0	0	0
2199	City of Junction City	6/30/2018	Contribution	5.2	0.0	(2,496)	0	(96)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2023	Proportion	5.3	4.3	(18,207)	(14,772)	(3,435)	(3,435)	(3,435)	(3,435)	(3,435)	(1,032)	0
2200	City of Wallowa	6/30/2023	Contribution	5.3	4.3	443	359	84	84	84	84	84	23	0
2200	City of Wallowa	6/30/2022	Proportion	5.4	3.4	56,502	35,576	10,463	10,463	10,463	10,463	4,187	0	0
2200	City of Wallowa	6/30/2022	Contribution	5.4	3.4	(6,963)	(4,385)	(1,289)	(1,289)	(1,289)	(1,289)	(518)	0	0
2200	City of Wallowa	6/30/2021	Proportion	5.5	2.5	(20,432)	(9,287)	(3,715)	(3,715)	(3,715)	(1,857)	0	0	0
2200	City of Wallowa	6/30/2021	Contribution	5.5	2.5	(21,763)	(9,892)	(3,957)	(3,957)	(3,957)	(1,978)	0	0	0
2200	City of Wallowa	6/30/2020	Proportion	5.4	1.4	105,095	27,247	19,462	19,462	7,785	0	0	0	0
2200	City of Wallowa	6/30/2020	Contribution	5.4	1.4	(6,343)	(1,643)	(1,175)	(1,175)	(468)	0	0	0	0
2200	City of Wallowa	6/30/2019	Proportion	5.3	0.3	(102,110)	(5,780)	(19,266)	(5,780)	0	0	0	0	0
2200	City of Wallowa	6/30/2019	Contribution	5.3	0.3	5,545	315	1,046	315	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Proportion	5.2	0.0	30,230	0	1,165	0	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Contribution	5.2	0.0	(10,263)	0	(393)	0	0	0	0	0	0
2201	City of Coburg	6/30/2023	Proportion	5.3	4.3	(88,394)	(71,716)	(16,678)	(16,678)	(16,678)	(16,678)	(16,678)	(5,004)	0
2201	City of Coburg	6/30/2023	Contribution	5.3	4.3	41,547	33,708	7,839	7,839	7,839	7,839	7,839	2,352	0
2201	City of Coburg	6/30/2022	Proportion	5.4	3.4	273,426	172,158	50,634	50,634	50,634	50,634	20,256	0	0
2201	City of Coburg	6/30/2022	Contribution	5.4	3.4	(17,118)	(10,778)	(3,170)	(3,170)	(3,170)	(3,170)	(1,268)	0	0
2201	City of Coburg	6/30/2021	Proportion	5.5	2.5	(22,613)	(10,280)	(4,111)	(4,111)	(4,111)	(2,058)	0	0	0
2201	City of Coburg	6/30/2021	Contribution	5.5	2.5	(119,449)	(54,295)	(21,718)	(21,718)	(21,718)	(10,859)	0	0	0
2201	City of Coburg	6/30/2020	Proportion	5.4	1.4	206,994	53,666	38,332	38,332	15,334	0	0	0	0
2201	City of Coburg	6/30/2020	Contribution	5.4	1.4	(43,137)	(11,185)	(7,988)	(7,988)	(3,197)	0	0	0	0
2201	City of Coburg	6/30/2019	Proportion	5.3	0.3	226,660	12,830	42,766	12,830	0	0	0	0	0
2201	City of Coburg	6/30/2019	Contribution	5.3	0.3	(52,137)	(2,952)	(9,837)	(2,952)	0	0	0	0	0
2201	City of Coburg	6/30/2018	Proportion	5.2	0.0	(63,975)	0	(2,460)	0	0	0	0	0	0
2201	City of Coburg	6/30/2018	Contribution	5.2	0.0	(14,287)	0	(547)	0	0	0	0	0	0
2202	City of Dallas	6/30/2023	Proportion	5.3	4.3	(1,630,682)	(1,323,006)	(307,676)	(307,676)	(307,676)	(307,676)	(307,676)	(92,302)	0
2202	City of Dallas	6/30/2023	Contribution	5.3	4.3	472,734	383,539	89,195	89,195	89,195	89,195	89,195	26,759	0
2202	City of Dallas	6/30/2022	Proportion	5.4	3.4	667,459	420,251	123,604	123,604	123,604	123,604	49,439	0	0
2202	City of Dallas	6/30/2022	Contribution	5.4	3.4	(3,135)	(1,973)	(581)	(581)	(581)	(581)	(230)	0	0
2202	City of Dallas	6/30/2021	Proportion	5.5	2.5	199,562	90,710	36,284	36,284	36,284	18,142	0	0	0
2202	City of Dallas	6/30/2021	Contribution	5.5	2.5	(1,049,847)	(477,204)	(190,881)	(190,881)	(190,881)	(95,442)	0	0	0
2202	City of Dallas	6/30/2020	Proportion	5.4	1.4	1,188,131	308,035	220,024	220,024	88,011	0	0	0	0
2202	City of Dallas	6/30/2020	Contribution	5.4	1.4	48,979	12,699	9,070	9,070	3,629	0	0	0	0
2202	City of Dallas	6/30/2019	Proportion	5.3	0.3	(425,195)	(24,070)	(80,225)	(24,070)	0	0	0	0	0
2202	City of Dallas	6/30/2019	Contribution	5.3	0.3	211,575	11,975	39,920	11,975	0	0	0	0	0
2202	City of Dallas	6/30/2018	Proportion	5.2	0.0	551,052	0	21,192	0	0	0	0	0	0
2202	City of Dallas	6/30/2018	Contribution	5.2	0.0	(65,803)	0	(2,533)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2023	Proportion	5.3	4.3	22,678	18,399	4,279	4,279	4,279	4,279	4,279	1,283	0
2203	City of Rockaway Beach	6/30/2023	Contribution	5.3	4.3	67,803	55,010	12,793	12,793	12,793	12,793	12,793	3,838	0
2203	City of Rockaway Beach	6/30/2022	Proportion	5.4	3.4	(391,454)	(246,472)	(72,491)	(72,491)	(72,491)	(72,491)	(28,999)	0	0
2203	City of Rockaway Beach	6/30/2022	Contribution	5.4	3.4	18,905	11,903	3,501	3,501	3,501	3,501	1,400	0	0
2203	City of Rockaway Beach	6/30/2021	Proportion	5.5	2.5	147,326	66,965	26,787	26,787	26,787	13,391	0	0	0
2203	City of Rockaway Beach	6/30/2021	Contribution	5.5	2.5	(240,983)	(109,538)	(43,815)	(43,815)	(43,815)	(21,908)	0	0	0
2203	City of Rockaway Beach	6/30/2020	Proportion	5.4	1.4	(270,252)	(70,064)	(50,047)	(50,047)	(20,017)	0	0	0	0
2203	City of Rockaway Beach	6/30/2020	Contribution	5.4	1.4	6,740	1,748	1,248	1,248	500	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Proportion	5.3	0.3	(142,819)	(8,084)	(26,947)	(8,084)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Contribution	5.3	0.3	(56,372)	(3,192)	(10,636)	(3,192)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Proportion	5.2	0.0	13,957	0	537	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Contribution	5.2	0.0	(48,144)	0	(1,854)	0	0	0	0	0	0
2204	City of Burns	6/30/2023	Proportion	5.3	4.3	(654,358)	(530,894)	(123,464)	(123,464)	(123,464)	(123,464)	(123,464)	(37,038)	0
2204	City of Burns	6/30/2023	Contribution	5.3	4.3	81,449	66,081	15,368	15,368	15,368	15,368	15,368	4,609	0
2204	City of Burns	6/30/2022	Proportion	5.4	3.4	532,364	335,192	98,586	98,586	98,586	98,586	39,434	0	0
2204	City of Burns	6/30/2022	Contribution	5.4	3.4	(111,631)	(70,287)	(20,672)	(20,672)	(20,672)	(20,672)	(8,271)	0	0
2204	City of Burns	6/30/2021	Proportion	5.5	2.5	(175,439)	(79,745)	(31,898)	(31,898)	(31,898)	(15,949)	0	0	0
2204	City of Burns	6/30/2021	Contribution	5.5	2.5	(92,584)	(42,085)	(16,833)	(16,833)	(16,833)	(8,419)	0	0	0
2204	City of Burns	6/30/2020	Proportion	5.4	1.4	(232,632)	(60,312)	(43,080)	(43,080)	(17,232)	0	0	0	0
2204	City of Burns	6/30/2020	Contribution	5.4	1.4	(35,642)	(9,242)	(6,600)	(6,600)	(2,642)	0	0	0	0
2204	City of Burns	6/30/2019	Proportion	5.3	0.3	(46,343)	(2,623)	(8,744)	(2,623)	0	0	0	0	0
2204	City of Burns	6/30/2019	Contribution	5.3	0.3	(57,918)	(3,278)	(10,928)	(3,278)	0	0	0	0	0
2204	City of Burns	6/30/2018	Proportion	5.2	0.0	29,408	0	1,133	0	0	0	0	0	0
2204	City of Burns	6/30/2018	Contribution	5.2	0.0	(43,437)	0	(1,672)	0	0	0	0	0	0
2205	City of Elgin	6/30/2023	Proportion	5.3	4.3	307,920	249,822	58,098	58,098	58,098	58,098	58,098	17,430	0

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Exhibit I

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

June 30, 2024 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
2205	City of Elgin	6/30/2023	Contribution	5.3	4.3	(109,451)	(88,800)	(20,651)	(20,651)	(20,651)	(20,651)	(20,651)	(6,196)	0
2205	City of Elgin	6/30/2022	Proportion	5.4	3.4	(50,820)	(31,998)	(9,411)	(9,411)	(9,411)	(9,411)	(3,765)	0	0
2205	City of Elgin	6/30/2022	Contribution	5.4	3.4	(55,846)	(35,162)	(10,342)	(10,342)	(10,342)	(10,342)	(4,136)	0	0
2205	City of Elgin	6/30/2021	Proportion	5.5	2.5	223,934	101,789	40,715	40,715	40,715	20,359	0	0	0
2205	City of Elgin	6/30/2021	Contribution	5.5	2.5	(121,096)	(55,045)	(22,017)	(22,017)	(22,017)	(11,011)	0	0	0
2205	City of Elgin	6/30/2020	Proportion	5.4	1.4	(1,029)	(265)	(191)	(191)	(74)	0	0	0	0
2205	City of Elgin	6/30/2020	Contribution	5.4	1.4	(40,187)	(10,419)	(7,442)	(7,442)	(2,977)	0	0	0	0
2205	City of Elgin	6/30/2019	Proportion	5.3	0.3	226,472	12,817	42,731	12,817	0	0	0	0	0
2205	City of Elgin	6/30/2019	Contribution	5.3	0.3	(34,621)	(1,961)	(6,532)	(1,961)	0	0	0	0	0
2205	City of Elgin	6/30/2018	Proportion	5.2	0.0	(79,093)	0	(3,043)	0	0	0	0	0	0
2205	City of Elgin	6/30/2018	Contribution	5.2	0.0	(2,215)	0	(85)	0	0	0	0	0	0
2206	City of Weston	6/30/2023	Proportion	5.3	4.3	(2,746)	(2,228)	(518)	(518)	(518)	(518)	(518)	(156)	0
2206	City of Weston	6/30/2023	Contribution	5.3	4.3	(12,184)	(9,885)	(2,299)	(2,299)	(2,299)	(2,299)	(2,299)	(689)	0
2206	City of Weston	6/30/2022	Proportion	5.4	3.4	26,086	16,424	4,831	4,831	4,831	4,831	1,931	0	0
2206	City of Weston	6/30/2022	Contribution	5.4	3.4	(5,807)	(3,657)	(1,075)	(1,075)	(1,075)	(1,075)	(432)	0	0
2206	City of Weston	6/30/2021	Proportion	5.5	2.5	19,998	9,090	3,636	3,636	3,636	1,818	0	0	0
2206	City of Weston	6/30/2021	Contribution	5.5	2.5	(22,883)	(10,400)	(4,161)	(4,161)	(4,161)	(2,078)	0	0	0
2206	City of Weston	6/30/2020	Proportion	5.4	1.4	(30,137)	(7,813)	(5,581)	(5,581)	(2,232)	0	0	0	0
2206	City of Weston	6/30/2020	Contribution	5.4	1.4	(604)	(156)	(112)	(112)	(44)	0	0	0	0
2206	City of Weston	6/30/2019	Proportion	5.3	0.3	(25,098)	(1,423)	(4,735)	(1,423)	0	0	0	0	0
2206	City of Weston	6/30/2019	Contribution	5.3	0.3	(9,417)	(532)	(1,777)	(532)	0	0	0	0	0
2206	City of Weston	6/30/2018	Proportion	5.2	0.0	13,531	0	521	0	0	0	0	0	0
2206	City of Weston	6/30/2018	Contribution	5.2	0.0	(13,614)	0	(524)	0	0	0	0	0	0
2207	City of Mill City	6/30/2023	Proportion	5.3	4.3	4,359	3,537	822	822	822	822	822	249	0
2207	City of Mill City	6/30/2023	Contribution	5.3	4.3	13,028	10,570	2,458	2,458	2,458	2,458	2,458	738	0
2207	City of Mill City	6/30/2022	Proportion	5.4	3.4	(21,357)	(13,447)	(3,955)	(3,955)	(3,955)	(3,955)	(1,582)	0	0
2207	City of Mill City	6/30/2022	Contribution	5.4	3.4	3,739	2,355	692	692	692	692	279	0	0
2207	City of Mill City	6/30/2021	Proportion	5.5	2.5	30,572	13,895	5,559	5,559	5,559	2,777	0	0	0
2207	City of Mill City	6/30/2021	Contribution	5.5	2.5	(66,556)	(30,253)	(12,101)	(12,101)	(12,101)	(6,051)	0	0	0
2207	City of Mill City	6/30/2020	Proportion	5.4	1.4	76,442	19,818	14,156	14,156	5,662	0	0	0	0
2207	City of Mill City	6/30/2020	Contribution	5.4	1.4	504	132	93	93	39	0	0	0	0
2207	City of Mill City	6/30/2019	Proportion	5.3	0.3	33,908	1,918	6,398	1,918	0	0	0	0	0
2207	City of Mill City	6/30/2019	Contribution	5.3	0.3	(5,101)	(291)	(962)	(291)	0	0	0	0	0
2207	City of Mill City	6/30/2018	Proportion	5.2	0.0	(16,468)	0	(633)	0	0	0	0	0	0
2207	City of Mill City	6/30/2018	Contribution	5.2	0.0	(3,358)	0	(128)	0	0	0	0	0	0
2208	City of Fairview	6/30/2023	Proportion	5.3	4.3	(27,056)	(21,951)	(5,105)	(5,105)	(5,105)	(5,105)	(5,105)	(1,531)	0
2208	City of Fairview	6/30/2023	Contribution	5.3	4.3	12,382	10,046	2,336	2,336	2,336	2,336	2,336	702	0
2208	City of Fairview	6/30/2022	Proportion	5.4	3.4	(164,740)	(103,726)	(30,507)	(30,507)	(30,507)	(30,507)	(12,205)	0	0
2208	City of Fairview	6/30/2022	Contribution	5.4	3.4	(110,136)	(69,344)	(20,396)	(20,396)	(20,396)	(20,396)	(8,156)	0	0
2208	City of Fairview	6/30/2021	Proportion	5.5	2.5	279,338	126,971	50,789	50,789	50,789	25,393	0	0	0
2208	City of Fairview	6/30/2021	Contribution	5.5	2.5	(373,787)	(169,904)	(67,961)	(67,961)	(67,961)	(33,982)	0	0	0
2208	City of Fairview	6/30/2020	Proportion	5.4	1.4	(94,549)	(24,513)	(17,509)	(17,509)	(7,004)	0	0	0	0
2208	City of Fairview	6/30/2020	Contribution	5.4	1.4	29,763	7,715	5,512	5,512	2,203	0	0	0	0
2208	City of Fairview	6/30/2019	Proportion	5.3	0.3	(1,562,992)	(88,472)	(294,904)	(88,472)	0	0	0	0	0
2208	City of Fairview	6/30/2019	Contribution	5.3	0.3	(30,108)	(1,703)	(5,681)	(1,703)	0	0	0	0	0
2208	City of Fairview	6/30/2018	Proportion	5.2	0.0	(703,496)	0	(27,056)	0	0	0	0	0	0
2208	City of Fairview	6/30/2018	Contribution	5.2	0.0	(178,814)	0	(6,879)	0	0	0	0	0	0
2209	City of Monroe	6/30/2023	Proportion	5.3	4.3	(10,663)	(8,651)	(2,012)	(2,012)	(2,012)	(2,012)	(2,012)	(603)	0
2209	City of Monroe	6/30/2023	Contribution	5.3	4.3	1,324	1,074	250	250	250	250	250	74	0
2209	City of Monroe	6/30/2022	Proportion	5.4	3.4	101,412	63,852	18,780	18,780	18,780	18,780	7,512	0	0
2209	City of Monroe	6/30/2022	Contribution	5.4	3.4	(69)	(43)	(13)	(13)	(13)	(13)	(4)	0	0
2209	City of Monroe	6/30/2021	Proportion	5.5	2.5	(119,960)	(54,527)	(21,811)	(21,811)	(21,811)	(10,905)	0	0	0
2209	City of Monroe	6/30/2021	Contribution	5.5	2.5	1,944	885	353	353	353	179	0	0	0
2209	City of Monroe	6/30/2020	Proportion	5.4	1.4	108,641	28,165	20,119	20,119	8,046	0	0	0	0
2209	City of Monroe	6/30/2020	Contribution	5.4	1.4	(21,835)	(5,659)	(4,044)	(4,044)	(1,615)	0	0	0	0
2209	City of Monroe	6/30/2019	Proportion	5.3	0.3	(25,999)	(1,474)	(4,905)	(1,474)	0	0	0	0	0
2209	City of Monroe	6/30/2019	Contribution	5.3	0.3	(8,438)	(478)	(1,592)	(478)	0	0	0	0	0
2209	City of Monroe	6/30/2018	Proportion	5.2	0.0	52,679	0	2,024	0	0	0	0	0	0
2209	City of Monroe	6/30/2018	Contribution	5.2	0.0	(16,559)	0	(639)	0	0	0	0	0	0
2210	City of Helix	6/30/2023	Proportion	5.3	4.3	(12,005)	(9,740)	(2,265)	(2,265)	(2,265)	(2,265)	(2,265)	(680)	0
2210	City of Helix	6/30/2023	Contribution	5.3	4.3	4,612	3,742	870	870	870	870	870	262	0
2210	City of Helix	6/30/2022	Proportion	5.4	3.4	(19,660)	(12,378)	(3,641)	(3,641)	(3,641)	(3,641)	(1,455)	0	0
2210	City of Helix	6/30/2022	Contribution	5.4	3.4	3,742	2,356	693	693	693	693	277	0	0
2210	City of Helix	6/30/2021	Proportion	5.5	2.5	4,046	1,838	736	736	736	366	0	0	0
2210	City of Helix	6/30/2021	Contribution	5.5	2.5	(2,265)	(1,029)	(412)	(412)	(412)	(205)	0	0	0
2210	City of Helix	6/30/2020	Proportion	5.4	1.4	(3,650)	(946)	(676)	(676)	(676)	(270)	0	0	0
2210	City of Helix	6/30/2020	Contribution	5.4	1.4	(1,627)	(423)	(301)	(301)	(301)	(122)	0	0	0

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Exhibit I

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

June 30, 2024 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
2210	City of Helix	6/30/2019	Proportion	5.3	0.3	9,325	530	1,759	530	0	0	0	0	0
2210	City of Helix	6/30/2019	Contribution	5.3	0.3	(2,762)	(157)	(521)	(157)	0	0	0	0	0
2210	City of Helix	6/30/2018	Proportion	5.2	0.0	22,348	0	858	0	0	0	0	0	0
2210	City of Helix	6/30/2018	Contribution	5.2	0.0	(862)	0	(32)	0	0	0	0	0	0
2211	City of Jefferson	6/30/2023	Proportion	5.3	4.3	80,813	65,565	15,248	15,248	15,248	15,248	15,248	4,573	0
2211	City of Jefferson	6/30/2023	Contribution	5.3	4.3	23,055	18,705	4,350	4,350	4,350	4,350	4,350	1,305	0
2211	City of Jefferson	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Contribution	5.4	1.4	5,255	1,363	973	973	390	0	0	0	0
2211	City of Jefferson	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Contribution	5.2	0.0	18,508	0	713	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2023	Proportion	5.3	4.3	255,425	207,232	48,193	48,193	48,193	48,193	48,193	14,460	0
2212	Town of Lakeview	6/30/2023	Contribution	5.3	4.3	(106,650)	(86,527)	(20,123)	(20,123)	(20,123)	(20,123)	(20,123)	(6,035)	0
2212	Town of Lakeview	6/30/2022	Proportion	5.4	3.4	71,031	44,723	13,154	13,154	13,154	13,154	5,261	0	0
2212	Town of Lakeview	6/30/2022	Contribution	5.4	3.4	(94,103)	(59,251)	(17,426)	(17,426)	(17,426)	(17,426)	(6,973)	0	0
2212	Town of Lakeview	6/30/2021	Proportion	5.5	2.5	296,849	134,930	53,973	53,973	53,973	26,984	0	0	0
2212	Town of Lakeview	6/30/2021	Contribution	5.5	2.5	(197,991)	(89,997)	(35,998)	(35,998)	(35,998)	(18,001)	0	0	0
2212	Town of Lakeview	6/30/2020	Proportion	5.4	1.4	(450,512)	(116,800)	(83,428)	(83,428)	(33,372)	0	0	0	0
2212	Town of Lakeview	6/30/2020	Contribution	5.4	1.4	(5,389)	(1,397)	(998)	(998)	(399)	0	0	0	0
2212	Town of Lakeview	6/30/2019	Proportion	5.3	0.3	(62,646)	(3,546)	(11,820)	(3,546)	0	0	0	0	0
2212	Town of Lakeview	6/30/2019	Contribution	5.3	0.3	(105,990)	(6,000)	(19,998)	(6,000)	0	0	0	0	0
2212	Town of Lakeview	6/30/2018	Proportion	5.2	0.0	(151,751)	0	(5,836)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2018	Contribution	5.2	0.0	(67,477)	0	(2,597)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2023	Proportion	5.3	4.3	157,023	127,396	29,627	29,627	29,627	29,627	29,627	8,888	0
2213	City of Stanfield	6/30/2023	Contribution	5.3	4.3	23,789	19,301	4,488	4,488	4,488	4,488	4,488	1,349	0
2213	City of Stanfield	6/30/2022	Proportion	5.4	3.4	(88,018)	(55,418)	(16,300)	(16,300)	(16,300)	(16,300)	(6,518)	0	0
2213	City of Stanfield	6/30/2022	Contribution	5.4	3.4	13,877	8,737	2,570	2,570	2,570	2,570	1,027	0	0
2213	City of Stanfield	6/30/2021	Proportion	5.5	2.5	214,873	97,669	39,068	39,068	39,068	19,533	0	0	0
2213	City of Stanfield	6/30/2021	Contribution	5.5	2.5	(53,076)	(24,126)	(9,650)	(9,650)	(9,650)	(4,826)	0	0	0
2213	City of Stanfield	6/30/2020	Proportion	5.4	1.4	(21,208)	(5,500)	(3,927)	(3,927)	(1,573)	0	0	0	0
2213	City of Stanfield	6/30/2020	Contribution	5.4	1.4	3,338	866	618	618	248	0	0	0	0
2213	City of Stanfield	6/30/2019	Proportion	5.3	0.3	76,452	4,327	14,425	4,327	0	0	0	0	0
2213	City of Stanfield	6/30/2019	Contribution	5.3	0.3	(5,846)	(331)	(1,103)	(331)	0	0	0	0	0
2213	City of Stanfield	6/30/2018	Proportion	5.2	0.0	3,265	0	125	0	0	0	0	0	0
2213	City of Stanfield	6/30/2018	Contribution	5.2	0.0	18,051	0	696	0	0	0	0	0	0
2214	City of Yamhill	6/30/2023	Proportion	5.3	4.3	(346,688)	(281,275)	(65,413)	(65,413)	(65,413)	(65,413)	(65,413)	(19,623)	0
2214	City of Yamhill	6/30/2023	Contribution	5.3	4.3	157,535	127,811	29,724	29,724	29,724	29,724	29,724	8,915	0
2214	City of Yamhill	6/30/2022	Proportion	5.4	3.4	8,242	5,190	1,526	1,526	1,526	1,526	612	0	0
2214	City of Yamhill	6/30/2022	Contribution	5.4	3.4	(78,910)	(49,684)	(14,613)	(14,613)	(14,613)	(14,613)	(5,845)	0	0
2214	City of Yamhill	6/30/2021	Proportion	5.5	2.5	69,604	31,639	12,655	12,655	12,655	6,329	0	0	0
2214	City of Yamhill	6/30/2021	Contribution	5.5	2.5	(99,274)	(45,124)	(18,050)	(18,050)	(18,050)	(9,024)	0	0	0
2214	City of Yamhill	6/30/2020	Proportion	5.4	1.4	(37,332)	(9,680)	(6,913)	(6,913)	(2,767)	0	0	0	0
2214	City of Yamhill	6/30/2020	Contribution	5.4	1.4	(2,555)	(663)	(473)	(473)	(190)	0	0	0	0
2214	City of Yamhill	6/30/2019	Proportion	5.3	0.3	(40,842)	(2,312)	(7,706)	(2,312)	0	0	0	0	0
2214	City of Yamhill	6/30/2019	Contribution	5.3	0.3	(21,639)	(1,224)	(4,083)	(1,224)	0	0	0	0	0
2214	City of Yamhill	6/30/2018	Proportion	5.2	0.0	22,638	0	873	0	0	0	0	0	0
2214	City of Yamhill	6/30/2018	Contribution	5.2	0.0	(12,521)	0	(481)	0	0	0	0	0	0
2215	City of Powers	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2023	Contribution	5.3	4.3	12,199	9,897	2,302	2,302	2,302	2,302	2,302	689	0
2215	City of Powers	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Contribution	5.4	3.4	23,560	14,834	4,363	4,363	4,363	4,363	1,745	0	0
2215	City of Powers	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Contribution	5.3	0.3	1,100	60	208	60	0	0	0	0	0
2215	City of Powers	6/30/2018	Proportion	5.2	0.0	(9,764)	0	(374)	0	0	0	0	0	0
2215	City of Powers	6/30/2018	Contribution	5.2	0.0	14	0	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2023	Proportion	5.3	4.3	(635,489)	(515,585)	(119,904)	(119,904)	(119,904)	(119,904)	(119,904)	(35,969)	0
2216	City of Brookings	6/30/2023	Contribution	5.3	4.3	92,151	74,764	17,387	17,387	17,387	17,387	17,387	5,216	0
2216	City of Brookings	6/30/2022	Proportion	5.4	3.4	488,729	307,719	90,505	90,505	90,505	90,505	36,204	0	0

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Exhibit I

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

June 30, 2024 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	6/30/2022	Contribution	5.4	3.4	(73,811)	(46,473)	(13,669)	(13,669)	(13,669)	(13,669)	(5,466)	0	0
2216	City of Brookings	6/30/2021	Proportion	5.5	2.5	517,578	235,263	94,105	94,105	94,105	47,053	0	0	0
2216	City of Brookings	6/30/2021	Contribution	5.5	2.5	(536,126)	(243,695)	(97,477)	(97,477)	(97,477)	(48,741)	0	0	0
2216	City of Brookings	6/30/2020	Proportion	5.4	1.4	752,944	195,208	139,434	139,434	55,774	0	0	0	0
2216	City of Brookings	6/30/2020	Contribution	5.4	1.4	5,727	1,483	1,061	1,061	422	0	0	0	0
2216	City of Brookings	6/30/2019	Proportion	5.3	0.3	(1,250,467)	(70,782)	(235,937)	(70,782)	0	0	0	0	0
2216	City of Brookings	6/30/2019	Contribution	5.3	0.3	(5,485)	(310)	(1,035)	(310)	0	0	0	0	0
2216	City of Brookings	6/30/2018	Proportion	5.2	0.0	(43,172)	0	(1,662)	0	0	0	0	0	0
2216	City of Brookings	6/30/2018	Contribution	5.2	0.0	(147,507)	0	(5,672)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2023	Proportion	5.3	4.3	(796,904)	(646,545)	(150,359)	(150,359)	(150,359)	(150,359)	(150,359)	(45,109)	0
2217	City of Sutherlin	6/30/2023	Contribution	5.3	4.3	(35,498)	(28,800)	(6,698)	(6,698)	(6,698)	(6,698)	(6,698)	(2,008)	0
2217	City of Sutherlin	6/30/2022	Proportion	5.4	3.4	635,844	400,346	117,749	117,749	117,749	117,749	47,099	0	0
2217	City of Sutherlin	6/30/2022	Contribution	5.4	3.4	(159,154)	(100,208)	(29,473)	(29,473)	(29,473)	(29,473)	(11,789)	0	0
2217	City of Sutherlin	6/30/2021	Proportion	5.5	2.5	341,082	155,037	62,015	62,015	62,015	31,007	0	0	0
2217	City of Sutherlin	6/30/2021	Contribution	5.5	2.5	(600,283)	(272,857)	(109,142)	(109,142)	(109,142)	(54,573)	0	0	0
2217	City of Sutherlin	6/30/2020	Proportion	5.4	1.4	356,210	92,350	65,965	65,965	26,385	0	0	0	0
2217	City of Sutherlin	6/30/2020	Contribution	5.4	1.4	(118,527)	(30,731)	(21,949)	(21,949)	(8,782)	0	0	0	0
2217	City of Sutherlin	6/30/2019	Proportion	5.3	0.3	405,728	22,968	76,552	22,968	0	0	0	0	0
2217	City of Sutherlin	6/30/2019	Contribution	5.3	0.3	(186,864)	(10,579)	(35,257)	(10,579)	0	0	0	0	0
2217	City of Sutherlin	6/30/2018	Proportion	5.2	0.0	211,867	0	8,147	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2018	Contribution	5.2	0.0	(161,086)	0	(6,196)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2023	Proportion	5.3	4.3	(24,592)	(19,952)	(4,640)	(4,640)	(4,640)	(4,640)	(4,640)	(1,392)	0
2218	City of Prairie City	6/30/2023	Contribution	5.3	4.3	(4,600)	(3,732)	(868)	(868)	(868)	(868)	(868)	(260)	0
2218	City of Prairie City	6/30/2022	Proportion	5.4	3.4	(8,551)	(5,383)	(1,584)	(1,584)	(1,584)	(1,584)	(631)	0	0
2218	City of Prairie City	6/30/2022	Contribution	5.4	3.4	(38,575)	(24,287)	(7,144)	(7,144)	(7,144)	(7,144)	(2,855)	0	0
2218	City of Prairie City	6/30/2021	Proportion	5.5	2.5	(5,619)	(2,553)	(1,022)	(1,022)	(1,022)	(509)	0	0	0
2218	City of Prairie City	6/30/2021	Contribution	5.5	2.5	(110,340)	(50,154)	(20,062)	(20,062)	(20,062)	(10,030)	0	0	0
2218	City of Prairie City	6/30/2020	Proportion	5.4	1.4	43,179	11,195	7,996	7,996	3,199	0	0	0	0
2218	City of Prairie City	6/30/2020	Contribution	5.4	1.4	(40,734)	(10,562)	(7,543)	(7,543)	(3,019)	0	0	0	0
2218	City of Prairie City	6/30/2019	Proportion	5.3	0.3	(67,152)	(3,802)	(12,670)	(3,802)	0	0	0	0	0
2218	City of Prairie City	6/30/2019	Contribution	5.3	0.3	(43,185)	(2,445)	(8,148)	(2,445)	0	0	0	0	0
2218	City of Prairie City	6/30/2018	Proportion	5.2	0.0	212,471	0	8,171	0	0	0	0	0	0
2218	City of Prairie City	6/30/2018	Contribution	5.2	0.0	(42,629)	0	(1,639)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2023	Proportion	5.3	4.3	(62,026)	(50,323)	(11,703)	(11,703)	(11,703)	(11,703)	(11,703)	(3,511)	0
2219	City of Sheridan	6/30/2023	Contribution	5.3	4.3	15,635	12,685	2,950	2,950	2,950	2,950	2,950	885	0
2219	City of Sheridan	6/30/2022	Proportion	5.4	3.4	14,976	9,430	2,773	2,773	2,773	2,773	1,111	0	0
2219	City of Sheridan	6/30/2022	Contribution	5.4	3.4	6,942	4,370	1,286	1,286	1,286	1,286	512	0	0
2219	City of Sheridan	6/30/2021	Proportion	5.5	2.5	31,669	14,395	5,758	5,758	5,758	2,879	0	0	0
2219	City of Sheridan	6/30/2021	Contribution	5.5	2.5	(142,251)	(64,659)	(25,864)	(25,864)	(25,864)	(12,931)	0	0	0
2219	City of Sheridan	6/30/2020	Proportion	5.4	1.4	(48,778)	(12,646)	(9,033)	(9,033)	(3,613)	0	0	0	0
2219	City of Sheridan	6/30/2020	Contribution	5.4	1.4	(12,727)	(3,299)	(2,357)	(2,357)	(942)	0	0	0	0
2219	City of Sheridan	6/30/2019	Proportion	5.3	0.3	79,197	4,482	14,943	4,482	0	0	0	0	0
2219	City of Sheridan	6/30/2019	Contribution	5.3	0.3	(45,690)	(2,585)	(8,621)	(2,585)	0	0	0	0	0
2219	City of Sheridan	6/30/2018	Proportion	5.2	0.0	(67,766)	0	(2,606)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2018	Contribution	5.2	0.0	(37,565)	0	(1,445)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2023	Proportion	5.3	4.3	(219,776)	(178,309)	(41,467)	(41,467)	(41,467)	(41,467)	(41,467)	(12,441)	0
2220	City of Garibaldi	6/30/2023	Contribution	5.3	4.3	27,491	22,304	5,187	5,187	5,187	5,187	5,187	1,556	0
2220	City of Garibaldi	6/30/2022	Proportion	5.4	3.4	101,590	63,964	18,813	18,813	18,813	18,813	7,525	0	0
2220	City of Garibaldi	6/30/2022	Contribution	5.4	3.4	(7,554)	(4,756)	(1,399)	(1,399)	(1,399)	(1,399)	(559)	0	0
2220	City of Garibaldi	6/30/2021	Proportion	5.5	2.5	324,655	147,571	59,028	59,028	59,028	29,515	0	0	0
2220	City of Garibaldi	6/30/2021	Contribution	5.5	2.5	(47,777)	(21,716)	(8,687)	(8,687)	(8,687)	(4,342)	0	0	0
2220	City of Garibaldi	6/30/2020	Proportion	5.4	1.4	(415,248)	(107,656)	(76,898)	(76,898)	(30,758)	0	0	0	0
2220	City of Garibaldi	6/30/2020	Contribution	5.4	1.4	38,774	10,054	7,180	7,180	2,874	0	0	0	0
2220	City of Garibaldi	6/30/2019	Proportion	5.3	0.3	90,555	5,125	17,086	5,125	0	0	0	0	0
2220	City of Garibaldi	6/30/2019	Contribution	5.3	0.3	(23,379)	(1,324)	(4,411)	(1,324)	0	0	0	0	0
2220	City of Garibaldi	6/30/2018	Proportion	5.2	0.0	16,119	0	619	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2018	Contribution	5.2	0.0	3,289	0	129	0	0	0	0	0	0
2221	City of Sisters	6/30/2023	Proportion	5.3	4.3	(174,905)	(141,904)	(33,001)	(33,001)	(33,001)	(33,001)	(33,001)	(9,900)	0
2221	City of Sisters	6/30/2023	Contribution	5.3	4.3	44,951	36,470	8,481	8,481	8,481	8,481	8,481	2,546	0
2221	City of Sisters	6/30/2022	Proportion	5.4	3.4	69,402	43,698	12,852	12,852	12,852	12,852	5,142	0	0
2221	City of Sisters	6/30/2022	Contribution	5.4	3.4	(14,196)	(8,938)	(2,629)	(2,629)	(2,629)	(2,629)	(1,051)	0	0
2221	City of Sisters	6/30/2021	Proportion	5.5	2.5	2,182	991	397	397	397	197	0	0	0
2221	City of Sisters	6/30/2021	Contribution	5.5	2.5	(173,614)	(78,916)	(31,566)	(31,566)	(31,566)	(15,784)	0	0	0
2221	City of Sisters	6/30/2020	Proportion	5.4	1.4	217,238	56,322	40,229	40,229	16,093	0	0	0	0
2221	City of Sisters	6/30/2020	Contribution	5.4	1.4	(37,434)	(9,706)	(6,932)	(6,932)	(2,774)	0	0	0	0
2221	City of Sisters	6/30/2019	Proportion	5.3	0.3	(126,427)	(7,157)	(23,854)	(7,157)	0	0	0	0	0
2221	City of Sisters	6/30/2019	Contribution	5.3	0.3	(34,830)	(1,970)	(6,572)	(1,970)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2221	City of Sisters	6/30/2018	Proportion	5.2	0.0	209,036	0	8,041	0	0	0	0	0	0
2221	City of Sisters	6/30/2018	Contribution	5.2	0.0	(59,776)	0	(2,301)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2023	Proportion	5.3	4.3	(425,343)	(345,090)	(80,253)	(80,253)	(80,253)	(80,253)	(80,253)	(24,078)	0
2222	City of Jacksonville	6/30/2023	Contribution	5.3	4.3	53,096	43,078	10,018	10,018	10,018	10,018	10,018	3,006	0
2222	City of Jacksonville	6/30/2022	Proportion	5.4	3.4	472,841	297,715	87,563	87,563	87,563	87,563	35,026	0	0
2222	City of Jacksonville	6/30/2022	Contribution	5.4	3.4	(18,717)	(11,785)	(3,466)	(3,466)	(3,466)	(3,466)	(1,387)	0	0
2222	City of Jacksonville	6/30/2021	Proportion	5.5	2.5	146,383	66,538	26,615	26,615	26,615	13,308	0	0	0
2222	City of Jacksonville	6/30/2021	Contribution	5.5	2.5	(183,875)	(83,579)	(33,432)	(33,432)	(33,432)	(16,715)	0	0	0
2222	City of Jacksonville	6/30/2020	Proportion	5.4	1.4	473,463	122,751	87,678	87,678	35,073	0	0	0	0
2222	City of Jacksonville	6/30/2020	Contribution	5.4	1.4	(20,126)	(5,218)	(3,727)	(3,727)	(1,491)	0	0	0	0
2222	City of Jacksonville	6/30/2019	Proportion	5.3	0.3	139,666	7,906	26,352	7,906	0	0	0	0	0
2222	City of Jacksonville	6/30/2019	Contribution	5.3	0.3	(34,307)	(1,942)	(6,473)	(1,942)	0	0	0	0	0
2222	City of Jacksonville	6/30/2018	Proportion	5.2	0.0	(134,982)	0	(5,192)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2018	Contribution	5.2	0.0	(32,067)	0	(1,232)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2023	Proportion	5.3	4.3	(405,150)	(328,707)	(76,443)	(76,443)	(76,443)	(76,443)	(76,443)	(22,935)	0
2223	City of Cannon Beach	6/30/2023	Contribution	5.3	4.3	119,520	96,969	22,551	22,551	22,551	22,551	22,551	6,765	0
2223	City of Cannon Beach	6/30/2022	Proportion	5.4	3.4	352,046	221,658	65,194	65,194	65,194	65,194	26,076	0	0
2223	City of Cannon Beach	6/30/2022	Contribution	5.4	3.4	(27,570)	(17,358)	(5,106)	(5,106)	(5,106)	(5,106)	(2,040)	0	0
2223	City of Cannon Beach	6/30/2021	Proportion	5.5	2.5	59,317	26,962	10,785	10,785	10,785	5,392	0	0	0
2223	City of Cannon Beach	6/30/2021	Contribution	5.5	2.5	(452,426)	(205,649)	(82,259)	(82,259)	(82,259)	(41,131)	0	0	0
2223	City of Cannon Beach	6/30/2020	Proportion	5.4	1.4	463,990	120,294	85,924	85,924	34,370	0	0	0	0
2223	City of Cannon Beach	6/30/2020	Contribution	5.4	1.4	(41,722)	(10,818)	(7,726)	(7,726)	(3,092)	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Proportion	5.3	0.3	(62,886)	(3,561)	(11,865)	(3,561)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Contribution	5.3	0.3	(41,706)	(2,361)	(7,869)	(2,361)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Proportion	5.2	0.0	(192,020)	0	(7,385)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Contribution	5.2	0.0	(45,916)	0	(1,766)	0	0	0	0	0	0
2224	City of Falls City	6/30/2023	Proportion	5.3	4.3	(42,412)	(34,410)	(8,002)	(8,002)	(8,002)	(8,002)	(8,002)	(2,402)	0
2224	City of Falls City	6/30/2023	Contribution	5.3	4.3	13,241	10,743	2,498	2,498	2,498	2,498	2,498	751	0
2224	City of Falls City	6/30/2022	Proportion	5.4	3.4	(110,100)	(69,322)	(20,389)	(20,389)	(20,389)	(20,389)	(8,155)	0	0
2224	City of Falls City	6/30/2022	Contribution	5.4	3.4	(13,539)	(8,525)	(2,507)	(2,507)	(2,507)	(2,507)	(1,004)	0	0
2224	City of Falls City	6/30/2021	Proportion	5.5	2.5	94,301	42,863	17,146	17,146	17,146	8,571	0	0	0
2224	City of Falls City	6/30/2021	Contribution	5.5	2.5	(63,211)	(28,732)	(11,493)	(11,493)	(11,493)	(5,746)	0	0	0
2224	City of Falls City	6/30/2020	Proportion	5.4	1.4	12,858	3,334	2,381	2,381	953	0	0	0	0
2224	City of Falls City	6/30/2020	Contribution	5.4	1.4	(12,195)	(3,163)	(2,258)	(2,258)	(905)	0	0	0	0
2224	City of Falls City	6/30/2019	Proportion	5.3	0.3	42,698	2,418	8,056	2,418	0	0	0	0	0
2224	City of Falls City	6/30/2019	Contribution	5.3	0.3	(10,824)	(614)	(2,042)	(614)	0	0	0	0	0
2224	City of Falls City	6/30/2018	Proportion	5.2	0.0	15,824	0	609	0	0	0	0	0	0
2224	City of Falls City	6/30/2018	Contribution	5.2	0.0	(5,173)	0	(198)	0	0	0	0	0	0
2225	City of Echo	6/30/2023	Proportion	5.3	4.3	(106,919)	(86,746)	(20,173)	(20,173)	(20,173)	(20,173)	(20,173)	(6,054)	0
2225	City of Echo	6/30/2023	Contribution	5.3	4.3	20,519	16,647	3,872	3,872	3,872	3,872	3,872	1,159	0
2225	City of Echo	6/30/2022	Proportion	5.4	3.4	(41,361)	(26,043)	(7,659)	(7,659)	(7,659)	(7,659)	(3,066)	0	0
2225	City of Echo	6/30/2022	Contribution	5.4	3.4	(3,223)	(2,029)	(597)	(597)	(597)	(597)	(238)	0	0
2225	City of Echo	6/30/2021	Proportion	5.5	2.5	203,904	92,685	37,073	37,073	37,073	18,539	0	0	0
2225	City of Echo	6/30/2021	Contribution	5.5	2.5	(38,350)	(17,431)	(6,973)	(6,973)	(6,973)	(3,485)	0	0	0
2225	City of Echo	6/30/2020	Proportion	5.4	1.4	(178,480)	(46,272)	(33,052)	(33,052)	(13,220)	0	0	0	0
2225	City of Echo	6/30/2020	Contribution	5.4	1.4	32,002	8,298	5,926	5,926	2,372	0	0	0	0
2225	City of Echo	6/30/2019	Proportion	5.3	0.3	(90,880)	(5,145)	(17,147)	(5,145)	0	0	0	0	0
2225	City of Echo	6/30/2019	Contribution	5.3	0.3	1,907	107	360	107	0	0	0	0	0
2225	City of Echo	6/30/2018	Proportion	5.2	0.0	22,036	0	846	0	0	0	0	0	0
2225	City of Echo	6/30/2018	Contribution	5.2	0.0	1,341	0	51	0	0	0	0	0	0
2226	City of Hines	6/30/2023	Proportion	5.3	4.3	(177,924)	(144,353)	(33,571)	(33,571)	(33,571)	(33,571)	(33,571)	(10,069)	0
2226	City of Hines	6/30/2023	Contribution	5.3	4.3	40,578	32,922	7,656	7,656	7,656	7,656	7,656	2,298	0
2226	City of Hines	6/30/2022	Proportion	5.4	3.4	85,458	53,806	15,826	15,826	15,826	15,826	6,328	0	0
2226	City of Hines	6/30/2022	Contribution	5.4	3.4	(8,310)	(5,232)	(1,539)	(1,539)	(1,539)	(1,539)	(615)	0	0
2226	City of Hines	6/30/2021	Proportion	5.5	2.5	13,212	6,006	2,402	2,402	2,402	1,202	0	0	0
2226	City of Hines	6/30/2021	Contribution	5.5	2.5	(79,662)	(36,210)	(14,484)	(14,484)	(14,484)	(7,242)	0	0	0
2226	City of Hines	6/30/2020	Proportion	5.4	1.4	(15,938)	(4,134)	(2,951)	(2,951)	(1,183)	0	0	0	0
2226	City of Hines	6/30/2020	Contribution	5.4	1.4	(12,823)	(3,323)	(2,375)	(2,375)	(948)	0	0	0	0
2226	City of Hines	6/30/2019	Proportion	5.3	0.3	(51,918)	(2,938)	(9,796)	(2,938)	0	0	0	0	0
2226	City of Hines	6/30/2019	Contribution	5.3	0.3	(39,529)	(2,239)	(7,458)	(2,239)	0	0	0	0	0
2226	City of Hines	6/30/2018	Proportion	5.2	0.0	101,762	0	3,912	0	0	0	0	0	0
2226	City of Hines	6/30/2018	Contribution	5.2	0.0	(29,554)	0	(1,139)	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2227	Town Of Bonanza	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2023	Proportion	5.3	4.3	56,510	45,848	10,662	10,662	10,662	10,662	10,662	3,200	0
2228	City of Turner	6/30/2023	Contribution	5.3	4.3	32,570	26,425	6,145	6,145	6,145	6,145	6,145	1,845	0
2228	City of Turner	6/30/2022	Proportion	5.4	3.4	15,106	9,512	2,797	2,797	2,797	2,797	1,121	0	0
2228	City of Turner	6/30/2022	Contribution	5.4	3.4	26,031	16,389	4,821	4,821	4,821	4,821	1,926	0	0
2228	City of Turner	6/30/2021	Proportion	5.5	2.5	41,551	18,886	7,555	7,555	7,555	3,776	0	0	0
2228	City of Turner	6/30/2021	Contribution	5.5	2.5	(77,181)	(35,082)	(14,033)	(14,033)	(14,033)	(7,016)	0	0	0
2228	City of Turner	6/30/2020	Proportion	5.4	1.4	16,023	4,155	2,967	2,967	1,188	0	0	0	0
2228	City of Turner	6/30/2020	Contribution	5.4	1.4	7,588	1,968	1,405	1,405	563	0	0	0	0
2228	City of Turner	6/30/2019	Proportion	5.3	0.3	(36,939)	(2,089)	(6,970)	(2,089)	0	0	0	0	0
2228	City of Turner	6/30/2019	Contribution	5.3	0.3	(10,741)	(606)	(2,027)	(606)	0	0	0	0	0
2228	City of Turner	6/30/2018	Proportion	5.2	0.0	118,388	0	4,553	0	0	0	0	0	0
2228	City of Turner	6/30/2018	Contribution	5.2	0.0	(2,966)	0	(116)	0	0	0	0	0	0
2229	City of John Day	6/30/2023	Proportion	5.3	4.3	(102,970)	(83,542)	(19,428)	(19,428)	(19,428)	(19,428)	(19,428)	(5,830)	0
2229	City of John Day	6/30/2023	Contribution	5.3	4.3	(61,622)	(49,995)	(11,627)	(11,627)	(11,627)	(11,627)	(11,627)	(3,487)	0
2229	City of John Day	6/30/2022	Proportion	5.4	3.4	(136,246)	(85,784)	(25,231)	(25,231)	(25,231)	(25,231)	(10,091)	0	0
2229	City of John Day	6/30/2022	Contribution	5.4	3.4	(78,147)	(49,203)	(14,472)	(14,472)	(14,472)	(14,472)	(5,787)	0	0
2229	City of John Day	6/30/2021	Proportion	5.5	2.5	232,971	105,897	42,358	42,358	42,358	21,181	0	0	0
2229	City of John Day	6/30/2021	Contribution	5.5	2.5	(178,553)	(81,161)	(32,464)	(32,464)	(32,464)	(16,233)	0	0	0
2229	City of John Day	6/30/2020	Proportion	5.4	1.4	(58,713)	(15,221)	(10,873)	(10,873)	(4,348)	0	0	0	0
2229	City of John Day	6/30/2020	Contribution	5.4	1.4	(6,897)	(1,789)	(1,277)	(1,277)	(512)	0	0	0	0
2229	City of John Day	6/30/2019	Proportion	5.3	0.3	(191,613)	(10,848)	(36,153)	(10,848)	0	0	0	0	0
2229	City of John Day	6/30/2019	Contribution	5.3	0.3	(47,391)	(2,681)	(8,942)	(2,681)	0	0	0	0	0
2229	City of John Day	6/30/2018	Proportion	5.2	0.0	201,576	0	7,751	0	0	0	0	0	0
2229	City of John Day	6/30/2018	Contribution	5.2	0.0	(59,674)	0	(2,294)	0	0	0	0	0	0
2230	City of Union	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2230	City of Union	6/30/2023	Contribution	5.3	4.3	22	18	4	4	4	4	4	2	0
2231	City of Banks	6/30/2023	Proportion	5.3	4.3	(58,517)	(47,476)	(11,041)	(11,041)	(11,041)	(11,041)	(11,041)	(3,312)	0
2231	City of Banks	6/30/2023	Contribution	5.3	4.3	17,421	14,134	3,287	3,287	3,287	3,287	3,287	986	0
2231	City of Banks	6/30/2022	Proportion	5.4	3.4	(92,496)	(58,238)	(17,129)	(17,129)	(17,129)	(17,129)	(6,851)	0	0
2231	City of Banks	6/30/2022	Contribution	5.4	3.4	5,456	3,436	1,010	1,010	1,010	1,010	406	0	0
2231	City of Banks	6/30/2021	Proportion	5.5	2.5	(23,799)	(10,818)	(4,327)	(4,327)	(4,327)	(2,164)	0	0	0
2231	City of Banks	6/30/2021	Contribution	5.5	2.5	(68,517)	(31,143)	(12,458)	(12,458)	(12,458)	(6,227)	0	0	0
2231	City of Banks	6/30/2020	Proportion	5.4	1.4	114,268	29,624	21,161	21,161	8,463	0	0	0	0
2231	City of Banks	6/30/2020	Contribution	5.4	1.4	(30,008)	(7,780)	(5,557)	(5,557)	(2,223)	0	0	0	0
2231	City of Banks	6/30/2019	Proportion	5.3	0.3	78,667	4,452	14,843	4,452	0	0	0	0	0
2231	City of Banks	6/30/2019	Contribution	5.3	0.3	(23,315)	(1,320)	(4,399)	(1,320)	0	0	0	0	0
2231	City of Banks	6/30/2018	Proportion	5.2	0.0	73,623	0	2,833	0	0	0	0	0	0
2231	City of Banks	6/30/2018	Contribution	5.2	0.0	(20,730)	0	(795)	0	0	0	0	0	0
2232	City of Joseph	6/30/2023	Proportion	5.3	4.3	86,591	70,253	16,338	16,338	16,338	16,338	16,338	4,901	0
2232	City of Joseph	6/30/2023	Contribution	5.3	4.3	27,746	22,511	5,235	5,235	5,235	5,235	5,235	1,571	0
2232	City of Joseph	6/30/2022	Proportion	5.4	3.4	(61,618)	(38,796)	(11,411)	(11,411)	(11,411)	(11,411)	(4,563)	0	0
2232	City of Joseph	6/30/2022	Contribution	5.4	3.4	31,718	19,970	5,874	5,874	5,874	5,874	2,348	0	0
2232	City of Joseph	6/30/2021	Proportion	5.5	2.5	(28,054)	(12,751)	(5,101)	(5,101)	(5,101)	(2,549)	0	0	0
2232	City of Joseph	6/30/2021	Contribution	5.5	2.5	(38,430)	(17,469)	(6,987)	(6,987)	(6,987)	(3,495)	0	0	0
2232	City of Joseph	6/30/2020	Proportion	5.4	1.4	171,114	44,362	31,688	31,688	12,674	0	0	0	0
2232	City of Joseph	6/30/2020	Contribution	5.4	1.4	233	61	43	43	18	0	0	0	0
2232	City of Joseph	6/30/2019	Proportion	5.3	0.3	(36,204)	(2,049)	(6,831)	(2,049)	0	0	0	0	0
2232	City of Joseph	6/30/2019	Contribution	5.3	0.3	20,140	1,140	3,800	1,140	0	0	0	0	0
2232	City of Joseph	6/30/2018	Proportion	5.2	0.0	(22,895)	0	(880)	0	0	0	0	0	0
2232	City of Joseph	6/30/2018	Contribution	5.2	0.0	(6,030)	0	(230)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2023	Proportion	5.3	4.3	(126,071)	(102,284)	(23,787)	(23,787)	(23,787)	(23,787)	(23,787)	(7,136)	0
2233	City of Lafayette	6/30/2023	Contribution	5.3	4.3	26,066	21,148	4,918	4,918	4,918	4,918	4,918	1,476	0
2233	City of Lafayette	6/30/2022	Proportion	5.4	3.4	(4,960)	(3,122)	(919)	(919)	(919)	(919)	(365)	0	0
2233	City of Lafayette	6/30/2022	Contribution	5.4	3.4	(12,655)	(7,967)	(2,344)	(2,344)	(2,344)	(2,344)	(935)	0	0
2233	City of Lafayette	6/30/2021	Proportion	5.5	2.5	131,995	59,998	23,999	23,999	23,999	12,000	0	0	0
2233	City of Lafayette	6/30/2021	Contribution	5.5	2.5	(109,862)	(49,937)	(19,975)	(19,975)	(19,975)	(9,987)	0	0	0
2233	City of Lafayette	6/30/2020	Proportion	5.4	1.4	(142,911)	(37,051)	(26,465)	(26,465)	(10,586)	0	0	0	0
2233	City of Lafayette	6/30/2020	Contribution	5.4	1.4	6,791	1,759	1,258	1,258	501	0	0	0	0
2233	City of Lafayette	6/30/2019	Proportion	5.3	0.3	204,557	11,577	38,596	11,577	0	0	0	0	0
2233	City of Lafayette	6/30/2019	Contribution	5.3	0.3	(40,834)	(2,309)	(7,705)	(2,309)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2233	City of Lafayette	6/30/2018	Proportion	5.2	0.0	(108,628)	0	(4,178)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2018	Contribution	5.2	0.0	682	0	27	0	0	0	0	0	0
2234	City of Aumsville	6/30/2023	Proportion	5.3	4.3	(132,150)	(107,216)	(24,934)	(24,934)	(24,934)	(24,934)	(24,934)	(7,480)	0
2234	City of Aumsville	6/30/2023	Contribution	5.3	4.3	13,125	10,649	2,476	2,476	2,476	2,476	2,476	745	0
2234	City of Aumsville	6/30/2022	Proportion	5.4	3.4	(9,793)	(6,165)	(1,814)	(1,814)	(1,814)	(1,814)	(723)	0	0
2234	City of Aumsville	6/30/2022	Contribution	5.4	3.4	(31,495)	(19,831)	(5,832)	(5,832)	(5,832)	(5,832)	(2,335)	0	0
2234	City of Aumsville	6/30/2021	Proportion	5.5	2.5	102,662	46,664	18,666	18,666	18,666	9,332	0	0	0
2234	City of Aumsville	6/30/2021	Contribution	5.5	2.5	(225,284)	(102,401)	(40,961)	(40,961)	(40,961)	(20,479)	0	0	0
2234	City of Aumsville	6/30/2020	Proportion	5.4	1.4	225,044	58,344	41,675	41,675	16,669	0	0	0	0
2234	City of Aumsville	6/30/2020	Contribution	5.4	1.4	(2,374)	(614)	(440)	(440)	(174)	0	0	0	0
2234	City of Aumsville	6/30/2019	Proportion	5.3	0.3	(97,385)	(5,510)	(18,375)	(5,510)	0	0	0	0	0
2234	City of Aumsville	6/30/2019	Contribution	5.3	0.3	(34,109)	(1,929)	(6,436)	(1,929)	0	0	0	0	0
2234	City of Aumsville	6/30/2018	Proportion	5.2	0.0	86,210	0	3,315	0	0	0	0	0	0
2234	City of Aumsville	6/30/2018	Contribution	5.2	0.0	(51,794)	0	(1,994)	0	0	0	0	0	0
2235	City of Amity	6/30/2023	Proportion	5.3	4.3	(87,472)	(70,968)	(16,504)	(16,504)	(16,504)	(16,504)	(16,504)	(4,952)	0
2235	City of Amity	6/30/2023	Contribution	5.3	4.3	(14,758)	(11,973)	(2,785)	(2,785)	(2,785)	(2,785)	(2,785)	(833)	0
2235	City of Amity	6/30/2022	Proportion	5.4	3.4	30,002	18,890	5,556	5,556	5,556	5,556	2,222	0	0
2235	City of Amity	6/30/2022	Contribution	5.4	3.4	(45,634)	(28,732)	(8,451)	(8,451)	(8,451)	(8,451)	(3,379)	0	0
2235	City of Amity	6/30/2021	Proportion	5.5	2.5	230,544	104,793	41,917	41,917	41,917	20,959	0	0	0
2235	City of Amity	6/30/2021	Contribution	5.5	2.5	(80,471)	(36,578)	(14,631)	(14,631)	(14,631)	(7,316)	0	0	0
2235	City of Amity	6/30/2020	Proportion	5.4	1.4	(87,083)	(22,579)	(16,126)	(16,126)	(6,453)	0	0	0	0
2235	City of Amity	6/30/2020	Contribution	5.4	1.4	4,059	1,051	752	752	299	0	0	0	0
2235	City of Amity	6/30/2019	Proportion	5.3	0.3	(56,495)	(3,200)	(10,659)	(3,200)	0	0	0	0	0
2235	City of Amity	6/30/2019	Contribution	5.3	0.3	(18,902)	(1,072)	(3,566)	(1,072)	0	0	0	0	0
2235	City of Amity	6/30/2018	Proportion	5.2	0.0	(43,081)	0	(1,656)	0	0	0	0	0	0
2235	City of Amity	6/30/2018	Contribution	5.2	0.0	(22,950)	0	(885)	0	0	0	0	0	0
2236	City of Creswell	6/30/2023	Proportion	5.3	4.3	(302,091)	(245,093)	(56,998)	(56,998)	(56,998)	(56,998)	(56,998)	(17,101)	0
2236	City of Creswell	6/30/2023	Contribution	5.3	4.3	49,568	40,216	9,352	9,352	9,352	9,352	9,352	2,808	0
2236	City of Creswell	6/30/2022	Proportion	5.4	3.4	183,998	115,850	34,074	34,074	34,074	34,074	13,628	0	0
2236	City of Creswell	6/30/2022	Contribution	5.4	3.4	(5,811)	(3,659)	(1,076)	(1,076)	(1,076)	(1,076)	(431)	0	0
2236	City of Creswell	6/30/2021	Proportion	5.5	2.5	164,986	74,995	29,997	29,997	29,997	15,001	0	0	0
2236	City of Creswell	6/30/2021	Contribution	5.5	2.5	(175,495)	(79,771)	(31,908)	(31,908)	(31,908)	(15,955)	0	0	0
2236	City of Creswell	6/30/2020	Proportion	5.4	1.4	39,483	10,235	7,312	7,312	2,923	0	0	0	0
2236	City of Creswell	6/30/2020	Contribution	5.4	1.4	23,128	5,996	4,283	4,283	1,713	0	0	0	0
2236	City of Creswell	6/30/2019	Proportion	5.3	0.3	(120,479)	(6,819)	(22,732)	(6,819)	0	0	0	0	0
2236	City of Creswell	6/30/2019	Contribution	5.3	0.3	(37,039)	(2,099)	(6,988)	(2,099)	0	0	0	0	0
2236	City of Creswell	6/30/2018	Proportion	5.2	0.0	189,874	0	7,304	0	0	0	0	0	0
2236	City of Creswell	6/30/2018	Contribution	5.2	0.0	(31,437)	0	(1,207)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2023	Proportion	5.3	4.3	(137,734)	(111,746)	(25,988)	(25,988)	(25,988)	(25,988)	(25,988)	(7,794)	0
2237	City of Troutdale	6/30/2023	Contribution	5.3	4.3	(7,091)	(5,753)	(1,338)	(1,338)	(1,338)	(1,338)	(1,338)	(401)	0
2237	City of Troutdale	6/30/2022	Proportion	5.4	3.4	199,620	125,686	36,967	36,967	36,967	36,967	14,785	0	0
2237	City of Troutdale	6/30/2022	Contribution	5.4	3.4	(158,929)	(100,067)	(29,431)	(29,431)	(29,431)	(29,431)	(11,774)	0	0
2237	City of Troutdale	6/30/2021	Proportion	5.5	2.5	638,361	290,163	116,066	116,066	116,066	58,031	0	0	0
2237	City of Troutdale	6/30/2021	Contribution	5.5	2.5	(730,563)	(332,073)	(132,830)	(132,830)	(132,830)	(66,413)	0	0	0
2237	City of Troutdale	6/30/2020	Proportion	5.4	1.4	1,432,213	371,313	265,225	265,225	106,088	0	0	0	0
2237	City of Troutdale	6/30/2020	Contribution	5.4	1.4	(167,839)	(43,515)	(31,081)	(31,081)	(12,434)	0	0	0	0
2237	City of Troutdale	6/30/2019	Proportion	5.3	0.3	(206,030)	(11,660)	(38,874)	(11,660)	0	0	0	0	0
2237	City of Troutdale	6/30/2019	Contribution	5.3	0.3	(115,290)	(6,525)	(21,753)	(6,525)	0	0	0	0	0
2237	City of Troutdale	6/30/2018	Proportion	5.2	0.0	361,284	0	13,894	0	0	0	0	0	0
2237	City of Troutdale	6/30/2018	Contribution	5.2	0.0	(186,703)	0	(7,183)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2023	Proportion	5.3	4.3	(571,808)	(463,920)	(107,888)	(107,888)	(107,888)	(107,888)	(107,888)	(32,368)	0
2238	City of Warrenton	6/30/2023	Contribution	5.3	4.3	121,804	98,822	22,982	22,982	22,982	22,982	22,982	6,894	0
2238	City of Warrenton	6/30/2022	Proportion	5.4	3.4	67,911	42,759	12,576	12,576	12,576	12,576	5,031	0	0
2238	City of Warrenton	6/30/2022	Contribution	5.4	3.4	(27,538)	(17,338)	(5,100)	(5,100)	(5,100)	(5,100)	(2,038)	0	0
2238	City of Warrenton	6/30/2021	Proportion	5.5	2.5	53,814	24,462	9,784	9,784	9,784	4,894	0	0	0
2238	City of Warrenton	6/30/2021	Contribution	5.5	2.5	(519,595)	(236,179)	(94,472)	(94,472)	(94,472)	(47,235)	0	0	0
2238	City of Warrenton	6/30/2020	Proportion	5.4	1.4	(507,709)	(131,629)	(94,020)	(94,020)	(37,609)	0	0	0	0
2238	City of Warrenton	6/30/2020	Contribution	5.4	1.4	15,775	4,091	2,921	2,921	1,170	0	0	0	0
2238	City of Warrenton	6/30/2019	Proportion	5.3	0.3	579,160	32,785	109,275	32,785	0	0	0	0	0
2238	City of Warrenton	6/30/2019	Contribution	5.3	0.3	(120,845)	(6,840)	(22,801)	(6,840)	0	0	0	0	0
2238	City of Warrenton	6/30/2018	Proportion	5.2	0.0	(179,014)	0	(6,884)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2018	Contribution	5.2	0.0	38,640	0	1,485	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2023	Proportion	5.3	4.3	(667,982)	(541,948)	(126,034)	(126,034)	(126,034)	(126,034)	(126,034)	(37,812)	0
2240	City of Wilsonville	6/30/2023	Contribution	5.3	4.3	321,154	260,559	60,595	60,595	60,595	60,595	60,595	18,179	0
2240	City of Wilsonville	6/30/2022	Proportion	5.4	3.4	(979,920)	(616,986)	(181,467)	(181,467)	(181,467)	(181,467)	(72,585)	0	0
2240	City of Wilsonville	6/30/2022	Contribution	5.4	3.4	108,462	68,290	20,086	20,086	20,086	20,086	8,032	0	0
2240	City of Wilsonville	6/30/2021	Proportion	5.5	2.5	570,442	259,291	103,717	103,717	103,717	51,857	0	0	0

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Exhibit I

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

June 30, 2024 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
2240	City of Wilsonville	6/30/2021	Contribution	5.5	2.5	(1,887,074)	(857,762)	(343,104)	(343,104)	(343,104)	(171,554)	0	0	0
2240	City of Wilsonville	6/30/2020	Proportion	5.4	1.4	1,112,992	288,552	206,110	206,110	82,442	0	0	0	0
2240	City of Wilsonville	6/30/2020	Contribution	5.4	1.4	49,535	12,843	9,173	9,173	3,670	0	0	0	0
2240	City of Wilsonville	6/30/2019	Proportion	5.3	0.3	(1,835,605)	(103,900)	(346,341)	(103,900)	0	0	0	0	0
2240	City of Wilsonville	6/30/2019	Contribution	5.3	0.3	4,304,219	243,634	812,117	243,634	0	0	0	0	0
2240	City of Wilsonville	6/30/2018	Proportion	5.2	0.0	967,370	0	37,205	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2018	Contribution	5.2	0.0	(112,618)	0	(4,333)	0	0	0	0	0	0
2241	City of Bay City	6/30/2023	Proportion	5.3	4.3	(1,033)	(838)	(195)	(195)	(195)	(195)	(195)	(58)	0
2241	City of Bay City	6/30/2023	Contribution	5.3	4.3	266	216	50	50	50	50	50	16	0
2241	City of Bay City	6/30/2022	Proportion	5.4	3.4	308,363	194,155	57,104	57,104	57,104	57,104	22,843	0	0
2241	City of Bay City	6/30/2022	Contribution	5.4	3.4	(2,650)	(1,668)	(491)	(491)	(491)	(491)	(195)	0	0
2241	City of Bay City	6/30/2021	Proportion	5.5	2.5	170,547	77,520	31,009	31,009	31,009	15,502	0	0	0
2241	City of Bay City	6/30/2021	Contribution	5.5	2.5	(70,424)	(32,012)	(12,804)	(12,804)	(12,804)	(6,404)	0	0	0
2241	City of Bay City	6/30/2020	Proportion	5.4	1.4	(173,743)	(45,043)	(32,175)	(32,175)	(12,868)	0	0	0	0
2241	City of Bay City	6/30/2020	Contribution	5.4	1.4	205	53	38	38	15	0	0	0	0
2241	City of Bay City	6/30/2019	Proportion	5.3	0.3	128,431	7,271	24,232	7,271	0	0	0	0	0
2241	City of Bay City	6/30/2019	Contribution	5.3	0.3	(31,412)	(1,777)	(5,927)	(1,777)	0	0	0	0	0
2241	City of Bay City	6/30/2018	Proportion	5.2	0.0	(1,830)	0	(70)	0	0	0	0	0	0
2241	City of Bay City	6/30/2018	Contribution	5.2	0.0	(14,199)	0	(544)	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Contribution	5.3	4.3	8,985	7,290	1,695	1,695	1,695	1,695	1,695	510	0
2242	City of Gaston	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Contribution	5.4	3.4	2,019	1,271	374	374	374	374	149	0	0
2242	City of Gaston	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Contribution	5.3	0.3	37,929	2,149	7,156	2,149	0	0	0	0	0
2242	City of Gaston	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2023	Proportion	5.3	4.3	(210,125)	(170,479)	(39,646)	(39,646)	(39,646)	(39,646)	(39,646)	(11,895)	0
2243	City Of Brownsville	6/30/2023	Contribution	5.3	4.3	(67,184)	(54,508)	(12,676)	(12,676)	(12,676)	(12,676)	(12,676)	(3,804)	0
2243	City Of Brownsville	6/30/2022	Proportion	5.4	3.4	216,537	136,339	40,099	40,099	40,099	40,099	16,042	0	0
2243	City Of Brownsville	6/30/2022	Contribution	5.4	3.4	(95,305)	(60,007)	(17,649)	(17,649)	(17,649)	(17,649)	(7,060)	0	0
2243	City Of Brownsville	6/30/2021	Proportion	5.5	2.5	(35,225)	(16,010)	(6,405)	(6,405)	(6,405)	(3,200)	0	0	0
2243	City Of Brownsville	6/30/2021	Contribution	5.5	2.5	(102,413)	(46,550)	(18,621)	(18,621)	(18,621)	(9,308)	0	0	0
2243	City Of Brownsville	6/30/2020	Proportion	5.4	1.4	80,580	20,892	14,922	14,922	5,970	0	0	0	0
2243	City Of Brownsville	6/30/2020	Contribution	5.4	1.4	(59,474)	(15,418)	(11,014)	(11,014)	(4,404)	0	0	0	0
2243	City Of Brownsville	6/30/2019	Proportion	5.3	0.3	(75,800)	(4,290)	(14,302)	(4,290)	0	0	0	0	0
2243	City Of Brownsville	6/30/2019	Contribution	5.3	0.3	(52,467)	(2,972)	(9,899)	(2,972)	0	0	0	0	0
2243	City Of Brownsville	6/30/2018	Proportion	5.2	0.0	73,904	0	2,844	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2018	Contribution	5.2	0.0	(48,258)	0	(1,858)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2023	Proportion	5.3	4.3	122,397	99,303	23,094	23,094	23,094	23,094	23,094	6,927	0
2244	City of Lakeside	6/30/2023	Contribution	5.3	4.3	(35,756)	(29,010)	(6,746)	(6,746)	(6,746)	(6,746)	(6,746)	(2,026)	0
2244	City of Lakeside	6/30/2022	Proportion	5.4	3.4	(63,085)	(39,721)	(11,682)	(11,682)	(11,682)	(11,682)	(4,675)	0	0
2244	City of Lakeside	6/30/2022	Contribution	5.4	3.4	(18,786)	(11,828)	(3,479)	(3,479)	(3,479)	(3,479)	(1,391)	0	0
2244	City of Lakeside	6/30/2021	Proportion	5.5	2.5	88,883	40,400	16,161	16,161	16,161	8,078	0	0	0
2244	City of Lakeside	6/30/2021	Contribution	5.5	2.5	(54,473)	(24,761)	(9,904)	(9,904)	(9,904)	(4,953)	0	0	0
2244	City of Lakeside	6/30/2020	Proportion	5.4	1.4	(32,752)	(8,492)	(6,065)	(6,065)	(2,427)	0	0	0	0
2244	City of Lakeside	6/30/2020	Contribution	5.4	1.4	(4,162)	(1,078)	(771)	(771)	(307)	0	0	0	0
2244	City of Lakeside	6/30/2019	Proportion	5.3	0.3	(45,892)	(2,597)	(8,659)	(2,597)	0	0	0	0	0
2244	City of Lakeside	6/30/2019	Contribution	5.3	0.3	(15,933)	(903)	(3,006)	(903)	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Proportion	5.2	0.0	(64,673)	0	(2,488)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Contribution	5.2	0.0	(8,083)	0	(313)	0	0	0	0	0	0
2245	City of Dundee	6/30/2023	Proportion	5.3	4.3	204,260	165,720	38,540	38,540	38,540	38,540	38,540	11,560	0
2245	City of Dundee	6/30/2023	Contribution	5.3	4.3	23,642	19,181	4,461	4,461	4,461	4,461	4,461	1,337	0
2245	City of Dundee	6/30/2022	Proportion	5.4	3.4	(17,670)	(11,126)	(3,272)	(3,272)	(3,272)	(3,272)	(1,310)	0	0
2245	City of Dundee	6/30/2022	Contribution	5.4	3.4	31,644	19,924	5,860	5,860	5,860	5,860	2,344	0	0
2245	City of Dundee	6/30/2021	Proportion	5.5	2.5	(1,739)	(791)	(316)	(316)	(316)	(159)	0	0	0
2245	City of Dundee	6/30/2021	Contribution	5.5	2.5	(70,457)	(32,027)	(12,810)	(12,810)	(12,810)	(6,407)	0	0	0
2245	City of Dundee	6/30/2020	Proportion	5.4	1.4	(262,014)	(67,930)	(48,521)	(48,521)	(19,409)	0	0	0	0
2245	City of Dundee	6/30/2020	Contribution	5.4	1.4	394,439	102,263	73,044	73,044	29,219	0	0	0	0
2245	City of Dundee	6/30/2019	Proportion	5.3	0.3	(50,909)	(2,884)	(9,605)	(2,884)	0	0	0	0	0
2245	City of Dundee	6/30/2019	Contribution	5.3	0.3	(20,509)	(1,159)	(3,870)	(1,159)	0	0	0	0	0
2245	City of Dundee	6/30/2018	Proportion	5.2	0.0	37,864	0	1,454	0	0	0	0	0	0
2245	City of Dundee	6/30/2018	Contribution	5.2	0.0	(7,656)	0	(296)	0	0	0	0	0	0

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June 30, 2024 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
2246	City of Merrill	6/30/2023	Proportion	5.3	4.3	(52,216)	(42,364)	(9,852)	(9,852)	(9,852)	(9,852)	(9,852)	(2,956)	0
2246	City of Merrill	6/30/2023	Contribution	5.3	4.3	1,750	1,420	330	330	330	330	330	100	0
2246	City of Merrill	6/30/2022	Proportion	5.4	3.4	(36,837)	(23,193)	(6,822)	(6,822)	(6,822)	(6,822)	(2,727)	0	0
2246	City of Merrill	6/30/2022	Contribution	5.4	3.4	(5,083)	(3,201)	(941)	(941)	(941)	(941)	(378)	0	0
2246	City of Merrill	6/30/2021	Proportion	5.5	2.5	12,052	5,479	2,191	2,191	2,191	1,097	0	0	0
2246	City of Merrill	6/30/2021	Contribution	5.5	2.5	(18,212)	(8,279)	(3,311)	(3,311)	(3,311)	(1,657)	0	0	0
2246	City of Merrill	6/30/2020	Proportion	5.4	1.4	12,812	3,320	2,373	2,373	947	0	0	0	0
2246	City of Merrill	6/30/2020	Contribution	5.4	1.4	(1,791)	(463)	(332)	(332)	(131)	0	0	0	0
2246	City of Merrill	6/30/2019	Proportion	5.3	0.3	(22,550)	(1,275)	(4,255)	(1,275)	0	0	0	0	0
2246	City of Merrill	6/30/2019	Contribution	5.3	0.3	507	27	96	27	0	0	0	0	0
2246	City of Merrill	6/30/2018	Proportion	5.2	0.0	4,182	0	162	0	0	0	0	0	0
2246	City of Merrill	6/30/2018	Contribution	5.2	0.0	(4,515)	0	(175)	0	0	0	0	0	0
2247	City of Malin	6/30/2023	Proportion	5.3	4.3	20,475	16,612	3,863	3,863	3,863	3,863	3,863	1,160	0
2247	City of Malin	6/30/2023	Contribution	5.3	4.3	21,975	17,829	4,146	4,146	4,146	4,146	4,146	1,245	0
2247	City of Malin	6/30/2022	Proportion	5.4	3.4	81,707	51,445	15,131	15,131	15,131	15,131	6,052	0	0
2247	City of Malin	6/30/2022	Contribution	5.4	3.4	(1,144)	(720)	(212)	(212)	(212)	(212)	(84)	0	0
2247	City of Malin	6/30/2021	Proportion	5.5	2.5	(33,739)	(15,337)	(6,134)	(6,134)	(6,134)	(3,069)	0	0	0
2247	City of Malin	6/30/2021	Contribution	5.5	2.5	7,043	3,200	1,281	1,281	1,281	638	0	0	0
2247	City of Malin	6/30/2020	Proportion	5.4	1.4	18,258	4,734	3,381	3,381	1,353	0	0	0	0
2247	City of Malin	6/30/2020	Contribution	5.4	1.4	19,800	5,132	3,667	3,667	1,465	0	0	0	0
2247	City of Malin	6/30/2019	Proportion	5.3	0.3	(77,624)	(4,394)	(14,646)	(4,394)	0	0	0	0	0
2247	City of Malin	6/30/2019	Contribution	5.3	0.3	992	57	187	57	0	0	0	0	0
2247	City of Malin	6/30/2018	Proportion	5.2	0.0	8,901	0	341	0	0	0	0	0	0
2247	City of Malin	6/30/2018	Contribution	5.2	0.0	(3,248)	0	(123)	0	0	0	0	0	0
2248	City of Fossil	6/30/2023	Proportion	5.3	4.3	12,270	9,955	2,315	2,315	2,315	2,315	2,315	695	0
2248	City of Fossil	6/30/2023	Contribution	5.3	4.3	(1,214)	(985)	(229)	(229)	(229)	(229)	(229)	(69)	0
2248	City of Fossil	6/30/2022	Proportion	5.4	3.4	(2,809)	(1,769)	(520)	(520)	(520)	(520)	(209)	0	0
2248	City of Fossil	6/30/2022	Contribution	5.4	3.4	(4,902)	(3,086)	(908)	(908)	(908)	(908)	(362)	0	0
2248	City of Fossil	6/30/2021	Proportion	5.5	2.5	(49,938)	(22,698)	(9,080)	(9,080)	(9,080)	(4,538)	0	0	0
2248	City of Fossil	6/30/2021	Contribution	5.5	2.5	(22,707)	(10,320)	(4,129)	(4,129)	(4,129)	(2,062)	0	0	0
2248	City of Fossil	6/30/2020	Proportion	5.4	1.4	33,894	8,786	6,277	6,277	2,509	0	0	0	0
2248	City of Fossil	6/30/2020	Contribution	5.4	1.4	(23,401)	(6,065)	(4,334)	(4,334)	(1,731)	0	0	0	0
2248	City of Fossil	6/30/2019	Proportion	5.3	0.3	20,744	1,174	3,914	1,174	0	0	0	0	0
2248	City of Fossil	6/30/2019	Contribution	5.3	0.3	(20,701)	(1,171)	(3,906)	(1,171)	0	0	0	0	0
2248	City of Fossil	6/30/2018	Proportion	5.2	0.0	(17,307)	0	(667)	0	0	0	0	0	0
2248	City of Fossil	6/30/2018	Contribution	5.2	0.0	(6,820)	0	(260)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2023	Proportion	5.3	4.3	576,246	467,520	108,726	108,726	108,726	108,726	108,726	32,616	0
2249	City of Phoenix	6/30/2023	Contribution	5.3	4.3	(78,832)	(63,958)	(14,874)	(14,874)	(14,874)	(14,874)	(14,874)	(4,462)	0
2249	City of Phoenix	6/30/2022	Proportion	5.4	3.4	217,211	136,763	40,224	40,224	40,224	40,224	16,091	0	0
2249	City of Phoenix	6/30/2022	Contribution	5.4	3.4	(46,844)	(29,494)	(8,675)	(8,675)	(8,675)	(8,675)	(3,469)	0	0
2249	City of Phoenix	6/30/2021	Proportion	5.5	2.5	(151,953)	(69,069)	(27,628)	(27,628)	(27,628)	(13,813)	0	0	0
2249	City of Phoenix	6/30/2021	Contribution	5.5	2.5	(175,381)	(79,720)	(31,887)	(31,887)	(31,887)	(15,946)	0	0	0
2249	City of Phoenix	6/30/2020	Proportion	5.4	1.4	(125,699)	(32,587)	(23,278)	(23,278)	(9,309)	0	0	0	0
2249	City of Phoenix	6/30/2020	Contribution	5.4	1.4	(54,226)	(14,058)	(10,042)	(10,042)	(4,016)	0	0	0	0
2249	City of Phoenix	6/30/2019	Proportion	5.3	0.3	68,842	3,897	12,989	3,897	0	0	0	0	0
2249	City of Phoenix	6/30/2019	Contribution	5.3	0.3	(117,763)	(6,668)	(22,219)	(6,668)	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Proportion	5.2	0.0	306,900	0	11,805	0	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Contribution	5.2	0.0	(74,934)	0	(2,884)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2023	Proportion	5.3	4.3	18,584	15,078	3,506	3,506	3,506	3,506	3,506	1,054	0
2250	City of Gold Beach	6/30/2023	Contribution	5.3	4.3	5,245	4,255	990	990	990	990	990	295	0
2250	City of Gold Beach	6/30/2022	Proportion	5.4	3.4	45,663	28,751	8,456	8,456	8,456	8,456	3,383	0	0
2250	City of Gold Beach	6/30/2022	Contribution	5.4	3.4	(14,683)	(9,245)	(2,719)	(2,719)	(2,719)	(2,719)	(1,088)	0	0
2250	City of Gold Beach	6/30/2021	Proportion	5.5	2.5	230,755	104,890	41,955	41,955	41,955	20,980	0	0	0
2250	City of Gold Beach	6/30/2021	Contribution	5.5	2.5	(72,578)	(32,990)	(13,196)	(13,196)	(13,196)	(6,598)	0	0	0
2250	City of Gold Beach	6/30/2020	Proportion	5.4	1.4	(146,459)	(37,971)	(27,122)	(27,122)	(10,849)	0	0	0	0
2250	City of Gold Beach	6/30/2020	Contribution	5.4	1.4	55,211	14,315	10,224	10,224	4,091	0	0	0	0
2250	City of Gold Beach	6/30/2019	Proportion	5.3	0.3	113,325	6,415	21,382	6,415	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Contribution	5.3	0.3	42,359	2,399	7,992	2,399	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Proportion	5.2	0.0	(30,207)	0	(1,162)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Contribution	5.2	0.0	55,719	0	2,144	0	0	0	0	0	0
2251	City of Rogue River	6/30/2023	Proportion	5.3	4.3	(238,655)	(193,626)	(45,029)	(45,029)	(45,029)	(45,029)	(45,029)	(13,510)	0
2251	City of Rogue River	6/30/2023	Contribution	5.3	4.3	24,319	19,731	4,588	4,588	4,588	4,588	4,588	1,379	0
2251	City of Rogue River	6/30/2022	Proportion	5.4	3.4	125,640	79,106	23,267	23,267	23,267	23,267	9,305	0	0
2251	City of Rogue River	6/30/2022	Contribution	5.4	3.4	1,860	1,172	344	344	344	344	140	0	0
2251	City of Rogue River	6/30/2021	Proportion	5.5	2.5	47,578	21,625	8,651	8,651	8,651	4,323	0	0	0
2251	City of Rogue River	6/30/2021	Contribution	5.5	2.5	(98,253)	(44,661)	(17,864)	(17,864)	(17,864)	(8,933)	0	0	0
2251	City of Rogue River	6/30/2020	Proportion	5.4	1.4	(34,831)	(9,031)	(6,450)	(6,450)	(2,581)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2251	City of Rogue River	6/30/2020	Contribution	5.4	1.4	43,673	11,321	8,088	8,088	3,233	0	0	0	0
2251	City of Rogue River	6/30/2019	Proportion	5.3	0.3	(122,390)	(6,930)	(23,092)	(6,930)	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Contribution	5.3	0.3	(14,386)	(816)	(2,714)	(816)	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Proportion	5.2	0.0	71,074	0	2,734	0	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Contribution	5.2	0.0	(9,768)	0	(378)	0	0	0	0	0	0
2252	City of Dayton	6/30/2023	Proportion	5.3	4.3	(153,484)	(124,525)	(28,959)	(28,959)	(28,959)	(28,959)	(28,959)	(8,689)	0
2252	City of Dayton	6/30/2023	Contribution	5.3	4.3	32,053	26,005	6,048	6,048	6,048	6,048	6,048	1,813	0
2252	City of Dayton	6/30/2022	Proportion	5.4	3.4	84,352	53,110	15,621	15,621	15,621	15,621	6,247	0	0
2252	City of Dayton	6/30/2022	Contribution	5.4	3.4	(52,713)	(33,189)	(9,762)	(9,762)	(9,762)	(9,762)	(3,903)	0	0
2252	City of Dayton	6/30/2021	Proportion	5.5	2.5	118,336	53,788	21,516	21,516	21,516	10,756	0	0	0
2252	City of Dayton	6/30/2021	Contribution	5.5	2.5	(101,529)	(46,149)	(18,460)	(18,460)	(18,460)	(9,229)	0	0	0
2252	City of Dayton	6/30/2020	Proportion	5.4	1.4	83,937	21,761	15,544	15,544	6,217	0	0	0	0
2252	City of Dayton	6/30/2020	Contribution	5.4	1.4	(24,955)	(6,471)	(4,621)	(4,621)	(1,850)	0	0	0	0
2252	City of Dayton	6/30/2019	Proportion	5.3	0.3	91,203	5,163	17,208	5,163	0	0	0	0	0
2252	City of Dayton	6/30/2019	Contribution	5.3	0.3	(26,143)	(1,478)	(4,933)	(1,478)	0	0	0	0	0
2252	City of Dayton	6/30/2018	Proportion	5.2	0.0	(90,859)	0	(3,494)	0	0	0	0	0	0
2252	City of Dayton	6/30/2018	Contribution	5.2	0.0	(20,098)	0	(773)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2023	Proportion	5.3	4.3	(124,453)	(100,971)	(23,482)	(23,482)	(23,482)	(23,482)	(23,482)	(7,043)	0
2253	Town of Butte Falls	6/30/2023	Contribution	5.3	4.3	(8,155)	(6,616)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(460)	0
2253	Town of Butte Falls	6/30/2022	Proportion	5.4	3.4	75,695	47,659	14,018	14,018	14,018	14,018	5,605	0	0
2253	Town of Butte Falls	6/30/2022	Contribution	5.4	3.4	(30,757)	(19,365)	(5,696)	(5,696)	(5,696)	(5,696)	(2,277)	0	0
2253	Town of Butte Falls	6/30/2021	Proportion	5.5	2.5	45,668	20,759	8,303	8,303	8,303	4,153	0	0	0
2253	Town of Butte Falls	6/30/2021	Contribution	5.5	2.5	(36,032)	(16,379)	(6,551)	(6,551)	(6,551)	(3,277)	0	0	0
2253	Town of Butte Falls	6/30/2020	Proportion	5.4	1.4	16,310	4,230	3,020	3,020	1,210	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Contribution	5.4	1.4	(4,460)	(1,156)	(826)	(826)	(330)	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Proportion	5.3	0.3	44,150	2,500	8,330	2,500	0	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Contribution	5.3	0.3	(6,809)	(384)	(1,285)	(384)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Proportion	5.2	0.0	21,141	0	811	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Contribution	5.2	0.0	228	0	8	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2023	Proportion	5.3	4.3	15,302	12,415	2,887	2,887	2,887	2,887	2,887	867	0
2254	City of Shady Cove	6/30/2023	Contribution	5.3	4.3	(25,289)	(20,517)	(4,772)	(4,772)	(4,772)	(4,772)	(4,772)	(1,429)	0
2254	City of Shady Cove	6/30/2022	Proportion	5.4	3.4	10,587	6,665	1,961	1,961	1,961	1,961	782	0	0
2254	City of Shady Cove	6/30/2022	Contribution	5.4	3.4	(22,219)	(13,989)	(4,115)	(4,115)	(4,115)	(4,115)	(1,644)	0	0
2254	City of Shady Cove	6/30/2021	Proportion	5.5	2.5	259	118	47	47	47	24	0	0	0
2254	City of Shady Cove	6/30/2021	Contribution	5.5	2.5	(44,691)	(20,313)	(8,126)	(8,126)	(8,126)	(4,061)	0	0	0
2254	City of Shady Cove	6/30/2020	Proportion	5.4	1.4	(67,001)	(17,369)	(12,408)	(12,408)	(4,961)	0	0	0	0
2254	City of Shady Cove	6/30/2020	Contribution	5.4	1.4	(24,458)	(6,342)	(4,529)	(4,529)	(1,813)	0	0	0	0
2254	City of Shady Cove	6/30/2019	Proportion	5.3	0.3	73,072	4,137	13,787	4,137	0	0	0	0	0
2254	City of Shady Cove	6/30/2019	Contribution	5.3	0.3	(34,681)	(1,961)	(6,544)	(1,961)	0	0	0	0	0
2254	City of Shady Cove	6/30/2018	Proportion	5.2	0.0	38,052	0	1,462	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2018	Contribution	5.2	0.0	(18,793)	0	(723)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2023	Proportion	5.3	4.3	(1,983)	(1,609)	(374)	(374)	(374)	(374)	(374)	(113)	0
2255	Town of Canyon City	6/30/2023	Contribution	5.3	4.3	12,595	10,219	2,376	2,376	2,376	2,376	2,376	715	0
2255	Town of Canyon City	6/30/2022	Proportion	5.4	3.4	(86,821)	(54,665)	(16,078)	(16,078)	(16,078)	(16,078)	(6,431)	0	0
2255	Town of Canyon City	6/30/2022	Contribution	5.4	3.4	2,807	1,767	520	520	520	520	207	0	0
2255	Town of Canyon City	6/30/2021	Proportion	5.5	2.5	2,469	1,122	449	449	449	224	0	0	0
2255	Town of Canyon City	6/30/2021	Contribution	5.5	2.5	(40,032)	(18,195)	(7,279)	(7,279)	(7,279)	(3,637)	0	0	0
2255	Town of Canyon City	6/30/2020	Proportion	5.4	1.4	10,515	2,727	1,947	1,947	780	0	0	0	0
2255	Town of Canyon City	6/30/2020	Contribution	5.4	1.4	(4,944)	(1,280)	(916)	(916)	(364)	0	0	0	0
2255	Town of Canyon City	6/30/2019	Proportion	5.3	0.3	(14,627)	(827)	(2,760)	(827)	0	0	0	0	0
2255	Town of Canyon City	6/30/2019	Contribution	5.3	0.3	(5,728)	(323)	(1,081)	(323)	0	0	0	0	0
2255	Town of Canyon City	6/30/2018	Proportion	5.2	0.0	10,121	0	391	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2018	Contribution	5.2	0.0	(6,016)	0	(231)	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Contribution	5.3	4.3	1,780	1,444	336	336	336	336	336	100	0
2256	City of Jordan Valley	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Contribution	5.4	3.4	2,521	1,587	467	467	467	467	186	0	0
2256	City of Jordan Valley	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Contribution	5.3	0.3	1,849	104	349	104	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2257	City of Culver	6/30/2023	Proportion	5.3	4.3	(96,945)	(78,653)	(18,292)	(18,292)	(18,292)	(18,292)	(18,292)	(5,485)	0
2257	City of Culver	6/30/2023	Contribution	5.3	4.3	34,249	27,787	6,462	6,462	6,462	6,462	6,462	1,939	0

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

June 30, 2024 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
2257	City of Culver	6/30/2022	Proportion	5.4	3.4	49,253	31,011	9,121	9,121	9,121	9,121	3,648	0	0
2257	City of Culver	6/30/2022	Contribution	5.4	3.4	3,829	2,411	709	709	709	709	284	0	0
2257	City of Culver	6/30/2021	Proportion	5.5	2.5	(28,613)	(13,007)	(5,202)	(5,202)	(5,202)	(2,603)	0	0	0
2257	City of Culver	6/30/2021	Contribution	5.5	2.5	(40,063)	(18,211)	(7,284)	(7,284)	(7,284)	(3,643)	0	0	0
2257	City of Culver	6/30/2020	Proportion	5.4	1.4	37,454	9,710	6,936	6,936	2,774	0	0	0	0
2257	City of Culver	6/30/2020	Contribution	5.4	1.4	(19,482)	(5,050)	(3,608)	(3,608)	(1,442)	0	0	0	0
2257	City of Culver	6/30/2019	Proportion	5.3	0.3	(30,240)	(1,710)	(5,706)	(1,710)	0	0	0	0	0
2257	City of Culver	6/30/2019	Contribution	5.3	0.3	(17,830)	(1,010)	(3,364)	(1,010)	0	0	0	0	0
2257	City of Culver	6/30/2018	Proportion	5.2	0.0	44,598	0	1,713	0	0	0	0	0	0
2257	City of Culver	6/30/2018	Contribution	5.2	0.0	(19,298)	0	(743)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2023	Proportion	5.3	4.3	26,120	21,192	4,928	4,928	4,928	4,928	4,928	1,480	0
2258	City of Adair Village	6/30/2023	Contribution	5.3	4.3	(4,613)	(3,743)	(870)	(870)	(870)	(870)	(870)	(263)	0
2258	City of Adair Village	6/30/2022	Proportion	5.4	3.4	28,821	18,147	5,337	5,337	5,337	5,337	2,136	0	0
2258	City of Adair Village	6/30/2022	Contribution	5.4	3.4	3,519	2,215	652	652	652	652	259	0	0
2258	City of Adair Village	6/30/2021	Proportion	5.5	2.5	35,093	15,950	6,381	6,381	6,381	3,188	0	0	0
2258	City of Adair Village	6/30/2021	Contribution	5.5	2.5	(49,358)	(22,436)	(8,974)	(8,974)	(8,974)	(4,488)	0	0	0
2258	City of Adair Village	6/30/2020	Proportion	5.4	1.4	42,255	10,955	7,825	7,825	3,130	0	0	0	0
2258	City of Adair Village	6/30/2020	Contribution	5.4	1.4	320	84	59	59	25	0	0	0	0
2258	City of Adair Village	6/30/2019	Proportion	5.3	0.3	7,367	417	1,390	417	0	0	0	0	0
2258	City of Adair Village	6/30/2019	Contribution	5.3	0.3	(6,564)	(374)	(1,238)	(374)	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Proportion	5.2	0.0	21,551	0	831	0	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Contribution	5.2	0.0	(8,257)	0	(317)	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2023	Proportion	5.3	4.3	(215,977)	(175,227)	(40,750)	(40,750)	(40,750)	(40,750)	(40,750)	(12,227)	0
2260	City of Riddle	6/30/2023	Contribution	5.3	4.3	45,458	36,881	8,577	8,577	8,577	8,577	8,577	2,573	0
2260	City of Riddle	6/30/2022	Proportion	5.4	3.4	84,991	53,513	15,739	15,739	15,739	15,739	6,296	0	0
2260	City of Riddle	6/30/2022	Contribution	5.4	3.4	(23,865)	(15,027)	(4,419)	(4,419)	(4,419)	(4,419)	(1,770)	0	0
2260	City of Riddle	6/30/2021	Proportion	5.5	2.5	24,098	10,955	4,381	4,381	4,381	2,193	0	0	0
2260	City of Riddle	6/30/2021	Contribution	5.5	2.5	(47,376)	(21,534)	(8,614)	(8,614)	(8,614)	(4,306)	0	0	0
2260	City of Riddle	6/30/2020	Proportion	5.4	1.4	33,679	8,731	6,237	6,237	2,494	0	0	0	0
2260	City of Riddle	6/30/2020	Contribution	5.4	1.4	5,083	1,319	941	941	378	0	0	0	0
2260	City of Riddle	6/30/2019	Proportion	5.3	0.3	(128,079)	(7,249)	(24,166)	(7,249)	0	0	0	0	0
2260	City of Riddle	6/30/2019	Contribution	5.3	0.3	(2,570)	(145)	(485)	(145)	0	0	0	0	0
2260	City of Riddle	6/30/2018	Proportion	5.2	0.0	26,772	0	1,032	0	0	0	0	0	0
2260	City of Riddle	6/30/2018	Contribution	5.2	0.0	(16,991)	0	(651)	0	0	0	0	0	0
2261	City of Waldport	6/30/2023	Proportion	5.3	4.3	15,415	12,507	2,908	2,908	2,908	2,908	2,908	875	0
2261	City of Waldport	6/30/2023	Contribution	5.3	4.3	40,584	32,927	7,657	7,657	7,657	7,657	7,657	2,299	0
2261	City of Waldport	6/30/2022	Proportion	5.4	3.4	87,585	55,147	16,219	16,219	16,219	16,219	6,490	0	0
2261	City of Waldport	6/30/2022	Contribution	5.4	3.4	9,958	6,270	1,844	1,844	1,844	1,844	738	0	0
2261	City of Waldport	6/30/2021	Proportion	5.5	2.5	25,815	11,733	4,694	4,694	4,694	2,345	0	0	0
2261	City of Waldport	6/30/2021	Contribution	5.5	2.5	(67,121)	(30,509)	(12,204)	(12,204)	(12,204)	(6,101)	0	0	0
2261	City of Waldport	6/30/2020	Proportion	5.4	1.4	129,652	33,612	24,010	24,010	9,602	0	0	0	0
2261	City of Waldport	6/30/2020	Contribution	5.4	1.4	(5,167)	(1,339)	(957)	(957)	(382)	0	0	0	0
2261	City of Waldport	6/30/2019	Proportion	5.3	0.3	78,518	4,443	14,815	4,443	0	0	0	0	0
2261	City of Waldport	6/30/2019	Contribution	5.3	0.3	(7,510)	(425)	(1,417)	(425)	0	0	0	0	0
2261	City of Waldport	6/30/2018	Proportion	5.2	0.0	(53,955)	0	(2,075)	0	0	0	0	0	0
2261	City of Waldport	6/30/2018	Contribution	5.2	0.0	2,256	0	86	0	0	0	0	0	0
2262	City of Dufur	6/30/2023	Proportion	5.3	4.3	(50,456)	(40,936)	(9,520)	(9,520)	(9,520)	(9,520)	(9,520)	(2,856)	0
2262	City of Dufur	6/30/2023	Contribution	5.3	4.3	8,978	7,284	1,694	1,694	1,694	1,694	1,694	508	0
2262	City of Dufur	6/30/2022	Proportion	5.4	3.4	(12,754)	(8,030)	(2,362)	(2,362)	(2,362)	(2,362)	(944)	0	0
2262	City of Dufur	6/30/2022	Contribution	5.4	3.4	(14,938)	(9,406)	(2,766)	(2,766)	(2,766)	(2,766)	(1,108)	0	0
2262	City of Dufur	6/30/2021	Proportion	5.5	2.5	(6,673)	(3,034)	(1,213)	(1,213)	(1,213)	(608)	0	0	0
2262	City of Dufur	6/30/2021	Contribution	5.5	2.5	(27,768)	(12,621)	(5,049)	(5,049)	(5,049)	(2,523)	0	0	0
2262	City of Dufur	6/30/2020	Proportion	5.4	1.4	2,779	719	515	515	204	0	0	0	0
2262	City of Dufur	6/30/2020	Contribution	5.4	1.4	(9,110)	(2,362)	(1,687)	(1,687)	(675)	0	0	0	0
2262	City of Dufur	6/30/2019	Proportion	5.3	0.3	588	33	111	33	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2262	City of Dufur	6/30/2019	Contribution	5.3	0.3	(23,283)	(1,318)	(4,393)	(1,318)	0	0	0	0	0
2262	City of Dufur	6/30/2018	Proportion	5.2	0.0	50,258	0	1,933	0	0	0	0	0	0
2262	City of Dufur	6/30/2018	Contribution	5.2	0.0	(10,575)	0	(405)	0	0	0	0	0	0
2263	City of La Grande	6/30/2023	Proportion	5.3	4.3	(324,244)	(263,066)	(61,178)	(61,178)	(61,178)	(61,178)	(61,178)	(18,354)	0
2263	City of La Grande	6/30/2023	Contribution	5.3	4.3	34,436	27,939	6,497	6,497	6,497	6,497	6,497	1,951	0
2263	City of La Grande	6/30/2022	Proportion	5.4	3.4	25,670	16,162	4,754	4,754	4,754	4,754	1,900	0	0
2263	City of La Grande	6/30/2022	Contribution	5.4	3.4	(93,950)	(59,154)	(17,398)	(17,398)	(17,398)	(17,398)	(6,960)	0	0
2263	City of La Grande	6/30/2021	Proportion	5.5	2.5	356,716	162,145	64,857	64,857	64,857	32,431	0	0	0
2263	City of La Grande	6/30/2021	Contribution	5.5	2.5	(485,748)	(220,794)	(88,318)	(88,318)	(88,318)	(44,158)	0	0	0
2263	City of La Grande	6/30/2020	Proportion	5.4	1.4	(599,267)	(155,367)	(110,975)	(110,975)	(44,392)	0	0	0	0
2263	City of La Grande	6/30/2020	Contribution	5.4	1.4	82,797	21,465	15,333	15,333	6,132	0	0	0	0
2263	City of La Grande	6/30/2019	Proportion	5.3	0.3	113,863	6,443	21,484	6,443	0	0	0	0	0
2263	City of La Grande	6/30/2019	Contribution	5.3	0.3	(148,107)	(8,382)	(27,945)	(8,382)	0	0	0	0	0
2263	City of La Grande	6/30/2018	Proportion	5.2	0.0	(146,885)	0	(5,650)	0	0	0	0	0	0
2263	City of La Grande	6/30/2018	Contribution	5.2	0.0	(35,225)	0	(1,355)	0	0	0	0	0	0
2264	City of Gervais	6/30/2023	Proportion	5.3	4.3	(63,817)	(51,776)	(12,041)	(12,041)	(12,041)	(12,041)	(12,041)	(3,612)	0
2264	City of Gervais	6/30/2023	Contribution	5.3	4.3	(62,870)	(51,008)	(11,862)	(11,862)	(11,862)	(11,862)	(11,862)	(3,560)	0
2264	City of Gervais	6/30/2022	Proportion	5.4	3.4	125,009	78,709	23,150	23,150	23,150	23,150	9,259	0	0
2264	City of Gervais	6/30/2022	Contribution	5.4	3.4	2,825	1,779	523	523	523	523	210	0	0
2264	City of Gervais	6/30/2021	Proportion	5.5	2.5	165,809	75,368	30,147	30,147	30,147	15,074	0	0	0
2264	City of Gervais	6/30/2021	Contribution	5.5	2.5	(91,061)	(41,390)	(16,557)	(16,557)	(16,557)	(8,276)	0	0	0
2264	City of Gervais	6/30/2020	Proportion	5.4	1.4	200,017	51,857	37,040	37,040	14,817	0	0	0	0
2264	City of Gervais	6/30/2020	Contribution	5.4	1.4	14,063	3,647	2,604	2,604	1,043	0	0	0	0
2264	City of Gervais	6/30/2019	Proportion	5.3	0.3	(30,973)	(1,753)	(5,844)	(1,753)	0	0	0	0	0
2264	City of Gervais	6/30/2019	Contribution	5.3	0.3	(2,041)	(116)	(385)	(116)	0	0	0	0	0
2264	City of Gervais	6/30/2018	Proportion	5.2	0.0	37,257	0	1,432	0	0	0	0	0	0
2264	City of Gervais	6/30/2018	Contribution	5.2	0.0	4,655	0	180	0	0	0	0	0	0
2265	City of Westfir	6/30/2023	Proportion	5.3	4.3	(6,686)	(5,424)	(1,262)	(1,262)	(1,262)	(1,262)	(1,262)	(376)	0
2265	City of Westfir	6/30/2023	Contribution	5.3	4.3	(1,402)	(1,137)	(265)	(265)	(265)	(265)	(265)	(77)	0
2265	City of Westfir	6/30/2022	Proportion	5.4	3.4	12,923	8,137	2,393	2,393	2,393	2,393	958	0	0
2265	City of Westfir	6/30/2022	Contribution	5.4	3.4	(7,664)	(4,826)	(1,419)	(1,419)	(1,419)	(1,419)	(569)	0	0
2265	City of Westfir	6/30/2021	Proportion	5.5	2.5	37,511	17,051	6,820	6,820	6,820	3,411	0	0	0
2265	City of Westfir	6/30/2021	Contribution	5.5	2.5	(12,854)	(5,843)	(2,337)	(2,337)	(2,337)	(1,169)	0	0	0
2265	City of Westfir	6/30/2020	Proportion	5.4	1.4	(115,715)	(29,999)	(21,429)	(21,429)	(8,570)	0	0	0	0
2265	City of Westfir	6/30/2020	Contribution	5.4	1.4	3,269	849	605	605	244	0	0	0	0
2265	City of Westfir	6/30/2019	Proportion	5.3	0.3	49,326	2,791	9,307	2,791	0	0	0	0	0
2265	City of Westfir	6/30/2019	Contribution	5.3	0.3	(13,748)	(778)	(2,594)	(778)	0	0	0	0	0
2265	City of Westfir	6/30/2018	Proportion	5.2	0.0	37,206	0	1,431	0	0	0	0	0	0
2265	City of Westfir	6/30/2018	Contribution	5.2	0.0	(4,895)	0	(190)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2023	Proportion	5.3	4.3	9,747	7,908	1,839	1,839	1,839	1,839	1,839	552	0
2266	City of Irrigon	6/30/2023	Contribution	5.3	4.3	3,911	3,173	738	738	738	738	738	221	0
2266	City of Irrigon	6/30/2022	Proportion	5.4	3.4	(112,073)	(70,565)	(20,754)	(20,754)	(20,754)	(20,754)	(8,303)	0	0
2266	City of Irrigon	6/30/2022	Contribution	5.4	3.4	5,922	3,728	1,097	1,097	1,097	1,097	437	0	0
2266	City of Irrigon	6/30/2021	Proportion	5.5	2.5	(3,608)	(1,640)	(656)	(656)	(656)	(328)	0	0	0
2266	City of Irrigon	6/30/2021	Contribution	5.5	2.5	(99,827)	(45,377)	(18,150)	(18,150)	(18,150)	(9,077)	0	0	0
2266	City of Irrigon	6/30/2020	Proportion	5.4	1.4	81,988	21,256	15,183	15,183	6,073	0	0	0	0
2266	City of Irrigon	6/30/2020	Contribution	5.4	1.4	(3,183)	(827)	(589)	(589)	(238)	0	0	0	0
2266	City of Irrigon	6/30/2019	Proportion	5.3	0.3	(48,692)	(2,757)	(9,187)	(2,757)	0	0	0	0	0
2266	City of Irrigon	6/30/2019	Contribution	5.3	0.3	(4,721)	(266)	(891)	(266)	0	0	0	0	0
2266	City of Irrigon	6/30/2018	Proportion	5.2	0.0	41,012	0	1,577	0	0	0	0	0	0
2266	City of Irrigon	6/30/2018	Contribution	5.2	0.0	(7,955)	0	(305)	0	0	0	0	0	0
2267	City of Independence	6/30/2023	Proportion	5.3	4.3	(596,517)	(483,967)	(112,550)	(112,550)	(112,550)	(112,550)	(112,550)	(33,767)	0
2267	City of Independence	6/30/2023	Contribution	5.3	4.3	117,849	95,613	22,236	22,236	22,236	22,236	22,236	6,669	0
2267	City of Independence	6/30/2022	Proportion	5.4	3.4	(219,709)	(138,335)	(40,687)	(40,687)	(40,687)	(40,687)	(16,274)	0	0
2267	City of Independence	6/30/2022	Contribution	5.4	3.4	11,241	7,077	2,082	2,082	2,082	2,082	831	0	0
2267	City of Independence	6/30/2021	Proportion	5.5	2.5	263,625	119,829	47,932	47,932	47,932	23,965	0	0	0
2267	City of Independence	6/30/2021	Contribution	5.5	2.5	(747,092)	(339,587)	(135,835)	(135,835)	(135,835)	(67,917)	0	0	0
2267	City of Independence	6/30/2020	Proportion	5.4	1.4	291,838	75,662	54,044	54,044	21,618	0	0	0	0
2267	City of Independence	6/30/2020	Contribution	5.4	1.4	(40,776)	(10,572)	(7,551)	(7,551)	(3,021)	0	0	0	0
2267	City of Independence	6/30/2019	Proportion	5.3	0.3	126,013	7,133	23,776	7,133	0	0	0	0	0
2267	City of Independence	6/30/2019	Contribution	5.3	0.3	(102,909)	(5,824)	(19,417)	(5,824)	0	0	0	0	0
2267	City of Independence	6/30/2018	Proportion	5.2	0.0	294,247	0	11,317	0	0	0	0	0	0
2267	City of Independence	6/30/2018	Contribution	5.2	0.0	(75,311)	0	(2,896)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2023	Proportion	5.3	4.3	(168,194)	(136,459)	(31,735)	(31,735)	(31,735)	(31,735)	(31,735)	(9,519)	0
2268	City of Harrisburg	6/30/2023	Contribution	5.3	4.3	22,084	17,917	4,167	4,167	4,167	4,167	4,167	1,249	0
2268	City of Harrisburg	6/30/2022	Proportion	5.4	3.4	153,983	96,953	28,515	28,515	28,515	28,515	11,408	0	0
2268	City of Harrisburg	6/30/2022	Contribution	5.4	3.4	(19,689)	(12,397)	(3,646)	(3,646)	(3,646)	(3,646)	(1,459)	0	0

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Exhibit I

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

June 30, 2024 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
2268	City of Harrisburg	6/30/2021	Proportion	5.5	2.5	(76,881)	(34,947)	(13,978)	(13,978)	(13,978)	(6,991)	0	0	0
2268	City of Harrisburg	6/30/2021	Contribution	5.5	2.5	(98,391)	(44,724)	(17,889)	(17,889)	(17,889)	(8,946)	0	0	0
2268	City of Harrisburg	6/30/2020	Proportion	5.4	1.4	(236,769)	(61,385)	(43,846)	(43,846)	(17,539)	0	0	0	0
2268	City of Harrisburg	6/30/2020	Contribution	5.4	1.4	8,047	2,087	1,490	1,490	597	0	0	0	0
2268	City of Harrisburg	6/30/2019	Proportion	5.3	0.3	(38,210)	(2,165)	(7,209)	(2,165)	0	0	0	0	0
2268	City of Harrisburg	6/30/2019	Contribution	5.3	0.3	(67,965)	(3,845)	(12,824)	(3,845)	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Proportion	5.2	0.0	120,458	0	4,633	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Contribution	5.2	0.0	(30,206)	0	(1,161)	0	0	0	0	0	0
2269	City of Durham	6/30/2023	Proportion	5.3	4.3	(1,355)	(1,099)	(256)	(256)	(256)	(256)	(256)	(75)	0
2269	City of Durham	6/30/2023	Contribution	5.3	4.3	7,115	5,773	1,342	1,342	1,342	1,342	1,342	405	0
2269	City of Durham	6/30/2022	Proportion	5.4	3.4	(39,186)	(24,672)	(7,257)	(7,257)	(7,257)	(7,257)	(2,901)	0	0
2269	City of Durham	6/30/2022	Contribution	5.4	3.4	(167)	(105)	(31)	(31)	(31)	(31)	(12)	0	0
2269	City of Durham	6/30/2021	Proportion	5.5	2.5	59,523	27,057	10,822	10,822	10,822	5,413	0	0	0
2269	City of Durham	6/30/2021	Contribution	5.5	2.5	(25,096)	(11,407)	(4,563)	(4,563)	(4,563)	(2,281)	0	0	0
2269	City of Durham	6/30/2020	Proportion	5.4	1.4	(64,375)	(16,691)	(11,921)	(11,921)	(4,770)	0	0	0	0
2269	City of Durham	6/30/2020	Contribution	5.4	1.4	3,920	1,016	726	726	290	0	0	0	0
2269	City of Durham	6/30/2019	Proportion	5.3	0.3	(16,897)	(957)	(3,188)	(957)	0	0	0	0	0
2269	City of Durham	6/30/2019	Contribution	5.3	0.3	(9,754)	(554)	(1,840)	(554)	0	0	0	0	0
2269	City of Durham	6/30/2018	Proportion	5.2	0.0	25,403	0	978	0	0	0	0	0	0
2269	City of Durham	6/30/2018	Contribution	5.2	0.0	(8,598)	0	(333)	0	0	0	0	0	0
2270	City of Lyons	6/30/2023	Proportion	5.3	4.3	(41,900)	(33,994)	(7,906)	(7,906)	(7,906)	(7,906)	(7,906)	(2,370)	0
2270	City of Lyons	6/30/2023	Contribution	5.3	4.3	11,705	9,497	2,208	2,208	2,208	2,208	2,208	665	0
2270	City of Lyons	6/30/2022	Proportion	5.4	3.4	6,766	4,260	1,253	1,253	1,253	1,253	501	0	0
2270	City of Lyons	6/30/2022	Contribution	5.4	3.4	5,023	3,163	930	930	930	930	373	0	0
2270	City of Lyons	6/30/2021	Proportion	5.5	2.5	(12,427)	(5,650)	(2,259)	(2,259)	(2,259)	(1,132)	0	0	0
2270	City of Lyons	6/30/2021	Contribution	5.5	2.5	(7,245)	(3,294)	(1,317)	(1,317)	(1,317)	(660)	0	0	0
2270	City of Lyons	6/30/2020	Proportion	5.4	1.4	(7,233)	(1,877)	(1,339)	(1,339)	(538)	0	0	0	0
2270	City of Lyons	6/30/2020	Contribution	5.4	1.4	(512)	(132)	(95)	(95)	(37)	0	0	0	0
2270	City of Lyons	6/30/2019	Proportion	5.3	0.3	(6,944)	(394)	(1,310)	(394)	0	0	0	0	0
2270	City of Lyons	6/30/2019	Contribution	5.3	0.3	(3,739)	(214)	(705)	(214)	0	0	0	0	0
2270	City of Lyons	6/30/2018	Proportion	5.2	0.0	10,935	0	420	0	0	0	0	0	0
2270	City of Lyons	6/30/2018	Contribution	5.2	0.0	(2,191)	0	(86)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2023	Proportion	5.3	4.3	(22,595)	(18,332)	(4,263)	(4,263)	(4,263)	(4,263)	(4,263)	(1,280)	0
2271	City of Columbia City	6/30/2023	Contribution	5.3	4.3	36,024	29,227	6,797	6,797	6,797	6,797	6,797	2,039	0
2271	City of Columbia City	6/30/2022	Proportion	5.4	3.4	(15,954)	(10,046)	(2,954)	(2,954)	(2,954)	(2,954)	(1,184)	0	0
2271	City of Columbia City	6/30/2022	Contribution	5.4	3.4	32,449	20,431	6,009	6,009	6,009	6,009	2,404	0	0
2271	City of Columbia City	6/30/2021	Proportion	5.5	2.5	(76,588)	(34,813)	(13,925)	(13,925)	(13,925)	(6,963)	0	0	0
2271	City of Columbia City	6/30/2021	Contribution	5.5	2.5	(69,446)	(31,565)	(12,627)	(12,627)	(12,627)	(6,311)	0	0	0
2271	City of Columbia City	6/30/2020	Proportion	5.4	1.4	4,469	1,157	828	828	329	0	0	0	0
2271	City of Columbia City	6/30/2020	Contribution	5.4	1.4	3,905	1,013	723	723	290	0	0	0	0
2271	City of Columbia City	6/30/2019	Proportion	5.3	0.3	(129,837)	(7,347)	(24,498)	(7,347)	0	0	0	0	0
2271	City of Columbia City	6/30/2019	Contribution	5.3	0.3	(32,328)	(1,828)	(6,100)	(1,828)	0	0	0	0	0
2271	City of Columbia City	6/30/2018	Proportion	5.2	0.0	102,738	0	3,953	0	0	0	0	0	0
2271	City of Columbia City	6/30/2018	Contribution	5.2	0.0	(17,694)	0	(679)	0	0	0	0	0	0
2272	City of Aurora	6/30/2023	Proportion	5.3	4.3	36,442	29,566	6,876	6,876	6,876	6,876	6,876	2,062	0
2272	City of Aurora	6/30/2023	Contribution	5.3	4.3	(13,746)	(11,152)	(2,594)	(2,594)	(2,594)	(2,594)	(2,594)	(776)	0
2272	City of Aurora	6/30/2022	Proportion	5.4	3.4	58,445	36,799	10,823	10,823	10,823	10,823	4,330	0	0
2272	City of Aurora	6/30/2022	Contribution	5.4	3.4	(15,094)	(9,504)	(2,795)	(2,795)	(2,795)	(2,795)	(1,119)	0	0
2272	City of Aurora	6/30/2021	Proportion	5.5	2.5	(49,591)	(22,540)	(9,017)	(9,017)	(9,017)	(4,506)	0	0	0
2272	City of Aurora	6/30/2021	Contribution	5.5	2.5	(48,734)	(22,151)	(8,861)	(8,861)	(8,861)	(4,429)	0	0	0
2272	City of Aurora	6/30/2020	Proportion	5.4	1.4	94,207	24,423	17,446	17,446	6,977	0	0	0	0
2272	City of Aurora	6/30/2020	Contribution	5.4	1.4	(43,322)	(11,230)	(8,023)	(8,023)	(3,207)	0	0	0	0
2272	City of Aurora	6/30/2019	Proportion	5.3	0.3	125,270	7,090	23,636	7,090	0	0	0	0	0
2272	City of Aurora	6/30/2019	Contribution	5.3	0.3	(35,475)	(2,010)	(6,693)	(2,010)	0	0	0	0	0
2272	City of Aurora	6/30/2018	Proportion	5.2	0.0	(84,418)	0	(3,248)	0	0	0	0	0	0
2272	City of Aurora	6/30/2018	Contribution	5.2	0.0	(14,575)	0	(560)	0	0	0	0	0	0
2273	City of Silverton	6/30/2023	Proportion	5.3	4.3	(970,225)	(787,164)	(183,061)	(183,061)	(183,061)	(183,061)	(183,061)	(54,920)	0
2273	City of Silverton	6/30/2023	Contribution	5.3	4.3	134,896	109,444	25,452	25,452	25,452	25,452	25,452	7,636	0
2273	City of Silverton	6/30/2022	Proportion	5.4	3.4	586,759	369,441	108,659	108,659	108,659	108,659	43,464	0	0
2273	City of Silverton	6/30/2022	Contribution	5.4	3.4	(15,969)	(10,055)	(2,957)	(2,957)	(2,957)	(2,957)	(1,184)	0	0
2273	City of Silverton	6/30/2021	Proportion	5.5	2.5	(692,158)	(314,617)	(125,847)	(125,847)	(125,847)	(62,923)	0	0	0
2273	City of Silverton	6/30/2021	Contribution	5.5	2.5	(348,171)	(158,259)	(63,304)	(63,304)	(63,304)	(31,651)	0	0	0
2273	City of Silverton	6/30/2020	Proportion	5.4	1.4	369,085	95,689	68,349	68,349	27,340	0	0	0	0
2273	City of Silverton	6/30/2020	Contribution	5.4	1.4	56,525	14,653	10,468	10,468	4,185	0	0	0	0
2273	City of Silverton	6/30/2019	Proportion	5.3	0.3	(1,021,430)	(57,815)	(192,723)	(57,815)	0	0	0	0	0
2273	City of Silverton	6/30/2019	Contribution	5.3	0.3	559,670	31,680	105,598	31,680	0	0	0	0	0
2273	City of Silverton	6/30/2018	Proportion	5.2	0.0	260,924	0	10,034	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2273	City of Silverton	6/30/2018	Contribution	5.2	0.0	(108,680)	0	(4,180)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2023	Proportion	5.3	4.3	83,665	67,879	15,786	15,786	15,786	15,786	15,786	4,735	0
2274	City of Gold Hill	6/30/2023	Contribution	5.3	4.3	(26,938)	(21,855)	(5,083)	(5,083)	(5,083)	(5,083)	(5,083)	(1,523)	0
2274	City of Gold Hill	6/30/2022	Proportion	5.4	3.4	(63,692)	(40,102)	(11,795)	(11,795)	(11,795)	(11,795)	(4,717)	0	0
2274	City of Gold Hill	6/30/2022	Contribution	5.4	3.4	(13,070)	(8,230)	(2,420)	(2,420)	(2,420)	(2,420)	(970)	0	0
2274	City of Gold Hill	6/30/2021	Proportion	5.5	2.5	68,725	31,240	12,495	12,495	12,495	6,250	0	0	0
2274	City of Gold Hill	6/30/2021	Contribution	5.5	2.5	(32,518)	(14,782)	(5,912)	(5,912)	(5,912)	(2,958)	0	0	0
2274	City of Gold Hill	6/30/2020	Proportion	5.4	1.4	74,759	19,383	13,844	13,844	5,539	0	0	0	0
2274	City of Gold Hill	6/30/2020	Contribution	5.4	1.4	(12,097)	(3,137)	(2,240)	(2,240)	(897)	0	0	0	0
2274	City of Gold Hill	6/30/2019	Proportion	5.3	0.3	(7,673)	(433)	(1,448)	(433)	0	0	0	0	0
2274	City of Gold Hill	6/30/2019	Contribution	5.3	0.3	(2,855)	(160)	(539)	(160)	0	0	0	0	0
2274	City of Gold Hill	6/30/2018	Proportion	5.2	0.0	(42,946)	0	(1,651)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2018	Contribution	5.2	0.0	668	0	28	0	0	0	0	0	0
2275	City of Toledo	6/30/2023	Proportion	5.3	4.3	237,222	192,463	44,759	44,759	44,759	44,759	44,759	13,427	0
2275	City of Toledo	6/30/2023	Contribution	5.3	4.3	(89,623)	(72,713)	(16,910)	(16,910)	(16,910)	(16,910)	(16,910)	(5,073)	0
2275	City of Toledo	6/30/2022	Proportion	5.4	3.4	226,074	142,342	41,866	41,866	41,866	41,866	16,744	0	0
2275	City of Toledo	6/30/2022	Contribution	5.4	3.4	115,719	72,861	21,429	21,429	21,429	21,429	8,574	0	0
2275	City of Toledo	6/30/2021	Proportion	5.5	2.5	235,553	107,069	42,828	42,828	42,828	21,413	0	0	0
2275	City of Toledo	6/30/2021	Contribution	5.5	2.5	(394,799)	(179,453)	(71,782)	(71,782)	(71,782)	(35,889)	0	0	0
2275	City of Toledo	6/30/2020	Proportion	5.4	1.4	194,671	50,471	36,050	36,050	14,421	0	0	0	0
2275	City of Toledo	6/30/2020	Contribution	5.4	1.4	(122,936)	(31,872)	(22,766)	(22,766)	(9,106)	0	0	0	0
2275	City of Toledo	6/30/2019	Proportion	5.3	0.3	128,845	7,295	24,310	7,295	0	0	0	0	0
2275	City of Toledo	6/30/2019	Contribution	5.3	0.3	331,455	18,760	62,539	18,760	0	0	0	0	0
2275	City of Toledo	6/30/2018	Proportion	5.2	0.0	(353,773)	0	(13,608)	0	0	0	0	0	0
2275	City of Toledo	6/30/2018	Contribution	5.2	0.0	(85,353)	0	(3,283)	0	0	0	0	0	0
2276	City of Newport	6/30/2023	Proportion	5.3	4.3	(714,702)	(579,853)	(134,849)	(134,849)	(134,849)	(134,849)	(134,849)	(40,457)	0
2276	City of Newport	6/30/2023	Contribution	5.3	4.3	143,046	116,056	26,990	26,990	26,990	26,990	26,990	8,096	0
2276	City of Newport	6/30/2022	Proportion	5.4	3.4	99,514	62,656	18,429	18,429	18,429	18,429	7,369	0	0
2276	City of Newport	6/30/2022	Contribution	5.4	3.4	(84,305)	(53,081)	(15,612)	(15,612)	(15,612)	(15,612)	(6,245)	0	0
2276	City of Newport	6/30/2021	Proportion	5.5	2.5	(24,490)	(11,131)	(4,453)	(4,453)	(4,453)	(2,225)	0	0	0
2276	City of Newport	6/30/2021	Contribution	5.5	2.5	(500,496)	(227,499)	(90,999)	(90,999)	(90,999)	(45,501)	0	0	0
2276	City of Newport	6/30/2020	Proportion	5.4	1.4	(555,982)	(144,142)	(102,960)	(102,960)	(41,182)	0	0	0	0
2276	City of Newport	6/30/2020	Contribution	5.4	1.4	(32,310)	(8,378)	(5,983)	(5,983)	(2,395)	0	0	0	0
2276	City of Newport	6/30/2019	Proportion	5.3	0.3	(256,426)	(14,516)	(48,382)	(14,516)	0	0	0	0	0
2276	City of Newport	6/30/2019	Contribution	5.3	0.3	(160,865)	(9,105)	(30,352)	(9,105)	0	0	0	0	0
2276	City of Newport	6/30/2018	Proportion	5.2	0.0	529,190	0	20,355	0	0	0	0	0	0
2276	City of Newport	6/30/2018	Contribution	5.2	0.0	(124,512)	0	(4,787)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2023	Proportion	5.3	4.3	(5,661,549)	(4,593,332)	(1,068,217)	(1,068,217)	(1,068,217)	(1,068,217)	(1,068,217)	(320,464)	0
2278	City of Springfield	6/30/2023	Contribution	5.3	4.3	25,737	20,881	4,856	4,856	4,856	4,856	4,856	1,457	0
2278	City of Springfield	6/30/2022	Proportion	5.4	3.4	3,587,436	2,258,756	664,340	664,340	664,340	664,340	265,736	0	0
2278	City of Springfield	6/30/2022	Contribution	5.4	3.4	(185,567)	(116,839)	(34,364)	(34,364)	(34,364)	(34,364)	(13,747)	0	0
2278	City of Springfield	6/30/2021	Proportion	5.5	2.5	(739,946)	(336,338)	(134,536)	(134,536)	(134,536)	(67,266)	0	0	0
2278	City of Springfield	6/30/2021	Contribution	5.5	2.5	(5,700,306)	(2,591,049)	(1,036,419)	(1,036,419)	(1,036,419)	(518,211)	0	0	0
2278	City of Springfield	6/30/2020	Proportion	5.4	1.4	(267,214)	(69,278)	(49,484)	(49,484)	(19,794)	0	0	0	0
2278	City of Springfield	6/30/2020	Contribution	5.4	1.4	(577,084)	(149,616)	(106,867)	(106,867)	(42,749)	0	0	0	0
2278	City of Springfield	6/30/2019	Proportion	5.3	0.3	(1,187,322)	(67,207)	(224,023)	(67,207)	0	0	0	0	0
2278	City of Springfield	6/30/2019	Contribution	5.3	0.3	(1,514,020)	(85,700)	(285,664)	(85,700)	0	0	0	0	0
2278	City of Springfield	6/30/2018	Proportion	5.2	0.0	1,553,206	0	59,741	0	0	0	0	0	0
2278	City of Springfield	6/30/2018	Contribution	5.2	0.0	(1,165,019)	0	(44,809)	0	0	0	0	0	0
2279	City of Keizer	6/30/2023	Proportion	5.3	4.3	(2,542,827)	(2,063,048)	(479,779)	(479,779)	(479,779)	(479,779)	(479,779)	(143,932)	0
2279	City of Keizer	6/30/2023	Contribution	5.3	4.3	(250,833)	(203,506)	(47,327)	(47,327)	(47,327)	(47,327)	(47,327)	(14,198)	0
2279	City of Keizer	6/30/2022	Proportion	5.4	3.4	4,584,008	2,886,228	848,890	848,890	848,890	848,890	339,558	0	0
2279	City of Keizer	6/30/2022	Contribution	5.4	3.4	(1,059,258)	(666,940)	(196,159)	(196,159)	(196,159)	(196,159)	(78,463)	0	0
2279	City of Keizer	6/30/2021	Proportion	5.5	2.5	789,965	359,075	143,630	143,630	143,630	71,815	0	0	0
2279	City of Keizer	6/30/2021	Contribution	5.5	2.5	(1,718,397)	(781,089)	(312,436)	(312,436)	(312,436)	(156,217)	0	0	0

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Exhibit I

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

June 30, 2024 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
2279	City of Keizer	6/30/2020	Proportion	5.4	1.4	1,756,565	455,405	325,290	325,290	130,115	0	0	0	0
2279	City of Keizer	6/30/2020	Contribution	5.4	1.4	(559,637)	(145,093)	(103,636)	(103,636)	(41,457)	0	0	0	0
2279	City of Keizer	6/30/2019	Proportion	5.3	0.3	(331,545)	(18,765)	(62,556)	(18,765)	0	0	0	0	0
2279	City of Keizer	6/30/2019	Contribution	5.3	0.3	(458,932)	(25,977)	(86,591)	(25,977)	0	0	0	0	0
2279	City of Keizer	6/30/2018	Proportion	5.2	0.0	899,580	0	34,600	0	0	0	0	0	0
2279	City of Keizer	6/30/2018	Contribution	5.2	0.0	(259,247)	0	(9,972)	0	0	0	0	0	0
2280	City of Winston	6/30/2023	Proportion	5.3	4.3	(129,679)	(105,211)	(24,468)	(24,468)	(24,468)	(24,468)	(24,468)	(7,339)	0
2280	City of Winston	6/30/2023	Contribution	5.3	4.3	(46,333)	(37,591)	(8,742)	(8,742)	(8,742)	(8,742)	(8,742)	(2,623)	0
2280	City of Winston	6/30/2022	Proportion	5.4	3.4	401,489	252,789	74,350	74,350	74,350	74,350	29,739	0	0
2280	City of Winston	6/30/2022	Contribution	5.4	3.4	(97,224)	(61,216)	(18,004)	(18,004)	(18,004)	(18,004)	(7,204)	0	0
2280	City of Winston	6/30/2021	Proportion	5.5	2.5	346,323	157,419	62,968	62,968	62,968	31,483	0	0	0
2280	City of Winston	6/30/2021	Contribution	5.5	2.5	(320,843)	(145,838)	(58,335)	(58,335)	(58,335)	(29,168)	0	0	0
2280	City of Winston	6/30/2020	Proportion	5.4	1.4	193,212	50,092	35,780	35,780	14,312	0	0	0	0
2280	City of Winston	6/30/2020	Contribution	5.4	1.4	(76,755)	(19,899)	(14,214)	(14,214)	(5,685)	0	0	0	0
2280	City of Winston	6/30/2019	Proportion	5.3	0.3	55,491	3,141	10,470	3,141	0	0	0	0	0
2280	City of Winston	6/30/2019	Contribution	5.3	0.3	(98,566)	(5,581)	(18,597)	(5,581)	0	0	0	0	0
2280	City of Winston	6/30/2018	Proportion	5.2	0.0	181,994	0	6,999	0	0	0	0	0	0
2280	City of Winston	6/30/2018	Contribution	5.2	0.0	(83,813)	0	(3,223)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2023	Proportion	5.3	4.3	(39,192)	(31,797)	(7,395)	(7,395)	(7,395)	(7,395)	(7,395)	(2,217)	0
2281	City of Manzanita	6/30/2023	Contribution	5.3	4.3	65,129	52,841	12,288	12,288	12,288	12,288	12,288	3,689	0
2281	City of Manzanita	6/30/2022	Proportion	5.4	3.4	81,859	51,541	15,159	15,159	15,159	15,159	6,064	0	0
2281	City of Manzanita	6/30/2022	Contribution	5.4	3.4	11,785	7,421	2,182	2,182	2,182	2,182	875	0	0
2281	City of Manzanita	6/30/2021	Proportion	5.5	2.5	191,597	87,089	34,836	34,836	34,836	17,417	0	0	0
2281	City of Manzanita	6/30/2021	Contribution	5.5	2.5	(162,273)	(73,761)	(29,504)	(29,504)	(29,504)	(14,753)	0	0	0
2281	City of Manzanita	6/30/2020	Proportion	5.4	1.4	40,436	10,484	7,488	7,488	2,996	0	0	0	0
2281	City of Manzanita	6/30/2020	Contribution	5.4	1.4	(4,620)	(1,196)	(856)	(856)	(340)	0	0	0	0
2281	City of Manzanita	6/30/2019	Proportion	5.3	0.3	7,495	425	1,414	425	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Contribution	5.3	0.3	(23,381)	(1,321)	(4,412)	(1,321)	0	0	0	0	0
2281	City of Manzanita	6/30/2018	Proportion	5.2	0.0	136,816	0	5,261	0	0	0	0	0	0
2281	City of Manzanita	6/30/2018	Contribution	5.2	0.0	(17,385)	0	(670)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2023	Proportion	5.3	4.3	(336,200)	(272,766)	(63,434)	(63,434)	(63,434)	(63,434)	(63,434)	(19,030)	0
2282	City of Eagle Point	6/30/2023	Contribution	5.3	4.3	17,083	13,860	3,223	3,223	3,223	3,223	3,223	968	0
2282	City of Eagle Point	6/30/2022	Proportion	5.4	3.4	297,214	187,134	55,040	55,040	55,040	55,040	22,014	0	0
2282	City of Eagle Point	6/30/2022	Contribution	5.4	3.4	(72,702)	(45,776)	(13,463)	(13,463)	(13,463)	(13,463)	(5,387)	0	0
2282	City of Eagle Point	6/30/2021	Proportion	5.5	2.5	16,829	7,649	3,060	3,060	3,060	1,529	0	0	0
2282	City of Eagle Point	6/30/2021	Contribution	5.5	2.5	(232,591)	(105,724)	(42,289)	(42,289)	(42,289)	(21,146)	0	0	0
2282	City of Eagle Point	6/30/2020	Proportion	5.4	1.4	222,754	57,750	41,251	41,251	16,499	0	0	0	0
2282	City of Eagle Point	6/30/2020	Contribution	5.4	1.4	(66,810)	(17,322)	(12,372)	(12,372)	(4,950)	0	0	0	0
2282	City of Eagle Point	6/30/2019	Proportion	5.3	0.3	34,063	1,928	6,427	1,928	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Contribution	5.3	0.3	(50,006)	(2,831)	(9,435)	(2,831)	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Proportion	5.2	0.0	(28,193)	0	(1,083)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2018	Contribution	5.2	0.0	(27,434)	0	(1,054)	0	0	0	0	0	0
2283	City of Maupin	6/30/2023	Proportion	5.3	4.3	(184,313)	(149,537)	(34,776)	(34,776)	(34,776)	(34,776)	(34,776)	(10,433)	0
2283	City of Maupin	6/30/2023	Contribution	5.3	4.3	(40,161)	(32,583)	(7,578)	(7,578)	(7,578)	(7,578)	(7,578)	(2,271)	0
2283	City of Maupin	6/30/2022	Proportion	5.4	3.4	223,040	140,432	41,304	41,304	41,304	41,304	16,520	0	0
2283	City of Maupin	6/30/2022	Contribution	5.4	3.4	(87,596)	(55,154)	(16,221)	(16,221)	(16,221)	(16,221)	(6,491)	0	0
2283	City of Maupin	6/30/2021	Proportion	5.5	2.5	251,273	114,215	45,686	45,686	45,686	22,843	0	0	0
2283	City of Maupin	6/30/2021	Contribution	5.5	2.5	(132,398)	(60,182)	(24,072)	(24,072)	(24,072)	(12,038)	0	0	0
2283	City of Maupin	6/30/2020	Proportion	5.4	1.4	3,062	794	567	567	227	0	0	0	0
2283	City of Maupin	6/30/2020	Contribution	5.4	1.4	(31,366)	(8,130)	(5,809)	(5,809)	(2,321)	0	0	0	0
2283	City of Maupin	6/30/2019	Proportion	5.3	0.3	20,313	1,148	3,833	1,148	0	0	0	0	0
2283	City of Maupin	6/30/2019	Contribution	5.3	0.3	(34,850)	(1,975)	(6,575)	(1,975)	0	0	0	0	0
2283	City of Maupin	6/30/2018	Proportion	5.2	0.0	5,365	0	205	0	0	0	0	0	0
2283	City of Maupin	6/30/2018	Contribution	5.2	0.0	(30,930)	0	(1,190)	0	0	0	0	0	0
2284	City of Halsey	6/30/2023	Proportion	5.3	4.3	(39,371)	(31,943)	(7,428)	(7,428)	(7,428)	(7,428)	(7,428)	(2,231)	0
2284	City of Halsey	6/30/2023	Contribution	5.3	4.3	(2,272)	(1,843)	(429)	(429)	(429)	(429)	(429)	(127)	0
2284	City of Halsey	6/30/2022	Proportion	5.4	3.4	95,932	60,402	17,765	17,765	17,765	17,765	7,107	0	0
2284	City of Halsey	6/30/2022	Contribution	5.4	3.4	(14,281)	(8,991)	(2,645)	(2,645)	(2,645)	(2,645)	(1,056)	0	0
2284	City of Halsey	6/30/2021	Proportion	5.5	2.5	(88,040)	(40,019)	(16,007)	(16,007)	(16,007)	(8,005)	0	0	0
2284	City of Halsey	6/30/2021	Contribution	5.5	2.5	(32,294)	(14,678)	(5,872)	(5,872)	(5,872)	(2,934)	0	0	0
2284	City of Halsey	6/30/2020	Proportion	5.4	1.4	51,177	13,269	9,477	9,477	3,792	0	0	0	0
2284	City of Halsey	6/30/2020	Contribution	5.4	1.4	(15,907)	(4,123)	(2,946)	(2,946)	(1,177)	0	0	0	0
2284	City of Halsey	6/30/2019	Proportion	5.3	0.3	21,055	1,190	3,973	1,190	0	0	0	0	0
2284	City of Halsey	6/30/2019	Contribution	5.3	0.3	(14,105)	(800)	(2,661)	(800)	0	0	0	0	0
2284	City of Halsey	6/30/2018	Proportion	5.2	0.0	(13,677)	0	(527)	0	0	0	0	0	0
2284	City of Halsey	6/30/2018	Contribution	5.2	0.0	(9,635)	0	(370)	0	0	0	0	0	0
2285	City of Veneta	6/30/2023	Proportion	5.3	4.3	(167,114)	(135,583)	(31,531)	(31,531)	(31,531)	(31,531)	(31,531)	(9,459)	0

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Exhibit I

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

June 30, 2024 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
2285	City of Veneta	6/30/2023	Contribution	5.3	4.3	31,839	25,832	6,007	6,007	6,007	6,007	6,007	1,804	0
2285	City of Veneta	6/30/2022	Proportion	5.4	3.4	166,109	104,587	30,761	30,761	30,761	30,761	12,304	0	0
2285	City of Veneta	6/30/2022	Contribution	5.4	3.4	(10,666)	(6,716)	(1,975)	(1,975)	(1,975)	(1,975)	(791)	0	0
2285	City of Veneta	6/30/2021	Proportion	5.5	2.5	(253,689)	(115,314)	(46,125)	(46,125)	(46,125)	(23,064)	0	0	0
2285	City of Veneta	6/30/2021	Contribution	5.5	2.5	(139,318)	(63,325)	(25,331)	(25,331)	(25,331)	(12,663)	0	0	0
2285	City of Veneta	6/30/2020	Proportion	5.4	1.4	50,310	13,042	9,317	9,317	3,725	0	0	0	0
2285	City of Veneta	6/30/2020	Contribution	5.4	1.4	(52,862)	(13,706)	(9,789)	(9,789)	(3,917)	0	0	0	0
2285	City of Veneta	6/30/2019	Proportion	5.3	0.3	20,128	1,138	3,798	1,138	0	0	0	0	0
2285	City of Veneta	6/30/2019	Contribution	5.3	0.3	(35,244)	(1,994)	(6,650)	(1,994)	0	0	0	0	0
2285	City of Veneta	6/30/2018	Proportion	5.2	0.0	16,573	0	638	0	0	0	0	0	0
2285	City of Veneta	6/30/2018	Contribution	5.2	0.0	(14,771)	0	(566)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2023	Proportion	5.3	4.3	120,315	97,614	22,701	22,701	22,701	22,701	22,701	6,810	0
2286	City of Millersburg	6/30/2023	Contribution	5.3	4.3	69,082	56,048	13,034	13,034	13,034	13,034	13,034	3,912	0
2286	City of Millersburg	6/30/2022	Proportion	5.4	3.4	(122,278)	(76,990)	(22,644)	(22,644)	(22,644)	(22,644)	(9,058)	0	0
2286	City of Millersburg	6/30/2022	Contribution	5.4	3.4	68,855	43,353	12,751	12,751	12,751	12,751	5,100	0	0
2286	City of Millersburg	6/30/2021	Proportion	5.5	2.5	20,158	9,163	3,665	3,665	3,665	1,833	0	0	0
2286	City of Millersburg	6/30/2021	Contribution	5.5	2.5	(67,404)	(30,639)	(12,255)	(12,255)	(12,255)	(6,129)	0	0	0
2286	City of Millersburg	6/30/2020	Proportion	5.4	1.4	10,347	2,683	1,916	1,916	767	0	0	0	0
2286	City of Millersburg	6/30/2020	Contribution	5.4	1.4	18,572	4,816	3,439	3,439	1,377	0	0	0	0
2286	City of Millersburg	6/30/2019	Proportion	5.3	0.3	125,997	7,132	23,773	7,132	0	0	0	0	0
2286	City of Millersburg	6/30/2019	Contribution	5.3	0.3	(30,335)	(1,715)	(5,724)	(1,715)	0	0	0	0	0
2286	City of Millersburg	6/30/2018	Proportion	5.2	0.0	148,640	0	5,715	0	0	0	0	0	0
2286	City of Millersburg	6/30/2018	Contribution	5.2	0.0	(1,679)	0	(64)	0	0	0	0	0	0
2287	City of King City	6/30/2023	Proportion	5.3	4.3	(30,388)	(24,654)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(1,718)	0
2287	City of King City	6/30/2023	Contribution	5.3	4.3	17,909	14,530	3,379	3,379	3,379	3,379	3,379	1,014	0
2287	City of King City	6/30/2022	Proportion	5.4	3.4	(103,556)	(65,202)	(19,177)	(19,177)	(19,177)	(19,177)	(7,671)	0	0
2287	City of King City	6/30/2022	Contribution	5.4	3.4	(3,314)	(2,086)	(614)	(614)	(614)	(614)	(244)	0	0
2287	City of King City	6/30/2021	Proportion	5.5	2.5	96,839	44,018	17,607	17,607	17,607	8,804	0	0	0
2287	City of King City	6/30/2021	Contribution	5.5	2.5	(116,338)	(52,882)	(21,152)	(21,152)	(21,152)	(10,578)	0	0	0
2287	City of King City	6/30/2020	Proportion	5.4	1.4	95,800	24,836	17,741	17,741	7,095	0	0	0	0
2287	City of King City	6/30/2020	Contribution	5.4	1.4	5,421	1,405	1,004	1,004	401	0	0	0	0
2287	City of King City	6/30/2019	Proportion	5.3	0.3	(85,952)	(4,867)	(16,217)	(4,867)	0	0	0	0	0
2287	City of King City	6/30/2019	Contribution	5.3	0.3	(5,787)	(327)	(1,092)	(327)	0	0	0	0	0
2287	City of King City	6/30/2018	Proportion	5.2	0.0	138,565	0	5,330	0	0	0	0	0	0
2287	City of King City	6/30/2018	Contribution	5.2	0.0	(10,246)	0	(396)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2023	Proportion	5.3	4.3	(2,244,135)	(1,820,713)	(423,422)	(423,422)	(423,422)	(423,422)	(423,422)	(127,025)	0
2288	City of Tualatin	6/30/2023	Contribution	5.3	4.3	422,903	343,110	79,793	79,793	79,793	79,793	79,793	23,938	0
2288	City of Tualatin	6/30/2022	Proportion	5.4	3.4	1,378,517	867,955	255,281	255,281	255,281	255,281	102,112	0	0
2288	City of Tualatin	6/30/2022	Contribution	5.4	3.4	(238,046)	(149,880)	(44,083)	(44,083)	(44,083)	(44,083)	(17,631)	0	0
2288	City of Tualatin	6/30/2021	Proportion	5.5	2.5	(367,677)	(167,127)	(66,850)	(66,850)	(66,850)	(33,427)	0	0	0
2288	City of Tualatin	6/30/2021	Contribution	5.5	2.5	(1,957,951)	(889,978)	(355,991)	(355,991)	(355,991)	(177,996)	0	0	0
2288	City of Tualatin	6/30/2020	Proportion	5.4	1.4	1,625,689	421,473	301,054	301,054	120,419	0	0	0	0
2288	City of Tualatin	6/30/2020	Contribution	5.4	1.4	(73,933)	(19,169)	(13,691)	(13,691)	(5,478)	0	0	0	0
2288	City of Tualatin	6/30/2019	Proportion	5.3	0.3	(2,732,760)	(154,685)	(515,615)	(154,685)	0	0	0	0	0
2288	City of Tualatin	6/30/2019	Contribution	5.3	0.3	691,113	39,118	130,399	39,118	0	0	0	0	0
2288	City of Tualatin	6/30/2018	Proportion	5.2	0.0	1,087,140	0	41,815	0	0	0	0	0	0
2288	City of Tualatin	6/30/2018	Contribution	5.2	0.0	(235,684)	0	(9,064)	0	0	0	0	0	0
2289	City Of St Paul	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2023	Proportion	5.3	4.3	601,561	488,059	113,502	113,502	113,502	113,502	113,502	34,051	0
2290	City of Molalla	6/30/2023	Contribution	5.3	4.3	52,256	42,396	9,860	9,860	9,860	9,860	9,860	2,956	0
2290	City of Molalla	6/30/2022	Proportion	5.4	3.4	(64,748)	(40,768)	(11,990)	(11,990)	(11,990)	(11,990)	(4,798)	0	0
2290	City of Molalla	6/30/2022	Contribution	5.4	3.4	258,531	162,779	47,876	47,876	47,876	47,876	19,151	0	0
2290	City of Molalla	6/30/2021	Proportion	5.5	2.5	(178,093)	(80,950)	(32,381)	(32,381)	(32,381)	(16,188)	0	0	0
2290	City of Molalla	6/30/2021	Contribution	5.5	2.5	(62,542)	(28,429)	(11,371)	(11,371)	(11,371)	(5,687)	0	0	0
2290	City of Molalla	6/30/2020	Proportion	5.4	1.4	49,793	12,909	9,221	9,221	3,688	0	0	0	0
2290	City of Molalla	6/30/2020	Contribution	5.4	1.4	144,604	37,488	26,779	26,779	10,709	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2290	City of Molalla	6/30/2019	Proportion	5.3	0.3	497,794	28,179	93,923	28,179	0	0	0	0	0
2290	City of Molalla	6/30/2019	Contribution	5.3	0.3	61,247	3,467	11,556	3,467	0	0	0	0	0
2290	City of Molalla	6/30/2018	Proportion	5.2	0.0	(294,318)	0	(11,318)	0	0	0	0	0	0
2290	City of Molalla	6/30/2018	Contribution	5.2	0.0	104,388	0	4,013	0	0	0	0	0	0
2291	City of Florence	6/30/2023	Proportion	5.3	4.3	(762,979)	(619,021)	(143,958)	(143,958)	(143,958)	(143,958)	(143,958)	(43,189)	0
2291	City of Florence	6/30/2023	Contribution	5.3	4.3	(9,771)	(7,927)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(551)	0
2291	City of Florence	6/30/2022	Proportion	5.4	3.4	347,363	218,711	64,326	64,326	64,326	64,326	25,733	0	0
2291	City of Florence	6/30/2022	Contribution	5.4	3.4	(204,921)	(129,025)	(37,948)	(37,948)	(37,948)	(37,948)	(15,181)	0	0
2291	City of Florence	6/30/2021	Proportion	5.5	2.5	502,124	228,239	91,295	91,295	91,295	45,649	0	0	0
2291	City of Florence	6/30/2021	Contribution	5.5	2.5	(736,800)	(334,908)	(133,964)	(133,964)	(133,964)	(66,980)	0	0	0
2291	City of Florence	6/30/2020	Proportion	5.4	1.4	516,158	133,818	95,585	95,585	38,233	0	0	0	0
2291	City of Florence	6/30/2020	Contribution	5.4	1.4	(102,657)	(26,613)	(19,011)	(19,011)	(7,602)	0	0	0	0
2291	City of Florence	6/30/2019	Proportion	5.3	0.3	(65,711)	(3,721)	(12,398)	(3,721)	0	0	0	0	0
2291	City of Florence	6/30/2019	Contribution	5.3	0.3	(192,188)	(10,878)	(36,262)	(10,878)	0	0	0	0	0
2291	City of Florence	6/30/2018	Proportion	5.2	0.0	100,468	0	3,863	0	0	0	0	0	0
2291	City of Florence	6/30/2018	Contribution	5.2	0.0	(183,589)	0	(7,059)	0	0	0	0	0	0
2292	City of North Bend	6/30/2023	Proportion	5.3	4.3	(1,219,428)	(989,347)	(230,081)	(230,081)	(230,081)	(230,081)	(230,081)	(69,023)	0
2292	City of North Bend	6/30/2023	Contribution	5.3	4.3	240,909	195,454	45,455	45,455	45,455	45,455	45,455	13,634	0
2292	City of North Bend	6/30/2022	Proportion	5.4	3.4	126,526	79,664	23,431	23,431	23,431	23,431	9,371	0	0
2292	City of North Bend	6/30/2022	Contribution	5.4	3.4	(156,013)	(98,231)	(28,891)	(28,891)	(28,891)	(28,891)	(11,558)	0	0
2292	City of North Bend	6/30/2021	Proportion	5.5	2.5	(234,359)	(106,526)	(42,611)	(42,611)	(42,611)	(21,304)	0	0	0
2292	City of North Bend	6/30/2021	Contribution	5.5	2.5	(675,107)	(306,866)	(122,747)	(122,747)	(122,747)	(61,372)	0	0	0
2292	City of North Bend	6/30/2020	Proportion	5.4	1.4	(660,442)	(171,226)	(122,304)	(122,304)	(48,922)	0	0	0	0
2292	City of North Bend	6/30/2020	Contribution	5.4	1.4	(12,418)	(3,218)	(2,300)	(2,300)	(918)	0	0	0	0
2292	City of North Bend	6/30/2019	Proportion	5.3	0.3	(319,109)	(18,064)	(60,209)	(18,064)	0	0	0	0	0
2292	City of North Bend	6/30/2019	Contribution	5.3	0.3	(156,286)	(8,846)	(29,488)	(8,846)	0	0	0	0	0
2292	City of North Bend	6/30/2018	Proportion	5.2	0.0	663,410	0	25,515	0	0	0	0	0	0
2292	City of North Bend	6/30/2018	Contribution	5.2	0.0	(130,040)	0	(5,000)	0	0	0	0	0	0
2293	City of Lowell	6/30/2023	Proportion	5.3	4.3	(65,191)	(52,891)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(3,691)	0
2293	City of Lowell	6/30/2023	Contribution	5.3	4.3	5,331	4,325	1,006	1,006	1,006	1,006	1,006	301	0
2293	City of Lowell	6/30/2022	Proportion	5.4	3.4	157,660	99,268	29,196	29,196	29,196	29,196	11,680	0	0
2293	City of Lowell	6/30/2022	Contribution	5.4	3.4	(7,435)	(4,681)	(1,377)	(1,377)	(1,377)	(1,377)	(550)	0	0
2293	City of Lowell	6/30/2021	Proportion	5.5	2.5	(105,778)	(48,082)	(19,232)	(19,232)	(19,232)	(9,618)	0	0	0
2293	City of Lowell	6/30/2021	Contribution	5.5	2.5	(30,688)	(13,948)	(5,580)	(5,580)	(5,580)	(2,788)	0	0	0
2293	City of Lowell	6/30/2020	Proportion	5.4	1.4	149,640	38,796	27,711	27,711	11,085	0	0	0	0
2293	City of Lowell	6/30/2020	Contribution	5.4	1.4	(10,819)	(2,803)	(2,004)	(2,004)	(799)	0	0	0	0
2293	City of Lowell	6/30/2019	Proportion	5.3	0.3	(130,080)	(7,365)	(24,543)	(7,365)	0	0	0	0	0
2293	City of Lowell	6/30/2019	Contribution	5.3	0.3	2,370	135	447	135	0	0	0	0	0
2293	City of Lowell	6/30/2018	Proportion	5.2	0.0	93,716	0	3,606	0	0	0	0	0	0
2293	City of Lowell	6/30/2018	Contribution	5.2	0.0	(19,630)	0	(755)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2023	Proportion	5.3	4.3	(205,762)	(166,939)	(38,823)	(38,823)	(38,823)	(38,823)	(38,823)	(11,647)	0
2294	City of Depoe Bay	6/30/2023	Contribution	5.3	4.3	35,642	28,917	6,725	6,725	6,725	6,725	6,725	2,017	0
2294	City of Depoe Bay	6/30/2022	Proportion	5.4	3.4	137,816	86,774	25,521	25,521	25,521	25,521	10,211	0	0
2294	City of Depoe Bay	6/30/2022	Contribution	5.4	3.4	(18,653)	(11,745)	(3,454)	(3,454)	(3,454)	(3,454)	(1,383)	0	0
2294	City of Depoe Bay	6/30/2021	Proportion	5.5	2.5	(28,903)	(13,138)	(5,255)	(5,255)	(5,255)	(2,628)	0	0	0
2294	City of Depoe Bay	6/30/2021	Contribution	5.5	2.5	(120,403)	(54,730)	(21,891)	(21,891)	(21,891)	(10,948)	0	0	0
2294	City of Depoe Bay	6/30/2020	Proportion	5.4	1.4	(43,096)	(11,172)	(7,981)	(7,981)	(3,191)	0	0	0	0
2294	City of Depoe Bay	6/30/2020	Contribution	5.4	1.4	(18,780)	(4,868)	(3,478)	(3,478)	(1,390)	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Proportion	5.3	0.3	147,444	8,344	27,820	8,344	0	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Contribution	5.3	0.3	(28,133)	(1,593)	(5,308)	(1,593)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Proportion	5.2	0.0	(210,597)	0	(8,102)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Contribution	5.2	0.0	6,876	0	266	0	0	0	0	0	0
2295	City of Tigard	6/30/2023	Proportion	5.3	4.3	(1,644,038)	(1,333,842)	(310,196)	(310,196)	(310,196)	(310,196)	(310,196)	(93,058)	0
2295	City of Tigard	6/30/2023	Contribution	5.3	4.3	180,428	146,385	34,043	34,043	34,043	34,043	34,043	10,213	0
2295	City of Tigard	6/30/2022	Proportion	5.4	3.4	1,247,453	785,433	231,010	231,010	231,010	231,010	92,403	0	0
2295	City of Tigard	6/30/2022	Contribution	5.4	3.4	(152,462)	(95,994)	(28,234)	(28,234)	(28,234)	(28,234)	(11,292)	0	0
2295	City of Tigard	6/30/2021	Proportion	5.5	2.5	(26,992)	(12,268)	(4,908)	(4,908)	(4,908)	(2,452)	0	0	0
2295	City of Tigard	6/30/2021	Contribution	5.5	2.5	(1,317,646)	(598,930)	(239,572)	(239,572)	(239,572)	(119,786)	0	0	0
2295	City of Tigard	6/30/2020	Proportion	5.4	1.4	127,722	33,114	23,652	23,652	9,462	0	0	0	0
2295	City of Tigard	6/30/2020	Contribution	5.4	1.4	(110,478)	(28,642)	(20,459)	(20,459)	(8,183)	0	0	0	0
2295	City of Tigard	6/30/2019	Proportion	5.3	0.3	(1,036,064)	(58,644)	(195,484)	(58,644)	0	0	0	0	0
2295	City of Tigard	6/30/2019	Contribution	5.3	0.3	(291,940)	(16,525)	(55,083)	(16,525)	0	0	0	0	0
2295	City of Tigard	6/30/2018	Proportion	5.2	0.0	200,625	0	7,715	0	0	0	0	0	0
2295	City of Tigard	6/30/2018	Contribution	5.2	0.0	(239,040)	0	(9,195)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2023	Proportion	5.3	4.3	(1,023,446)	(830,343)	(193,103)	(193,103)	(193,103)	(193,103)	(193,103)	(57,931)	0
2296	City of Happy Valley	6/30/2023	Contribution	5.3	4.3	62,309	50,553	11,756	11,756	11,756	11,756	11,756	3,529	0
2296	City of Happy Valley	6/30/2022	Proportion	5.4	3.4	1,006,298	633,596	186,351	186,351	186,351	186,351	74,543	0	0

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Exhibit I

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

June 30, 2024 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
2296	City of Happy Valley	6/30/2022	Contribution	5.4	3.4	(70,955)	(44,675)	(13,140)	(13,140)	(13,140)	(13,140)	(5,255)	0	0
2296	City of Happy Valley	6/30/2021	Proportion	5.5	2.5	587,484	267,039	106,815	106,815	106,815	53,409	0	0	0
2296	City of Happy Valley	6/30/2021	Contribution	5.5	2.5	(768,987)	(349,539)	(139,816)	(139,816)	(139,816)	(69,907)	0	0	0
2296	City of Happy Valley	6/30/2020	Proportion	5.4	1.4	58,605	15,193	10,853	10,853	4,340	0	0	0	0
2296	City of Happy Valley	6/30/2020	Contribution	5.4	1.4	68,493	17,757	12,684	12,684	5,073	0	0	0	0
2296	City of Happy Valley	6/30/2019	Proportion	5.3	0.3	(1,179,583)	(66,768)	(222,563)	(66,768)	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Contribution	5.3	0.3	1,899,632	107,527	358,421	107,527	0	0	0	0	0
2296	City of Happy Valley	6/30/2018	Proportion	5.2	0.0	458,999	0	17,654	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2018	Contribution	5.2	0.0	(157,026)	0	(6,041)	0	0	0	0	0	0
2297	City of Rainier	6/30/2023	Proportion	5.3	4.3	(91,192)	(73,986)	(17,206)	(17,206)	(17,206)	(17,206)	(17,206)	(5,162)	0
2297	City of Rainier	6/30/2023	Contribution	5.3	4.3	(18,019)	(14,619)	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)	(1,019)	0
2297	City of Rainier	6/30/2022	Proportion	5.4	3.4	(139,123)	(87,595)	(25,764)	(25,764)	(25,764)	(25,764)	(10,303)	0	0
2297	City of Rainier	6/30/2022	Contribution	5.4	3.4	(47,972)	(30,204)	(8,884)	(8,884)	(8,884)	(8,884)	(3,552)	0	0
2297	City of Rainier	6/30/2021	Proportion	5.5	2.5	146,561	66,620	26,647	26,647	26,647	13,326	0	0	0
2297	City of Rainier	6/30/2021	Contribution	5.5	2.5	(270,042)	(122,745)	(49,099)	(49,099)	(49,099)	(24,547)	0	0	0
2297	City of Rainier	6/30/2020	Proportion	5.4	1.4	44,472	11,528	8,236	8,236	3,292	0	0	0	0
2297	City of Rainier	6/30/2020	Contribution	5.4	1.4	(78,117)	(20,253)	(14,466)	(14,466)	(5,787)	0	0	0	0
2297	City of Rainier	6/30/2019	Proportion	5.3	0.3	112,058	6,343	21,143	6,343	0	0	0	0	0
2297	City of Rainier	6/30/2019	Contribution	5.3	0.3	(109,650)	(6,205)	(20,689)	(6,205)	0	0	0	0	0
2297	City of Rainier	6/30/2018	Proportion	5.2	0.0	(30,077)	0	(1,157)	0	0	0	0	0	0
2297	City of Rainier	6/30/2018	Contribution	5.2	0.0	(55,233)	0	(2,123)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2023	Proportion	5.3	4.3	363,012	294,519	68,493	68,493	68,493	68,493	68,493	20,547	0
2298	City of Lincoln City	6/30/2023	Contribution	5.3	4.3	(45,735)	(37,106)	(8,629)	(8,629)	(8,629)	(8,629)	(8,629)	(2,590)	0
2298	City of Lincoln City	6/30/2022	Proportion	5.4	3.4	(6,625)	(4,171)	(1,227)	(1,227)	(1,227)	(1,227)	(490)	0	0
2298	City of Lincoln City	6/30/2022	Contribution	5.4	3.4	37,816	23,810	7,003	7,003	7,003	7,003	2,801	0	0
2298	City of Lincoln City	6/30/2021	Proportion	5.5	2.5	(291,934)	(132,697)	(53,079)	(53,079)	(53,079)	(26,539)	0	0	0
2298	City of Lincoln City	6/30/2021	Contribution	5.5	2.5	(1,087,107)	(494,139)	(197,656)	(197,656)	(197,656)	(98,827)	0	0	0
2298	City of Lincoln City	6/30/2020	Proportion	5.4	1.4	(721,595)	(187,079)	(133,629)	(133,629)	(53,450)	0	0	0	0
2298	City of Lincoln City	6/30/2020	Contribution	5.4	1.4	1,915,250	496,546	354,676	354,676	141,870	0	0	0	0
2298	City of Lincoln City	6/30/2019	Proportion	5.3	0.3	627,261	35,506	118,351	35,506	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Contribution	5.3	0.3	210,602	11,922	39,736	11,922	0	0	0	0	0
2298	City of Lincoln City	6/30/2018	Proportion	5.2	0.0	(105,546)	0	(4,061)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2018	Contribution	5.2	0.0	(239,597)	0	(9,217)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2023	Proportion	5.3	4.3	17,287	14,025	3,262	3,262	3,262	3,262	3,262	977	0
2299	City of Dunes City	6/30/2023	Contribution	5.3	4.3	5,261	4,268	993	993	993	993	993	296	0
2299	City of Dunes City	6/30/2022	Proportion	5.4	3.4	(13,441)	(8,463)	(2,489)	(2,489)	(2,489)	(2,489)	(996)	0	0
2299	City of Dunes City	6/30/2022	Contribution	5.4	3.4	5,930	3,734	1,098	1,098	1,098	1,098	440	0	0
2299	City of Dunes City	6/30/2021	Proportion	5.5	2.5	(2,655)	(1,206)	(483)	(483)	(483)	(240)	0	0	0
2299	City of Dunes City	6/30/2021	Contribution	5.5	2.5	(9,664)	(4,393)	(1,757)	(1,757)	(1,757)	(879)	0	0	0
2299	City of Dunes City	6/30/2020	Proportion	5.4	1.4	14,349	3,721	2,657	2,657	1,064	0	0	0	0
2299	City of Dunes City	6/30/2020	Contribution	5.4	1.4	(4,252)	(1,104)	(787)	(787)	(317)	0	0	0	0
2299	City of Dunes City	6/30/2019	Proportion	5.3	0.3	2,541	146	479	146	0	0	0	0	0
2299	City of Dunes City	6/30/2019	Contribution	5.3	0.3	41,615	2,355	7,852	2,355	0	0	0	0	0
2299	City of Dunes City	6/30/2018	Proportion	5.2	0.0	32,060	0	1,235	0	0	0	0	0	0
2299	City of Dunes City	6/30/2018	Contribution	5.2	0.0	25,954	0	999	0	0	0	0	0	0
2300	City of Yachats	6/30/2023	Proportion	5.3	4.3	96,639	78,405	18,234	18,234	18,234	18,234	18,234	5,469	0
2300	City of Yachats	6/30/2023	Contribution	5.3	4.3	(16,590)	(13,460)	(3,130)	(3,130)	(3,130)	(3,130)	(3,130)	(940)	0
2300	City of Yachats	6/30/2022	Proportion	5.4	3.4	(65,582)	(41,292)	(12,145)	(12,145)	(12,145)	(12,145)	(4,857)	0	0
2300	City of Yachats	6/30/2022	Contribution	5.4	3.4	38,090	23,982	7,054	7,054	7,054	7,054	2,820	0	0
2300	City of Yachats	6/30/2021	Proportion	5.5	2.5	(33,370)	(15,169)	(6,067)	(6,067)	(6,067)	(3,035)	0	0	0
2300	City of Yachats	6/30/2021	Contribution	5.5	2.5	(131,266)	(59,665)	(23,867)	(23,867)	(23,867)	(11,931)	0	0	0
2300	City of Yachats	6/30/2020	Proportion	5.4	1.4	(105,403)	(27,327)	(19,519)	(19,519)	(7,808)	0	0	0	0
2300	City of Yachats	6/30/2020	Contribution	5.4	1.4	(24,610)	(6,382)	(4,557)	(4,557)	(1,825)	0	0	0	0
2300	City of Yachats	6/30/2019	Proportion	5.3	0.3	195,692	11,077	36,923	11,077	0	0	0	0	0
2300	City of Yachats	6/30/2019	Contribution	5.3	0.3	(45,905)	(2,600)	(8,661)	(2,600)	0	0	0	0	0
2300	City of Yachats	6/30/2018	Proportion	5.2	0.0	(33,368)	0	(1,283)	0	0	0	0	0	0
2300	City of Yachats	6/30/2018	Contribution	5.2	0.0	(3,428)	0	(133)	0	0	0	0	0	0
2301	City of Moro	6/30/2023	Proportion	5.3	4.3	(27,867)	(22,609)	(5,258)	(5,258)	(5,258)	(5,258)	(5,258)	(1,577)	0
2301	City of Moro	6/30/2023	Contribution	5.3	4.3	4,973	4,035	938	938	938	938	938	283	0
2301	City of Moro	6/30/2022	Proportion	5.4	3.4	20,874	13,142	3,866	3,866	3,866	3,866	1,544	0	0
2301	City of Moro	6/30/2022	Contribution	5.4	3.4	(9,714)	(6,116)	(1,799)	(1,799)	(1,799)	(1,799)	(719)	0	0
2301	City of Moro	6/30/2021	Proportion	5.5	2.5	19,250	8,750	3,500	3,500	3,500	1,750	0	0	0
2301	City of Moro	6/30/2021	Contribution	5.5	2.5	(21,189)	(9,630)	(3,853)	(3,853)	(3,853)	(1,924)	0	0	0
2301	City of Moro	6/30/2020	Proportion	5.4	1.4	(3,839)	(995)	(711)	(711)	(284)	0	0	0	0
2301	City of Moro	6/30/2020	Contribution	5.4	1.4	(7,510)	(1,946)	(1,391)	(1,391)	(555)	0	0	0	0
2301	City of Moro	6/30/2019	Proportion	5.3	0.3	22,820	1,290	4,306	1,290	0	0	0	0	0
2301	City of Moro	6/30/2019	Contribution	5.3	0.3	(10,137)	(572)	(1,913)	(572)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2301	City of Moro	6/30/2018	Proportion	5.2	0.0	(4,655)	0	(180)	0	0	0	0	0	0
2301	City of Moro	6/30/2018	Contribution	5.2	0.0	(4,671)	0	(181)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2023	Proportion	5.3	4.3	(100,829)	(81,805)	(19,024)	(19,024)	(19,024)	(19,024)	(19,024)	(5,709)	0
2302	City of Mt. Vernon	6/30/2023	Contribution	5.3	4.3	16,914	13,723	3,191	3,191	3,191	3,191	3,191	959	0
2302	City of Mt. Vernon	6/30/2022	Proportion	5.4	3.4	9,167	5,771	1,698	1,698	1,698	1,698	1,698	677	0
2302	City of Mt. Vernon	6/30/2022	Contribution	5.4	3.4	(10,135)	(6,381)	(1,877)	(1,877)	(1,877)	(1,877)	(1,877)	(750)	0
2302	City of Mt. Vernon	6/30/2021	Proportion	5.5	2.5	9,304	4,228	1,692	1,692	1,692	844	0	0	0
2302	City of Mt. Vernon	6/30/2021	Contribution	5.5	2.5	(28,659)	(13,026)	(5,211)	(5,211)	(5,211)	(2,604)	0	0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	5.4	1.4	(6,255)	(1,623)	(1,158)	(1,158)	(465)	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Contribution	5.4	1.4	(6,420)	(1,664)	(1,189)	(1,189)	(475)	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Proportion	5.3	0.3	50,710	2,870	9,568	2,870	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Contribution	5.3	0.3	(10,331)	(586)	(1,949)	(586)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	5.2	0.0	(40,993)	0	(1,578)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Contribution	5.2	0.0	955	0	35	0	0	0	0	0	0
2303	City of Woodburn	6/30/2023	Proportion	5.3	4.3	2,267,721	1,839,849	427,872	427,872	427,872	427,872	427,872	128,361	0
2303	City of Woodburn	6/30/2023	Contribution	5.3	4.3	149,451	121,253	28,198	28,198	28,198	28,198	28,198	8,461	0
2303	City of Woodburn	6/30/2022	Proportion	5.4	3.4	(780,809)	(491,621)	(144,594)	(144,594)	(144,594)	(144,594)	(57,839)	0	0
2303	City of Woodburn	6/30/2022	Contribution	5.4	3.4	192,007	120,893	35,557	35,557	35,557	35,557	14,222	0	0
2303	City of Woodburn	6/30/2021	Proportion	5.5	2.5	1,126,699	512,137	204,854	204,854	204,854	102,429	0	0	0
2303	City of Woodburn	6/30/2021	Contribution	5.5	2.5	(1,762,377)	(801,081)	(320,432)	(320,432)	(320,432)	(160,217)	0	0	0
2303	City of Woodburn	6/30/2020	Proportion	5.4	1.4	336,902	87,346	62,389	62,389	24,957	0	0	0	0
2303	City of Woodburn	6/30/2020	Contribution	5.4	1.4	(69,917)	(18,125)	(12,948)	(12,948)	(5,177)	0	0	0	0
2303	City of Woodburn	6/30/2019	Proportion	5.3	0.3	(1,946,300)	(110,170)	(367,226)	(110,170)	0	0	0	0	0
2303	City of Woodburn	6/30/2019	Contribution	5.3	0.3	3,351,424	189,704	632,344	189,704	0	0	0	0	0
2303	City of Woodburn	6/30/2018	Proportion	5.2	0.0	662,958	0	25,498	0	0	0	0	0	0
2303	City of Woodburn	6/30/2018	Contribution	5.2	0.0	(146,326)	0	(5,626)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2023	Proportion	5.3	4.3	(2,158,346)	(1,751,111)	(407,235)	(407,235)	(407,235)	(407,235)	(407,235)	(122,171)	0
2304	City of Gladstone	6/30/2023	Contribution	5.3	4.3	103,679	84,117	19,562	19,562	19,562	19,562	19,562	5,869	0
2304	City of Gladstone	6/30/2022	Proportion	5.4	3.4	630,699	397,107	116,796	116,796	116,796	116,796	46,719	0	0
2304	City of Gladstone	6/30/2022	Contribution	5.4	3.4	(188,703)	(118,813)	(34,945)	(34,945)	(34,945)	(34,945)	(13,978)	0	0
2304	City of Gladstone	6/30/2021	Proportion	5.5	2.5	181,591	82,540	33,017	33,017	33,017	16,506	0	0	0
2304	City of Gladstone	6/30/2021	Contribution	5.5	2.5	(644,861)	(293,120)	(117,247)	(117,247)	(117,247)	(58,626)	0	0	0
2304	City of Gladstone	6/30/2020	Proportion	5.4	1.4	537,942	139,466	99,619	99,619	39,847	0	0	0	0
2304	City of Gladstone	6/30/2020	Contribution	5.4	1.4	10,353	2,685	1,917	1,917	768	0	0	0	0
2304	City of Gladstone	6/30/2019	Proportion	5.3	0.3	(742,027)	(42,002)	(140,005)	(42,002)	0	0	0	0	0
2304	City of Gladstone	6/30/2019	Contribution	5.3	0.3	(74,198)	(4,198)	(14,000)	(4,198)	0	0	0	0	0
2304	City of Gladstone	6/30/2018	Proportion	5.2	0.0	990,129	0	38,084	0	0	0	0	0	0
2304	City of Gladstone	6/30/2018	Contribution	5.2	0.0	(181,575)	0	(6,985)	0	0	0	0	0	0
2305	City of Elkton	6/30/2023	Proportion	5.3	4.3	(15,033)	(12,197)	(2,836)	(2,836)	(2,836)	(2,836)	(2,836)	(853)	0
2305	City of Elkton	6/30/2023	Contribution	5.3	4.3	2,975	2,414	561	561	561	561	561	170	0
2305	City of Elkton	6/30/2022	Proportion	5.4	3.4	20,171	12,701	3,735	3,735	3,735	3,735	1,496	0	0
2305	City of Elkton	6/30/2022	Contribution	5.4	3.4	2,791	1,757	517	517	517	517	206	0	0
2305	City of Elkton	6/30/2021	Proportion	5.5	2.5	8,975	4,079	1,632	1,632	1,632	815	0	0	0
2305	City of Elkton	6/30/2021	Contribution	5.5	2.5	(7,124)	(3,239)	(1,295)	(1,295)	(1,295)	(649)	0	0	0
2305	City of Elkton	6/30/2020	Proportion	5.4	1.4	22,852	5,924	4,232	4,232	1,692	0	0	0	0
2305	City of Elkton	6/30/2020	Contribution	5.4	1.4	6,373	1,653	1,180	1,180	473	0	0	0	0
2305	City of Elkton	6/30/2019	Proportion	5.3	0.3	(6,318)	(358)	(1,192)	(358)	0	0	0	0	0
2305	City of Elkton	6/30/2019	Contribution	5.3	0.3	1,777	102	335	102	0	0	0	0	0
2305	City of Elkton	6/30/2018	Proportion	5.2	0.0	5,780	0	220	0	0	0	0	0	0
2305	City of Elkton	6/30/2018	Contribution	5.2	0.0	(37)	0	(2)	0	0	0	0	0	0
2306	City of Imbler	6/30/2023	Proportion	5.3	4.3	(3,226)	(2,617)	(609)	(609)	(609)	(609)	(609)	(181)	0
2306	City of Imbler	6/30/2023	Contribution	5.3	4.3	(980)	(795)	(185)	(185)	(185)	(185)	(185)	(55)	0
2306	City of Imbler	6/30/2022	Proportion	5.4	3.4	26,666	16,790	4,938	4,938	4,938	4,938	1,976	0	0
2306	City of Imbler	6/30/2022	Contribution	5.4	3.4	(145)	(91)	(27)	(27)	(27)	(27)	(10)	0	0
2306	City of Imbler	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2021	Contribution	5.5	2.5	5,135	2,333	934	934	934	465	0	0	0
2306	City of Imbler	6/30/2020	Proportion	5.4	1.4	(36,230)	(9,394)	(6,709)	(6,709)	(2,685)	0	0	0	0
2306	City of Imbler	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Proportion	5.3	0.3	11,468	648	2,164	648	0	0	0	0	0
2306	City of Imbler	6/30/2019	Contribution	5.3	0.3	(3,131)	(176)	(591)	(176)	0	0	0	0	0
2306	City of Imbler	6/30/2018	Proportion	5.2	0.0	10,532	0	407	0	0	0	0	0	0
2306	City of Imbler	6/30/2018	Contribution	5.2	0.0	(607)	0	(22)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2023	Proportion	5.3	4.3	129,462	105,035	24,427	24,427	24,427	24,427	24,427	7,327	0
2307	City of Yoncalla	6/30/2023	Contribution	5.3	4.3	1,317	1,069	248	248	248	248	248	77	0
2307	City of Yoncalla	6/30/2022	Proportion	5.4	3.4	(49,509)	(31,173)	(9,168)	(9,168)	(9,168)	(9,168)	(3,669)	0	0
2307	City of Yoncalla	6/30/2022	Contribution	5.4	3.4	22,604	14,232	4,186	4,186	4,186	4,186	1,674	0	0
2307	City of Yoncalla	6/30/2021	Proportion	5.5	2.5	13,805	6,275	2,510	2,510	2,510	1,255	0	0	0

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Exhibit I

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

June 30, 2024 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
2307	City of Yoncalla	6/30/2021	Contribution	5.5	2.5	(46,942)	(21,337)	(8,535)	(8,535)	(8,535)	(4,267)	0	0	0
2307	City of Yoncalla	6/30/2020	Proportion	5.4	1.4	127,804	33,136	23,667	23,667	9,469	0	0	0	0
2307	City of Yoncalla	6/30/2020	Contribution	5.4	1.4	(1,485)	(385)	(275)	(275)	(110)	0	0	0	0
2307	City of Yoncalla	6/30/2019	Proportion	5.3	0.3	(95,385)	(5,400)	(17,997)	(5,400)	0	0	0	0	0
2307	City of Yoncalla	6/30/2019	Contribution	5.3	0.3	7,088	403	1,337	403	0	0	0	0	0
2307	City of Yoncalla	6/30/2018	Proportion	5.2	0.0	(33,752)	0	(1,297)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2018	Contribution	5.2	0.0	(8,382)	0	(322)	0	0	0	0	0	0
2308	City of North Powder	6/30/2023	Proportion	5.3	4.3	(19,092)	(15,490)	(3,602)	(3,602)	(3,602)	(3,602)	(3,602)	(1,082)	0
2308	City of North Powder	6/30/2023	Contribution	5.3	4.3	414	336	78	78	78	78	78	24	0
2308	City of North Powder	6/30/2022	Proportion	5.4	3.4	54,774	34,488	10,143	10,143	10,143	10,143	4,059	0	0
2308	City of North Powder	6/30/2022	Contribution	5.4	3.4	(11,517)	(7,251)	(2,133)	(2,133)	(2,133)	(2,133)	(852)	0	0
2308	City of North Powder	6/30/2021	Proportion	5.5	2.5	87,311	39,686	15,875	15,875	15,875	7,936	0	0	0
2308	City of North Powder	6/30/2021	Contribution	5.5	2.5	(15,004)	(6,820)	(2,728)	(2,728)	(2,728)	(1,364)	0	0	0
2308	City of North Powder	6/30/2020	Proportion	5.4	1.4	(66,435)	(17,223)	(12,303)	(12,303)	(4,920)	0	0	0	0
2308	City of North Powder	6/30/2020	Contribution	5.4	1.4	11,171	2,895	2,069	2,069	826	0	0	0	0
2308	City of North Powder	6/30/2019	Proportion	5.3	0.3	(29,810)	(1,685)	(5,625)	(1,685)	0	0	0	0	0
2308	City of North Powder	6/30/2019	Contribution	5.3	0.3	(8,023)	(453)	(1,514)	(453)	0	0	0	0	0
2308	City of North Powder	6/30/2018	Proportion	5.2	0.0	17,455	0	670	0	0	0	0	0	0
2308	City of North Powder	6/30/2018	Contribution	5.2	0.0	(6,663)	0	(258)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2023	Proportion	5.3	4.3	(101,029)	(81,967)	(19,062)	(19,062)	(19,062)	(19,062)	(19,062)	(5,719)	0
2309	City of Gearhart	6/30/2023	Contribution	5.3	4.3	5,436	4,410	1,026	1,026	1,026	1,026	1,026	306	0
2309	City of Gearhart	6/30/2022	Proportion	5.4	3.4	557,033	350,725	103,154	103,154	103,154	103,154	41,263	0	0
2309	City of Gearhart	6/30/2022	Contribution	5.4	3.4	(58,025)	(36,535)	(10,745)	(10,745)	(10,745)	(10,745)	(4,300)	0	0
2309	City of Gearhart	6/30/2021	Proportion	5.5	2.5	2,361	1,074	429	429	429	216	0	0	0
2309	City of Gearhart	6/30/2021	Contribution	5.5	2.5	(70,614)	(32,097)	(12,839)	(12,839)	(12,839)	(6,419)	0	0	0
2309	City of Gearhart	6/30/2020	Proportion	5.4	1.4	157,794	40,910	29,221	29,221	11,689	0	0	0	0
2309	City of Gearhart	6/30/2020	Contribution	5.4	1.4	20,724	5,372	3,838	3,838	1,534	0	0	0	0
2309	City of Gearhart	6/30/2019	Proportion	5.3	0.3	(224,589)	(12,714)	(42,375)	(12,714)	0	0	0	0	0
2309	City of Gearhart	6/30/2019	Contribution	5.3	0.3	13,414	759	2,531	759	0	0	0	0	0
2309	City of Gearhart	6/30/2018	Proportion	5.2	0.0	151,902	0	5,842	0	0	0	0	0	0
2309	City of Gearhart	6/30/2018	Contribution	5.2	0.0	(35,843)	0	(1,378)	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2023	Contribution	5.3	4.3	8,479	6,879	1,600	1,600	1,600	1,600	1,600	479	0
2400	Gilliam County Fire Services	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2022	Contribution	5.4	3.4	2,261	1,423	419	419	419	419	166	0	0
2401	South Clackamas Transportation District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2401	South Clackamas Transportation District	6/30/2023	Contribution	5.3	4.3	13,405	10,876	2,529	2,529	2,529	2,529	2,529	760	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2023	Contribution	5.3	4.3	23,040	18,693	4,347	4,347	4,347	4,347	4,347	1,305	0
2403	Central Coos Fire and Rescue	6/30/2023	Proportion	5.3	4.3	(36,572)	(29,672)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(2,072)	0
2403	Central Coos Fire and Rescue	6/30/2023	Contribution	5.3	4.3	16,362	13,275	3,087	3,087	3,087	3,087	3,087	927	0
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	5.4	3.4	65,458	41,214	12,122	12,122	12,122	12,122	4,848	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Contribution	5.4	3.4	(32,819)	(20,663)	(6,078)	(6,078)	(6,078)	(6,078)	(2,429)	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Proportion	5.5	2.5	(6,820)	(3,100)	(1,240)	(1,240)	(1,240)	(620)	0	0	0
2403	Central Coos Fire and Rescue	6/30/2021	Contribution	5.5	2.5	(44,343)	(20,157)	(8,062)	(8,062)	(8,062)	(4,033)	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Proportion	5.4	1.4	(7,485)	(1,941)	(1,386)	(1,386)	(555)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2020	Contribution	5.4	1.4	(28,552)	(7,404)	(5,287)	(5,287)	(2,117)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Proportion	5.3	0.3	170,747	9,667	32,216	9,667	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2019	Contribution	5.3	0.3	(31,411)	(1,776)	(5,927)	(1,776)	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2018	Proportion	5.2	0.0	27,018	0	1,038	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2018	Contribution	5.2	0.0	(3,944)	0	(154)	0	0	0	0	0	0
2404	North Gilliam County Health District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2404	North Gilliam County Health District	6/30/2023	Contribution	5.3	4.3	19,199	15,577	3,622	3,622	3,622	3,622	3,622	1,089	0
2405	McMinnville Fire District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2405	McMinnville Fire District	6/30/2023	Contribution	5.3	4.3	284,970	231,202	53,768	53,768	53,768	53,768	53,768	16,130	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(196,716)	(159,600)	(37,116)	(37,116)	(37,116)	(37,116)	(37,116)	(11,136)	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(21,548)	(17,482)	(4,066)	(4,066)	(4,066)	(4,066)	(4,066)	(1,218)	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	53,020	33,382	9,819	9,819	9,819	9,819	3,925	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(14,391)	(9,061)	(2,665)	(2,665)	(2,665)	(2,665)	(1,066)	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	138,653	63,023	25,210	25,210	25,210	12,603	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(74,003)	(33,638)	(13,455)	(13,455)	(13,455)	(6,728)	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(12,691)	(3,291)	(2,350)	(2,350)	(941)	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	45,356	11,760	8,399	8,399	3,361	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	17,480	990	3,298	990	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	4,361	246	823	246	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	206,579	0	7,944	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	8,640	0	335	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2501	Port of The Dalles	6/30/2023	Proportion	5.3	4.3	733	595	138	138	138	138	138	43	0
2501	Port of The Dalles	6/30/2023	Contribution	5.3	4.3	(15,817)	(12,833)	(2,984)	(2,984)	(2,984)	(2,984)	(2,984)	(897)	0
2501	Port of The Dalles	6/30/2022	Proportion	5.4	3.4	(370)	(232)	(69)	(69)	(69)	(69)	(25)	0	0
2501	Port of The Dalles	6/30/2022	Contribution	5.4	3.4	(15,102)	(9,508)	(2,797)	(2,797)	(2,797)	(2,797)	(1,117)	0	0
2501	Port of The Dalles	6/30/2021	Proportion	5.5	2.5	24,001	10,909	4,364	4,364	4,364	2,181	0	0	0
2501	Port of The Dalles	6/30/2021	Contribution	5.5	2.5	(30,996)	(14,088)	(5,636)	(5,636)	(5,636)	(2,816)	0	0	0
2501	Port of The Dalles	6/30/2020	Proportion	5.4	1.4	(65,326)	(16,938)	(12,097)	(12,097)	(4,841)	0	0	0	0
2501	Port of The Dalles	6/30/2020	Contribution	5.4	1.4	1,467	379	272	272	107	0	0	0	0
2501	Port of The Dalles	6/30/2019	Proportion	5.3	0.3	(56,914)	(3,224)	(10,738)	(3,224)	0	0	0	0	0
2501	Port of The Dalles	6/30/2019	Contribution	5.3	0.3	(13,783)	(778)	(2,601)	(778)	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Proportion	5.2	0.0	1,202	0	47	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Contribution	5.2	0.0	(18,466)	0	(711)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2023	Proportion	5.3	4.3	(16,421)	(13,323)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(931)	0
2507	Port of Astoria	6/30/2023	Contribution	5.3	4.3	32,108	26,050	6,058	6,058	6,058	6,058	6,058	1,818	0
2507	Port of Astoria	6/30/2022	Proportion	5.4	3.4	(177,138)	(111,532)	(32,803)	(32,803)	(32,803)	(32,803)	(13,123)	0	0
2507	Port of Astoria	6/30/2022	Contribution	5.4	3.4	23,372	14,716	4,328	4,328	4,328	4,328	1,732	0	0
2507	Port of Astoria	6/30/2021	Proportion	5.5	2.5	302,045	137,294	54,917	54,917	54,917	27,460	0	0	0
2507	Port of Astoria	6/30/2021	Contribution	5.5	2.5	(176,215)	(80,098)	(32,039)	(32,039)	(32,039)	(16,020)	0	0	0
2507	Port of Astoria	6/30/2020	Proportion	5.4	1.4	(422,955)	(109,655)	(78,325)	(78,325)	(31,330)	0	0	0	0
2507	Port of Astoria	6/30/2020	Contribution	5.4	1.4	41,171	10,675	7,624	7,624	3,051	0	0	0	0
2507	Port of Astoria	6/30/2019	Proportion	5.3	0.3	53,329	3,019	10,062	3,019	0	0	0	0	0
2507	Port of Astoria	6/30/2019	Contribution	5.3	0.3	(11,883)	(673)	(2,242)	(673)	0	0	0	0	0
2507	Port of Astoria	6/30/2018	Proportion	5.2	0.0	24,870	0	955	0	0	0	0	0	0
2507	Port of Astoria	6/30/2018	Contribution	5.2	0.0	18,380	0	705	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2023	Proportion	5.3	4.3	(178,284)	(144,646)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(10,094)	0
2508	Multnomah Drainage	6/30/2023	Contribution	5.3	4.3	52,672	42,734	9,938	9,938	9,938	9,938	9,938	2,982	0
2508	Multnomah Drainage	6/30/2022	Proportion	5.4	3.4	425,467	267,887	78,790	78,790	78,790	78,790	31,517	0	0
2508	Multnomah Drainage	6/30/2022	Contribution	5.4	3.4	(3,510)	(2,210)	(650)	(650)	(650)	(650)	(260)	0	0
2508	Multnomah Drainage	6/30/2021	Proportion	5.5	2.5	803,148	365,067	146,027	146,027	146,027	73,013	0	0	0
2508	Multnomah Drainage	6/30/2021	Contribution	5.5	2.5	(466,087)	(211,858)	(84,743)	(84,743)	(84,743)	(42,372)	0	0	0
2508	Multnomah Drainage	6/30/2020	Proportion	5.4	1.4	1,010,764	262,048	187,179	187,179	74,869	0	0	0	0
2508	Multnomah Drainage	6/30/2020	Contribution	5.4	1.4	125,519	32,543	23,244	23,244	9,299	0	0	0	0
2508	Multnomah Drainage	6/30/2019	Proportion	5.3	0.3	(167,516)	(9,481)	(31,607)	(9,481)	0	0	0	0	0
2508	Multnomah Drainage	6/30/2019	Contribution	5.3	0.3	13,307	752	2,511	752	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Proportion	5.2	0.0	232,627	0	8,947	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Contribution	5.2	0.0	(34,845)	0	(1,340)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2023	Proportion	5.3	4.3	(25,152)	(20,406)	(4,746)	(4,746)	(4,746)	(4,746)	(4,746)	(1,422)	0
2510	Horsefly Irrigation District	6/30/2023	Contribution	5.3	4.3	7,273	5,901	1,372	1,372	1,372	1,372	1,372	413	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	5.4	3.4	11,186	7,044	2,071	2,071	2,071	2,071	831	0	0
2510	Horsefly Irrigation District	6/30/2022	Contribution	5.4	3.4	2,577	1,623	477	477	477	477	192	0	0
2510	Horsefly Irrigation District	6/30/2021	Proportion	5.5	2.5	(70,017)	(31,827)	(12,730)	(12,730)	(12,730)	(6,367)	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Contribution	5.5	2.5	(31,007)	(14,093)	(5,638)	(5,638)	(5,638)	(2,817)	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Proportion	5.4	1.4	100,647	26,095	18,638	18,638	7,457	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Contribution	5.4	1.4	(9,422)	(2,442)	(1,745)	(1,745)	(697)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Proportion	5.3	0.3	116,111	6,571	21,908	6,571	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Contribution	5.3	0.3	2,234	124	422	124	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	5.2	0.0	(39,991)	0	(1,536)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Contribution	5.2	0.0	9,460	0	365	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2023	Proportion	5.3	4.3	(124,175)	(100,746)	(23,429)	(23,429)	(23,429)	(23,429)	(23,429)	(7,030)	0
2511	Grants Pass Irrigation District	6/30/2023	Contribution	5.3	4.3	4,706	3,818	888	888	888	888	888	266	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	5.4	3.4	2,204	1,388	408	408	408	408	164	0	0
2511	Grants Pass Irrigation District	6/30/2022	Contribution	5.4	3.4	(6,178)	(3,890)	(1,144)	(1,144)	(1,144)	(1,144)	(458)	0	0
2511	Grants Pass Irrigation District	6/30/2021	Proportion	5.5	2.5	260,858	118,571	47,429	47,429	47,429	23,713	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Contribution	5.5	2.5	(110,468)	(50,213)	(20,085)	(20,085)	(20,085)	(10,043)	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	5.4	1.4	55,205	14,313	10,223	10,223	4,090	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Contribution	5.4	1.4	14,040	3,640	2,600	2,600	1,040	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Proportion	5.3	0.3	(239,308)	(13,548)	(45,152)	(13,548)	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Contribution	5.3	0.3	7,803	443	1,472	443	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	5.2	0.0	(14,820)	0	(570)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Contribution	5.2	0.0	(27,096)	0	(1,041)	0	0	0	0	0	0
2512	Port of Portland	6/30/2023	Proportion	5.3	4.3	6,316,675	5,124,850	1,191,825	1,191,825	1,191,825	1,191,825	1,191,825	357,550	0
2512	Port of Portland	6/30/2023	Contribution	5.3	4.3	(998,001)	(809,699)	(188,302)	(188,302)	(188,302)	(188,302)	(188,302)	(56,491)	0
2512	Port of Portland	6/30/2022	Proportion	5.4	3.4	(6,742,574)	(4,245,324)	(1,248,625)	(1,248,625)	(1,248,625)	(1,248,625)	(499,449)	0	0
2512	Port of Portland	6/30/2022	Contribution	5.4	3.4	32,559	20,501	6,029	6,029	6,029	6,029	2,414	0	0
2512	Port of Portland	6/30/2021	Proportion	5.5	2.5	(2,470,087)	(1,122,766)	(449,107)	(449,107)	(449,107)	(224,552)	0	0	0
2512	Port of Portland	6/30/2021	Contribution	5.5	2.5	(10,134,448)	(4,606,567)	(1,842,627)	(1,842,627)	(1,842,627)	(921,313)	0	0	0
2512	Port of Portland	6/30/2020	Proportion	5.4	1.4	(2,848,334)	(738,458)	(527,469)	(527,469)	(210,989)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2512	Port of Portland	6/30/2020	Contribution	5.4	1.4	(2,225,928)	(577,092)	(412,209)	(412,209)	(164,883)	0	0	0	0
2512	Port of Portland	6/30/2019	Proportion	5.3	0.3	(16,929,971)	(958,301)	(3,194,334)	(958,301)	0	0	0	0	0
2512	Port of Portland	6/30/2019	Contribution	5.3	0.3	32,215,548	1,823,523	6,078,405	1,823,523	0	0	0	0	0
2512	Port of Portland	6/30/2018	Proportion	5.2	0.0	(341,240)	0	(13,125)	0	0	0	0	0	0
2512	Port of Portland	6/30/2018	Contribution	5.2	0.0	(2,484,162)	0	(95,547)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2023	Proportion	5.3	4.3	(601,128)	(487,708)	(113,420)	(113,420)	(113,420)	(113,420)	(113,420)	(34,028)	0
2513	Port of Coos Bay	6/30/2023	Contribution	5.3	4.3	96,245	78,086	18,159	18,159	18,159	18,159	18,159	5,450	0
2513	Port of Coos Bay	6/30/2022	Proportion	5.4	3.4	246,095	154,949	45,573	45,573	45,573	45,573	18,230	0	0
2513	Port of Coos Bay	6/30/2022	Contribution	5.4	3.4	(47,685)	(30,023)	(8,831)	(8,831)	(8,831)	(8,831)	(3,530)	0	0
2513	Port of Coos Bay	6/30/2021	Proportion	5.5	2.5	(480,894)	(218,589)	(87,435)	(87,435)	(87,435)	(43,719)	0	0	0
2513	Port of Coos Bay	6/30/2021	Contribution	5.5	2.5	(254,665)	(115,756)	(46,303)	(46,303)	(46,303)	(23,150)	0	0	0
2513	Port of Coos Bay	6/30/2020	Proportion	5.4	1.4	(552,304)	(143,188)	(102,279)	(102,279)	(40,909)	0	0	0	0
2513	Port of Coos Bay	6/30/2020	Contribution	5.4	1.4	(69,704)	(18,072)	(12,908)	(12,908)	(5,164)	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Proportion	5.3	0.3	(234,283)	(13,263)	(44,204)	(13,263)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Contribution	5.3	0.3	(138,467)	(7,837)	(26,126)	(7,837)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Proportion	5.2	0.0	552,423	0	21,248	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Contribution	5.2	0.0	(106,992)	0	(4,117)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2023	Proportion	5.3	4.3	(5,034,241)	(4,084,384)	(949,857)	(949,857)	(949,857)	(949,857)	(949,857)	(284,956)	0
2515	Klamath County Fire District 1	6/30/2023	Contribution	5.3	4.3	122,415	99,318	23,097	23,097	23,097	23,097	23,097	6,930	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	5.4	3.4	4,246,087	2,673,463	786,312	786,312	786,312	786,312	314,527	0	0
2515	Klamath County Fire District 1	6/30/2022	Contribution	5.4	3.4	(669,717)	(421,673)	(124,022)	(124,022)	(124,022)	(124,022)	(49,607)	0	0
2515	Klamath County Fire District 1	6/30/2021	Proportion	5.5	2.5	345,474	157,035	62,813	62,813	62,813	31,409	0	0	0
2515	Klamath County Fire District 1	6/30/2021	Contribution	5.5	2.5	(2,043,634)	(928,924)	(371,570)	(371,570)	(371,570)	(185,784)	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Proportion	5.4	1.4	2,402,692	622,920	444,943	444,943	177,977	0	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Contribution	5.4	1.4	(507,814)	(131,654)	(94,040)	(94,040)	(37,614)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Proportion	5.3	0.3	(380,641)	(21,546)	(71,819)	(21,546)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Contribution	5.3	0.3	(636,698)	(36,038)	(120,132)	(36,038)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Proportion	5.2	0.0	864,868	0	33,263	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Contribution	5.2	0.0	(470,785)	0	(18,105)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2023	Proportion	5.3	4.3	507,978	412,133	95,845	95,845	95,845	95,845	95,845	28,753	0
2518	Clackamas County Housing Authority	6/30/2023	Contribution	5.3	4.3	72,477	58,802	13,675	13,675	13,675	13,675	13,675	4,102	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	5.4	3.4	(351,003)	(221,001)	(65,001)	(65,001)	(65,001)	(65,001)	(25,998)	0	0
2518	Clackamas County Housing Authority	6/30/2022	Contribution	5.4	3.4	253,416	159,558	46,929	46,929	46,929	46,929	18,771	0	0
2518	Clackamas County Housing Authority	6/30/2021	Proportion	5.5	2.5	(2,207)	(1,004)	(401)	(401)	(401)	(202)	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Contribution	5.5	2.5	(308,453)	(140,207)	(56,082)	(56,082)	(56,082)	(28,043)	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Proportion	5.4	1.4	(282,582)	(73,262)	(52,330)	(52,330)	(20,932)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Contribution	5.4	1.4	170,125	44,105	31,505	31,505	12,600	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	5.3	0.3	205,757	11,647	38,822	11,647	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Contribution	5.3	0.3	59,122	3,347	11,155	3,347	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	5.2	0.0	(204,616)	0	(7,871)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Contribution	5.2	0.0	34,752	0	1,337	0	0	0	0	0	0
2519	Home Forward	6/30/2023	Proportion	5.3	4.3	(44,368)	(35,997)	(8,371)	(8,371)	(8,371)	(8,371)	(8,371)	(2,513)	0
2519	Home Forward	6/30/2023	Contribution	5.3	4.3	801,642	650,389	151,253	151,253	151,253	151,253	151,253	45,377	0
2519	Home Forward	6/30/2022	Proportion	5.4	3.4	587,478	369,894	108,792	108,792	108,792	108,792	43,518	0	0
2519	Home Forward	6/30/2022	Contribution	5.4	3.4	(45,084)	(28,386)	(8,349)	(8,349)	(8,349)	(8,349)	(3,339)	0	0
2519	Home Forward	6/30/2021	Proportion	5.5	2.5	5,362,859	2,437,664	975,065	975,065	975,065	487,534	0	0	0
2519	Home Forward	6/30/2021	Contribution	5.5	2.5	(3,793,859)	(1,724,480)	(689,793)	(689,793)	(689,793)	(344,894)	0	0	0
2519	Home Forward	6/30/2020	Proportion	5.4	1.4	1,109,587	287,671	205,479	205,479	82,192	0	0	0	0
2519	Home Forward	6/30/2020	Contribution	5.4	1.4	91,729	23,781	16,987	16,987	6,794	0	0	0	0
2519	Home Forward	6/30/2019	Proportion	5.3	0.3	401,969	22,754	75,843	22,754	0	0	0	0	0
2519	Home Forward	6/30/2019	Contribution	5.3	0.3	(598,549)	(33,879)	(112,934)	(33,879)	0	0	0	0	0
2519	Home Forward	6/30/2018	Proportion	5.2	0.0	186,719	0	7,179	0	0	0	0	0	0
2519	Home Forward	6/30/2018	Contribution	5.2	0.0	(418,975)	0	(16,115)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2023	Proportion	5.3	4.3	(472,118)	(383,039)	(89,079)	(89,079)	(89,079)	(89,079)	(89,079)	(26,723)	0
2521	League of Oregon Cities	6/30/2023	Contribution	5.3	4.3	49,514	40,172	9,342	9,342	9,342	9,342	9,342	2,804	0
2521	League of Oregon Cities	6/30/2022	Proportion	5.4	3.4	180,159	113,433	33,363	33,363	33,363	33,363	13,344	0	0
2521	League of Oregon Cities	6/30/2022	Contribution	5.4	3.4	(62,653)	(39,449)	(11,602)	(11,602)	(11,602)	(11,602)	(4,643)	0	0
2521	League of Oregon Cities	6/30/2021	Proportion	5.5	2.5	(123,107)	(55,958)	(22,383)	(22,383)	(22,383)	(11,192)	0	0	0
2521	League of Oregon Cities	6/30/2021	Contribution	5.5	2.5	(348,622)	(158,464)	(63,386)	(63,386)	(63,386)	(31,692)	0	0	0
2521	League of Oregon Cities	6/30/2020	Proportion	5.4	1.4	(398,608)	(103,344)	(73,816)	(73,816)	(29,528)	0	0	0	0
2521	League of Oregon Cities	6/30/2020	Contribution	5.4	1.4	(8,599)	(2,231)	(1,592)	(1,592)	(639)	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Proportion	5.3	0.3	(255,862)	(14,482)	(48,276)	(14,482)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Contribution	5.3	0.3	(135,005)	(7,640)	(25,473)	(7,640)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	5.2	0.0	1,818,611	0	69,946	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Contribution	5.2	0.0	(147,079)	0	(5,659)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2023	Proportion	5.3	4.3	753,804	611,577	142,227	142,227	142,227	142,227	142,227	42,669	0
2522	Lane Council of Governments	6/30/2023	Contribution	5.3	4.3	405,634	329,099	76,535	76,535	76,535	76,535	76,535	22,959	0

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Exhibit I

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

June 30, 2024 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
2522	Lane Council of Governments	6/30/2022	Proportion	5.4	3.4	1,956,194	1,231,678	362,258	362,258	362,258	362,258	144,904	0	0
2522	Lane Council of Governments	6/30/2022	Contribution	5.4	3.4	426,999	268,851	79,074	79,074	79,074	79,074	31,629	0	0
2522	Lane Council of Governments	6/30/2021	Proportion	5.5	2.5	4,446,494	2,021,135	808,453	808,453	808,453	404,229	0	0	0
2522	Lane Council of Governments	6/30/2021	Contribution	5.5	2.5	(2,412,944)	(1,096,793)	(438,717)	(438,717)	(438,717)	(219,359)	0	0	0
2522	Lane Council of Governments	6/30/2020	Proportion	5.4	1.4	(2,737,451)	(709,711)	(506,935)	(506,935)	(202,776)	0	0	0	0
2522	Lane Council of Governments	6/30/2020	Contribution	5.4	1.4	1,228,131	318,403	227,432	227,432	90,971	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Proportion	5.3	0.3	177,960	10,075	33,577	10,075	0	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Contribution	5.3	0.3	(1,248,633)	(70,678)	(235,591)	(70,678)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	5.2	0.0	414,795	0	15,955	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Contribution	5.2	0.0	(327,458)	0	(12,593)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2023	Proportion	5.3	4.3	(546,645)	(443,504)	(103,141)	(103,141)	(103,141)	(103,141)	(103,141)	(30,940)	0
2526	Clatskanie PUD	6/30/2023	Contribution	5.3	4.3	106,486	86,394	20,092	20,092	20,092	20,092	20,092	6,026	0
2526	Clatskanie PUD	6/30/2022	Proportion	5.4	3.4	582,367	366,675	107,846	107,846	107,846	107,846	43,137	0	0
2526	Clatskanie PUD	6/30/2022	Contribution	5.4	3.4	(168,424)	(106,044)	(31,190)	(31,190)	(31,190)	(31,190)	(12,474)	0	0
2526	Clatskanie PUD	6/30/2021	Proportion	5.5	2.5	675,652	307,114	122,846	122,846	122,846	61,422	0	0	0
2526	Clatskanie PUD	6/30/2021	Contribution	5.5	2.5	(547,234)	(248,743)	(99,497)	(99,497)	(99,497)	(49,749)	0	0	0
2526	Clatskanie PUD	6/30/2020	Proportion	5.4	1.4	139,877	36,265	25,903	25,903	10,362	0	0	0	0
2526	Clatskanie PUD	6/30/2020	Contribution	5.4	1.4	38,620	10,012	7,152	7,152	2,860	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Proportion	5.3	0.3	(2,186,773)	(123,778)	(412,599)	(123,778)	0	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Contribution	5.3	0.3	2,123,145	120,180	400,593	120,180	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	5.2	0.0	590,816	0	22,726	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Contribution	5.2	0.0	(164,384)	0	(6,324)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2023	Proportion	5.3	4.3	(2,189)	(1,776)	(413)	(413)	(413)	(413)	(413)	(124)	0
2527	Deschutes Valley Water District	6/30/2023	Contribution	5.3	4.3	(1,036)	(841)	(195)	(195)	(195)	(195)	(195)	(61)	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	5.4	3.4	(259,220)	(163,212)	(48,004)	(48,004)	(48,004)	(48,004)	(19,200)	0	0
2527	Deschutes Valley Water District	6/30/2022	Contribution	5.4	3.4	(12,199)	(7,681)	(2,259)	(2,259)	(2,259)	(2,259)	(904)	0	0
2527	Deschutes Valley Water District	6/30/2021	Proportion	5.5	2.5	120,873	54,942	21,977	21,977	21,977	10,988	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Contribution	5.5	2.5	(325,685)	(148,040)	(59,215)	(59,215)	(59,215)	(29,610)	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Proportion	5.4	1.4	182,481	47,309	33,793	33,793	13,516	0	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Contribution	5.4	1.4	(54,899)	(14,235)	(10,166)	(10,166)	(4,069)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	5.3	0.3	(217,496)	(12,311)	(41,037)	(12,311)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Contribution	5.3	0.3	385,910	21,845	72,813	21,845	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	5.2	0.0	(533,996)	0	(20,536)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Contribution	5.2	0.0	2,001,320	0	76,975	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2023	Proportion	5.3	4.3	(651,819)	(528,834)	(122,985)	(122,985)	(122,985)	(122,985)	(122,985)	(36,894)	0
2528	Columbia River Fire & Rescue	6/30/2023	Contribution	5.3	4.3	(326,058)	(264,538)	(61,520)	(61,520)	(61,520)	(61,520)	(61,520)	(18,458)	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	5.4	3.4	1,024,475	645,039	189,718	189,718	189,718	189,718	75,885	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Contribution	5.4	3.4	(167,148)	(105,242)	(30,953)	(30,953)	(30,953)	(30,953)	(12,383)	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Proportion	5.5	2.5	1,541,059	700,480	280,193	280,193	280,193	140,094	0	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Contribution	5.5	2.5	(1,103,003)	(501,365)	(200,546)	(200,546)	(200,546)	(100,273)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	5.4	1.4	(126,649)	(32,833)	(23,454)	(23,454)	(9,379)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Contribution	5.4	1.4	24,917	6,461	4,614	4,614	1,847	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	5.3	0.3	(591,735)	(33,495)	(111,648)	(33,495)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Contribution	5.3	0.3	(236,573)	(13,393)	(44,636)	(13,393)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	5.2	0.0	806,375	0	31,015	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Contribution	5.2	0.0	(196,476)	0	(7,556)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2023	Proportion	5.3	4.3	78,370	63,583	14,787	14,787	14,787	14,787	14,787	4,435	0
2529	East Fork Irrigation District	6/30/2023	Contribution	5.3	4.3	(68,487)	(55,565)	(12,922)	(12,922)	(12,922)	(12,922)	(12,922)	(3,877)	0
2529	East Fork Irrigation District	6/30/2022	Proportion	5.4	3.4	312,606	196,826	57,890	57,890	57,890	57,890	23,156	0	0
2529	East Fork Irrigation District	6/30/2022	Contribution	5.4	3.4	(70,618)	(44,464)	(13,077)	(13,077)	(13,077)	(13,077)	(5,233)	0	0
2529	East Fork Irrigation District	6/30/2021	Proportion	5.5	2.5	18,311	8,324	3,329	3,329	3,329	1,666	0	0	0
2529	East Fork Irrigation District	6/30/2021	Contribution	5.5	2.5	(53,034)	(24,105)	(9,643)	(9,643)	(9,643)	(4,819)	0	0	0
2529	East Fork Irrigation District	6/30/2020	Proportion	5.4	1.4	27,445	7,117	5,082	5,082	2,035	0	0	0	0
2529	East Fork Irrigation District	6/30/2020	Contribution	5.4	1.4	(4,187)	(1,087)	(775)	(775)	(312)	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Proportion	5.3	0.3	128,959	7,299	24,332	7,299	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Contribution	5.3	0.3	(15,649)	(884)	(2,953)	(884)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	5.2	0.0	(70,139)	0	(2,699)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Contribution	5.2	0.0	6,882	0	267	0	0	0	0	0	0
2530	River Road Water District	6/30/2023	Proportion	5.3	4.3	(195,821)	(158,874)	(36,947)	(36,947)	(36,947)	(36,947)	(36,947)	(11,086)	0
2530	River Road Water District	6/30/2023	Contribution	5.3	4.3	(72,162)	(58,547)	(13,615)	(13,615)	(13,615)	(13,615)	(13,615)	(4,087)	0
2530	River Road Water District	6/30/2022	Proportion	5.4	3.4	182,019	114,605	33,707	33,707	33,707	33,707	13,484	0	0
2530	River Road Water District	6/30/2022	Contribution	5.4	3.4	(97,871)	(61,623)	(18,124)	(18,124)	(18,124)	(18,124)	(7,251)	0	0
2530	River Road Water District	6/30/2021	Proportion	5.5	2.5	(42,494)	(19,316)	(7,726)	(7,726)	(7,726)	(3,864)	0	0	0
2530	River Road Water District	6/30/2021	Contribution	5.5	2.5	(115,996)	(52,726)	(21,090)	(21,090)	(21,090)	(10,546)	0	0	0
2530	River Road Water District	6/30/2020	Proportion	5.4	1.4	63,750	16,526	11,806	11,806	4,720	0	0	0	0
2530	River Road Water District	6/30/2020	Contribution	5.4	1.4	(67,697)	(17,553)	(12,536)	(12,536)	(5,017)	0	0	0	0
2530	River Road Water District	6/30/2019	Proportion	5.3	0.3	(69,119)	(3,914)	(13,041)	(3,914)	0	0	0	0	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 I

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

June 30, 2024 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
2530	River Road Water District	6/30/2019	Contribution	5.3	0.3	(63,468)	(3,593)	(11,975)	(3,593)	0	0	0	0	0
2530	River Road Water District	6/30/2018	Proportion	5.2	0.0	25,528	0	983	0	0	0	0	0	0
2530	River Road Water District	6/30/2018	Contribution	5.2	0.0	(55,695)	0	(2,140)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2023	Proportion	5.3	4.3	(570,760)	(463,069)	(107,691)	(107,691)	(107,691)	(107,691)	(107,691)	(32,305)	0
2531	Oregon School Boards Association	6/30/2023	Contribution	5.3	4.3	133,230	108,092	25,138	25,138	25,138	25,138	25,138	7,540	0
2531	Oregon School Boards Association	6/30/2022	Proportion	5.4	3.4	(66,097)	(41,617)	(12,240)	(12,240)	(12,240)	(12,240)	(4,897)	0	0
2531	Oregon School Boards Association	6/30/2022	Contribution	5.4	3.4	33,059	20,815	6,122	6,122	6,122	6,122	2,449	0	0
2531	Oregon School Boards Association	6/30/2021	Proportion	5.5	2.5	90,469	41,122	16,449	16,449	16,449	8,224	0	0	0
2531	Oregon School Boards Association	6/30/2021	Contribution	5.5	2.5	(658,177)	(299,170)	(119,669)	(119,669)	(119,669)	(59,832)	0	0	0
2531	Oregon School Boards Association	6/30/2020	Proportion	5.4	1.4	(367,786)	(95,350)	(68,109)	(68,109)	(27,241)	0	0	0	0
2531	Oregon School Boards Association	6/30/2020	Contribution	5.4	1.4	45,890	11,898	8,498	8,498	3,400	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Proportion	5.3	0.3	648,241	36,691	122,310	36,691	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Contribution	5.3	0.3	(90,804)	(5,139)	(17,133)	(5,139)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	5.2	0.0	173,539	0	6,674	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Contribution	5.2	0.0	116,345	0	4,475	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2023	Proportion	5.3	4.3	5,727	4,646	1,081	1,081	1,081	1,081	1,081	322	0
2533	Owyhee Irrigation District	6/30/2023	Contribution	5.3	4.3	49,886	40,474	9,412	9,412	9,412	9,412	9,412	2,826	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	5.4	3.4	(266,555)	(167,831)	(49,362)	(49,362)	(49,362)	(49,362)	(19,745)	0	0
2533	Owyhee Irrigation District	6/30/2022	Contribution	5.4	3.4	59,696	37,586	11,055	11,055	11,055	11,055	4,421	0	0
2533	Owyhee Irrigation District	6/30/2021	Proportion	5.5	2.5	173,617	78,916	31,567	31,567	31,567	15,782	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Contribution	5.5	2.5	(259,503)	(117,957)	(47,182)	(47,182)	(47,182)	(23,593)	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Proportion	5.4	1.4	(205,353)	(53,241)	(38,028)	(38,028)	(15,213)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Contribution	5.4	1.4	38,998	10,110	7,222	7,222	2,888	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Proportion	5.3	0.3	75,244	4,259	14,197	4,259	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Contribution	5.3	0.3	(2,388)	(133)	(451)	(133)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	5.2	0.0	(134,999)	0	(5,194)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Contribution	5.2	0.0	86,392	0	3,322	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Contribution	5.3	4.3	503	408	95	95	95	95	95	28	0
2536	Valley View Cemetery	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Contribution	5.3	0.3	122	7	23	7	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2023	Proportion	5.3	4.3	(18,704)	(15,175)	(3,529)	(3,529)	(3,529)	(3,529)	(3,529)	(1,059)	0
2538	Clackamas Vector Control	6/30/2023	Contribution	5.3	4.3	7,414	6,015	1,399	1,399	1,399	1,399	1,399	419	0
2538	Clackamas Vector Control	6/30/2022	Proportion	5.4	3.4	(68,663)	(43,233)	(12,715)	(12,715)	(12,715)	(12,715)	(5,088)	0	0
2538	Clackamas Vector Control	6/30/2022	Contribution	5.4	3.4	2,632	1,658	487	487	487	487	197	0	0
2538	Clackamas Vector Control	6/30/2021	Proportion	5.5	2.5	23,810	10,823	4,329	4,329	4,329	2,165	0	0	0
2538	Clackamas Vector Control	6/30/2021	Contribution	5.5	2.5	(67,528)	(30,694)	(12,278)	(12,278)	(12,278)	(6,138)	0	0	0
2538	Clackamas Vector Control	6/30/2020	Proportion	5.4	1.4	(39,386)	(10,210)	(7,294)	(7,294)	(2,916)	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Contribution	5.4	1.4	7,619	1,975	1,411	1,411	564	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Proportion	5.3	0.3	(41,653)	(2,358)	(7,859)	(2,358)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Contribution	5.3	0.3	(25,282)	(1,432)	(4,770)	(1,432)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Proportion	5.2	0.0	(45,394)	0	(1,744)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Contribution	5.2	0.0	(14,028)	0	(538)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2023	Proportion	5.3	4.3	(157,690)	(127,937)	(29,753)	(29,753)	(29,753)	(29,753)	(29,753)	(8,925)	0
2540	West Extension Irrigation District	6/30/2023	Contribution	5.3	4.3	32,194	26,120	6,074	6,074	6,074	6,074	6,074	1,824	0
2540	West Extension Irrigation District	6/30/2022	Proportion	5.4	3.4	(84,782)	(53,382)	(15,700)	(15,700)	(15,700)	(15,700)	(6,282)	0	0
2540	West Extension Irrigation District	6/30/2022	Contribution	5.4	3.4	(3,225)	(2,031)	(597)	(597)	(597)	(597)	(240)	0	0

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Exhibit I

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

June 30, 2024 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
2540	West Extension Irrigation District	6/30/2021	Proportion	5.5	2.5	(15,048)	(6,840)	(2,736)	(2,736)	(2,736)	(1,368)	0	0	0
2540	West Extension Irrigation District	6/30/2021	Contribution	5.5	2.5	(59,070)	(26,850)	(10,740)	(10,740)	(10,740)	(5,370)	0	0	0
2540	West Extension Irrigation District	6/30/2020	Proportion	5.4	1.4	35,466	9,194	6,568	6,568	2,626	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Contribution	5.4	1.4	(22,881)	(5,933)	(4,237)	(4,237)	(1,696)	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Proportion	5.3	0.3	(36,507)	(2,067)	(6,888)	(2,067)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Contribution	5.3	0.3	(10,633)	(603)	(2,006)	(603)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2018	Proportion	5.2	0.0	(593)	0	(23)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2018	Contribution	5.2	0.0	(19,147)	0	(737)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2023	Proportion	5.3	4.3	(180,860)	(146,735)	(34,125)	(34,125)	(34,125)	(34,125)	(34,125)	(10,235)	0
2541	Jackson County Vector Control District	6/30/2023	Contribution	5.3	4.3	2,927	2,375	552	552	552	552	552	167	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	5.4	3.4	130,450	82,136	24,157	24,157	24,157	24,157	9,665	0	0
2541	Jackson County Vector Control District	6/30/2022	Contribution	5.4	3.4	(34,956)	(22,010)	(6,473)	(6,473)	(6,473)	(6,473)	(2,591)	0	0
2541	Jackson County Vector Control District	6/30/2021	Proportion	5.5	2.5	(117,840)	(53,565)	(21,425)	(21,425)	(21,425)	(10,715)	0	0	0
2541	Jackson County Vector Control District	6/30/2021	Contribution	5.5	2.5	(30,477)	(13,854)	(5,541)	(5,541)	(5,541)	(2,772)	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Proportion	5.4	1.4	59,139	15,331	10,952	10,952	4,379	0	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Contribution	5.4	1.4	(25,574)	(6,630)	(4,736)	(4,736)	(1,894)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	5.3	0.3	50,050	2,835	9,443	2,835	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Contribution	5.3	0.3	(10,622)	(602)	(2,004)	(602)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	5.2	0.0	44,010	0	1,695	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Contribution	5.2	0.0	(8,411)	0	(321)	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2023	Proportion	5.3	4.3	(62,978)	(51,095)	(11,883)	(11,883)	(11,883)	(11,883)	(11,883)	(3,563)	0
2542	Rainbow Water District	6/30/2023	Contribution	5.3	4.3	33,865	27,475	6,390	6,390	6,390	6,390	6,390	1,915	0
2542	Rainbow Water District	6/30/2022	Proportion	5.4	3.4	85,014	53,528	15,743	15,743	15,743	15,743	6,299	0	0
2542	Rainbow Water District	6/30/2022	Contribution	5.4	3.4	13,860	8,726	2,567	2,567	2,567	2,567	1,025	0	0
2542	Rainbow Water District	6/30/2021	Proportion	5.5	2.5	(179,738)	(81,698)	(32,680)	(32,680)	(32,680)	(16,338)	0	0	0
2542	Rainbow Water District	6/30/2021	Contribution	5.5	2.5	(85,854)	(39,024)	(15,610)	(15,610)	(15,610)	(7,804)	0	0	0
2542	Rainbow Water District	6/30/2020	Proportion	5.4	1.4	26,043	6,751	4,823	4,823	1,928	0	0	0	0
2542	Rainbow Water District	6/30/2020	Contribution	5.4	1.4	(10,190)	(2,642)	(1,887)	(1,887)	(755)	0	0	0	0
2542	Rainbow Water District	6/30/2019	Proportion	5.3	0.3	13,206	746	2,492	746	0	0	0	0	0
2542	Rainbow Water District	6/30/2019	Contribution	5.3	0.3	(9,213)	(523)	(1,738)	(523)	0	0	0	0	0
2542	Rainbow Water District	6/30/2018	Proportion	5.2	0.0	66,414	0	2,554	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2018	Contribution	5.2	0.0	7,027	0	272	0	0	0	0	0	0
2545	Council of Governments	6/30/2023	Proportion	5.3	4.3	(1,380,897)	(1,120,350)	(260,547)	(260,547)	(260,547)	(260,547)	(260,547)	(78,162)	0
2545	Council of Governments	6/30/2023	Contribution	5.3	4.3	1,225,234	994,058	231,176	231,176	231,176	231,176	231,176	69,354	0
2545	Council of Governments	6/30/2022	Proportion	5.4	3.4	1,346,225	847,623	249,301	249,301	249,301	249,301	99,720	0	0
2545	Council of Governments	6/30/2022	Contribution	5.4	3.4	(950,928)	(598,732)	(176,098)	(176,098)	(176,098)	(176,098)	(70,438)	0	0
2545	Council of Governments	6/30/2021	Proportion	5.5	2.5	1,353,576	615,261	246,105	246,105	246,105	123,051	0	0	0
2545	Council of Governments	6/30/2021	Contribution	5.5	2.5	(1,708,333)	(776,515)	(310,606)	(310,606)	(310,606)	(155,303)	0	0	0
2545	Council of Governments	6/30/2020	Proportion	5.4	1.4	1,496,750	388,046	277,176	277,176	110,870	0	0	0	0
2545	Council of Governments	6/30/2020	Contribution	5.4	1.4	5,778	1,498	1,070	1,070	428	0	0	0	0
2545	Council of Governments	6/30/2019	Proportion	5.3	0.3	553,304	31,319	104,397	31,319	0	0	0	0	0
2545	Council of Governments	6/30/2019	Contribution	5.3	0.3	(229,880)	(13,010)	(43,374)	(13,010)	0	0	0	0	0
2545	Council of Governments	6/30/2018	Proportion	5.2	0.0	(328,476)	0	(12,636)	0	0	0	0	0	0
2545	Council of Governments	6/30/2018	Contribution	5.2	0.0	(167,698)	0	(6,448)	0	0	0	0	0	0
2547	Metzger Water District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2023	Proportion	5.3	4.3	(547,497)	(444,196)	(103,301)	(103,301)	(103,301)	(103,301)	(103,301)	(30,992)	0
2549	Rogue River Fire District	6/30/2023	Contribution	5.3	4.3	51,783	42,013	9,770	9,770	9,770	9,770	9,770	2,933	0
2549	Rogue River Fire District	6/30/2022	Proportion	5.4	3.4	437,232	275,294	80,969	80,969	80,969	80,969	32,387	0	0
2549	Rogue River Fire District	6/30/2022	Contribution	5.4	3.4	(83,690)	(52,694)	(15,498)	(15,498)	(15,498)	(15,498)	(6,200)	0	0
2549	Rogue River Fire District	6/30/2021	Proportion	5.5	2.5	(166,269)	(75,576)	(30,231)	(30,231)	(30,231)	(15,114)	0	0	0
2549	Rogue River Fire District	6/30/2021	Contribution	5.5	2.5	(178,951)	(81,340)	(32,537)	(32,537)	(32,537)	(16,266)	0	0	0
2549	Rogue River Fire District	6/30/2020	Proportion	5.4	1.4	(53,618)	(13,902)	(9,929)	(9,929)	(3,973)	0	0	0	0
2549	Rogue River Fire District	6/30/2020	Contribution	5.4	1.4	(20,463)	(5,307)	(3,789)	(3,789)	(1,518)	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Proportion	5.3	0.3	165,966	9,396	31,314	9,396	0	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Contribution	5.3	0.3	(42,514)	(2,404)	(8,022)	(2,404)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2018	Proportion	5.2	0.0	61,348	0	2,358	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2549	Rogue River Fire District	6/30/2018	Contribution	5.2	0.0	3,752	0	142	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2023	Proportion	5.3	4.3	(11,541)	(9,363)	(2,178)	(2,178)	(2,178)	(2,178)	(2,178)	(651)	0
2550	Nyssa Road Assessment District 2	6/30/2023	Contribution	5.3	4.3	41,716	33,845	7,871	7,871	7,871	7,871	7,871	2,361	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	5.4	3.4	(23,027)	(14,499)	(4,264)	(4,264)	(4,264)	(4,264)	(1,707)	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Contribution	5.4	3.4	35,674	22,462	6,606	6,606	6,606	6,606	2,644	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Proportion	5.5	2.5	(220,935)	(100,425)	(40,170)	(40,170)	(40,170)	(20,085)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Contribution	5.5	2.5	(2,198)	(998)	(400)	(400)	(400)	(198)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Proportion	5.4	1.4	141,441	36,669	26,193	26,193	10,476	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Contribution	5.4	1.4	(16,058)	(4,162)	(2,974)	(2,974)	(1,188)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	5.3	0.3	24,233	1,373	4,572	1,373	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Contribution	5.3	0.3	(6,167)	(347)	(1,164)	(347)	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	5.2	0.0	(67,410)	0	(2,595)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Contribution	5.2	0.0	29,448	0	1,133	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2023	Proportion	5.3	4.3	(526,811)	(427,413)	(99,398)	(99,398)	(99,398)	(99,398)	(99,398)	(29,821)	0
2552	Winston-Dillard Fire District	6/30/2023	Contribution	5.3	4.3	134,996	109,525	25,471	25,471	25,471	25,471	25,471	7,641	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	5.4	3.4	331,827	208,929	61,449	61,449	61,449	61,449	24,582	0	0
2552	Winston-Dillard Fire District	6/30/2022	Contribution	5.4	3.4	21,020	13,234	3,893	3,893	3,893	3,893	1,555	0	0
2552	Winston-Dillard Fire District	6/30/2021	Proportion	5.5	2.5	62,671	28,486	11,395	11,395	11,395	5,696	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Contribution	5.5	2.5	(107,080)	(48,673)	(19,469)	(19,469)	(19,469)	(9,735)	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Proportion	5.4	1.4	48,624	12,608	9,004	9,004	3,604	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Contribution	5.4	1.4	71,214	18,462	13,188	13,188	5,274	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	5.3	0.3	(276,155)	(15,630)	(52,105)	(15,630)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Contribution	5.3	0.3	33,370	1,890	6,296	1,890	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	5.2	0.0	25,634	0	984	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Contribution	5.2	0.0	15,780	0	605	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(135,862)	(110,228)	(25,634)	(25,634)	(25,634)	(25,634)	(25,634)	(7,692)	0
2553	Tangent Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	52,431	42,538	9,893	9,893	9,893	9,893	9,893	2,966	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(78,646)	(49,518)	(14,564)	(14,564)	(14,564)	(14,564)	(5,826)	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	22,299	14,041	4,129	4,129	4,129	4,129	1,654	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	51,555	23,433	9,374	9,374	9,374	4,685	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(51,002)	(23,183)	(9,273)	(9,273)	(9,273)	(4,637)	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	140,641	36,461	26,045	26,045	10,416	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	18,414	4,774	3,410	3,410	1,364	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(15,389)	(869)	(2,904)	(869)	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	17,798	1,008	3,358	1,008	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	5,733	0	223	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	5,743	0	223	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2023	Proportion	5.3	4.3	(15,602)	(12,658)	(2,944)	(2,944)	(2,944)	(2,944)	(2,944)	(882)	0
2555	Monroe Fire Department	6/30/2023	Contribution	5.3	4.3	8,552	6,938	1,614	1,614	1,614	1,614	1,614	482	0
2555	Monroe Fire Department	6/30/2022	Proportion	5.4	3.4	(52,240)	(32,892)	(9,674)	(9,674)	(9,674)	(9,674)	(3,870)	0	0
2555	Monroe Fire Department	6/30/2022	Contribution	5.4	3.4	10,674	6,720	1,977	1,977	1,977	1,977	789	0	0
2555	Monroe Fire Department	6/30/2021	Proportion	5.5	2.5	112,677	51,216	20,487	20,487	20,487	10,242	0	0	0
2555	Monroe Fire Department	6/30/2021	Contribution	5.5	2.5	(47,526)	(21,603)	(8,641)	(8,641)	(8,641)	(4,321)	0	0	0
2555	Monroe Fire Department	6/30/2020	Proportion	5.4	1.4	87,190	22,606	16,146	16,146	6,460	0	0	0	0
2555	Monroe Fire Department	6/30/2020	Contribution	5.4	1.4	7,868	2,040	1,457	1,457	583	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Proportion	5.3	0.3	(12,251)	(691)	(2,312)	(691)	0	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Contribution	5.3	0.3	7,452	422	1,406	422	0	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	5.2	0.0	11,542	0	442	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Contribution	5.2	0.0	(3,198)	0	(123)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2023	Proportion	5.3	4.3	(16,366)	(13,278)	(3,088)	(3,088)	(3,088)	(3,088)	(3,088)	(926)	0
2556	Jackson County Fire District 5	6/30/2023	Contribution	5.3	4.3	497,820	403,892	93,928	93,928	93,928	93,928	93,928	28,180	0
2556	Jackson County Fire District 5	6/30/2022	Proportion	5.4	3.4	614,208	386,724	113,742	113,742	113,742	113,742	45,498	0	0
2556	Jackson County Fire District 5	6/30/2022	Contribution	5.4	3.4	475,061	299,113	87,974	87,974	87,974	87,974	35,191	0	0
2556	Jackson County Fire District 5	6/30/2021	Proportion	5.5	2.5	108,411	49,278	19,711	19,711	19,711	9,856	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Contribution	5.5	2.5	(648,464)	(294,755)	(117,903)	(117,903)	(117,903)	(58,949)	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Proportion	5.4	1.4	538,153	139,521	99,658	99,658	39,863	0	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Contribution	5.4	1.4	(194,480)	(50,420)	(36,015)	(36,015)	(14,405)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Proportion	5.3	0.3	(464,560)	(26,295)	(87,653)	(26,295)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Contribution	5.3	0.3	(261,938)	(14,828)	(49,422)	(14,828)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Proportion	5.2	0.0	392,613	0	15,103	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Contribution	5.2	0.0	(250,473)	0	(9,633)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2023	Proportion	5.3	4.3	1,044,722	847,605	197,117	197,117	197,117	197,117	197,117	59,137	0
2557	Estacada Fire Department	6/30/2023	Contribution	5.3	4.3	(226,853)	(184,051)	(42,802)	(42,802)	(42,802)	(42,802)	(42,802)	(12,843)	0
2557	Estacada Fire Department	6/30/2022	Proportion	5.4	3.4	362,851	228,461	67,195	67,195	67,195	67,195	26,876	0	0
2557	Estacada Fire Department	6/30/2022	Contribution	5.4	3.4	140,972	88,760	26,106	26,106	26,106	26,106	10,442	0	0
2557	Estacada Fire Department	6/30/2021	Proportion	5.5	2.5	(2,047,275)	(930,579)	(372,232)	(372,232)	(372,232)	(186,115)	0	0	0
2557	Estacada Fire Department	6/30/2021	Contribution	5.5	2.5	127,003	57,730	23,091	23,091	23,091	11,548	0	0	0

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Exhibit I

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

June 30, 2024 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
2557	Estacada Fire Department	6/30/2020	Proportion	5.4	1.4	231,519	60,023	42,874	42,874	17,149	0	0	0	0
2557	Estacada Fire Department	6/30/2020	Contribution	5.4	1.4	(264,327)	(68,531)	(48,949)	(48,949)	(19,582)	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Proportion	5.3	0.3	(423,261)	(23,956)	(79,861)	(23,956)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Contribution	5.3	0.3	(158,603)	(8,978)	(29,925)	(8,978)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Proportion	5.2	0.0	447,914	0	17,229	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Contribution	5.2	0.0	(167,515)	0	(6,445)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2023	Proportion	5.3	4.3	(1,540,666)	(1,249,974)	(290,692)	(290,692)	(290,692)	(290,692)	(290,692)	(87,206)	0
2559	Keizer Fire Department	6/30/2023	Contribution	5.3	4.3	113,048	91,718	21,330	21,330	21,330	21,330	21,330	6,398	0
2559	Keizer Fire Department	6/30/2022	Proportion	5.4	3.4	1,009,276	635,470	186,903	186,903	186,903	186,903	74,761	0	0
2559	Keizer Fire Department	6/30/2022	Contribution	5.4	3.4	(279,417)	(175,929)	(51,744)	(51,744)	(51,744)	(51,744)	(20,697)	0	0
2559	Keizer Fire Department	6/30/2021	Proportion	5.5	2.5	1,377,673	626,215	250,486	250,486	250,486	125,243	0	0	0
2559	Keizer Fire Department	6/30/2021	Contribution	5.5	2.5	(828,171)	(376,440)	(150,577)	(150,577)	(150,577)	(75,286)	0	0	0
2559	Keizer Fire Department	6/30/2020	Proportion	5.4	1.4	418,687	108,547	77,535	77,535	31,012	0	0	0	0
2559	Keizer Fire Department	6/30/2020	Contribution	5.4	1.4	61,211	15,871	11,335	11,335	4,536	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Proportion	5.3	0.3	(498,187)	(28,197)	(93,998)	(28,197)	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Contribution	5.3	0.3	(137,193)	(7,768)	(25,885)	(7,768)	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Proportion	5.2	0.0	935,190	0	35,970	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Contribution	5.2	0.0	(153,461)	0	(5,901)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	277,138	224,848	52,290	52,290	52,290	52,290	52,290	15,688	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(37,287)	(30,252)	(7,035)	(7,035)	(7,035)	(7,035)	(7,035)	(2,112)	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(337,013)	(212,193)	(62,410)	(62,410)	(62,410)	(62,410)	(24,963)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	38,691	24,361	7,165	7,165	7,165	7,165	2,866	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	202,716	92,145	36,857	36,857	36,857	18,431	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(103,383)	(46,992)	(18,797)	(18,797)	(18,797)	(9,398)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(184,392)	(47,804)	(34,147)	(34,147)	(13,657)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,493	389	276	276	113	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	139,123	7,873	26,250	7,873	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(49,440)	(2,800)	(9,328)	(2,800)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	30,431	0	1,171	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(17,427)	0	(672)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2023	Proportion	5.3	4.3	(11,884)	(9,642)	(2,242)	(2,242)	(2,242)	(2,242)	(2,242)	(674)	0
2562	Wy'East Fire District	6/30/2023	Contribution	5.3	4.3	36,228	29,393	6,835	6,835	6,835	6,835	6,835	2,053	0
2562	Wy'East Fire District	6/30/2022	Proportion	5.4	3.4	8,528	5,370	1,579	1,579	1,579	1,579	633	0	0
2562	Wy'East Fire District	6/30/2022	Contribution	5.4	3.4	34,320	21,608	6,356	6,356	6,356	6,356	2,540	0	0
2562	Wy'East Fire District	6/30/2021	Proportion	5.5	2.5	2,195	998	399	399	399	200	0	0	0
2562	Wy'East Fire District	6/30/2021	Contribution	5.5	2.5	15,855	7,206	2,883	2,883	2,883	1,440	0	0	0
2562	Wy'East Fire District	6/30/2020	Proportion	5.4	1.4	2,101	545	389	389	156	0	0	0	0
2562	Wy'East Fire District	6/30/2020	Contribution	5.4	1.4	28,836	7,476	5,340	5,340	2,136	0	0	0	0
2562	Wy'East Fire District	6/30/2019	Proportion	5.3	0.3	(6,371)	(361)	(1,202)	(361)	0	0	0	0	0
2562	Wy'East Fire District	6/30/2019	Contribution	5.3	0.3	23,873	1,353	4,504	1,353	0	0	0	0	0
2562	Wy'East Fire District	6/30/2018	Proportion	5.2	0.0	4,988	0	193	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2018	Contribution	5.2	0.0	21,680	0	835	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2023	Proportion	5.3	4.3	164,875	133,767	31,108	31,108	31,108	31,108	31,108	9,335	0
2563	Central Oregon Irrigation District	6/30/2023	Contribution	5.3	4.3	45,493	36,909	8,584	8,584	8,584	8,584	8,584	2,573	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	5.4	3.4	(357,557)	(225,129)	(66,214)	(66,214)	(66,214)	(66,214)	(26,487)	0	0
2563	Central Oregon Irrigation District	6/30/2022	Contribution	5.4	3.4	86,111	54,219	15,946	15,946	15,946	15,946	6,381	0	0
2563	Central Oregon Irrigation District	6/30/2021	Proportion	5.5	2.5	98,604	44,820	17,928	17,928	17,928	8,964	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Contribution	5.5	2.5	(343,708)	(156,232)	(62,492)	(62,492)	(62,492)	(31,248)	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Proportion	5.4	1.4	218,407	56,623	40,446	40,446	16,177	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Contribution	5.4	1.4	10,694	2,774	1,980	1,980	794	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	5.3	0.3	(387,881)	(21,956)	(73,185)	(21,956)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Contribution	5.3	0.3	47,758	2,703	9,011	2,703	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	5.2	0.0	23,304	0	894	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Contribution	5.2	0.0	(106,033)	0	(4,078)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2023	Proportion	5.3	4.3	(251,214)	(203,815)	(47,399)	(47,399)	(47,399)	(47,399)	(47,399)	(14,219)	0
2564	Illinois Valley Fire District	6/30/2023	Contribution	5.3	4.3	20,273	16,448	3,825	3,825	3,825	3,825	3,825	1,148	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	5.4	3.4	84,928	53,474	15,727	15,727	15,727	15,727	6,293	0	0
2564	Illinois Valley Fire District	6/30/2022	Contribution	5.4	3.4	(63,462)	(39,958)	(11,752)	(11,752)	(11,752)	(11,752)	(4,702)	0	0
2564	Illinois Valley Fire District	6/30/2021	Proportion	5.5	2.5	587,996	267,272	106,908	106,908	106,908	53,456	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Contribution	5.5	2.5	(193,176)	(87,807)	(35,123)	(35,123)	(35,123)	(17,561)	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Proportion	5.4	1.4	(255,329)	(66,197)	(47,283)	(47,283)	(18,914)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Contribution	5.4	1.4	12,892	3,344	2,387	2,387	957	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	5.3	0.3	290,643	16,453	54,838	16,453	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Contribution	5.3	0.3	(64,354)	(3,644)	(12,142)	(3,644)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	5.2	0.0	(32,470)	0	(1,250)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Contribution	5.2	0.0	17,029	0	654	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	72,235	58,606	13,629	13,629	13,629	13,629	13,629	4,090	0

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Exhibit I

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

June 30, 2024 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
2567	Charleston Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	73,167	59,362	13,805	13,805	13,805	13,805	13,805	4,142	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(39,372)	(24,790)	(7,291)	(7,291)	(7,291)	(7,291)	(2,917)	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	85,830	54,042	15,894	15,894	15,894	15,894	6,360	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(37,839)	(17,199)	(6,880)	(6,880)	(6,880)	(3,439)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(52,311)	(23,778)	(9,511)	(9,511)	(9,511)	(4,756)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	235,219	60,983	43,559	43,559	17,424	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(34,085)	(8,837)	(6,312)	(6,312)	(2,525)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	133,906	7,581	25,265	7,581	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(18,203)	(1,028)	(3,435)	(1,028)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(109,150)	0	(4,200)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	17,071	0	656	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Proportion	5.3	4.3	(554,444)	(449,832)	(104,612)	(104,612)	(104,612)	(104,612)	(104,612)	(31,384)	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Contribution	5.3	4.3	168,260	136,513	31,747	31,747	31,747	31,747	31,747	9,525	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	5.4	3.4	589,700	371,292	109,204	109,204	109,204	109,204	43,680	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Contribution	5.4	3.4	81,866	51,546	15,160	15,160	15,160	15,160	6,066	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Proportion	5.5	2.5	(202,531)	(92,059)	(36,824)	(36,824)	(36,824)	(18,411)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Contribution	5.5	2.5	(97,510)	(44,323)	(17,729)	(17,729)	(17,729)	(8,865)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	5.4	1.4	(16,775)	(4,351)	(3,106)	(3,106)	(1,245)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Contribution	5.4	1.4	127,402	33,030	23,593	23,593	9,437	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	5.3	0.3	185,318	10,488	34,966	10,488	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Contribution	5.3	0.3	56,818	3,218	10,720	3,218	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	5.2	0.0	171,411	0	6,591	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Contribution	5.2	0.0	68,317	0	2,627	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Proportion	5.3	4.3	689,259	559,210	130,049	130,049	130,049	130,049	130,049	39,014	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Contribution	5.3	4.3	(65,954)	(53,510)	(12,444)	(12,444)	(12,444)	(12,444)	(12,444)	(3,734)	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	5.4	3.4	157,023	98,867	29,078	29,078	29,078	29,078	11,633	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Contribution	5.4	3.4	(71,513)	(45,027)	(13,243)	(13,243)	(13,243)	(13,243)	(5,298)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Proportion	5.5	2.5	150,372	68,352	27,340	27,340	27,340	13,672	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Contribution	5.5	2.5	(399,753)	(181,707)	(72,682)	(72,682)	(72,682)	(36,343)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	5.4	1.4	(836,611)	(216,899)	(154,928)	(154,928)	(61,971)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Contribution	5.4	1.4	(125,933)	(32,649)	(23,321)	(23,321)	(9,328)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	5.3	0.3	535,284	30,299	100,997	30,299	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Contribution	5.3	0.3	(225,406)	(12,761)	(42,529)	(12,761)	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	5.2	0.0	(327,573)	0	(12,598)	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Contribution	5.2	0.0	(55,803)	0	(2,148)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2023	Proportion	5.3	4.3	258,420	209,662	48,758	48,758	48,758	48,758	48,758	14,630	0
2570	Port of St Helens	6/30/2023	Contribution	5.3	4.3	23,261	18,872	4,389	4,389	4,389	4,389	4,389	1,316	0
2570	Port of St Helens	6/30/2022	Proportion	5.4	3.4	(139,035)	(87,541)	(25,747)	(25,747)	(25,747)	(25,747)	(10,300)	0	0
2570	Port of St Helens	6/30/2022	Contribution	5.4	3.4	1,810	1,140	335	335	335	335	135	0	0
2570	Port of St Helens	6/30/2021	Proportion	5.5	2.5	43,304	19,685	7,873	7,873	7,873	3,939	0	0	0
2570	Port of St Helens	6/30/2021	Contribution	5.5	2.5	(104,600)	(47,546)	(19,018)	(19,018)	(19,018)	(9,510)	0	0	0
2570	Port of St Helens	6/30/2020	Proportion	5.4	1.4	(25,393)	(6,585)	(4,702)	(4,702)	(1,883)	0	0	0	0
2570	Port of St Helens	6/30/2020	Contribution	5.4	1.4	6,070	1,574	1,124	1,124	450	0	0	0	0
2570	Port of St Helens	6/30/2019	Proportion	5.3	0.3	234,042	13,247	44,159	13,247	0	0	0	0	0
2570	Port of St Helens	6/30/2019	Contribution	5.3	0.3	(2,012)	(112)	(380)	(112)	0	0	0	0	0
2570	Port of St Helens	6/30/2018	Proportion	5.2	0.0	(69,376)	0	(2,666)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2018	Contribution	5.2	0.0	61,104	0	2,349	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2023	Proportion	5.3	4.3	(116,394)	(94,433)	(21,961)	(21,961)	(21,961)	(21,961)	(21,961)	(6,589)	0
2571	Crystal Springs Water District	6/30/2023	Contribution	5.3	4.3	19,932	16,171	3,761	3,761	3,761	3,761	3,761	1,127	0
2571	Crystal Springs Water District	6/30/2022	Proportion	5.4	3.4	(18,472)	(11,630)	(3,421)	(3,421)	(3,421)	(3,421)	(1,367)	0	0
2571	Crystal Springs Water District	6/30/2022	Contribution	5.4	3.4	(8,706)	(5,482)	(1,612)	(1,612)	(1,612)	(1,612)	(646)	0	0
2571	Crystal Springs Water District	6/30/2021	Proportion	5.5	2.5	6,486	2,949	1,179	1,179	1,179	591	0	0	0
2571	Crystal Springs Water District	6/30/2021	Contribution	5.5	2.5	(119,844)	(54,474)	(21,790)	(21,790)	(21,790)	(10,894)	0	0	0
2571	Crystal Springs Water District	6/30/2020	Proportion	5.4	1.4	194,734	50,486	36,062	36,062	14,424	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Contribution	5.4	1.4	(7,123)	(1,847)	(1,319)	(1,319)	(528)	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Proportion	5.3	0.3	45,892	2,597	8,659	2,597	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Contribution	5.3	0.3	(5,094)	(289)	(961)	(289)	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	5.2	0.0	87,689	0	3,374	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Contribution	5.2	0.0	(5,419)	0	(209)	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2572	Local Government Personnel Institute	6/30/2019	Proportion	5.3	0.3	(386,939)	(21,904)	(73,007)	(21,904)	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	5.2	0.0	(279,495)	0	(10,750)	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Contribution	5.2	0.0	(43,691)	0	(1,681)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Proportion	5.3	4.3	(1,906,112)	(1,546,468)	(359,644)	(359,644)	(359,644)	(359,644)	(359,644)	(107,892)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Contribution	5.3	4.3	33,109	26,862	6,247	6,247	6,247	6,247	6,247	1,874	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	3.4	254,465	160,219	47,123	47,123	47,123	47,123	18,850	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	3.4	(294,787)	(185,607)	(54,590)	(54,590)	(54,590)	(54,590)	(21,837)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	2.5	256,016	116,369	46,549	46,549	46,549	23,271	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	2.5	(267,255)	(121,479)	(48,592)	(48,592)	(48,592)	(24,295)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	1.4	54,666	14,174	10,123	10,123	4,051	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	1.4	(1,220)	(316)	(226)	(226)	(90)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	0.3	(45,364)	(2,569)	(8,559)	(2,569)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	0.3	(45,056)	(2,551)	(8,501)	(2,551)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	0.0	(37,793)	0	(1,453)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	0.0	(28,245)	0	(1,085)	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(649,409)	(526,879)	(122,530)	(122,530)	(122,530)	(122,530)	(122,530)	(36,759)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(34,791)	(28,227)	(6,564)	(6,564)	(6,564)	(6,564)	(6,564)	(1,971)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	598,328	376,726	110,801	110,801	110,801	110,801	44,323	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(151,726)	(95,532)	(28,097)	(28,097)	(28,097)	(28,097)	(11,241)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	352,043	160,019	64,008	64,008	64,008	32,003	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(268,717)	(122,143)	(48,858)	(48,858)	(48,858)	(24,427)	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	379,678	98,434	70,311	70,311	28,123	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(6,343)	(1,643)	(1,175)	(1,175)	(468)	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(276,781)	(15,666)	(52,223)	(15,666)	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	1,458	83	275	83	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	221,441	0	8,516	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(55,041)	0	(2,116)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	265,901	215,731	50,170	50,170	50,170	50,170	50,170	15,051	0
2579	La Pine Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	80,384	65,217	15,167	15,167	15,167	15,167	15,167	4,549	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(597,098)	(375,950)	(110,574)	(110,574)	(110,574)	(110,574)	(44,228)	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	121,044	76,212	22,416	22,416	22,416	22,416	8,964	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	167,773	76,261	30,504	30,504	30,504	15,253	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(549,397)	(249,727)	(99,890)	(99,890)	(99,890)	(49,947)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	258,032	66,896	47,784	47,784	19,112	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	14,253	3,697	2,639	2,639	1,058	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(225,142)	(12,742)	(42,480)	(12,742)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(53,863)	(3,048)	(10,163)	(3,048)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	29,287	0	1,127	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(54,665)	0	(2,105)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2023	Proportion	5.3	4.3	481,305	390,493	90,812	90,812	90,812	90,812	90,812	27,245	0
2580	Marion County Fire District 1	6/30/2023	Contribution	5.3	4.3	619,395	502,528	116,867	116,867	116,867	116,867	116,867	35,060	0
2580	Marion County Fire District 1	6/30/2022	Proportion	5.4	3.4	385,360	242,634	71,363	71,363	71,363	71,363	28,545	0	0
2580	Marion County Fire District 1	6/30/2022	Contribution	5.4	3.4	234,620	147,724	43,448	43,448	43,448	43,448	17,380	0	0
2580	Marion County Fire District 1	6/30/2021	Proportion	5.5	2.5	(1,117,802)	(508,091)	(203,237)	(203,237)	(203,237)	(101,617)	0	0	0
2580	Marion County Fire District 1	6/30/2021	Contribution	5.5	2.5	(663,613)	(301,642)	(120,657)	(120,657)	(120,657)	(60,328)	0	0	0
2580	Marion County Fire District 1	6/30/2020	Proportion	5.4	1.4	460,140	119,296	85,211	85,211	34,085	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Contribution	5.4	1.4	147,024	38,116	27,227	27,227	10,889	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	5.3	0.3	(66,460)	(3,760)	(12,540)	(3,760)	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Contribution	5.3	0.3	104,828	5,933	19,779	5,933	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	5.2	0.0	1,382,891	0	53,186	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Contribution	5.2	0.0	233,053	0	8,963	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2023	Proportion	5.3	4.3	6,081	4,934	1,147	1,147	1,147	1,147	1,147	346	0
2581	Port of Umatilla	6/30/2023	Contribution	5.3	4.3	43,664	35,426	8,238	8,238	8,238	8,238	8,238	2,474	0
2581	Port of Umatilla	6/30/2022	Proportion	5.4	3.4	(107,985)	(67,991)	(19,997)	(19,997)	(19,997)	(19,997)	(8,000)	0	0
2581	Port of Umatilla	6/30/2022	Contribution	5.4	3.4	33,517	21,103	6,207	6,207	6,207	6,207	2,482	0	0
2581	Port of Umatilla	6/30/2021	Proportion	5.5	2.5	(40,226)	(18,284)	(7,314)	(7,314)	(7,314)	(3,656)	0	0	0
2581	Port of Umatilla	6/30/2021	Contribution	5.5	2.5	(13,573)	(6,169)	(2,468)	(2,468)	(2,468)	(1,233)	0	0	0
2581	Port of Umatilla	6/30/2020	Proportion	5.4	1.4	(43,902)	(11,382)	(8,130)	(8,130)	(3,252)	0	0	0	0
2581	Port of Umatilla	6/30/2020	Contribution	5.4	1.4	6,326	1,642	1,171	1,171	471	0	0	0	0
2581	Port of Umatilla	6/30/2019	Proportion	5.3	0.3	(135,034)	(7,644)	(25,478)	(7,644)	0	0	0	0	0
2581	Port of Umatilla	6/30/2019	Contribution	5.3	0.3	(6,515)	(370)	(1,229)	(370)	0	0	0	0	0
2581	Port of Umatilla	6/30/2018	Proportion	5.2	0.0	40,787	0	1,567	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2018	Contribution	5.2	0.0	(16,746)	0	(646)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2023	Proportion	5.3	4.3	(123,878)	(100,505)	(23,373)	(23,373)	(23,373)	(23,373)	(23,373)	(7,013)	0
2582	Talent Irrigation District	6/30/2023	Contribution	5.3	4.3	80,395	65,226	15,169	15,169	15,169	15,169	15,169	4,550	0
2582	Talent Irrigation District	6/30/2022	Proportion	5.4	3.4	(509,869)	(321,029)	(94,420)	(94,420)	(94,420)	(94,420)	(37,769)	0	0

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

June 30, 2024 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
2582	Talent Irrigation District	6/30/2022	Contribution	5.4	3.4	11,833	7,451	2,191	2,191	2,191	2,191	878	0	0
2582	Talent Irrigation District	6/30/2021	Proportion	5.5	2.5	120,356	54,707	21,883	21,883	21,883	10,941	0	0	0
2582	Talent Irrigation District	6/30/2021	Contribution	5.5	2.5	(191,622)	(87,102)	(34,840)	(34,840)	(34,840)	(17,422)	0	0	0
2582	Talent Irrigation District	6/30/2020	Proportion	5.4	1.4	66,440	17,224	12,304	12,304	4,920	0	0	0	0
2582	Talent Irrigation District	6/30/2020	Contribution	5.4	1.4	39,449	10,229	7,305	7,305	2,924	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Proportion	5.3	0.3	(129,195)	(7,315)	(24,376)	(7,315)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Contribution	5.3	0.3	16,204	919	3,057	919	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Proportion	5.2	0.0	94,455	0	3,635	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Contribution	5.2	0.0	9,628	0	368	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2023	Proportion	5.3	4.3	(90,216)	(73,194)	(17,022)	(17,022)	(17,022)	(17,022)	(17,022)	(5,106)	0
2585	Rogue River Valley Irrigation District	6/30/2023	Contribution	5.3	4.3	17,034	13,820	3,214	3,214	3,214	3,214	3,214	964	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	5.4	3.4	87,879	55,331	16,274	16,274	16,274	16,274	6,509	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Contribution	5.4	3.4	5,756	3,624	1,066	1,066	1,066	1,066	426	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Proportion	5.5	2.5	(144,425)	(65,648)	(26,259)	(26,259)	(26,259)	(13,130)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Contribution	5.5	2.5	(57,082)	(25,945)	(10,379)	(10,379)	(10,379)	(5,187)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Proportion	5.4	1.4	141,003	36,555	26,112	26,112	10,443	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Contribution	5.4	1.4	(17,344)	(4,496)	(3,212)	(3,212)	(1,284)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	5.3	0.3	(33,159)	(1,879)	(6,256)	(1,879)	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Contribution	5.3	0.3	44,874	2,539	8,467	2,539	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	5.2	0.0	33,434	0	1,284	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Contribution	5.2	0.0	7,755	0	300	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2023	Proportion	5.3	4.3	(74,884)	(60,755)	(14,129)	(14,129)	(14,129)	(14,129)	(14,129)	(4,239)	0
2587	Tualatin Valley Irrigation District	6/30/2023	Contribution	5.3	4.3	346	281	65	65	65	65	65	21	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	5.4	3.4	47,752	30,066	8,843	8,843	8,843	8,843	3,537	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Contribution	5.4	3.4	(16,335)	(10,285)	(3,025)	(3,025)	(3,025)	(3,025)	(1,210)	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Proportion	5.5	2.5	167,741	76,247	30,498	30,498	30,498	15,251	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Contribution	5.5	2.5	(79,998)	(36,363)	(14,545)	(14,545)	(14,545)	(7,273)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Proportion	5.4	1.4	9,979	2,587	1,848	1,848	739	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Contribution	5.4	1.4	14,020	3,636	2,596	2,596	1,040	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	5.3	0.3	(61,105)	(3,460)	(11,529)	(3,460)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Contribution	5.3	0.3	(9,687)	(547)	(1,828)	(547)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	5.2	0.0	73,323	0	2,818	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Contribution	5.2	0.0	(29,914)	0	(1,149)	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	52,372	42,490	9,882	9,882	9,882	9,882	9,882	2,962	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	91,186	73,981	17,205	17,205	17,205	17,205	17,205	5,161	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	561,595	353,597	103,999	103,999	103,999	103,999	41,600	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	19,771	12,449	3,661	3,661	3,661	3,661	1,466	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(298,808)	(135,821)	(54,329)	(54,329)	(54,329)	(27,163)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(271,340)	(123,335)	(49,335)	(49,335)	(49,335)	(24,665)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	341,213	88,461	63,188	63,188	25,273	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(35,060)	(9,088)	(6,493)	(6,493)	(2,595)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	182,081	10,306	34,355	10,306	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(40,439)	(2,289)	(7,630)	(2,289)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	168,579	0	6,484	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(27,251)	0	(1,046)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2023	Proportion	5.3	4.3	17,215	13,967	3,248	3,248	3,248	3,248	3,248	975	0
2589	West Slope Water District	6/30/2023	Contribution	5.3	4.3	46,134	37,429	8,705	8,705	8,705	8,705	8,705	2,609	0
2589	West Slope Water District	6/30/2022	Proportion	5.4	3.4	(39,609)	(24,939)	(7,335)	(7,335)	(7,335)	(7,335)	(2,934)	0	0
2589	West Slope Water District	6/30/2022	Contribution	5.4	3.4	18,375	11,569	3,403	3,403	3,403	3,403	1,360	0	0
2589	West Slope Water District	6/30/2021	Proportion	5.5	2.5	(120,657)	(54,843)	(21,938)	(21,938)	(21,938)	(10,967)	0	0	0
2589	West Slope Water District	6/30/2021	Contribution	5.5	2.5	(70,743)	(32,157)	(12,862)	(12,862)	(12,862)	(6,433)	0	0	0
2589	West Slope Water District	6/30/2020	Proportion	5.4	1.4	(104,861)	(27,185)	(19,419)	(19,419)	(7,766)	0	0	0	0
2589	West Slope Water District	6/30/2020	Contribution	5.4	1.4	18,231	4,727	3,376	3,376	1,351	0	0	0	0
2589	West Slope Water District	6/30/2019	Proportion	5.3	0.3	(28,014)	(1,584)	(5,286)	(1,584)	0	0	0	0	0
2589	West Slope Water District	6/30/2019	Contribution	5.3	0.3	(14,670)	(830)	(2,768)	(830)	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Proportion	5.2	0.0	86,924	0	3,344	0	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Contribution	5.2	0.0	24,852	0	957	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2023	Proportion	5.3	4.3	(2,034,467)	(1,650,605)	(383,862)	(383,862)	(383,862)	(383,862)	(383,862)	(115,157)	0
2590	Redmond Fire & Rescue	6/30/2023	Contribution	5.3	4.3	222,521	180,536	41,985	41,985	41,985	41,985	41,985	12,596	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	5.4	3.4	2,190,400	1,379,140	405,630	405,630	405,630	405,630	162,250	0	0
2590	Redmond Fire & Rescue	6/30/2022	Contribution	5.4	3.4	(214,429)	(135,011)	(39,709)	(39,709)	(39,709)	(39,709)	(15,884)	0	0
2590	Redmond Fire & Rescue	6/30/2021	Proportion	5.5	2.5	155,941	70,882	28,353	28,353	28,353	14,176	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Contribution	5.5	2.5	(807,421)	(367,009)	(146,804)	(146,804)	(146,804)	(73,401)	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Proportion	5.4	1.4	(151,594)	(39,302)	(28,073)	(28,073)	(11,229)	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Contribution	5.4	1.4	190,687	49,439	35,312	35,312	14,127	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Proportion	5.3	0.3	(452,256)	(25,601)	(85,331)	(25,601)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Contribution	5.3	0.3	(14,715)	(835)	(2,776)	(835)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2590	Redmond Fire & Rescue	6/30/2018	Proportion	5.2	0.0	736,424	0	28,324	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2018	Contribution	5.2	0.0	33,716	0	1,296	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2023	Proportion	5.3	4.3	(14,472)	(11,741)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(817)	0
2592	Medford Irrigation District	6/30/2023	Contribution	5.3	4.3	18,533	15,036	3,497	3,497	3,497	3,497	3,497	1,048	0
2592	Medford Irrigation District	6/30/2022	Proportion	5.4	3.4	(103,751)	(65,325)	(19,213)	(19,213)	(19,213)	(19,213)	(7,686)	0	0
2592	Medford Irrigation District	6/30/2022	Contribution	5.4	3.4	22,736	14,316	4,210	4,210	4,210	4,210	1,686	0	0
2592	Medford Irrigation District	6/30/2021	Proportion	5.5	2.5	(2,332)	(1,060)	(424)	(424)	(424)	(212)	0	0	0
2592	Medford Irrigation District	6/30/2021	Contribution	5.5	2.5	(92,308)	(41,959)	(16,783)	(16,783)	(16,783)	(8,393)	0	0	0
2592	Medford Irrigation District	6/30/2020	Proportion	5.4	1.4	62,581	16,225	11,589	11,589	4,636	0	0	0	0
2592	Medford Irrigation District	6/30/2020	Contribution	5.4	1.4	(13,736)	(3,560)	(2,544)	(2,544)	(1,016)	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Proportion	5.3	0.3	115,803	6,553	21,850	6,553	0	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Contribution	5.3	0.3	(24,698)	(1,398)	(4,660)	(1,398)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Proportion	5.2	0.0	43,321	0	1,666	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Contribution	5.2	0.0	4,866	0	186	0	0	0	0	0	0
2594	Metro	6/30/2023	Proportion	5.3	4.3	6,958,925	5,645,920	1,313,005	1,313,005	1,313,005	1,313,005	1,313,005	393,900	0
2594	Metro	6/30/2023	Contribution	5.3	4.3	805,088	653,185	151,903	151,903	151,903	151,903	151,903	45,573	0
2594	Metro	6/30/2022	Proportion	5.4	3.4	9,881,004	6,221,372	1,829,816	1,829,816	1,829,816	1,829,816	731,924	0	0
2594	Metro	6/30/2022	Contribution	5.4	3.4	876,248	551,712	162,268	162,268	162,268	162,268	64,908	0	0
2594	Metro	6/30/2021	Proportion	5.5	2.5	(19,861,467)	(9,027,939)	(3,611,176)	(3,611,176)	(3,611,176)	(1,805,587)	0	0	0
2594	Metro	6/30/2021	Contribution	5.5	2.5	(9,241,843)	(4,200,838)	(1,680,335)	(1,680,335)	(1,680,335)	(840,168)	0	0	0
2594	Metro	6/30/2020	Proportion	5.4	1.4	2,241,593	581,153	415,110	415,110	166,043	0	0	0	0
2594	Metro	6/30/2020	Contribution	5.4	1.4	(4,409,713)	(1,143,257)	(816,614)	(816,614)	(326,643)	0	0	0	0
2594	Metro	6/30/2019	Proportion	5.3	0.3	1,029,495	58,275	194,244	58,275	0	0	0	0	0
2594	Metro	6/30/2019	Contribution	5.3	0.3	(3,740,987)	(211,752)	(705,847)	(211,752)	0	0	0	0	0
2594	Metro	6/30/2018	Proportion	5.2	0.0	3,937,391	0	151,436	0	0	0	0	0	0
2594	Metro	6/30/2018	Contribution	5.2	0.0	(2,757,703)	0	(106,063)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2023	Proportion	5.3	4.3	(919,204)	(745,769)	(173,435)	(173,435)	(173,435)	(173,435)	(173,435)	(52,029)	0
2595	Canby Fire District	6/30/2023	Contribution	5.3	4.3	156,205	126,732	29,473	29,473	29,473	29,473	29,473	8,840	0
2595	Canby Fire District	6/30/2022	Proportion	5.4	3.4	1,134,531	714,335	210,098	210,098	210,098	210,098	84,041	0	0
2595	Canby Fire District	6/30/2022	Contribution	5.4	3.4	(20,783)	(13,085)	(3,849)	(3,849)	(3,849)	(3,849)	(1,538)	0	0
2595	Canby Fire District	6/30/2021	Proportion	5.5	2.5	(114,196)	(51,907)	(20,763)	(20,763)	(20,763)	(10,381)	0	0	0
2595	Canby Fire District	6/30/2021	Contribution	5.5	2.5	(355,324)	(161,512)	(64,604)	(64,604)	(64,604)	(32,304)	0	0	0
2595	Canby Fire District	6/30/2020	Proportion	5.4	1.4	837,756	217,196	155,140	155,140	62,056	0	0	0	0
2595	Canby Fire District	6/30/2020	Contribution	5.4	1.4	31,673	8,213	5,865	5,865	2,348	0	0	0	0
2595	Canby Fire District	6/30/2019	Proportion	5.3	0.3	(940,205)	(53,220)	(177,397)	(53,220)	0	0	0	0	0
2595	Canby Fire District	6/30/2019	Contribution	5.3	0.3	22,973	1,298	4,335	1,298	0	0	0	0	0
2595	Canby Fire District	6/30/2018	Proportion	5.2	0.0	818,049	0	31,464	0	0	0	0	0	0
2595	Canby Fire District	6/30/2018	Contribution	5.2	0.0	(57,908)	0	(2,228)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2023	Proportion	5.3	4.3	177,289	143,838	33,451	33,451	33,451	33,451	33,451	10,034	0
2596	Bend Parks & Recreation	6/30/2023	Contribution	5.3	4.3	315,008	255,573	59,435	59,435	59,435	59,435	59,435	17,833	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	5.4	3.4	1,515,099	953,951	280,574	280,574	280,574	280,574	112,229	0	0
2596	Bend Parks & Recreation	6/30/2022	Contribution	5.4	3.4	118,535	74,633	21,951	21,951	21,951	21,951	8,780	0	0
2596	Bend Parks & Recreation	6/30/2021	Proportion	5.5	2.5	166,425	75,648	30,259	30,259	30,259	15,130	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Contribution	5.5	2.5	(872,568)	(396,621)	(158,649)	(158,649)	(158,649)	(79,323)	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Proportion	5.4	1.4	422,151	109,447	78,176	78,176	31,271	0	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Contribution	5.4	1.4	62,973	16,325	11,662	11,662	4,663	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Proportion	5.3	0.3	(798,465)	(45,195)	(150,654)	(45,195)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Contribution	5.3	0.3	1,946,940	110,205	367,347	110,205	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Proportion	5.2	0.0	229,907	0	8,842	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Contribution	5.2	0.0	96,658	0	3,718	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2023	Proportion	5.3	4.3	(26,603)	(21,584)	(5,019)	(5,019)	(5,019)	(5,019)	(5,019)	(1,508)	0
2597	Mapleton Water District	6/30/2023	Contribution	5.3	4.3	(9,288)	(7,536)	(1,752)	(1,752)	(1,752)	(1,752)	(1,752)	(528)	0
2597	Mapleton Water District	6/30/2022	Proportion	5.4	3.4	114,878	72,330	21,274	21,274	21,274	21,274	8,508	0	0
2597	Mapleton Water District	6/30/2022	Contribution	5.4	3.4	(19,052)	(11,996)	(3,528)	(3,528)	(3,528)	(3,528)	(1,412)	0	0
2597	Mapleton Water District	6/30/2021	Proportion	5.5	2.5	3,792	1,725	689	689	689	347	0	0	0
2597	Mapleton Water District	6/30/2021	Contribution	5.5	2.5	(7,249)	(3,295)	(1,318)	(1,318)	(1,318)	(659)	0	0	0
2597	Mapleton Water District	6/30/2020	Proportion	5.4	1.4	(11,410)	(2,958)	(2,113)	(2,113)	(845)	0	0	0	0
2597	Mapleton Water District	6/30/2020	Contribution	5.4	1.4	7,473	1,937	1,384	1,384	553	0	0	0	0
2597	Mapleton Water District	6/30/2019	Proportion	5.3	0.3	(16,581)	(941)	(3,128)	(941)	0	0	0	0	0
2597	Mapleton Water District	6/30/2019	Contribution	5.3	0.3	7,299	414	1,377	414	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Proportion	5.2	0.0	(4,907)	0	(187)	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Contribution	5.2	0.0	5,174	0	199	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2023	Proportion	5.3	4.3	110,803	89,897	20,906	20,906	20,906	20,906	20,906	6,273	0
2598	Marion County Housing Authority	6/30/2023	Contribution	5.3	4.3	(95,814)	(77,736)	(18,078)	(18,078)	(18,078)	(18,078)	(18,078)	(5,424)	0
2598	Marion County Housing Authority	6/30/2022	Proportion	5.4	3.4	(83,346)	(52,478)	(15,434)	(15,434)	(15,434)	(15,434)	(6,176)	0	0
2598	Marion County Housing Authority	6/30/2022	Contribution	5.4	3.4	(74,401)	(46,845)	(13,778)	(13,778)	(13,778)	(13,778)	(5,511)	0	0
2598	Marion County Housing Authority	6/30/2021	Proportion	5.5	2.5	213,116	96,872	38,748	38,748	38,748	19,376	0	0	0

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Exhibit I

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

June 30, 2024 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
2598	Marion County Housing Authority	6/30/2021	Contribution	5.5	2.5	(126,090)	(57,315)	(22,925)	(22,925)	(22,925)	(11,465)	0	0	0
2598	Marion County Housing Authority	6/30/2020	Proportion	5.4	1.4	77,652	20,132	14,380	14,380	5,752	0	0	0	0
2598	Marion County Housing Authority	6/30/2020	Contribution	5.4	1.4	(49,077)	(12,725)	(9,088)	(9,088)	(3,637)	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Proportion	5.3	0.3	254,651	14,416	48,047	14,416	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Contribution	5.3	0.3	(44,570)	(2,525)	(8,409)	(2,525)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2018	Proportion	5.2	0.0	(250,477)	0	(9,632)	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2018	Contribution	5.2	0.0	(3,112)	0	(122)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2023	Proportion	5.3	4.3	226,358	183,649	42,709	42,709	42,709	42,709	42,709	12,813	0
2599	South Suburban Sanitary District	6/30/2023	Contribution	5.3	4.3	(963)	(781)	(182)	(182)	(182)	(182)	(182)	(53)	0
2599	South Suburban Sanitary District	6/30/2022	Proportion	5.4	3.4	(339,985)	(214,065)	(62,960)	(62,960)	(62,960)	(62,960)	(25,185)	0	0
2599	South Suburban Sanitary District	6/30/2022	Contribution	5.4	3.4	28,652	18,040	5,306	5,306	5,306	5,306	2,122	0	0
2599	South Suburban Sanitary District	6/30/2021	Proportion	5.5	2.5	(68,293)	(31,042)	(12,417)	(12,417)	(12,417)	(6,208)	0	0	0
2599	South Suburban Sanitary District	6/30/2021	Contribution	5.5	2.5	(184,199)	(83,726)	(33,491)	(33,491)	(33,491)	(16,744)	0	0	0
2599	South Suburban Sanitary District	6/30/2020	Proportion	5.4	1.4	28,033	7,269	5,191	5,191	2,078	0	0	0	0
2599	South Suburban Sanitary District	6/30/2020	Contribution	5.4	1.4	(13,501)	(3,501)	(2,500)	(2,500)	(1,001)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Proportion	5.3	0.3	108,941	6,166	20,555	6,166	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Contribution	5.3	0.3	(29,698)	(1,683)	(5,603)	(1,683)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2018	Proportion	5.2	0.0	(55,967)	0	(2,152)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2018	Contribution	5.2	0.0	(4,653)	0	(178)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2023	Proportion	5.3	4.3	22,447	18,212	4,235	4,235	4,235	4,235	4,235	1,272	0
2600	Winston-Dillard Water District	6/30/2023	Contribution	5.3	4.3	12,355	10,024	2,331	2,331	2,331	2,331	2,331	700	0
2600	Winston-Dillard Water District	6/30/2022	Proportion	5.4	3.4	335	211	62	62	62	62	25	0	0
2600	Winston-Dillard Water District	6/30/2022	Contribution	5.4	3.4	9,535	6,003	1,766	1,766	1,766	1,766	705	0	0
2600	Winston-Dillard Water District	6/30/2021	Proportion	5.5	2.5	28,354	12,889	5,155	5,155	5,155	2,579	0	0	0
2600	Winston-Dillard Water District	6/30/2021	Contribution	5.5	2.5	(88,237)	(40,108)	(16,043)	(16,043)	(16,043)	(8,022)	0	0	0
2600	Winston-Dillard Water District	6/30/2020	Proportion	5.4	1.4	117,365	30,429	21,734	21,734	8,695	0	0	0	0
2600	Winston-Dillard Water District	6/30/2020	Contribution	5.4	1.4	74	18	14	14	4	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Proportion	5.3	0.3	(170,744)	(9,664)	(32,216)	(9,664)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Contribution	5.3	0.3	1,764	99	333	99	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2018	Proportion	5.2	0.0	30,894	0	1,189	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2018	Contribution	5.2	0.0	(21,976)	0	(846)	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Proportion	5.3	0.3	(7,048)	(398)	(1,330)	(398)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2018	Proportion	5.2	0.0	(5,184)	0	(199)	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2018	Contribution	5.2	0.0	(254)	0	(9)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(429,433)	(348,408)	(81,025)	(81,025)	(81,025)	(81,025)	(81,025)	(24,308)	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	8,345	6,770	1,575	1,575	1,575	1,575	1,575	470	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	202,626	127,580	37,523	37,523	37,523	37,523	15,011	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(62,601)	(39,415)	(11,593)	(11,593)	(11,593)	(11,593)	(4,636)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	238,415	108,371	43,348	43,348	43,348	21,675	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(77,898)	(35,409)	(14,163)	(14,163)	(14,163)	(7,083)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(78,720)	(20,408)	(14,578)	(14,578)	(5,830)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,292	336	239	239	97	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	160,049	9,059	30,198	9,059	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(32,432)	(1,837)	(6,119)	(1,837)	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(92,685)	0	(3,565)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	7,164	0	274	0	0	0	0	0	0
2603	Corbett Water District	6/30/2023	Proportion	5.3	4.3	34,387	27,899	6,488	6,488	6,488	6,488	6,488	1,947	0
2603	Corbett Water District	6/30/2023	Contribution	5.3	4.3	10,929	8,867	2,062	2,062	2,062	2,062	2,062	619	0
2603	Corbett Water District	6/30/2022	Proportion	5.4	3.4	154,704	97,406	28,649	28,649	28,649	28,649	11,459	0	0
2603	Corbett Water District	6/30/2022	Contribution	5.4	3.4	5,985	3,769	1,108	1,108	1,108	1,108	445	0	0
2603	Corbett Water District	6/30/2021	Proportion	5.5	2.5	(188,619)	(85,737)	(34,294)	(34,294)	(34,294)	(17,149)	0	0	0
2603	Corbett Water District	6/30/2021	Contribution	5.5	2.5	13,047	5,931	2,372	2,372	2,372	1,187	0	0	0
2603	Corbett Water District	6/30/2020	Proportion	5.4	1.4	(136,122)	(35,290)	(25,208)	(25,208)	(10,082)	0	0	0	0
2603	Corbett Water District	6/30/2020	Contribution	5.4	1.4	(6,335)	(1,643)	(1,173)	(1,173)	(470)	0	0	0	0
2603	Corbett Water District	6/30/2019	Proportion	5.3	0.3	(85,753)	(4,853)	(16,180)	(4,853)	0	0	0	0	0
2603	Corbett Water District	6/30/2019	Contribution	5.3	0.3	(26,102)	(1,477)	(4,925)	(1,477)	0	0	0	0	0
2603	Corbett Water District	6/30/2018	Proportion	5.2	0.0	117,579	0	4,524	0	0	0	0	0	0
2603	Corbett Water District	6/30/2018	Contribution	5.2	0.0	(18,716)	0	(721)	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2604	Netarts-Oceanside Sanitary District	6/30/2023	Proportion	5.3	4.3	(103,884)	(84,283)	(19,601)	(19,601)	(19,601)	(19,601)	(19,601)	(5,879)	0
2604	Netarts-Oceanside Sanitary District	6/30/2023	Contribution	5.3	4.3	14,563	11,815	2,748	2,748	2,748	2,748	2,748	823	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Proportion	5.4	3.4	(65,093)	(40,985)	(12,054)	(12,054)	(12,054)	(12,054)	(4,823)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Contribution	5.4	3.4	(12,529)	(7,889)	(2,320)	(2,320)	(2,320)	(2,320)	(929)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Proportion	5.5	2.5	35,980	16,354	6,542	6,542	6,542	3,270	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Contribution	5.5	2.5	(97,517)	(44,327)	(17,730)	(17,730)	(17,730)	(8,867)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	5.4	1.4	68,529	17,765	12,691	12,691	5,074	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Contribution	5.4	1.4	(25,305)	(6,561)	(4,686)	(4,686)	(1,875)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	5.3	0.3	84,414	4,779	15,927	4,779	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Contribution	5.3	0.3	(26,624)	(1,509)	(5,023)	(1,509)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	5.2	0.0	71,876	0	2,766	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Contribution	5.2	0.0	(17,910)	0	(690)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2023	Proportion	5.3	4.3	(129,407)	(104,991)	(24,416)	(24,416)	(24,416)	(24,416)	(24,416)	(7,327)	0
2605	Scio Fire District	6/30/2023	Contribution	5.3	4.3	28,496	23,119	5,377	5,377	5,377	5,377	5,377	1,611	0
2605	Scio Fire District	6/30/2022	Proportion	5.4	3.4	109,201	68,757	20,222	20,222	20,222	20,222	8,091	0	0
2605	Scio Fire District	6/30/2022	Contribution	5.4	3.4	6,665	4,197	1,234	1,234	1,234	1,234	495	0	0
2605	Scio Fire District	6/30/2021	Proportion	5.5	2.5	(43,493)	(19,769)	(7,908)	(7,908)	(7,908)	(3,953)	0	0	0
2605	Scio Fire District	6/30/2021	Contribution	5.5	2.5	(14,697)	(6,681)	(2,672)	(2,672)	(2,672)	(1,337)	0	0	0
2605	Scio Fire District	6/30/2020	Proportion	5.4	1.4	70,017	18,153	12,966	12,966	5,187	0	0	0	0
2605	Scio Fire District	6/30/2020	Contribution	5.4	1.4	(22,857)	(5,925)	(4,233)	(4,233)	(1,692)	0	0	0	0
2605	Scio Fire District	6/30/2019	Proportion	5.3	0.3	89,113	5,043	16,814	5,043	0	0	0	0	0
2605	Scio Fire District	6/30/2019	Contribution	5.3	0.3	(14,935)	(845)	(2,818)	(845)	0	0	0	0	0
2605	Scio Fire District	6/30/2018	Proportion	5.2	0.0	(139,554)	0	(5,369)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2018	Contribution	5.2	0.0	17,291	0	666	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2023	Proportion	5.3	4.3	(22,775)	(18,478)	(4,297)	(4,297)	(4,297)	(4,297)	(4,297)	(1,290)	0
2606	West Valley Housing Authority	6/30/2023	Contribution	5.3	4.3	11,989	9,727	2,262	2,262	2,262	2,262	2,262	679	0
2606	West Valley Housing Authority	6/30/2022	Proportion	5.4	3.4	97,021	61,087	17,967	17,967	17,967	17,967	7,186	0	0
2606	West Valley Housing Authority	6/30/2022	Contribution	5.4	3.4	163	103	30	30	30	30	13	0	0
2606	West Valley Housing Authority	6/30/2021	Proportion	5.5	2.5	(175,646)	(79,838)	(31,936)	(31,936)	(31,936)	(15,966)	0	0	0
2606	West Valley Housing Authority	6/30/2021	Contribution	5.5	2.5	(122,716)	(55,780)	(22,312)	(22,312)	(22,312)	(11,156)	0	0	0
2606	West Valley Housing Authority	6/30/2020	Proportion	5.4	1.4	(1,428)	(372)	(264)	(264)	(108)	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Contribution	5.4	1.4	(28,265)	(7,329)	(5,234)	(5,234)	(2,095)	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Proportion	5.3	0.3	62,124	3,514	11,722	3,514	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Contribution	5.3	0.3	(28,416)	(1,606)	(5,362)	(1,606)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Proportion	5.2	0.0	(204,696)	0	(7,871)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Contribution	5.2	0.0	(25,974)	0	(999)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2023	Proportion	5.3	4.3	(1,073,085)	(870,616)	(202,469)	(202,469)	(202,469)	(202,469)	(202,469)	(60,740)	0
2607	Hoodland Fire District 74	6/30/2023	Contribution	5.3	4.3	76,023	61,679	14,344	14,344	14,344	14,344	14,344	4,303	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	5.4	3.4	628,266	395,574	116,346	116,346	116,346	116,346	46,536	0	0
2607	Hoodland Fire District 74	6/30/2022	Contribution	5.4	3.4	(106,821)	(67,257)	(19,782)	(19,782)	(19,782)	(19,782)	(7,911)	0	0
2607	Hoodland Fire District 74	6/30/2021	Proportion	5.5	2.5	(341,738)	(155,336)	(62,134)	(62,134)	(62,134)	(31,068)	0	0	0
2607	Hoodland Fire District 74	6/30/2021	Contribution	5.5	2.5	(237,634)	(108,016)	(43,206)	(43,206)	(43,206)	(21,604)	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Proportion	5.4	1.4	515,592	133,672	95,480	95,480	38,192	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Contribution	5.4	1.4	2,787	723	516	516	207	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	5.3	0.3	(293,554)	(16,614)	(55,388)	(16,614)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Contribution	5.3	0.3	2,981	171	562	171	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	5.2	0.0	520,738	0	20,028	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Contribution	5.2	0.0	(20,490)	0	(790)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(104,584)	(84,851)	(19,733)	(19,733)	(19,733)	(19,733)	(19,733)	(5,919)	0
2608	Gaston Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(1,211)	(983)	(228)	(228)	(228)	(228)	(228)	(71)	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	152,888	96,262	28,313	28,313	28,313	28,313	11,323	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(30,044)	(18,916)	(5,564)	(5,564)	(5,564)	(5,564)	(2,224)	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	20,543	9,338	3,735	3,735	3,735	1,868	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(30,232)	(13,741)	(5,497)	(5,497)	(5,497)	(2,747)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	138,203	35,831	25,593	25,593	10,238	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(11,035)	(2,859)	(2,044)	(2,044)	(815)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(14,614)	(829)	(2,757)	(829)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	425	25	80	25	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(32,307)	0	(1,242)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	6,334	0	244	0	0	0	0	0	0
2610	Turner Fire District	6/30/2023	Proportion	5.3	4.3	(119,119)	(96,644)	(22,475)	(22,475)	(22,475)	(22,475)	(22,475)	(6,744)	0
2610	Turner Fire District	6/30/2023	Contribution	5.3	4.3	(52,556)	(42,640)	(9,916)	(9,916)	(9,916)	(9,916)	(9,916)	(2,976)	0
2610	Turner Fire District	6/30/2022	Proportion	5.4	3.4	294,468	185,406	54,531	54,531	54,531	54,531	21,813	0	0
2610	Turner Fire District	6/30/2022	Contribution	5.4	3.4	(193,589)	(121,889)	(35,850)	(35,850)	(35,850)	(35,850)	(14,339)	0	0
2610	Turner Fire District	6/30/2021	Proportion	5.5	2.5	(100,418)	(45,644)	(18,258)	(18,258)	(18,258)	(9,128)	0	0	0
2610	Turner Fire District	6/30/2021	Contribution	5.5	2.5	(247,032)	(112,287)	(44,915)	(44,915)	(44,915)	(22,457)	0	0	0
2610	Turner Fire District	6/30/2020	Proportion	5.4	1.4	328,070	85,054	60,754	60,754	24,300	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2610	Turner Fire District	6/30/2020	Contribution	5.4	1.4	(79,101)	(20,509)	(14,648)	(14,648)	(5,861)	0	0	0	0
2610	Turner Fire District	6/30/2019	Proportion	5.3	0.3	63,510	3,595	11,983	3,595	0	0	0	0	0
2610	Turner Fire District	6/30/2019	Contribution	5.3	0.3	(54,436)	(3,081)	(10,271)	(3,081)	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Proportion	5.2	0.0	(63,815)	0	(2,455)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Contribution	5.2	0.0	(42,961)	0	(1,651)	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2023	Proportion	5.3	4.3	65,665	53,275	12,390	12,390	12,390	12,390	12,390	3,715	0
2611	Burnt River Irrigation District	6/30/2023	Contribution	5.3	4.3	(22)	(18)	(4)	(4)	(4)	(4)	(4)	(2)	0
2611	Burnt River Irrigation District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2022	Contribution	5.4	3.4	7,577	4,771	1,403	1,403	1,403	1,403	562	0	0
2612	Community Services Consortium	6/30/2023	Proportion	5.3	4.3	(1,073,135)	(870,657)	(202,478)	(202,478)	(202,478)	(202,478)	(202,478)	(60,745)	0
2612	Community Services Consortium	6/30/2023	Contribution	5.3	4.3	207,129	168,048	39,081	39,081	39,081	39,081	39,081	11,724	0
2612	Community Services Consortium	6/30/2022	Proportion	5.4	3.4	2,138,867	1,346,695	396,086	396,086	396,086	396,086	158,437	0	0
2612	Community Services Consortium	6/30/2022	Contribution	5.4	3.4	(37,090)	(23,352)	(6,869)	(6,869)	(6,869)	(6,869)	(2,745)	0	0
2612	Community Services Consortium	6/30/2021	Proportion	5.5	2.5	579,355	263,344	105,337	105,337	105,337	52,670	0	0	0
2612	Community Services Consortium	6/30/2021	Contribution	5.5	2.5	(619,624)	(281,647)	(112,659)	(112,659)	(112,659)	(56,329)	0	0	0
2612	Community Services Consortium	6/30/2020	Proportion	5.4	1.4	670,541	173,845	124,174	124,174	49,671	0	0	0	0
2612	Community Services Consortium	6/30/2020	Contribution	5.4	1.4	64,280	16,664	11,904	11,904	4,760	0	0	0	0
2612	Community Services Consortium	6/30/2019	Proportion	5.3	0.3	(7,228)	(408)	(1,364)	(408)	0	0	0	0	0
2612	Community Services Consortium	6/30/2019	Contribution	5.3	0.3	(149,576)	(8,466)	(28,222)	(8,466)	0	0	0	0	0
2612	Community Services Consortium	6/30/2018	Proportion	5.2	0.0	127,151	0	4,891	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2018	Contribution	5.2	0.0	(108,647)	0	(4,177)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2023	Proportion	5.3	4.3	(115,298)	(93,544)	(21,754)	(21,754)	(21,754)	(21,754)	(21,754)	(6,528)	0
2613	Polk Soil & Water Conservation District	6/30/2023	Contribution	5.3	4.3	36,011	29,216	6,795	6,795	6,795	6,795	6,795	2,036	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	5.4	3.4	15,333	9,655	2,839	2,839	2,839	2,839	1,138	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Contribution	5.4	3.4	(13,257)	(8,347)	(2,455)	(2,455)	(2,455)	(2,455)	(982)	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Proportion	5.5	2.5	6,469	2,941	1,176	1,176	1,176	589	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Contribution	5.5	2.5	(19,060)	(8,665)	(3,465)	(3,465)	(3,465)	(1,735)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	5.4	1.4	(11,067)	(2,871)	(2,049)	(2,049)	(822)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Contribution	5.4	1.4	2,202	570	408	408	162	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.3	(29,490)	(1,670)	(5,564)	(1,670)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.3	1,584	89	299	89	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.0	13,751	0	531	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.0	(1,783)	0	(68)	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2023	Proportion	5.3	4.3	(13,341)	(10,824)	(2,517)	(2,517)	(2,517)	(2,517)	(2,517)	(756)	0
2615	Humanities Council	6/30/2023	Contribution	5.3	4.3	(8,324)	(6,753)	(1,571)	(1,571)	(1,571)	(1,571)	(1,571)	(469)	0
2615	Humanities Council	6/30/2022	Proportion	5.4	3.4	2,762	1,740	511	511	511	511	207	0	0
2615	Humanities Council	6/30/2022	Contribution	5.4	3.4	(9,898)	(6,232)	(1,833)	(1,833)	(1,833)	(1,833)	(733)	0	0
2615	Humanities Council	6/30/2021	Proportion	5.5	2.5	(4,948)	(2,248)	(900)	(900)	(900)	(448)	0	0	0
2615	Humanities Council	6/30/2021	Contribution	5.5	2.5	(15,928)	(7,240)	(2,896)	(2,896)	(2,896)	(1,448)	0	0	0
2615	Humanities Council	6/30/2020	Proportion	5.4	1.4	(1,431)	(371)	(265)	(265)	(106)	0	0	0	0
2615	Humanities Council	6/30/2020	Contribution	5.4	1.4	(9,181)	(2,381)	(1,700)	(1,700)	(681)	0	0	0	0
2615	Humanities Council	6/30/2019	Proportion	5.3	0.3	(5,107)	(287)	(964)	(287)	0	0	0	0	0
2615	Humanities Council	6/30/2019	Contribution	5.3	0.3	(9,957)	(562)	(1,879)	(562)	0	0	0	0	0
2615	Humanities Council	6/30/2018	Proportion	5.2	0.0	(1,698)	0	(63)	0	0	0	0	0	0
2615	Humanities Council	6/30/2018	Contribution	5.2	0.0	(8,057)	0	(312)	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	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 I

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

June 30, 2024 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
2616	Alcohol Safety Action Program	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2023	Proportion	5.3	4.3	511,670	415,128	96,542	96,542	96,542	96,542	96,542	28,960	0
2617	Clean Water Services	6/30/2023	Contribution	5.3	4.3	(621,647)	(504,355)	(117,292)	(117,292)	(117,292)	(117,292)	(117,292)	(35,187)	0
2617	Clean Water Services	6/30/2022	Proportion	5.4	3.4	(518,072)	(326,194)	(95,939)	(95,939)	(95,939)	(95,939)	(38,377)	0	0
2617	Clean Water Services	6/30/2022	Contribution	5.4	3.4	(846,879)	(533,221)	(156,829)	(156,829)	(156,829)	(156,829)	(62,734)	0	0
2617	Clean Water Services	6/30/2021	Proportion	5.5	2.5	6,249,221	2,840,555	1,136,222	1,136,222	1,136,222	568,111	0	0	0
2617	Clean Water Services	6/30/2021	Contribution	5.5	2.5	(5,708,089)	(2,594,587)	(1,037,834)	(1,037,834)	(1,037,834)	(518,919)	0	0	0
2617	Clean Water Services	6/30/2020	Proportion	5.4	1.4	232,066	60,166	42,975	42,975	17,191	0	0	0	0
2617	Clean Water Services	6/30/2020	Contribution	5.4	1.4	(430,141)	(111,517)	(79,656)	(79,656)	(31,861)	0	0	0	0
2617	Clean Water Services	6/30/2019	Proportion	5.3	0.3	930,775	52,685	175,618	52,685	0	0	0	0	0
2617	Clean Water Services	6/30/2019	Contribution	5.3	0.3	936,389	53,004	176,677	53,004	0	0	0	0	0
2617	Clean Water Services	6/30/2018	Proportion	5.2	0.0	(6,439,043)	0	(247,653)	0	0	0	0	0	0
2617	Clean Water Services	6/30/2018	Contribution	5.2	0.0	14,910,328	0	573,473	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Contribution	5.4	3.4	319	201	59	59	59	59	24	0	0
2618	Estacada Cemetery District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2021	Contribution	5.5	2.5	1,159	526	211	211	211	104	0	0	0
2618	Estacada Cemetery District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Contribution	5.3	0.3	60	5	11	5	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2023	Proportion	5.3	4.3	(279,897)	(227,086)	(52,811)	(52,811)	(52,811)	(52,811)	(52,811)	(15,842)	0
2620	Jackson County Fire District 4	6/30/2023	Contribution	5.3	4.3	43,957	35,663	8,294	8,294	8,294	8,294	8,294	2,487	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	5.4	3.4	(66,532)	(41,890)	(12,321)	(12,321)	(12,321)	(12,321)	(4,927)	0	0
2620	Jackson County Fire District 4	6/30/2022	Contribution	5.4	3.4	(7,949)	(5,005)	(1,472)	(1,472)	(1,472)	(1,472)	(589)	0	0
2620	Jackson County Fire District 4	6/30/2021	Proportion	5.5	2.5	353,797	160,816	64,327	64,327	64,327	32,162	0	0	0
2620	Jackson County Fire District 4	6/30/2021	Contribution	5.5	2.5	(156,172)	(70,987)	(28,395)	(28,395)	(28,395)	(14,197)	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Proportion	5.4	1.4	(133,622)	(34,642)	(24,745)	(24,745)	(9,897)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Contribution	5.4	1.4	36,472	9,456	6,754	6,754	2,702	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Proportion	5.3	0.3	(275,564)	(15,599)	(51,993)	(15,599)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Contribution	5.3	0.3	(28,664)	(1,624)	(5,408)	(1,624)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Proportion	5.2	0.0	105,280	0	4,050	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Contribution	5.2	0.0	(4,049)	0	(154)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2023	Proportion	5.3	4.3	(45,340)	(36,785)	(8,555)	(8,555)	(8,555)	(8,555)	(8,555)	(2,565)	0
2623	Evans Valley Fire District 6	6/30/2023	Contribution	5.3	4.3	(5,698)	(4,623)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(323)	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	5.4	3.4	37,225	23,437	6,894	6,894	6,894	6,894	2,755	0	0
2623	Evans Valley Fire District 6	6/30/2022	Contribution	5.4	3.4	(25,119)	(15,815)	(4,652)	(4,652)	(4,652)	(4,652)	(1,859)	0	0
2623	Evans Valley Fire District 6	6/30/2021	Proportion	5.5	2.5	12,696	5,772	2,308	2,308	2,308	1,156	0	0	0
2623	Evans Valley Fire District 6	6/30/2021	Contribution	5.5	2.5	(42,936)	(19,515)	(7,807)	(7,807)	(7,807)	(3,901)	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Proportion	5.4	1.4	82,020	21,264	15,189	15,189	6,075	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Contribution	5.4	1.4	(23,777)	(6,165)	(4,403)	(4,403)	(1,762)	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	5.3	0.3	100,462	5,687	18,955	5,687	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Contribution	5.3	0.3	(15,006)	(851)	(2,831)	(851)	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	5.2	0.0	(4,563)	0	(173)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Contribution	5.2	0.0	3,856	0	146	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2023	Proportion	5.3	4.3	(19,967)	(16,200)	(3,767)	(3,767)	(3,767)	(3,767)	(3,767)	(1,132)	0
2624	Klamath Vector Control	6/30/2023	Contribution	5.3	4.3	6,282	5,097	1,185	1,185	1,185	1,185	1,185	357	0
2624	Klamath Vector Control	6/30/2022	Proportion	5.4	3.4	11,085	6,979	2,053	2,053	2,053	2,053	820	0	0
2624	Klamath Vector Control	6/30/2022	Contribution	5.4	3.4	430	270	80	80	80	80	30	0	0
2624	Klamath Vector Control	6/30/2021	Proportion	5.5	2.5	3,971	1,805	722	722	722	361	0	0	0

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Exhibit I

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

June 30, 2024 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
2624	Klamath Vector Control	6/30/2021	Contribution	5.5	2.5	(17,528)	(7,967)	(3,187)	(3,187)	(3,187)	(1,593)	0	0	0
2624	Klamath Vector Control	6/30/2020	Proportion	5.4	1.4	(3,784)	(980)	(701)	(701)	(279)	0	0	0	0
2624	Klamath Vector Control	6/30/2020	Contribution	5.4	1.4	(246)	(62)	(46)	(46)	(16)	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Proportion	5.3	0.3	25,943	1,468	4,895	1,468	0	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Contribution	5.3	0.3	(4,284)	(244)	(808)	(244)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Proportion	5.2	0.0	6,857	0	262	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Contribution	5.2	0.0	635	0	25	0	0	0	0	0	0
2625	Port of Newport	6/30/2023	Proportion	5.3	4.3	(129,701)	(105,229)	(24,472)	(24,472)	(24,472)	(24,472)	(24,472)	(7,341)	0
2625	Port of Newport	6/30/2023	Contribution	5.3	4.3	70,481	57,183	13,298	13,298	13,298	13,298	13,298	3,991	0
2625	Port of Newport	6/30/2022	Proportion	5.4	3.4	(21,268)	(13,390)	(3,939)	(3,939)	(3,939)	(3,939)	(1,573)	0	0
2625	Port of Newport	6/30/2022	Contribution	5.4	3.4	(67,695)	(42,623)	(12,536)	(12,536)	(12,536)	(12,536)	(5,015)	0	0
2625	Port of Newport	6/30/2021	Proportion	5.5	2.5	560,797	254,908	101,963	101,963	101,963	50,982	0	0	0
2625	Port of Newport	6/30/2021	Contribution	5.5	2.5	(313,100)	(142,319)	(56,927)	(56,927)	(56,927)	(28,465)	0	0	0
2625	Port of Newport	6/30/2020	Proportion	5.4	1.4	378,047	98,011	70,009	70,009	28,002	0	0	0	0
2625	Port of Newport	6/30/2020	Contribution	5.4	1.4	(95,419)	(24,739)	(17,670)	(17,670)	(7,069)	0	0	0	0
2625	Port of Newport	6/30/2019	Proportion	5.3	0.3	472,196	26,726	89,094	26,726	0	0	0	0	0
2625	Port of Newport	6/30/2019	Contribution	5.3	0.3	(76,946)	(4,356)	(14,518)	(4,356)	0	0	0	0	0
2625	Port of Newport	6/30/2018	Proportion	5.2	0.0	(203,105)	0	(7,810)	0	0	0	0	0	0
2625	Port of Newport	6/30/2018	Contribution	5.2	0.0	(11,561)	0	(446)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2023	Proportion	5.3	4.3	(2,061,079)	(1,672,196)	(388,883)	(388,883)	(388,883)	(388,883)	(388,883)	(116,664)	0
2626	Tillamook Peoples Utility District	6/30/2023	Contribution	5.3	4.3	564,821	458,251	106,570	106,570	106,570	106,570	106,570	31,971	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	5.4	3.4	2,136,989	1,345,511	395,739	395,739	395,739	395,739	158,294	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Contribution	5.4	3.4	(38,842)	(24,456)	(7,193)	(7,193)	(7,193)	(7,193)	(2,877)	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Proportion	5.5	2.5	(110,509)	(50,230)	(20,093)	(20,093)	(20,093)	(10,044)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Contribution	5.5	2.5	(1,187,935)	(539,971)	(215,988)	(215,988)	(215,988)	(107,995)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Proportion	5.4	1.4	(1,366,523)	(354,283)	(253,060)	(253,060)	(101,223)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Contribution	5.4	1.4	54,797	14,205	10,148	10,148	4,057	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	5.3	0.3	(12,824)	(724)	(2,420)	(724)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Contribution	5.3	0.3	(334,896)	(18,956)	(63,188)	(18,956)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	5.2	0.0	1,041,190	0	40,045	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Contribution	5.2	0.0	(100,049)	0	(3,849)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2023	Proportion	5.3	4.3	(216,090)	(175,318)	(40,772)	(40,772)	(40,772)	(40,772)	(40,772)	(12,230)	0
2628	McKenzie Fire And Rescue	6/30/2023	Contribution	5.3	4.3	27,043	21,941	5,102	5,102	5,102	5,102	5,102	1,533	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	5.4	3.4	141,790	89,276	26,257	26,257	26,257	26,257	10,505	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Contribution	5.4	3.4	(23,653)	(14,893)	(4,380)	(4,380)	(4,380)	(4,380)	(1,753)	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Proportion	5.5	2.5	139,312	63,325	25,329	25,329	25,329	12,667	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Contribution	5.5	2.5	(118,590)	(53,904)	(21,562)	(21,562)	(21,562)	(10,780)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Proportion	5.4	1.4	(174,603)	(45,267)	(32,334)	(32,334)	(12,933)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Contribution	5.4	1.4	8,121	2,105	1,504	1,504	601	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	5.3	0.3	(71,187)	(4,027)	(13,432)	(4,027)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Contribution	5.3	0.3	(40,940)	(2,315)	(7,725)	(2,315)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	5.2	0.0	197,735	0	7,605	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Contribution	5.2	0.0	(45,894)	0	(1,764)	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2023	Proportion	5.3	4.3	(823,422)	(668,059)	(155,363)	(155,363)	(155,363)	(155,363)	(155,363)	(46,607)	0
2630	Sheridan Fire District	6/30/2023	Contribution	5.3	4.3	92,943	75,407	17,536	17,536	17,536	17,536	17,536	5,263	0
2630	Sheridan Fire District	6/30/2022	Proportion	5.4	3.4	563,766	354,964	104,401	104,401	104,401	104,401	41,761	0	0
2630	Sheridan Fire District	6/30/2022	Contribution	5.4	3.4	(114,243)	(71,931)	(21,156)	(21,156)	(21,156)	(21,156)	(8,463)	0	0
2630	Sheridan Fire District	6/30/2021	Proportion	5.5	2.5	662,114	300,962	120,384	120,384	120,384	60,194	0	0	0
2630	Sheridan Fire District	6/30/2021	Contribution	5.5	2.5	(335,774)	(152,624)	(61,050)	(61,050)	(61,050)	(30,524)	0	0	0
2630	Sheridan Fire District	6/30/2020	Proportion	5.4	1.4	937,591	243,079	173,628	173,628	69,451	0	0	0	0
2630	Sheridan Fire District	6/30/2020	Contribution	5.4	1.4	83,863	21,743	15,530	15,530	6,213	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Proportion	5.3	0.3	(102,570)	(5,805)	(19,353)	(5,805)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Contribution	5.3	0.3	91,838	5,198	17,328	5,198	0	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Proportion	5.2	0.0	(124,262)	0	(4,777)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Contribution	5.2	0.0	(8,195)	0	(315)	0	0	0	0	0	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 I

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

June 30, 2024 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
2631	Arch Cape Water-Sanitary District	6/30/2023	Proportion	5.3	4.3	(17,879)	(14,506)	(3,373)	(3,373)	(3,373)	(3,373)	(3,373)	(1,014)	0
2631	Arch Cape Water-Sanitary District	6/30/2023	Contribution	5.3	4.3	(4,113)	(3,337)	(776)	(776)	(776)	(776)	(776)	(233)	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	5.4	3.4	7,013	4,415	1,299	1,299	1,299	1,299	518	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Contribution	5.4	3.4	(3,899)	(2,455)	(722)	(722)	(722)	(722)	(289)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Proportion	5.5	2.5	6,196	2,815	1,127	1,127	1,127	561	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Contribution	5.5	2.5	(24,038)	(10,925)	(4,371)	(4,371)	(4,371)	(2,183)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	5.4	1.4	1,457	377	270	270	107	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Contribution	5.4	1.4	(1,597)	(413)	(296)	(296)	(117)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	5.3	0.3	(5,239)	(299)	(988)	(299)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Contribution	5.3	0.3	(5,102)	(287)	(963)	(287)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	5.2	0.0	(10,171)	0	(391)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Contribution	5.2	0.0	(5,278)	0	(203)	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2023	Proportion	5.3	4.3	(43,036)	(34,916)	(8,120)	(8,120)	(8,120)	(8,120)	(8,120)	(2,436)	0
2632	Umpqua Regional Council of Governments	6/30/2023	Contribution	5.3	4.3	(19,326)	(15,680)	(3,646)	(3,646)	(3,646)	(3,646)	(3,646)	(1,096)	0
2632	Umpqua Regional Council of Governments	6/30/2022	Proportion	5.4	3.4	36,345	22,883	6,731	6,731	6,731	6,731	2,690	0	0
2632	Umpqua Regional Council of Governments	6/30/2022	Contribution	5.4	3.4	(24,796)	(15,612)	(4,592)	(4,592)	(4,592)	(4,592)	(1,836)	0	0
2632	Umpqua Regional Council of Governments	6/30/2021	Proportion	5.5	2.5	(7,356)	(3,345)	(1,337)	(1,337)	(1,337)	(671)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2021	Contribution	5.5	2.5	(32,009)	(14,549)	(5,820)	(5,820)	(5,820)	(2,909)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Proportion	5.4	1.4	11,216	2,908	2,077	2,077	831	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2020	Contribution	5.4	1.4	(18,117)	(4,697)	(3,355)	(3,355)	(1,342)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Proportion	5.3	0.3	(13,458)	(763)	(2,539)	(763)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2019	Contribution	5.3	0.3	(17,767)	(1,007)	(3,352)	(1,007)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Proportion	5.2	0.0	49,274	0	1,894	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Contribution	5.2	0.0	(14,892)	0	(572)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2023	Proportion	5.3	4.3	271,425	220,213	51,212	51,212	51,212	51,212	51,212	15,365	0
2633	Port of Cascade Locks	6/30/2023	Contribution	5.3	4.3	(34,840)	(28,266)	(6,574)	(6,574)	(6,574)	(6,574)	(6,574)	(1,970)	0
2633	Port of Cascade Locks	6/30/2022	Proportion	5.4	3.4	(136,092)	(85,688)	(25,202)	(25,202)	(25,202)	(25,202)	(10,082)	0	0
2633	Port of Cascade Locks	6/30/2022	Contribution	5.4	3.4	(12,490)	(7,864)	(2,313)	(2,313)	(2,313)	(2,313)	(925)	0	0
2633	Port of Cascade Locks	6/30/2021	Proportion	5.5	2.5	(52,009)	(23,641)	(9,456)	(9,456)	(9,456)	(4,729)	0	0	0
2633	Port of Cascade Locks	6/30/2021	Contribution	5.5	2.5	(119,091)	(54,132)	(21,653)	(21,653)	(21,653)	(10,826)	0	0	0
2633	Port of Cascade Locks	6/30/2020	Proportion	5.4	1.4	(70,026)	(18,154)	(12,968)	(12,968)	(5,186)	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Contribution	5.4	1.4	(58,458)	(15,154)	(10,826)	(10,826)	(4,328)	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Proportion	5.3	0.3	239,196	13,541	45,131	13,541	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Contribution	5.3	0.3	(76,518)	(4,333)	(14,437)	(4,333)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Proportion	5.2	0.0	(102,011)	0	(3,921)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Contribution	5.2	0.0	(33,347)	0	(1,282)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2023	Proportion	5.3	4.3	(359,570)	(291,727)	(67,843)	(67,843)	(67,843)	(67,843)	(67,843)	(20,355)	0
2637	Northeast Oregon Housing Authority	6/30/2023	Contribution	5.3	4.3	(83,850)	(68,029)	(15,821)	(15,821)	(15,821)	(15,821)	(15,821)	(4,745)	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	5.4	3.4	354,303	223,079	65,612	65,612	65,612	65,612	26,243	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Contribution	5.4	3.4	(185,422)	(116,748)	(34,337)	(34,337)	(34,337)	(34,337)	(13,737)	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Proportion	5.5	2.5	372,112	169,141	67,657	67,657	67,657	33,827	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Contribution	5.5	2.5	(326,301)	(148,320)	(59,327)	(59,327)	(59,327)	(29,666)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	5.4	1.4	91,863	23,815	17,012	17,012	6,803	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Contribution	5.4	1.4	(118,638)	(30,758)	(21,970)	(21,970)	(8,788)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	5.3	0.3	14,951	846	2,821	846	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Contribution	5.3	0.3	(99,424)	(5,629)	(18,759)	(5,629)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	5.2	0.0	21,024	0	809	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Contribution	5.2	0.0	(71,844)	0	(2,764)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2023	Proportion	5.3	4.3	(178,728)	(145,006)	(33,722)	(33,722)	(33,722)	(33,722)	(33,722)	(10,118)	0
2638	North Douglas County Fire and EMS	6/30/2023	Contribution	5.3	4.3	51,078	41,441	9,637	9,637	9,637	9,637	9,637	2,893	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	5.4	3.4	(122,814)	(77,328)	(22,743)	(22,743)	(22,743)	(22,743)	(9,099)	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Contribution	5.4	3.4	(498)	(314)	(92)	(92)	(92)	(92)	(38)	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Proportion	5.5	2.5	72,380	32,900	13,160	13,160	13,160	6,580	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Contribution	5.5	2.5	(127,584)	(57,993)	(23,197)	(23,197)	(23,197)	(11,599)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Proportion	5.4	1.4	(25,247)	(6,547)	(4,675)	(4,675)	(1,872)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Contribution	5.4	1.4	(7,745)	(2,009)	(1,434)	(1,434)	(575)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Proportion	5.3	0.3	302,873	17,143	57,146	17,143	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Contribution	5.3	0.3	(41,845)	(2,370)	(7,895)	(2,370)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	5.2	0.0	7,451	0	286	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Contribution	5.2	0.0	(30,140)	0	(1,160)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2023	Proportion	5.3	4.3	(206,788)	(167,771)	(39,017)	(39,017)	(39,017)	(39,017)	(39,017)	(11,703)	0
2641	Suburban East Salem Water District	6/30/2023	Contribution	5.3	4.3	18,561	15,059	3,502	3,502	3,502	3,502	3,502	1,051	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	5.4	3.4	19,776	12,452	3,662	3,662	3,662	3,662	1,466	0	0
2641	Suburban East Salem Water District	6/30/2022	Contribution	5.4	3.4	(91)	(57)	(17)	(17)	(17)	(17)	(6)	0	0
2641	Suburban East Salem Water District	6/30/2021	Proportion	5.5	2.5	60,031	27,286	10,915	10,915	10,915	5,456	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Contribution	5.5	2.5	(58,915)	(26,779)	(10,712)	(10,712)	(10,712)	(5,355)	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	5.4	1.4	(81,570)	(21,146)	(15,106)	(15,106)	(6,040)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2641	Suburban East Salem Water District	6/30/2020	Contribution	5.4	1.4	12,070	3,130	2,235	2,235	895	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	5.3	0.3	114,242	6,467	21,555	6,467	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Contribution	5.3	0.3	(14,214)	(804)	(2,682)	(804)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	5.2	0.0	(90,230)	0	(3,470)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Contribution	5.2	0.0	9,409	0	364	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(167,331)	(135,759)	(31,572)	(31,572)	(31,572)	(31,572)	(31,572)	(9,471)	0
2642	Dexter Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	37,221	30,198	7,023	7,023	7,023	7,023	7,023	2,106	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(18,788)	(11,830)	(3,479)	(3,479)	(3,479)	(3,479)	(1,393)	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(18,027)	(11,351)	(3,338)	(3,338)	(3,338)	(3,338)	(1,337)	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	29,935	13,606	5,443	5,443	5,443	2,720	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(49,709)	(22,595)	(9,038)	(9,038)	(9,038)	(4,519)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	96,725	25,077	17,912	17,912	7,165	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(9,868)	(2,560)	(1,827)	(1,827)	(733)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	73,544	4,164	13,876	4,164	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(2,218)	(128)	(418)	(128)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	11,824	0	454	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	2,171	0	81	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2023	Proportion	5.3	4.3	11,055	8,969	2,086	2,086	2,086	2,086	2,086	625	0
2643	Sweet Home Cemetery	6/30/2023	Contribution	5.3	4.3	1,214	985	229	229	229	229	229	69	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	5.4	3.4	(16,840)	(10,602)	(3,119)	(3,119)	(3,119)	(3,119)	(1,245)	0	0
2643	Sweet Home Cemetery	6/30/2022	Contribution	5.4	3.4	6,038	3,802	1,118	1,118	1,118	1,118	448	0	0
2643	Sweet Home Cemetery	6/30/2021	Proportion	5.5	2.5	14,677	6,670	2,669	2,669	2,669	1,332	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Contribution	5.5	2.5	(6,570)	(2,985)	(1,195)	(1,195)	(1,195)	(595)	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	5.4	1.4	(15,046)	(3,902)	(2,786)	(2,786)	(1,116)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Contribution	5.4	1.4	12,970	3,362	2,402	2,402	960	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	5.3	0.3	(1,592)	(92)	(300)	(92)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Contribution	5.3	0.3	3,801	216	717	216	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	5.2	0.0	(1,593)	0	(63)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Contribution	5.2	0.0	12,478	0	478	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2023	Proportion	5.3	4.3	5,371	4,358	1,013	1,013	1,013	1,013	1,013	306	0
2644	Lakeside Water District	6/30/2023	Contribution	5.3	4.3	3,867	3,137	730	730	730	730	730	217	0
2644	Lakeside Water District	6/30/2022	Proportion	5.4	3.4	(699)	(441)	(129)	(129)	(129)	(129)	(54)	0	0
2644	Lakeside Water District	6/30/2022	Contribution	5.4	3.4	10,816	6,810	2,003	2,003	2,003	2,003	801	0	0
2644	Lakeside Water District	6/30/2021	Proportion	5.5	2.5	8,792	3,995	1,599	1,599	1,599	797	0	0	0
2644	Lakeside Water District	6/30/2021	Contribution	5.5	2.5	(2,941)	(1,336)	(535)	(535)	(535)	(266)	0	0	0
2644	Lakeside Water District	6/30/2020	Proportion	5.4	1.4	(16,983)	(4,403)	(3,145)	(3,145)	(1,258)	0	0	0	0
2644	Lakeside Water District	6/30/2020	Contribution	5.4	1.4	15,859	4,111	2,937	2,937	1,174	0	0	0	0
2644	Lakeside Water District	6/30/2019	Proportion	5.3	0.3	(23,906)	(1,351)	(4,511)	(1,351)	0	0	0	0	0
2644	Lakeside Water District	6/30/2019	Contribution	5.3	0.3	9,420	535	1,777	535	0	0	0	0	0
2644	Lakeside Water District	6/30/2018	Proportion	5.2	0.0	(95)	0	(5)	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2018	Contribution	5.2	0.0	9,691	0	371	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(117,135)	(95,034)	(22,101)	(22,101)	(22,101)	(22,101)	(22,101)	(6,630)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	58,009	47,064	10,945	10,945	10,945	10,945	10,945	3,284	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	84,019	52,901	15,559	15,559	15,559	15,559	6,224	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(30,316)	(19,088)	(5,614)	(5,614)	(5,614)	(5,614)	(2,246)	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	40,283	18,311	7,324	7,324	7,324	3,663	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(43,164)	(19,620)	(7,848)	(7,848)	(7,848)	(3,924)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	41,792	10,836	7,739	7,739	3,097	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	10,307	2,671	1,909	1,909	762	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	168,424	9,534	31,778	9,534	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(12,057)	(682)	(2,275)	(682)	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(39,381)	0	(1,516)	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	22,096	0	851	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(134,691)	(109,278)	(25,413)	(25,413)	(25,413)	(25,413)	(25,413)	(7,626)	0
2646	Keno Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(89,699)	(72,775)	(16,924)	(16,924)	(16,924)	(16,924)	(16,924)	(5,079)	0
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	277,200	174,534	51,333	51,333	51,333	51,333	20,535	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(103,195)	(64,975)	(19,110)	(19,110)	(19,110)	(19,110)	(7,645)	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(215,192)	(97,814)	(39,126)	(39,126)	(39,126)	(19,562)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(136,870)	(62,215)	(24,885)	(24,885)	(24,885)	(12,445)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	226,450	58,710	41,935	41,935	16,775	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(101,081)	(26,205)	(18,719)	(18,719)	(7,486)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(81,190)	(4,595)	(15,319)	(4,595)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(106,761)	(6,041)	(20,144)	(6,041)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	453,604	0	17,444	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(87,240)	0	(3,355)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(484,495)	(393,081)	(91,414)	(91,414)	(91,414)	(91,414)	(91,414)	(27,425)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	28,479	23,106	5,373	5,373	5,373	5,373	5,373	1,614	0

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Exhibit I

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

June 30, 2024 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
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	181,412	114,222	33,595	33,595	33,595	33,595	13,437	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(54,615)	(34,387)	(10,114)	(10,114)	(10,114)	(10,114)	(4,045)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	2,518	1,144	458	458	458	228	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(110,173)	(50,080)	(20,031)	(20,031)	(20,031)	(10,018)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	34,000	8,816	6,296	6,296	2,520	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(12,352)	(3,204)	(2,287)	(2,287)	(917)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(117,025)	(6,625)	(22,080)	(6,625)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(23,295)	(1,320)	(4,395)	(1,320)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	64,830	0	2,495	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(28,735)	0	(1,105)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(96,386)	(78,200)	(18,186)	(18,186)	(18,186)	(18,186)	(18,186)	(5,456)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(78,588)	(63,760)	(14,828)	(14,828)	(14,828)	(14,828)	(14,828)	(4,448)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	346,347	218,071	64,138	64,138	64,138	64,138	25,657	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(117,458)	(73,956)	(21,751)	(21,751)	(21,751)	(21,751)	(8,703)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(17,093)	(7,769)	(3,108)	(3,108)	(3,108)	(1,553)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(253,993)	(115,450)	(46,181)	(46,181)	(46,181)	(23,088)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	138,353	35,869	25,621	25,621	10,248	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(97,093)	(25,173)	(17,980)	(17,980)	(7,193)	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(322,181)	(18,236)	(60,789)	(18,236)	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	165,626	9,376	31,250	9,376	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	270,385	0	10,400	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(109,867)	0	(4,227)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2023	Proportion	5.3	4.3	21,478	17,426	4,052	4,052	4,052	4,052	4,052	1,218	0
2649	Colton Fire Department	6/30/2023	Contribution	5.3	4.3	(3,692)	(2,995)	(697)	(697)	(697)	(697)	(697)	(207)	0
2649	Colton Fire Department	6/30/2022	Proportion	5.4	3.4	(109,585)	(68,997)	(20,294)	(20,294)	(20,294)	(20,294)	(8,115)	0	0
2649	Colton Fire Department	6/30/2022	Contribution	5.4	3.4	26,117	16,445	4,836	4,836	4,836	4,836	1,937	0	0
2649	Colton Fire Department	6/30/2021	Proportion	5.5	2.5	1,079	491	196	196	196	99	0	0	0
2649	Colton Fire Department	6/30/2021	Contribution	5.5	2.5	(30,752)	(13,979)	(5,591)	(5,591)	(5,591)	(2,797)	0	0	0
2649	Colton Fire Department	6/30/2020	Proportion	5.4	1.4	85,795	22,243	15,888	15,888	6,355	0	0	0	0
2649	Colton Fire Department	6/30/2020	Contribution	5.4	1.4	(8,277)	(2,145)	(1,533)	(1,533)	(612)	0	0	0	0
2649	Colton Fire Department	6/30/2019	Proportion	5.3	0.3	(8,235)	(465)	(1,554)	(465)	0	0	0	0	0
2649	Colton Fire Department	6/30/2019	Contribution	5.3	0.3	10,487	592	1,979	592	0	0	0	0	0
2649	Colton Fire Department	6/30/2018	Proportion	5.2	0.0	14,166	0	546	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2018	Contribution	5.2	0.0	846	0	31	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(10,456)	(8,483)	(1,973)	(1,973)	(1,973)	(1,973)	(1,973)	(591)	0
2651	Imbler Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	2,393	1,941	452	452	452	452	452	133	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	1,048	660	194	194	194	194	78	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(2,352)	(1,480)	(436)	(436)	(436)	(436)	(172)	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(21,190)	(9,631)	(3,853)	(3,853)	(3,853)	(1,925)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(2,227)	(1,012)	(405)	(405)	(405)	(202)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(7,306)	(1,894)	(1,353)	(1,353)	(541)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(1,801)	(465)	(334)	(334)	(131)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	2,811	161	530	161	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(1,053)	(58)	(199)	(58)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(4,905)	0	(190)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	14	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2023	Proportion	5.3	4.3	286,680	232,589	54,091	54,091	54,091	54,091	54,091	16,225	0
2653	Umatilla Fire Department	6/30/2023	Contribution	5.3	4.3	(43,298)	(35,129)	(8,169)	(8,169)	(8,169)	(8,169)	(8,169)	(2,453)	0
2653	Umatilla Fire Department	6/30/2022	Proportion	5.4	3.4	276,528	174,110	51,209	51,209	51,209	51,209	20,483	0	0
2653	Umatilla Fire Department	6/30/2022	Contribution	5.4	3.4	(18,077)	(11,381)	(3,348)	(3,348)	(3,348)	(3,348)	(1,337)	0	0
2653	Umatilla Fire Department	6/30/2021	Proportion	5.5	2.5	83,009	37,730	15,093	15,093	15,093	7,544	0	0	0
2653	Umatilla Fire Department	6/30/2021	Contribution	5.5	2.5	(25,586)	(11,630)	(4,652)	(4,652)	(4,652)	(2,326)	0	0	0
2653	Umatilla Fire Department	6/30/2020	Proportion	5.4	1.4	(40,277)	(10,441)	(7,459)	(7,459)	(2,982)	0	0	0	0
2653	Umatilla Fire Department	6/30/2020	Contribution	5.4	1.4	(844)	(220)	(156)	(156)	(64)	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Proportion	5.3	0.3	175,143	9,913	33,046	9,913	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2653	Umatilla Fire Department	6/30/2019	Contribution	5.3	0.3	(28,283)	(1,603)	(5,336)	(1,603)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Proportion	5.2	0.0	83,370	0	3,205	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Contribution	5.2	0.0	7,023	0	268	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(50,350)	(40,850)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)	(2,850)	0
2655	North Bay Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	176,173	142,933	33,240	33,240	33,240	33,240	33,240	9,973	0
2655	North Bay Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	52,051	32,773	9,639	9,639	9,639	9,639	3,856	0	0
2655	North Bay Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(22,763)	(14,333)	(4,215)	(4,215)	(4,215)	(4,215)	(1,688)	0	0
2655	North Bay Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(8,412)	(3,825)	(1,529)	(1,529)	(1,529)	(767)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(24,371)	(11,078)	(4,431)	(4,431)	(4,431)	(2,216)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	19,405	5,029	3,594	3,594	1,435	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(14,157)	(3,669)	(2,622)	(2,622)	(1,047)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(18,219)	(1,029)	(3,438)	(1,029)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(12,459)	(704)	(2,351)	(704)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	18,568	0	713	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(11,485)	0	(440)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Proportion	5.3	4.3	(959,957)	(778,833)	(181,124)	(181,124)	(181,124)	(181,124)	(181,124)	(54,337)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Contribution	5.3	4.3	576,369	467,620	108,749	108,749	108,749	108,749	108,749	32,624	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	5.4	3.4	346,062	217,890	64,086	64,086	64,086	64,086	25,632	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Contribution	5.4	3.4	(115,864)	(72,952)	(21,456)	(21,456)	(21,456)	(21,456)	(8,584)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Proportion	5.5	2.5	1,647,528	748,875	299,551	299,551	299,551	149,773	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Contribution	5.5	2.5	(2,728,897)	(1,240,408)	(496,163)	(496,163)	(496,163)	(248,082)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	5.4	1.4	(277,676)	(71,992)	(51,421)	(51,421)	(20,571)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Contribution	5.4	1.4	(175,657)	(45,541)	(32,529)	(32,529)	(13,012)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	5.3	0.3	291,280	16,490	54,958	16,490	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Contribution	5.3	0.3	(683,491)	(38,686)	(128,961)	(38,686)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	5.2	0.0	1,169,432	0	44,977	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Contribution	5.2	0.0	(566,090)	0	(21,775)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2023	Proportion	5.3	4.3	7,226	5,863	1,363	1,363	1,363	1,363	1,363	411	0
2658	Salem Metropolitan Communication Agency	6/30/2023	Contribution	5.3	4.3	(46,755)	(37,933)	(8,822)	(8,822)	(8,822)	(8,822)	(8,822)	(2,645)	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Proportion	5.4	3.4	(90,525)	(56,997)	(16,764)	(16,764)	(16,764)	(16,764)	(6,705)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2022	Contribution	5.4	3.4	(43,231)	(27,219)	(8,006)	(8,006)	(8,006)	(8,006)	(3,201)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Proportion	5.5	2.5	(39,136)	(17,788)	(7,116)	(7,116)	(7,116)	(3,556)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2021	Contribution	5.5	2.5	(97,096)	(44,134)	(17,654)	(17,654)	(17,654)	(8,826)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Proportion	5.4	1.4	3,665	949	679	679	270	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2020	Contribution	5.4	1.4	(57,127)	(14,811)	(10,579)	(10,579)	(4,232)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Proportion	5.3	0.3	(11,604)	(659)	(2,189)	(659)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Contribution	5.3	0.3	(59,733)	(3,383)	(11,270)	(3,383)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Proportion	5.2	0.0	75,562	0	2,907	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Contribution	5.2	0.0	(46,475)	0	(1,785)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2023	Proportion	5.3	4.3	91,807	74,485	17,322	17,322	17,322	17,322	17,322	5,197	0
2659	Silverton Fire District	6/30/2023	Contribution	5.3	4.3	17,082	13,859	3,223	3,223	3,223	3,223	3,223	967	0
2659	Silverton Fire District	6/30/2022	Proportion	5.4	3.4	48,401	30,475	8,963	8,963	8,963	8,963	3,586	0	0
2659	Silverton Fire District	6/30/2022	Contribution	5.4	3.4	30,782	19,382	5,700	5,700	5,700	5,700	2,282	0	0
2659	Silverton Fire District	6/30/2021	Proportion	5.5	2.5	67,072	30,487	12,195	12,195	12,195	6,097	0	0	0
2659	Silverton Fire District	6/30/2021	Contribution	5.5	2.5	(87,965)	(39,983)	(15,994)	(15,994)	(15,994)	(7,995)	0	0	0
2659	Silverton Fire District	6/30/2020	Proportion	5.4	1.4	234,586	60,818	43,442	43,442	17,376	0	0	0	0
2659	Silverton Fire District	6/30/2020	Contribution	5.4	1.4	28,191	7,307	5,221	5,221	2,086	0	0	0	0
2659	Silverton Fire District	6/30/2019	Proportion	5.3	0.3	(213,385)	(12,080)	(40,261)	(12,080)	0	0	0	0	0
2659	Silverton Fire District	6/30/2019	Contribution	5.3	0.3	29,707	1,682	5,605	1,682	0	0	0	0	0
2659	Silverton Fire District	6/30/2018	Proportion	5.2	0.0	95,630	0	3,680	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2018	Contribution	5.2	0.0	(17,883)	0	(688)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Proportion	5.3	4.3	(18,669,910)	(15,147,285)	(3,522,625)	(3,522,625)	(3,522,625)	(3,522,625)	(3,522,625)	(1,056,785)	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Contribution	5.3	4.3	4,512,879	3,661,392	851,487	851,487	851,487	851,487	851,487	255,444	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	5.4	3.4	8,580,913	5,402,797	1,589,058	1,589,058	1,589,058	1,589,058	635,623	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Contribution	5.4	3.4	831,670	523,644	154,013	154,013	154,013	154,013	61,605	0	0

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Exhibit I

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

June 30, 2024 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
2660	Tualatin Valley Fire & Rescue	6/30/2021	Proportion	5.5	2.5	1,863,459	847,026	338,811	338,811	338,811	169,404	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Contribution	5.5	2.5	(9,447,239)	(4,294,199)	(1,717,680)	(1,717,680)	(1,717,680)	(858,839)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Proportion	5.4	1.4	(7,812,414)	(2,025,442)	(1,446,743)	(1,446,743)	(578,699)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Contribution	5.4	1.4	7,220,830	1,872,066	1,337,191	1,337,191	534,875	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	5.3	0.3	(7,638,483)	(432,368)	(1,441,223)	(432,368)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Contribution	5.3	0.3	(1,426,712)	(80,757)	(269,191)	(80,757)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	5.2	0.0	12,330,013	0	474,233	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Contribution	5.2	0.0	(1,649,912)	0	(63,457)	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2023	Proportion	5.3	4.3	(25,775)	(20,912)	(4,863)	(4,863)	(4,863)	(4,863)	(4,863)	(1,460)	0
2662	East Central Oregon Association of Counties	6/30/2023	Contribution	5.3	4.3	(11,517)	(9,344)	(2,173)	(2,173)	(2,173)	(2,173)	(2,173)	(652)	0
2662	East Central Oregon Association of Counties	6/30/2022	Proportion	5.4	3.4	21,098	13,284	3,907	3,907	3,907	3,907	1,563	0	0
2662	East Central Oregon Association of Counties	6/30/2022	Contribution	5.4	3.4	(14,796)	(9,316)	(2,740)	(2,740)	(2,740)	(2,740)	(1,096)	0	0
2662	East Central Oregon Association of Counties	6/30/2021	Proportion	5.5	2.5	(4,582)	(2,083)	(833)	(833)	(833)	(417)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2021	Contribution	5.5	2.5	(19,258)	(8,755)	(3,501)	(3,501)	(3,501)	(1,753)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Proportion	5.4	1.4	(11,913)	(3,089)	(2,206)	(2,206)	(883)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2020	Contribution	5.4	1.4	(10,920)	(2,832)	(2,022)	(2,022)	(810)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Proportion	5.3	0.3	(11,316)	(641)	(2,135)	(641)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Contribution	5.3	0.3	(13,210)	(750)	(2,492)	(750)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Proportion	5.2	0.0	48,713	0	1,873	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Contribution	5.2	0.0	(11,228)	0	(433)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2023	Proportion	5.3	4.3	(189,206)	(153,507)	(35,699)	(35,699)	(35,699)	(35,699)	(35,699)	(10,711)	0
2663	Metropolitan Area Communications Commission	6/30/2023	Contribution	5.3	4.3	25,169	20,420	4,749	4,749	4,749	4,749	4,749	1,424	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	5.4	3.4	128,360	80,820	23,770	23,770	23,770	23,770	9,510	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Contribution	5.4	3.4	(31,532)	(19,854)	(5,839)	(5,839)	(5,839)	(5,839)	(2,337)	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Proportion	5.5	2.5	189,489	86,130	34,453	34,453	34,453	17,224	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Contribution	5.5	2.5	(144,105)	(65,502)	(26,201)	(26,201)	(26,201)	(13,100)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Proportion	5.4	1.4	(268,742)	(69,674)	(49,767)	(49,767)	(19,907)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Contribution	5.4	1.4	1,930	502	357	357	145	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	5.3	0.3	170,974	9,679	32,259	9,679	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Contribution	5.3	0.3	(59,320)	(3,360)	(11,192)	(3,360)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	5.2	0.0	(302,195)	0	(11,625)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Contribution	5.2	0.0	(8,606)	0	(331)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Proportion	5.3	4.3	(428,438)	(347,601)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(24,253)	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Contribution	5.3	4.3	(9,283)	(7,531)	(1,752)	(1,752)	(1,752)	(1,752)	(1,752)	(523)	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	5.4	3.4	195,297	122,965	36,166	36,166	36,166	36,166	14,467	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Contribution	5.4	3.4	(159,686)	(100,544)	(29,571)	(29,571)	(29,571)	(29,571)	(11,831)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Proportion	5.5	2.5	159,942	72,702	29,080	29,080	29,080	14,542	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Contribution	5.5	2.5	(263,332)	(119,695)	(47,879)	(47,879)	(47,879)	(23,937)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Proportion	5.4	1.4	33,137	8,593	6,136	6,136	2,457	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Contribution	5.4	1.4	(81,818)	(21,214)	(15,151)	(15,151)	(6,063)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	5.3	0.3	52,611	2,976	9,927	2,976	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Contribution	5.3	0.3	(94,973)	(5,378)	(17,919)	(5,378)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	5.2	0.0	195,002	0	7,502	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Contribution	5.2	0.0	(53,149)	0	(2,044)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2023	Proportion	5.3	4.3	(134,649)	(109,244)	(25,405)	(25,405)	(25,405)	(25,405)	(25,405)	(7,624)	0
2665	N NE Community Mental Health Center	6/30/2023	Contribution	5.3	4.3	(21,315)	(17,293)	(4,022)	(4,022)	(4,022)	(4,022)	(4,022)	(1,205)	0
2665	N NE Community Mental Health Center	6/30/2022	Proportion	5.4	3.4	53,549	33,717	9,916	9,916	9,916	9,916	3,969	0	0
2665	N NE Community Mental Health Center	6/30/2022	Contribution	5.4	3.4	(40,467)	(25,479)	(7,494)	(7,494)	(7,494)	(7,494)	(2,997)	0	0
2665	N NE Community Mental Health Center	6/30/2021	Proportion	5.5	2.5	(64,733)	(29,423)	(11,770)	(11,770)	(11,770)	(5,883)	0	0	0
2665	N NE Community Mental Health Center	6/30/2021	Contribution	5.5	2.5	(53,787)	(24,450)	(9,779)	(9,779)	(9,779)	(4,892)	0	0	0
2665	N NE Community Mental Health Center	6/30/2020	Proportion	5.4	1.4	19,187	4,975	3,553	3,553	1,422	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2020	Contribution	5.4	1.4	(37,205)	(9,645)	(6,890)	(6,890)	(2,755)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Proportion	5.3	0.3	(29,892)	(1,692)	(5,640)	(1,692)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Contribution	5.3	0.3	(37,003)	(2,093)	(6,982)	(2,093)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2018	Proportion	5.2	0.0	80,968	0	3,113	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2665	N NE Community Mental Health Center	6/30/2018	Contribution	5.2	0.0	(31,236)	0	(1,201)	0	0	0	0	0	0
2666	Central City Concern	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Proportion	5.3	4.3	(191,548)	(155,407)	(36,141)	(36,141)	(36,141)	(36,141)	(36,141)	(10,843)	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Contribution	5.3	4.3	38,940	31,593	7,347	7,347	7,347	7,347	7,347	2,205	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	5.4	3.4	41,715	26,265	7,725	7,725	7,725	7,725	3,090	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Contribution	5.4	3.4	(8,441)	(5,315)	(1,563)	(1,563)	(1,563)	(1,563)	(626)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Proportion	5.5	2.5	(4,356)	(1,980)	(792)	(792)	(792)	(396)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Contribution	5.5	2.5	(190,174)	(86,443)	(34,577)	(34,577)	(34,577)	(17,289)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Proportion	5.4	1.4	312,388	80,988	57,850	57,850	23,138	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Contribution	5.4	1.4	(21,665)	(5,617)	(4,012)	(4,012)	(1,605)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Proportion	5.3	0.3	(88,936)	(5,036)	(16,780)	(5,036)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Contribution	5.3	0.3	(7,994)	(454)	(1,508)	(454)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	5.2	0.0	(75,202)	0	(2,892)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Contribution	5.2	0.0	(14,451)	0	(556)	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2023	Proportion	5.3	4.3	(142,515)	(115,625)	(26,890)	(26,890)	(26,890)	(26,890)	(26,890)	(8,065)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2023	Contribution	5.3	4.3	(54,289)	(44,046)	(10,243)	(10,243)	(10,243)	(10,243)	(10,243)	(3,074)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Proportion	5.4	3.4	128,669	81,013	23,828	23,828	23,828	23,828	9,529	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2022	Contribution	5.4	3.4	(72,907)	(45,905)	(13,501)	(13,501)	(13,501)	(13,501)	(5,402)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Proportion	5.5	2.5	(26,690)	(12,131)	(4,853)	(4,853)	(4,853)	(2,425)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2021	Contribution	5.5	2.5	(88,266)	(40,122)	(16,048)	(16,048)	(16,048)	(8,026)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Proportion	5.4	1.4	43,981	11,401	8,145	8,145	3,256	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2020	Contribution	5.4	1.4	(50,785)	(13,165)	(9,405)	(9,405)	(3,760)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Proportion	5.3	0.3	(48,495)	(2,745)	(9,150)	(2,745)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Contribution	5.3	0.3	(48,126)	(2,726)	(9,080)	(2,726)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Proportion	5.2	0.0	40,412	0	1,552	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Contribution	5.2	0.0	(41,768)	0	(1,608)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2023	Proportion	5.3	4.3	(273,071)	(221,548)	(51,523)	(51,523)	(51,523)	(51,523)	(51,523)	(15,456)	0
2671	Columbia 911 Communications District	6/30/2023	Contribution	5.3	4.3	64,865	52,626	12,239	12,239	12,239	12,239	12,239	3,670	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	5.4	3.4	(164,554)	(103,608)	(30,473)	(30,473)	(30,473)	(30,473)	(12,189)	0	0
2671	Columbia 911 Communications District	6/30/2022	Contribution	5.4	3.4	(11,730)	(7,386)	(2,172)	(2,172)	(2,172)	(2,172)	(870)	0	0
2671	Columbia 911 Communications District	6/30/2021	Proportion	5.5	2.5	185,743	84,430	33,771	33,771	33,771	16,888	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Contribution	5.5	2.5	(296,599)	(134,818)	(53,927)	(53,927)	(53,927)	(26,964)	0	0	0

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Exhibit I

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

June 30, 2024 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
2671	Columbia 911 Communications District	6/30/2020	Proportion	5.4	1.4	45,866	11,890	8,494	8,494	3,396	0	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Contribution	5.4	1.4	8,227	2,131	1,524	1,524	607	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Proportion	5.3	0.3	110,403	6,248	20,831	6,248	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Contribution	5.3	0.3	(40,611)	(2,301)	(7,662)	(2,301)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Proportion	5.2	0.0	(54,143)	0	(2,083)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Contribution	5.2	0.0	(21,110)	0	(810)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2023	Proportion	5.3	4.3	(405,056)	(328,630)	(76,426)	(76,426)	(76,426)	(76,426)	(76,426)	(22,926)	0
2672	Rockwood Water PUD	6/30/2023	Contribution	5.3	4.3	123,738	100,391	23,347	23,347	23,347	23,347	23,347	7,003	0
2672	Rockwood Water PUD	6/30/2022	Proportion	5.4	3.4	222,072	139,824	41,124	41,124	41,124	41,124	16,452	0	0
2672	Rockwood Water PUD	6/30/2022	Contribution	5.4	3.4	55,746	35,100	10,323	10,323	10,323	10,323	4,131	0	0
2672	Rockwood Water PUD	6/30/2021	Proportion	5.5	2.5	(362,969)	(164,987)	(65,994)	(65,994)	(65,994)	(32,999)	0	0	0
2672	Rockwood Water PUD	6/30/2021	Contribution	5.5	2.5	(248,615)	(113,006)	(45,203)	(45,203)	(45,203)	(22,600)	0	0	0
2672	Rockwood Water PUD	6/30/2020	Proportion	5.4	1.4	363,093	94,137	67,239	67,239	26,898	0	0	0	0
2672	Rockwood Water PUD	6/30/2020	Contribution	5.4	1.4	(34,868)	(9,040)	(6,457)	(6,457)	(2,583)	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Proportion	5.3	0.3	101,234	5,729	19,101	5,729	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Contribution	5.3	0.3	(35,228)	(1,993)	(6,647)	(1,993)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Proportion	5.2	0.0	(102,823)	0	(3,953)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Contribution	5.2	0.0	(12,616)	0	(486)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2023	Proportion	5.3	4.3	(19,166)	(15,550)	(3,616)	(3,616)	(3,616)	(3,616)	(3,616)	(1,086)	0
2673	Port Orford Library	6/30/2023	Contribution	5.3	4.3	3,280	2,661	619	619	619	619	619	185	0
2673	Port Orford Library	6/30/2022	Proportion	5.4	3.4	28,722	18,084	5,319	5,319	5,319	5,319	2,127	0	0
2673	Port Orford Library	6/30/2022	Contribution	5.4	3.4	(2,309)	(1,453)	(428)	(428)	(428)	(428)	(169)	0	0
2673	Port Orford Library	6/30/2021	Proportion	5.5	2.5	(20,481)	(9,309)	(3,724)	(3,724)	(3,724)	(1,861)	0	0	0
2673	Port Orford Library	6/30/2021	Contribution	5.5	2.5	(7,951)	(3,613)	(1,446)	(1,446)	(1,446)	(721)	0	0	0
2673	Port Orford Library	6/30/2020	Proportion	5.4	1.4	(3,571)	(927)	(661)	(661)	(266)	0	0	0	0
2673	Port Orford Library	6/30/2020	Contribution	5.4	1.4	(5,356)	(1,388)	(992)	(992)	(396)	0	0	0	0
2673	Port Orford Library	6/30/2019	Proportion	5.3	0.3	46,871	2,651	8,844	2,651	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Contribution	5.3	0.3	(7,469)	(424)	(1,409)	(424)	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Proportion	5.2	0.0	(8,624)	0	(334)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Contribution	5.2	0.0	(5,726)	0	(221)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2023	Proportion	5.3	4.3	(280,113)	(227,261)	(52,852)	(52,852)	(52,852)	(52,852)	(52,852)	(15,853)	0
2674	Nestucca Rural Fire District	6/30/2023	Contribution	5.3	4.3	13,238	10,740	2,498	2,498	2,498	2,498	2,498	748	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	5.4	3.4	194,883	122,705	36,089	36,089	36,089	36,089	14,438	0	0
2674	Nestucca Rural Fire District	6/30/2022	Contribution	5.4	3.4	(53,784)	(33,864)	(9,960)	(9,960)	(9,960)	(9,960)	(3,984)	0	0
2674	Nestucca Rural Fire District	6/30/2021	Proportion	5.5	2.5	663,057	301,389	120,556	120,556	120,556	60,277	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Contribution	5.5	2.5	(190,697)	(86,681)	(34,672)	(34,672)	(34,672)	(17,337)	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Proportion	5.4	1.4	123,574	32,038	22,884	22,884	9,154	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Contribution	5.4	1.4	22,239	5,767	4,118	4,118	1,649	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Proportion	5.3	0.3	83,574	4,729	15,769	4,729	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Contribution	5.3	0.3	(6,656)	(376)	(1,256)	(376)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Proportion	5.2	0.0	9,053	0	348	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Contribution	5.2	0.0	(12,655)	0	(485)	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2023	Proportion	5.3	4.3	(215,095)	(174,511)	(40,584)	(40,584)	(40,584)	(40,584)	(40,584)	(12,175)	0
2676	Woodburn Fire District	6/30/2023	Contribution	5.3	4.3	128,883	104,565	24,318	24,318	24,318	24,318	24,318	7,293	0
2676	Woodburn Fire District	6/30/2022	Proportion	5.4	3.4	530,614	334,090	98,262	98,262	98,262	98,262	39,304	0	0
2676	Woodburn Fire District	6/30/2022	Contribution	5.4	3.4	68,560	43,168	12,696	12,696	12,696	12,696	5,080	0	0
2676	Woodburn Fire District	6/30/2021	Proportion	5.5	2.5	434,578	197,536	79,014	79,014	79,014	39,508	0	0	0
2676	Woodburn Fire District	6/30/2021	Contribution	5.5	2.5	(262,617)	(119,370)	(47,749)	(47,749)	(47,749)	(23,872)	0	0	0
2676	Woodburn Fire District	6/30/2020	Proportion	5.4	1.4	404,143	104,779	74,841	74,841	29,938	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Contribution	5.4	1.4	173,840	45,068	32,193	32,193	12,875	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Proportion	5.3	0.3	(350,137)	(19,817)	(66,064)	(19,817)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Contribution	5.3	0.3	139,671	7,906	26,353	7,906	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Proportion	5.2	0.0	173,203	0	6,663	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Contribution	5.2	0.0	6,380	0	245	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2023	Proportion	5.3	4.3	42,058	34,123	7,935	7,935	7,935	7,935	7,935	2,383	0

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Exhibit I

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

June 30, 2024 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
2678	Central Oregon Regional Housing Authority	6/30/2023	Contribution	5.3	4.3	35,349	28,679	6,670	6,670	6,670	6,670	6,670	1,999	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	5.4	3.4	(91,767)	(57,779)	(16,994)	(16,994)	(16,994)	(16,994)	(6,797)	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Contribution	5.4	3.4	354,712	223,338	65,687	65,687	65,687	65,687	26,277	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Proportion	5.5	2.5	82,440	37,473	14,989	14,989	14,989	7,495	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Contribution	5.5	2.5	(113,840)	(51,746)	(20,698)	(20,698)	(20,698)	(10,350)	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Proportion	5.4	1.4	129,184	33,492	23,923	23,923	9,569	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Contribution	5.4	1.4	19,870	5,150	3,680	3,680	1,470	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Proportion	5.3	0.3	(71,602)	(4,052)	(13,510)	(4,052)	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Contribution	5.3	0.3	5,541	316	1,045	316	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	5.2	0.0	53,497	0	2,057	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Contribution	5.2	0.0	(5,555)	0	(215)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2023	Proportion	5.3	4.3	(893,212)	(724,681)	(168,531)	(168,531)	(168,531)	(168,531)	(168,531)	(50,557)	0
2679	Columbia River Public Utility District	6/30/2023	Contribution	5.3	4.3	66,560	54,002	12,558	12,558	12,558	12,558	12,558	3,770	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	5.4	3.4	976,511	614,841	180,835	180,835	180,835	180,835	72,336	0	0
2679	Columbia River Public Utility District	6/30/2022	Contribution	5.4	3.4	(118,286)	(74,476)	(21,905)	(21,905)	(21,905)	(21,905)	(8,761)	0	0
2679	Columbia River Public Utility District	6/30/2021	Proportion	5.5	2.5	559,735	254,425	101,770	101,770	101,770	50,885	0	0	0
2679	Columbia River Public Utility District	6/30/2021	Contribution	5.5	2.5	(836,731)	(380,332)	(152,133)	(152,133)	(152,133)	(76,066)	0	0	0
2679	Columbia River Public Utility District	6/30/2020	Proportion	5.4	1.4	1,192,592	309,192	220,850	220,850	88,342	0	0	0	0
2679	Columbia River Public Utility District	6/30/2020	Contribution	5.4	1.4	(207,654)	(53,838)	(38,454)	(38,454)	(15,384)	0	0	0	0
2679	Columbia River Public Utility District	6/30/2019	Proportion	5.3	0.3	(1,551,321)	(87,811)	(292,702)	(87,811)	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2019	Contribution	5.3	0.3	1,795,851	101,651	338,840	101,651	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2018	Proportion	5.2	0.0	810,701	0	31,181	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2018	Contribution	5.2	0.0	(242,041)	0	(9,311)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	246,554	200,034	46,520	46,520	46,520	46,520	46,520	13,954	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	32,848	26,650	6,198	6,198	6,198	6,198	6,198	1,858	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	114,108	71,846	21,131	21,131	21,131	21,131	8,453	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	31,951	20,117	5,917	5,917	5,917	5,917	2,366	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	37,967	17,258	6,903	6,903	6,903	3,452	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(10,078)	(4,582)	(1,832)	(1,832)	(1,832)	(918)	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(42,932)	(11,132)	(7,950)	(7,950)	(3,182)	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	20,683	5,363	3,830	3,830	1,533	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(27,641)	(1,566)	(5,215)	(1,566)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(1,686)	(96)	(318)	(96)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(44,186)	0	(1,701)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	3,302	0	127	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2023	Proportion	5.3	4.3	19,198	15,576	3,622	3,622	3,622	3,622	3,622	1,088	0
2684	Parkdale Fire District	6/30/2023	Contribution	5.3	4.3	11,083	8,992	2,091	2,091	2,091	2,091	2,091	628	0
2684	Parkdale Fire District	6/30/2022	Proportion	5.4	3.4	29,906	18,830	5,538	5,538	5,538	5,538	2,216	0	0
2684	Parkdale Fire District	6/30/2022	Contribution	5.4	3.4	17,417	10,967	3,225	3,225	3,225	3,225	1,292	0	0
2684	Parkdale Fire District	6/30/2021	Proportion	5.5	2.5	(3,293)	(1,496)	(599)	(599)	(599)	(298)	0	0	0
2684	Parkdale Fire District	6/30/2021	Contribution	5.5	2.5	(18,469)	(8,395)	(3,358)	(3,358)	(3,358)	(1,679)	0	0	0
2684	Parkdale Fire District	6/30/2020	Proportion	5.4	1.4	11,279	2,923	2,089	2,089	834	0	0	0	0
2684	Parkdale Fire District	6/30/2020	Contribution	5.4	1.4	7,802	2,022	1,445	1,445	577	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Proportion	5.3	0.3	(20,948)	(1,188)	(3,952)	(1,188)	0	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Contribution	5.3	0.3	151	11	28	11	0	0	0	0	0
2684	Parkdale Fire District	6/30/2018	Proportion	5.2	0.0	9,782	0	377	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2018	Contribution	5.2	0.0	4,707	0	182	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2023	Proportion	5.3	4.3	121,506	98,580	22,926	22,926	22,926	22,926	22,926	6,876	0
2685	Oregon Community College Association	6/30/2023	Contribution	5.3	4.3	(27,397)	(22,228)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(1,552)	0
2685	Oregon Community College Association	6/30/2022	Proportion	5.4	3.4	(96,676)	(60,870)	(17,903)	(17,903)	(17,903)	(17,903)	(7,161)	0	0
2685	Oregon Community College Association	6/30/2022	Contribution	5.4	3.4	(26,882)	(16,926)	(4,978)	(4,978)	(4,978)	(4,978)	(1,992)	0	0
2685	Oregon Community College Association	6/30/2021	Proportion	5.5	2.5	86,624	39,374	15,750	15,750	15,750	7,874	0	0	0
2685	Oregon Community College Association	6/30/2021	Contribution	5.5	2.5	(67,359)	(30,618)	(12,247)	(12,247)	(12,247)	(6,124)	0	0	0
2685	Oregon Community College Association	6/30/2020	Proportion	5.4	1.4	178,914	46,386	33,132	33,132	13,254	0	0	0	0
2685	Oregon Community College Association	6/30/2020	Contribution	5.4	1.4	(29,496)	(7,648)	(5,462)	(5,462)	(2,186)	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Proportion	5.3	0.3	46,580	2,635	8,789	2,635	0	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Contribution	5.3	0.3	12,975	735	2,448	735	0	0	0	0	0
2685	Oregon Community College Association	6/30/2018	Proportion	5.2	0.0	(47,440)	0	(1,825)	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2018	Contribution	5.2	0.0	5,449	0	209	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Contribution	5.3	4.3	15	12	3	3	3	3	3	0	0
2686	Weston Cemetery	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2020	Proportion	5.4	1.4	(20,976)	(5,440)	(3,884)	(3,884)	(1,556)	0	0	0	0
2686	Weston Cemetery	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2686	Weston Cemetery	6/30/2019	Proportion	5.3	0.3	(675)	(40)	(127)	(40)	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Contribution	5.3	0.3	(2,730)	(155)	(515)	(155)	0	0	0	0	0
2686	Weston Cemetery	6/30/2018	Proportion	5.2	0.0	(3,233)	0	(123)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2018	Contribution	5.2	0.0	(1,576)	0	(61)	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2023	Proportion	5.3	4.3	(33,755)	(27,386)	(6,369)	(6,369)	(6,369)	(6,369)	(6,369)	(1,910)	0
2687	Columbia Drainage Vector Control District	6/30/2023	Contribution	5.3	4.3	30,836	25,018	5,818	5,818	5,818	5,818	5,818	1,746	0
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	5.4	3.4	(23,203)	(14,609)	(4,297)	(4,297)	(4,297)	(4,297)	(1,718)	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Contribution	5.4	3.4	8,240	5,188	1,526	1,526	1,526	1,526	610	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Proportion	5.5	2.5	(13,783)	(6,265)	(2,506)	(2,506)	(2,506)	(1,253)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Contribution	5.5	2.5	(39,984)	(18,174)	(7,270)	(7,270)	(7,270)	(3,634)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Proportion	5.4	1.4	(5,957)	(1,545)	(1,103)	(1,103)	(442)	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Contribution	5.4	1.4	10,010	2,594	1,854	1,854	740	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Proportion	5.3	0.3	84,319	4,774	15,909	4,774	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Contribution	5.3	0.3	9,483	538	1,789	538	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Proportion	5.2	0.0	22,232	0	857	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Contribution	5.2	0.0	15,097	0	582	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2023	Proportion	5.3	4.3	(283,358)	(229,894)	(53,464)	(53,464)	(53,464)	(53,464)	(53,464)	(16,038)	0
2688	Polk County Fire District 1	6/30/2023	Contribution	5.3	4.3	29,801	24,178	5,623	5,623	5,623	5,623	5,623	1,686	0
2688	Polk County Fire District 1	6/30/2022	Proportion	5.4	3.4	307,030	193,316	56,857	56,857	56,857	56,857	22,745	0	0
2688	Polk County Fire District 1	6/30/2022	Contribution	5.4	3.4	(46,356)	(29,188)	(8,584)	(8,584)	(8,584)	(8,584)	(3,436)	0	0
2688	Polk County Fire District 1	6/30/2021	Proportion	5.5	2.5	295,211	134,186	53,675	53,675	53,675	26,836	0	0	0
2688	Polk County Fire District 1	6/30/2021	Contribution	5.5	2.5	(234,431)	(106,559)	(42,624)	(42,624)	(42,624)	(21,311)	0	0	0
2688	Polk County Fire District 1	6/30/2020	Proportion	5.4	1.4	62,944	16,320	11,656	11,656	4,664	0	0	0	0
2688	Polk County Fire District 1	6/30/2020	Contribution	5.4	1.4	58,776	15,240	10,884	10,884	4,356	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Proportion	5.3	0.3	11,331	641	2,138	641	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Contribution	5.3	0.3	4,348	248	820	248	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2018	Proportion	5.2	0.0	183,607	0	7,062	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2018	Contribution	5.2	0.0	45,045	0	1,735	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2023	Proportion	5.3	4.3	129,349	104,944	24,405	24,405	24,405	24,405	24,405	7,324	0
2689	Redmond Area Park & Recreation District	6/30/2023	Contribution	5.3	4.3	15,826	12,840	2,986	2,986	2,986	2,986	2,986	896	0
2689	Redmond Area Park & Recreation District	6/30/2022	Proportion	5.4	3.4	(4,118)	(2,592)	(763)	(763)	(763)	(763)	(303)	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Contribution	5.4	3.4	27,989	17,623	5,183	5,183	5,183	5,183	2,074	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Proportion	5.5	2.5	(83,107)	(37,777)	(15,110)	(15,110)	(15,110)	(7,557)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Contribution	5.5	2.5	(38,884)	(17,674)	(7,070)	(7,070)	(7,070)	(3,534)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2020	Proportion	5.4	1.4	(43,468)	(11,268)	(8,050)	(8,050)	(3,218)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2020	Contribution	5.4	1.4	11,516	2,984	2,133	2,133	851	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Proportion	5.3	0.3	93,278	5,278	17,600	5,278	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Contribution	5.3	0.3	3,901	221	736	221	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2018	Proportion	5.2	0.0	21,044	0	809	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2018	Contribution	5.2	0.0	19,169	0	739	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2023	Proportion	5.3	4.3	39,054	31,685	7,369	7,369	7,369	7,369	7,369	2,209	0
2692	Siuslaw Public Library	6/30/2023	Contribution	5.3	4.3	7,347	5,961	1,386	1,386	1,386	1,386	1,386	417	0
2692	Siuslaw Public Library	6/30/2022	Proportion	5.4	3.4	6,257	3,939	1,159	1,159	1,159	1,159	462	0	0
2692	Siuslaw Public Library	6/30/2022	Contribution	5.4	3.4	15,298	9,632	2,833	2,833	2,833	2,833	1,133	0	0
2692	Siuslaw Public Library	6/30/2021	Proportion	5.5	2.5	(40,503)	(18,411)	(7,364)	(7,364)	(7,364)	(3,683)	0	0	0
2692	Siuslaw Public Library	6/30/2021	Contribution	5.5	2.5	(68,848)	(31,294)	(12,518)	(12,518)	(12,518)	(6,258)	0	0	0
2692	Siuslaw Public Library	6/30/2020	Proportion	5.4	1.4	58,443	15,151	10,823	10,823	4,328	0	0	0	0
2692	Siuslaw Public Library	6/30/2020	Contribution	5.4	1.4	(7,913)	(2,053)	(1,465)	(1,465)	(588)	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Proportion	5.3	0.3	(87,902)	(4,977)	(16,585)	(4,977)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Contribution	5.3	0.3	(7,717)	(437)	(1,456)	(437)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2018	Proportion	5.2	0.0	50,204	0	1,929	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2018	Contribution	5.2	0.0	(12,153)	0	(468)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2023	Proportion	5.3	4.3	(396,793)	(321,926)	(74,867)	(74,867)	(74,867)	(74,867)	(74,867)	(22,458)	0
2693	City-County Insurance Services	6/30/2023	Contribution	5.3	4.3	253,334	205,535	47,799	47,799	47,799	47,799	47,799	14,339	0
2693	City-County Insurance Services	6/30/2022	Proportion	5.4	3.4	(44,523)	(28,033)	(8,245)	(8,245)	(8,245)	(8,245)	(3,298)	0	0
2693	City-County Insurance Services	6/30/2022	Contribution	5.4	3.4	164,739	103,725	30,507	30,507	30,507	30,507	12,204	0	0
2693	City-County Insurance Services	6/30/2021	Proportion	5.5	2.5	1,121,600	509,819	203,927	203,927	203,927	101,965	0	0	0
2693	City-County Insurance Services	6/30/2021	Contribution	5.5	2.5	(629,609)	(286,187)	(114,474)	(114,474)	(114,474)	(57,239)	0	0	0
2693	City-County Insurance Services	6/30/2020	Proportion	5.4	1.4	736,392	190,916	136,369	136,369	54,547	0	0	0	0
2693	City-County Insurance Services	6/30/2020	Contribution	5.4	1.4	231,014	59,894	42,780	42,780	17,114	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Proportion	5.3	0.3	(3,330)	(190)	(628)	(190)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Contribution	5.3	0.3	210,839	11,934	39,781	11,934	0	0	0	0	0
2693	City-County Insurance Services	6/30/2018	Proportion	5.2	0.0	(1,463,271)	0	(56,281)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2018	Contribution	5.2	0.0	587,988	0	22,613	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2023	Proportion	5.3	4.3	(218,328)	(177,134)	(41,194)	(41,194)	(41,194)	(41,194)	(41,194)	(12,358)	0
2694	Philomath Fire Department	6/30/2023	Contribution	5.3	4.3	11,405	9,253	2,152	2,152	2,152	2,152	2,152	645	0
2694	Philomath Fire Department	6/30/2022	Proportion	5.4	3.4	185,673	116,905	34,384	34,384	34,384	34,384	13,753	0	0

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Exhibit I

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

June 30, 2024 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
2694	Philomath Fire Department	6/30/2022	Contribution	5.4	3.4	(42,595)	(26,819)	(7,888)	(7,888)	(7,888)	(7,888)	(3,155)	0	0
2694	Philomath Fire Department	6/30/2021	Proportion	5.5	2.5	5,680	2,581	1,033	1,033	1,033	515	0	0	0
2694	Philomath Fire Department	6/30/2021	Contribution	5.5	2.5	(84,389)	(38,360)	(15,343)	(15,343)	(15,343)	(7,674)	0	0	0
2694	Philomath Fire Department	6/30/2020	Proportion	5.4	1.4	(42,515)	(11,023)	(7,873)	(7,873)	(3,150)	0	0	0	0
2694	Philomath Fire Department	6/30/2020	Contribution	5.4	1.4	(23,963)	(6,211)	(4,438)	(4,438)	(1,773)	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Proportion	5.3	0.3	35,639	2,019	6,724	2,019	0	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Contribution	5.3	0.3	(43,446)	(2,461)	(8,197)	(2,461)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2018	Proportion	5.2	0.0	230,225	0	8,855	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2018	Contribution	5.2	0.0	(33,776)	0	(1,301)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Proportion	5.3	4.3	(1,268,766)	(1,029,376)	(239,390)	(239,390)	(239,390)	(239,390)	(239,390)	(71,816)	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Contribution	5.3	4.3	305,597	247,937	57,660	57,660	57,660	57,660	57,660	17,297	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Proportion	5.4	3.4	1,143,108	719,734	211,687	211,687	211,687	211,687	84,673	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Contribution	5.4	3.4	(27,507)	(17,319)	(5,094)	(5,094)	(5,094)	(5,094)	(2,037)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Proportion	5.5	2.5	(157,288)	(71,494)	(28,598)	(28,598)	(28,598)	(14,298)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Contribution	5.5	2.5	(1,135,085)	(515,948)	(206,379)	(206,379)	(206,379)	(103,190)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2020	Proportion	5.4	1.4	(342,593)	(88,821)	(63,443)	(63,443)	(25,378)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2020	Contribution	5.4	1.4	83,847	21,739	15,527	15,527	6,212	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	5.3	0.3	49,924	2,824	9,420	2,824	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Contribution	5.3	0.3	(236,196)	(13,371)	(44,565)	(13,371)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	5.2	0.0	(54,815)	0	(2,110)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Contribution	5.2	0.0	(83,643)	0	(3,218)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2023	Proportion	5.3	4.3	(387,708)	(314,556)	(73,152)	(73,152)	(73,152)	(73,152)	(73,152)	(21,948)	0
2696	Stayton Fire District	6/30/2023	Contribution	5.3	4.3	124,092	100,678	23,414	23,414	23,414	23,414	23,414	7,022	0
2696	Stayton Fire District	6/30/2022	Proportion	5.4	3.4	200,448	126,208	37,120	37,120	37,120	37,120	14,848	0	0
2696	Stayton Fire District	6/30/2022	Contribution	5.4	3.4	11,294	7,112	2,091	2,091	2,091	2,091	839	0	0
2696	Stayton Fire District	6/30/2021	Proportion	5.5	2.5	328,997	149,543	59,818	59,818	59,818	29,907	0	0	0
2696	Stayton Fire District	6/30/2021	Contribution	5.5	2.5	(74,190)	(33,723)	(13,489)	(13,489)	(13,489)	(6,745)	0	0	0
2696	Stayton Fire District	6/30/2020	Proportion	5.4	1.4	(357,627)	(92,719)	(66,227)	(66,227)	(26,492)	0	0	0	0
2696	Stayton Fire District	6/30/2020	Contribution	5.4	1.4	72,278	18,738	13,385	13,385	5,353	0	0	0	0
2696	Stayton Fire District	6/30/2019	Proportion	5.3	0.3	888	48	168	48	0	0	0	0	0
2696	Stayton Fire District	6/30/2019	Contribution	5.3	0.3	(11,180)	(635)	(2,109)	(635)	0	0	0	0	0
2696	Stayton Fire District	6/30/2018	Proportion	5.2	0.0	58,422	0	2,247	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2018	Contribution	5.2	0.0	13,501	0	521	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(116,071)	(94,171)	(21,900)	(21,900)	(21,900)	(21,900)	(21,900)	(6,571)	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(5,749)	(4,664)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(324)	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	84,432	53,160	15,636	15,636	15,636	15,636	6,252	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(31,999)	(20,147)	(5,926)	(5,926)	(5,926)	(5,926)	(2,369)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	6,123	2,784	1,113	1,113	1,113	558	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(54,155)	(24,617)	(9,846)	(9,846)	(9,846)	(4,925)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	20,244	5,248	3,749	3,749	1,499	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(22,440)	(5,816)	(4,156)	(4,156)	(1,660)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(1,187)	(67)	(224)	(67)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(27,954)	(1,584)	(5,274)	(1,584)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	196,940	0	7,575	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(26,329)	0	(1,014)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2023	Proportion	5.3	4.3	(76,058)	(61,707)	(14,351)	(14,351)	(14,351)	(14,351)	(14,351)	(4,303)	0
2699	Chetco Library Board	6/30/2023	Contribution	5.3	4.3	14,922	12,107	2,815	2,815	2,815	2,815	2,815	847	0
2699	Chetco Library Board	6/30/2022	Proportion	5.4	3.4	(81,912)	(51,574)	(15,169)	(15,169)	(15,169)	(15,169)	(6,067)	0	0
2699	Chetco Library Board	6/30/2022	Contribution	5.4	3.4	(1,009)	(635)	(187)	(187)	(187)	(187)	(74)	0	0
2699	Chetco Library Board	6/30/2021	Proportion	5.5	2.5	53,134	24,151	9,661	9,661	9,661	4,829	0	0	0
2699	Chetco Library Board	6/30/2021	Contribution	5.5	2.5	(94,725)	(43,056)	(17,223)	(17,223)	(17,223)	(8,610)	0	0	0
2699	Chetco Library Board	6/30/2020	Proportion	5.4	1.4	287,522	74,542	53,245	53,245	21,297	0	0	0	0
2699	Chetco Library Board	6/30/2020	Contribution	5.4	1.4	(2,962)	(766)	(549)	(549)	(217)	0	0	0	0
2699	Chetco Library Board	6/30/2019	Proportion	5.3	0.3	(54,459)	(3,084)	(10,275)	(3,084)	0	0	0	0	0
2699	Chetco Library Board	6/30/2019	Contribution	5.3	0.3	22,927	1,297	4,326	1,297	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2699	Chetco Library Board	6/30/2018	Proportion	5.2	0.0	4,937	0	192	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2018	Contribution	5.2	0.0	(4,834)	0	(184)	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(259,888)	(210,853)	(49,035)	(49,035)	(49,035)	(49,035)	(49,035)	(14,713)	0
2700	Lowell Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(2,384)	(1,934)	(450)	(450)	(450)	(450)	(450)	(134)	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	238,390	150,098	44,146	44,146	44,146	44,146	17,660	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(69,956)	(44,046)	(12,955)	(12,955)	(12,955)	(12,955)	(5,181)	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	184,565	83,894	33,557	33,557	33,557	16,780	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(66,274)	(30,124)	(12,050)	(12,050)	(12,050)	(6,024)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(47,128)	(12,220)	(8,727)	(8,727)	(3,493)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(496)	(128)	(92)	(92)	(36)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(21,169)	(1,199)	(3,994)	(1,199)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	1,713	98	323	98	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	164,408	0	6,323	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(24,000)	0	(925)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	136,968	111,125	25,843	25,843	25,843	25,843	25,843	7,753	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	87,097	70,664	16,433	16,433	16,433	16,433	16,433	4,932	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(45,863)	(28,877)	(8,493)	(8,493)	(8,493)	(8,493)	(3,398)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	131,325	82,687	24,319	24,319	24,319	24,319	9,730	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(11,469)	(5,214)	(2,085)	(2,085)	(2,085)	(1,044)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(581)	(263)	(106)	(106)	(106)	(51)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(1,215,252)	(315,064)	(225,047)	(225,047)	(90,017)	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	151,630	39,310	28,080	28,080	11,230	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(1,125,818)	(63,728)	(212,418)	(63,728)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	1,468,794	83,139	277,131	83,139	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	334,841	0	12,881	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(76,181)	0	(2,931)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2023	Proportion	5.3	4.3	(137,728)	(111,742)	(25,986)	(25,986)	(25,986)	(25,986)	(25,986)	(7,798)	0
2702	Banks Fire District 13	6/30/2023	Contribution	5.3	4.3	55,671	45,167	10,504	10,504	10,504	10,504	10,504	3,151	0
2702	Banks Fire District 13	6/30/2022	Proportion	5.4	3.4	(67,962)	(42,790)	(12,586)	(12,586)	(12,586)	(12,586)	(5,032)	0	0
2702	Banks Fire District 13	6/30/2022	Contribution	5.4	3.4	1,136	716	210	210	210	210	86	0	0
2702	Banks Fire District 13	6/30/2021	Proportion	5.5	2.5	32,704	14,866	5,946	5,946	5,946	2,974	0	0	0
2702	Banks Fire District 13	6/30/2021	Contribution	5.5	2.5	(92,281)	(41,947)	(16,778)	(16,778)	(16,778)	(8,391)	0	0	0
2702	Banks Fire District 13	6/30/2020	Proportion	5.4	1.4	(15,448)	(4,004)	(2,861)	(2,861)	(1,143)	0	0	0	0
2702	Banks Fire District 13	6/30/2020	Contribution	5.4	1.4	2,442	634	452	452	182	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Proportion	5.3	0.3	139,115	7,875	26,248	7,875	0	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Contribution	5.3	0.3	(9,497)	(537)	(1,792)	(537)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2018	Proportion	5.2	0.0	83,617	0	3,217	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2018	Contribution	5.2	0.0	30,540	0	1,175	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2023	Contribution	5.3	4.3	551	447	104	104	104	104	104	31	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Contribution	5.5	2.5	667	304	121	121	121	62	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2023	Proportion	5.3	4.3	(2,041,094)	(1,655,982)	(385,112)	(385,112)	(385,112)	(385,112)	(385,112)	(115,534)	0
2705	Lebanon Fire District	6/30/2023	Contribution	5.3	4.3	146,589	118,931	27,658	27,658	27,658	27,658	27,658	8,299	0
2705	Lebanon Fire District	6/30/2022	Proportion	5.4	3.4	602,674	379,462	111,606	111,606	111,606	111,606	44,644	0	0
2705	Lebanon Fire District	6/30/2022	Contribution	5.4	3.4	(183,093)	(115,281)	(33,906)	(33,906)	(33,906)	(33,906)	(13,563)	0	0
2705	Lebanon Fire District	6/30/2021	Proportion	5.5	2.5	829,285	376,948	150,779	150,779	150,779	75,390	0	0	0

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Exhibit I

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

June 30, 2024 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
2705	Lebanon Fire District	6/30/2021	Contribution	5.5	2.5	(828,563)	(376,619)	(150,648)	(150,648)	(150,648)	(75,323)	0	0	0
2705	Lebanon Fire District	6/30/2020	Proportion	5.4	1.4	(146,115)	(37,883)	(27,058)	(27,058)	(10,825)	0	0	0	0
2705	Lebanon Fire District	6/30/2020	Contribution	5.4	1.4	100,396	26,028	18,592	18,592	7,436	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Proportion	5.3	0.3	530,250	30,015	100,047	30,015	0	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Contribution	5.3	0.3	(139,393)	(7,888)	(26,301)	(7,888)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Proportion	5.2	0.0	432,256	0	16,626	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Contribution	5.2	0.0	63,069	0	2,424	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2023	Proportion	5.3	4.3	(59,355)	(48,156)	(11,199)	(11,199)	(11,199)	(11,199)	(11,199)	(3,360)	0
2707	Clatskanie Library	6/30/2023	Contribution	5.3	4.3	4,473	3,629	844	844	844	844	844	253	0
2707	Clatskanie Library	6/30/2022	Proportion	5.4	3.4	84,462	53,180	15,641	15,641	15,641	15,641	6,257	0	0
2707	Clatskanie Library	6/30/2022	Contribution	5.4	3.4	(9,258)	(5,830)	(1,714)	(1,714)	(1,714)	(1,714)	(688)	0	0
2707	Clatskanie Library	6/30/2021	Proportion	5.5	2.5	(49,862)	(22,664)	(9,066)	(9,066)	(9,066)	(4,532)	0	0	0
2707	Clatskanie Library	6/30/2021	Contribution	5.5	2.5	(3,527)	(1,604)	(641)	(641)	(641)	(322)	0	0	0
2707	Clatskanie Library	6/30/2020	Proportion	5.4	1.4	18,378	4,766	3,403	3,403	1,363	0	0	0	0
2707	Clatskanie Library	6/30/2020	Contribution	5.4	1.4	(1,665)	(433)	(308)	(308)	(125)	0	0	0	0
2707	Clatskanie Library	6/30/2019	Proportion	5.3	0.3	(42,140)	(2,385)	(7,951)	(2,385)	0	0	0	0	0
2707	Clatskanie Library	6/30/2019	Contribution	5.3	0.3	1,265	70	239	70	0	0	0	0	0
2707	Clatskanie Library	6/30/2018	Proportion	5.2	0.0	12,809	0	494	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2018	Contribution	5.2	0.0	(3,589)	0	(139)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Proportion	5.4	3.4	(1,935)	(1,219)	(358)	(358)	(358)	(358)	(145)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Proportion	5.5	2.5	(582)	(264)	(106)	(106)	(106)	(52)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2021	Contribution	5.5	2.5	(519)	(237)	(94)	(94)	(94)	(49)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Proportion	5.4	1.4	(6,072)	(1,576)	(1,124)	(1,124)	(452)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2020	Contribution	5.4	1.4	(354)	(90)	(66)	(66)	(24)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Proportion	5.3	0.3	(13,872)	(787)	(2,617)	(787)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Contribution	5.3	0.3	(1,189)	(69)	(224)	(69)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Proportion	5.2	0.0	4,059	0	154	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Contribution	5.2	0.0	(2,537)	0	(97)	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2023	Proportion	5.3	4.3	9,902	8,034	1,868	1,868	1,868	1,868	1,868	562	0
2709	Scappoose Public Library	6/30/2023	Contribution	5.3	4.3	4,256	3,453	803	803	803	803	803	241	0
2709	Scappoose Public Library	6/30/2022	Proportion	5.4	3.4	45,258	28,496	8,381	8,381	8,381	8,381	3,353	0	0
2709	Scappoose Public Library	6/30/2022	Contribution	5.4	3.4	(2,566)	(1,616)	(475)	(475)	(475)	(475)	(191)	0	0
2709	Scappoose Public Library	6/30/2021	Proportion	5.5	2.5	(64,579)	(29,353)	(11,742)	(11,742)	(11,742)	(5,869)	0	0	0
2709	Scappoose Public Library	6/30/2021	Contribution	5.5	2.5	(16,111)	(7,324)	(2,929)	(2,929)	(2,929)	(1,466)	0	0	0
2709	Scappoose Public Library	6/30/2020	Proportion	5.4	1.4	52,897	13,713	9,796	9,796	3,917	0	0	0	0
2709	Scappoose Public Library	6/30/2020	Contribution	5.4	1.4	(20,753)	(5,381)	(3,843)	(3,843)	(1,538)	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Proportion	5.3	0.3	76,658	4,338	14,464	4,338	0	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Contribution	5.3	0.3	(15,031)	(851)	(2,836)	(851)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2018	Proportion	5.2	0.0	(77,092)	0	(2,967)	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2018	Contribution	5.2	0.0	(952)	0	(37)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2023	Proportion	5.3	4.3	(230,849)	(187,293)	(43,556)	(43,556)	(43,556)	(43,556)	(43,556)	(13,069)	0
2710	Klamath County Emergency Communications District	6/30/2023	Contribution	5.3	4.3	39,019	31,657	7,362	7,362	7,362	7,362	7,362	2,209	0
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	5.4	3.4	21,468	13,516	3,976	3,976	3,976	3,976	1,588	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Contribution	5.4	3.4	(9,807)	(6,175)	(1,816)	(1,816)	(1,816)	(1,816)	(727)	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Proportion	5.5	2.5	80,206	36,457	14,583	14,583	14,583	7,291	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Contribution	5.5	2.5	(132,601)	(60,274)	(24,109)	(24,109)	(24,109)	(12,056)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Proportion	5.4	1.4	29,469	7,641	5,457	5,457	2,184	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Contribution	5.4	1.4	176,788	45,832	32,739	32,739	13,093	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	5.3	0.3	170,418	9,648	32,154	9,648	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Contribution	5.3	0.3	(6,728)	(383)	(1,269)	(383)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	5.2	0.0	4,895	0	190	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Contribution	5.2	0.0	6,531	0	251	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2023	Proportion	5.3	4.3	(44,288)	(35,932)	(8,356)	(8,356)	(8,356)	(8,356)	(8,356)	(2,508)	0
2713	Port of Tillamook Bay	6/30/2023	Contribution	5.3	4.3	14,894	12,084	2,810	2,810	2,810	2,810	2,810	844	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	5.4	3.4	28,935	18,219	5,358	5,358	5,358	5,358	2,145	0	0
2713	Port of Tillamook Bay	6/30/2022	Contribution	5.4	3.4	(21,946)	(13,818)	(4,064)	(4,064)	(4,064)	(4,064)	(1,626)	0	0
2713	Port of Tillamook Bay	6/30/2021	Proportion	5.5	2.5	54,351	24,705	9,882	9,882	9,882	4,941	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Contribution	5.5	2.5	(149,775)	(68,079)	(27,232)	(27,232)	(27,232)	(13,615)	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Proportion	5.4	1.4	22,680	5,880	4,200	4,200	1,680	0	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Contribution	5.4	1.4	(14,888)	(3,860)	(2,757)	(2,757)	(1,103)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Proportion	5.3	0.3	6,731	381	1,270	381	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Contribution	5.3	0.3	(66,259)	(3,749)	(12,502)	(3,749)	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	5.2	0.0	(90,132)	0	(3,467)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Contribution	5.2	0.0	(24,715)	0	(950)	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2714	Winchester Bay Sanitary District	6/30/2023	Proportion	5.3	4.3	12,095	9,813	2,282	2,282	2,282	2,282	2,282	685	0
2714	Winchester Bay Sanitary District	6/30/2023	Contribution	5.3	4.3	8,159	6,620	1,539	1,539	1,539	1,539	1,539	464	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	5.4	3.4	(800)	(504)	(148)	(148)	(148)	(148)	(60)	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Contribution	5.4	3.4	12,539	7,895	2,322	2,322	2,322	2,322	929	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Proportion	5.5	2.5	(50,329)	(22,876)	(9,151)	(9,151)	(9,151)	(4,574)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Contribution	5.5	2.5	(2,711)	(1,232)	(493)	(493)	(493)	(246)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Proportion	5.4	1.4	22,614	5,862	4,188	4,188	1,674	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Contribution	5.4	1.4	3,203	831	593	593	238	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Proportion	5.3	0.3	13,762	777	2,597	777	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Contribution	5.3	0.3	2,601	146	491	146	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	5.2	0.0	(9,806)	0	(376)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Contribution	5.2	0.0	3,053	0	118	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2023	Proportion	5.3	4.3	(1,320,553)	(1,071,392)	(249,161)	(249,161)	(249,161)	(249,161)	(249,161)	(74,748)	0
2715	Jackson County Fire District 3	6/30/2023	Contribution	5.3	4.3	329	267	62	62	62	62	62	19	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	5.4	3.4	1,348,701	849,183	249,759	249,759	249,759	249,759	99,906	0	0
2715	Jackson County Fire District 3	6/30/2022	Contribution	5.4	3.4	(159,742)	(100,578)	(29,582)	(29,582)	(29,582)	(29,582)	(11,832)	0	0
2715	Jackson County Fire District 3	6/30/2021	Proportion	5.5	2.5	786,837	357,654	143,061	143,061	143,061	71,532	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Contribution	5.5	2.5	(1,422,721)	(646,690)	(258,677)	(258,677)	(258,677)	(129,336)	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Proportion	5.4	1.4	(756,947)	(196,247)	(140,175)	(140,175)	(56,072)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Contribution	5.4	1.4	85,627	22,199	15,857	15,857	6,342	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Proportion	5.3	0.3	(742,272)	(42,017)	(140,051)	(42,017)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Contribution	5.3	0.3	(291,399)	(16,494)	(54,981)	(16,494)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	5.2	0.0	895,803	0	34,453	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Contribution	5.2	0.0	(190,789)	0	(7,339)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2023	Proportion	5.3	4.3	(94,479)	(76,653)	(17,826)	(17,826)	(17,826)	(17,826)	(17,826)	(5,349)	0
2716	Neskowin Water District	6/30/2023	Contribution	5.3	4.3	3,371	2,735	636	636	636	636	636	191	0
2716	Neskowin Water District	6/30/2022	Proportion	5.4	3.4	8,707	5,483	1,612	1,612	1,612	1,612	647	0	0
2716	Neskowin Water District	6/30/2022	Contribution	5.4	3.4	(10,514)	(6,620)	(1,947)	(1,947)	(1,947)	(1,947)	(779)	0	0
2716	Neskowin Water District	6/30/2021	Proportion	5.5	2.5	30,482	13,856	5,542	5,542	5,542	2,772	0	0	0
2716	Neskowin Water District	6/30/2021	Contribution	5.5	2.5	(47,413)	(21,550)	(8,621)	(8,621)	(8,621)	(4,308)	0	0	0
2716	Neskowin Water District	6/30/2020	Proportion	5.4	1.4	9,246	2,398	1,712	1,712	686	0	0	0	0
2716	Neskowin Water District	6/30/2020	Contribution	5.4	1.4	(3,259)	(843)	(604)	(604)	(239)	0	0	0	0
2716	Neskowin Water District	6/30/2019	Proportion	5.3	0.3	(9,342)	(527)	(1,763)	(527)	0	0	0	0	0
2716	Neskowin Water District	6/30/2019	Contribution	5.3	0.3	(9,147)	(517)	(1,726)	(517)	0	0	0	0	0
2716	Neskowin Water District	6/30/2018	Proportion	5.2	0.0	20,811	0	801	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2018	Contribution	5.2	0.0	(9,909)	0	(379)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2023	Proportion	5.3	4.3	(275,113)	(223,205)	(51,908)	(51,908)	(51,908)	(51,908)	(51,908)	(15,573)	0
2717	Ice Fountain Water District	6/30/2023	Contribution	5.3	4.3	(38,714)	(31,409)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(2,189)	0
2717	Ice Fountain Water District	6/30/2022	Proportion	5.4	3.4	639,302	402,524	118,389	118,389	118,389	118,389	47,357	0	0
2717	Ice Fountain Water District	6/30/2022	Contribution	5.4	3.4	(91,920)	(57,876)	(17,022)	(17,022)	(17,022)	(17,022)	(6,810)	0	0
2717	Ice Fountain Water District	6/30/2021	Proportion	5.5	2.5	99,538	45,244	18,098	18,098	18,098	9,048	0	0	0
2717	Ice Fountain Water District	6/30/2021	Contribution	5.5	2.5	(45,046)	(20,476)	(8,190)	(8,190)	(8,190)	(4,096)	0	0	0
2717	Ice Fountain Water District	6/30/2020	Proportion	5.4	1.4	80,890	20,970	14,980	14,980	5,990	0	0	0	0
2717	Ice Fountain Water District	6/30/2020	Contribution	5.4	1.4	20,224	5,244	3,745	3,745	1,499	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Proportion	5.3	0.3	(10,098)	(573)	(1,905)	(573)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Contribution	5.3	0.3	20,626	1,166	3,892	1,166	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Proportion	5.2	0.0	14,473	0	558	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Contribution	5.2	0.0	6,920	0	265	0	0	0	0	0	0
2718	Curry Library	6/30/2023	Proportion	5.3	4.3	7,958	6,456	1,502	1,502	1,502	1,502	1,502	448	0
2718	Curry Library	6/30/2023	Contribution	5.3	4.3	(15,201)	(12,333)	(2,868)	(2,868)	(2,868)	(2,868)	(2,868)	(861)	0
2718	Curry Library	6/30/2022	Proportion	5.4	3.4	(80,464)	(50,662)	(14,901)	(14,901)	(14,901)	(14,901)	(5,959)	0	0
2718	Curry Library	6/30/2022	Contribution	5.4	3.4	(14,139)	(8,903)	(2,618)	(2,618)	(2,618)	(2,618)	(1,049)	0	0
2718	Curry Library	6/30/2021	Proportion	5.5	2.5	60,825	27,648	11,059	11,059	11,059	5,530	0	0	0
2718	Curry Library	6/30/2021	Contribution	5.5	2.5	(58,287)	(26,493)	(10,598)	(10,598)	(10,598)	(5,297)	0	0	0
2718	Curry Library	6/30/2020	Proportion	5.4	1.4	152,460	39,528	28,233	28,233	11,295	0	0	0	0
2718	Curry Library	6/30/2020	Contribution	5.4	1.4	(24,995)	(6,479)	(4,629)	(4,629)	(1,850)	0	0	0	0
2718	Curry Library	6/30/2019	Proportion	5.3	0.3	(43,298)	(2,453)	(8,169)	(2,453)	0	0	0	0	0
2718	Curry Library	6/30/2019	Contribution	5.3	0.3	(7,102)	(402)	(1,340)	(402)	0	0	0	0	0
2718	Curry Library	6/30/2018	Proportion	5.2	0.0	6,477	0	247	0	0	0	0	0	0
2718	Curry Library	6/30/2018	Contribution	5.2	0.0	(15,968)	0	(613)	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2719	Human Solutions, Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2023	Proportion	5.3	4.3	52,270	42,408	9,862	9,862	9,862	9,862	9,862	2,960	0
2721	Klamath Housing Authority	6/30/2023	Contribution	5.3	4.3	(25,818)	(20,947)	(4,871)	(4,871)	(4,871)	(4,871)	(4,871)	(1,463)	0
2721	Klamath Housing Authority	6/30/2022	Proportion	5.4	3.4	(39,980)	(25,172)	(7,404)	(7,404)	(7,404)	(7,404)	(2,960)	0	0
2721	Klamath Housing Authority	6/30/2022	Contribution	5.4	3.4	(5,370)	(3,382)	(994)	(994)	(994)	(994)	(400)	0	0
2721	Klamath Housing Authority	6/30/2021	Proportion	5.5	2.5	211,133	95,969	38,388	38,388	38,388	19,193	0	0	0
2721	Klamath Housing Authority	6/30/2021	Contribution	5.5	2.5	(168,883)	(76,765)	(30,706)	(30,706)	(30,706)	(15,353)	0	0	0
2721	Klamath Housing Authority	6/30/2020	Proportion	5.4	1.4	79,711	20,667	14,761	14,761	5,906	0	0	0	0
2721	Klamath Housing Authority	6/30/2020	Contribution	5.4	1.4	(12,317)	(3,193)	(2,281)	(2,281)	(912)	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Proportion	5.3	0.3	165,405	9,365	31,208	9,365	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Contribution	5.3	0.3	(29,403)	(1,663)	(5,548)	(1,663)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2018	Proportion	5.2	0.0	46,580	0	1,790	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2018	Contribution	5.2	0.0	(20,610)	0	(795)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2023	Proportion	5.3	4.3	(9,882)	(8,017)	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	(557)	0
2722	Tillamook 9-1-1	6/30/2023	Contribution	5.3	4.3	(29,641)	(24,048)	(5,593)	(5,593)	(5,593)	(5,593)	(5,593)	(1,676)	0
2722	Tillamook 9-1-1	6/30/2022	Proportion	5.4	3.4	168,747	106,249	31,249	31,249	31,249	31,249	12,502	0	0
2722	Tillamook 9-1-1	6/30/2022	Contribution	5.4	3.4	(50,964)	(32,088)	(9,438)	(9,438)	(9,438)	(9,438)	(3,774)	0	0
2722	Tillamook 9-1-1	6/30/2021	Proportion	5.5	2.5	108,691	49,405	19,762	19,762	19,762	9,881	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Contribution	5.5	2.5	(103,125)	(46,875)	(18,750)	(18,750)	(18,750)	(9,375)	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Proportion	5.4	1.4	24,459	6,343	4,529	4,529	1,814	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Contribution	5.4	1.4	(29,439)	(7,631)	(5,452)	(5,452)	(2,179)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Proportion	5.3	0.3	71,848	4,068	13,556	4,068	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Contribution	5.3	0.3	(32,030)	(1,815)	(6,043)	(1,815)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Proportion	5.2	0.0	(9,779)	0	(374)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Contribution	5.2	0.0	(12,600)	0	(485)	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Proportion	5.4	1.4	(13,440)	(3,484)	(2,489)	(2,489)	(995)	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Proportion	5.3	0.3	11,342	642	2,140	642	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Contribution	5.3	0.3	(1,800)	(100)	(340)	(100)	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Proportion	5.2	0.0	(38,803)	0	(1,493)	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Proportion	5.3	4.3	(148,250)	(120,278)	(27,972)	(27,972)	(27,972)	(27,972)	(27,972)	(8,390)	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Contribution	5.3	4.3	(17,805)	(14,446)	(3,359)	(3,359)	(3,359)	(3,359)	(3,359)	(1,010)	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	5.4	3.4	111,049	69,919	20,565	20,565	20,565	20,565	8,224	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Contribution	5.4	3.4	(67,116)	(42,258)	(12,429)	(12,429)	(12,429)	(12,429)	(4,971)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Proportion	5.5	2.5	392,252	178,295	71,319	71,319	71,319	35,657	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Contribution	5.5	2.5	(128,195)	(58,271)	(23,308)	(23,308)	(23,308)	(11,655)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Proportion	5.4	1.4	(57,148)	(14,816)	(10,583)	(10,583)	(4,233)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Contribution	5.4	1.4	(12,413)	(3,217)	(2,299)	(2,299)	(918)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	5.3	0.3	(20,074)	(1,134)	(3,788)	(1,134)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Contribution	5.3	0.3	(14,957)	(847)	(2,822)	(847)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	5.2	0.0	5,072	0	197	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Contribution	5.2	0.0	(12,063)	0	(463)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2023	Proportion	5.3	4.3	(941,114)	(763,545)	(177,569)	(177,569)	(177,569)	(177,569)	(177,569)	(53,269)	0
2725	West Valley Fire District	6/30/2023	Contribution	5.3	4.3	(37,810)	(30,676)	(7,134)	(7,134)	(7,134)	(7,134)	(7,134)	(2,140)	0

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

June 30, 2024 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
2725	West Valley Fire District	6/30/2022	Proportion	5.4	3.4	250,509	157,727	46,391	46,391	46,391	46,391	18,554	0	0
2725	West Valley Fire District	6/30/2022	Contribution	5.4	3.4	(180,246)	(113,488)	(33,379)	(33,379)	(33,379)	(33,379)	(13,351)	0	0
2725	West Valley Fire District	6/30/2021	Proportion	5.5	2.5	291,629	132,560	53,023	53,023	53,023	26,514	0	0	0
2725	West Valley Fire District	6/30/2021	Contribution	5.5	2.5	(172,315)	(78,325)	(31,330)	(31,330)	(31,330)	(15,665)	0	0	0
2725	West Valley Fire District	6/30/2020	Proportion	5.4	1.4	(78,733)	(20,413)	(14,580)	(14,580)	(5,833)	0	0	0	0
2725	West Valley Fire District	6/30/2020	Contribution	5.4	1.4	5,547	1,439	1,027	1,027	412	0	0	0	0
2725	West Valley Fire District	6/30/2019	Proportion	5.3	0.3	(95,313)	(5,393)	(17,984)	(5,393)	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Contribution	5.3	0.3	(29,864)	(1,689)	(5,635)	(1,689)	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Proportion	5.2	0.0	1,895	0	75	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Contribution	5.2	0.0	(42,950)	0	(1,650)	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2023	Proportion	5.3	4.3	(164,532)	(133,488)	(31,044)	(31,044)	(31,044)	(31,044)	(31,044)	(9,312)	0
2726	Yamhill Communications Agency	6/30/2023	Contribution	5.3	4.3	50,702	41,136	9,566	9,566	9,566	9,566	9,566	2,872	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	5.4	3.4	85,432	53,790	15,821	15,821	15,821	15,821	6,327	0	0
2726	Yamhill Communications Agency	6/30/2022	Contribution	5.4	3.4	6,115	3,851	1,132	1,132	1,132	1,132	455	0	0
2726	Yamhill Communications Agency	6/30/2021	Proportion	5.5	2.5	(125,657)	(57,116)	(22,847)	(22,847)	(22,847)	(11,422)	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Contribution	5.5	2.5	(138,869)	(63,122)	(25,249)	(25,249)	(25,249)	(12,624)	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Proportion	5.4	1.4	165,504	42,908	30,649	30,649	12,259	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Contribution	5.4	1.4	(13,380)	(3,468)	(2,478)	(2,478)	(990)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Proportion	5.3	0.3	(233,156)	(13,196)	(43,992)	(13,196)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Contribution	5.3	0.3	(25,740)	(1,455)	(4,857)	(1,455)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Proportion	5.2	0.0	1,442	0	57	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2018	Contribution	5.2	0.0	(38,016)	0	(1,461)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2023	Proportion	5.3	4.3	(155,657)	(126,288)	(29,369)	(29,369)	(29,369)	(29,369)	(29,369)	(8,812)	0
2728	Baker County Library District	6/30/2023	Contribution	5.3	4.3	45,161	36,640	8,521	8,521	8,521	8,521	8,521	2,556	0
2728	Baker County Library District	6/30/2022	Proportion	5.4	3.4	75,812	47,734	14,039	14,039	14,039	14,039	5,617	0	0
2728	Baker County Library District	6/30/2022	Contribution	5.4	3.4	10,597	6,673	1,962	1,962	1,962	1,962	787	0	0
2728	Baker County Library District	6/30/2021	Proportion	5.5	2.5	(63,276)	(28,761)	(11,505)	(11,505)	(11,505)	(5,751)	0	0	0
2728	Baker County Library District	6/30/2021	Contribution	5.5	2.5	(61,719)	(28,053)	(11,222)	(11,222)	(11,222)	(5,609)	0	0	0
2728	Baker County Library District	6/30/2020	Proportion	5.4	1.4	(112,981)	(29,293)	(20,922)	(20,922)	(8,371)	0	0	0	0
2728	Baker County Library District	6/30/2020	Contribution	5.4	1.4	(5,310)	(1,378)	(983)	(983)	(395)	0	0	0	0
2728	Baker County Library District	6/30/2019	Proportion	5.3	0.3	(32,039)	(1,814)	(6,045)	(1,814)	0	0	0	0	0
2728	Baker County Library District	6/30/2019	Contribution	5.3	0.3	(31,107)	(1,762)	(5,869)	(1,762)	0	0	0	0	0
2728	Baker County Library District	6/30/2018	Proportion	5.2	0.0	78,009	0	2,999	0	0	0	0	0	0
2728	Baker County Library District	6/30/2018	Contribution	5.2	0.0	(15,031)	0	(576)	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2023	Proportion	5.3	4.3	(7,409,409)	(6,011,407)	(1,398,002)	(1,398,002)	(1,398,002)	(1,398,002)	(1,398,002)	(419,399)	0
2729	Douglas County Fire District 2	6/30/2023	Contribution	5.3	4.3	(263,582)	(213,850)	(49,732)	(49,732)	(49,732)	(49,732)	(49,732)	(14,922)	0
2729	Douglas County Fire District 2	6/30/2022	Proportion	5.4	3.4	7,185,181	4,524,003	1,330,589	1,330,589	1,330,589	1,330,589	532,236	0	0
2729	Douglas County Fire District 2	6/30/2022	Contribution	5.4	3.4	(1,555,552)	(979,422)	(288,065)	(288,065)	(288,065)	(288,065)	(115,227)	0	0
2729	Douglas County Fire District 2	6/30/2021	Proportion	5.5	2.5	1,335,947	607,250	242,899	242,899	242,899	121,452	0	0	0
2729	Douglas County Fire District 2	6/30/2021	Contribution	5.5	2.5	(2,590,974)	(1,177,716)	(471,086)	(471,086)	(471,086)	(235,544)	0	0	0
2729	Douglas County Fire District 2	6/30/2020	Proportion	5.4	1.4	1,823,713	472,813	337,725	337,725	135,088	0	0	0	0
2729	Douglas County Fire District 2	6/30/2020	Contribution	5.4	1.4	(653,086)	(169,318)	(120,942)	(120,942)	(48,376)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2019	Proportion	5.3	0.3	(1,775,170)	(100,480)	(334,938)	(100,480)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2019	Contribution	5.3	0.3	(779,990)	(44,150)	(147,168)	(44,150)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Proportion	5.2	0.0	2,042,372	0	78,552	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Contribution	5.2	0.0	(770,748)	0	(29,643)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2023	Proportion	5.3	4.3	(164,781)	(133,690)	(31,091)	(31,091)	(31,091)	(31,091)	(31,091)	(9,326)	0
2731	Canby Utility Board	6/30/2023	Contribution	5.3	4.3	99,533	80,753	18,780	18,780	18,780	18,780	18,780	5,633	0
2731	Canby Utility Board	6/30/2022	Proportion	5.4	3.4	(340,954)	(214,674)	(63,140)	(63,140)	(63,140)	(63,140)	(25,254)	0	0
2731	Canby Utility Board	6/30/2022	Contribution	5.4	3.4	15,746	9,914	2,916	2,916	2,916	2,916	1,166	0	0
2731	Canby Utility Board	6/30/2021	Proportion	5.5	2.5	(522,062)	(237,302)	(94,920)	(94,920)	(94,920)	(47,462)	0	0	0
2731	Canby Utility Board	6/30/2021	Contribution	5.5	2.5	(407,821)	(185,374)	(74,149)	(74,149)	(74,149)	(37,076)	0	0	0
2731	Canby Utility Board	6/30/2020	Proportion	5.4	1.4	862,400	223,584	159,704	159,704	63,880	0	0	0	0
2731	Canby Utility Board	6/30/2020	Contribution	5.4	1.4	(68,160)	(17,672)	(12,622)	(12,622)	(5,050)	0	0	0	0
2731	Canby Utility Board	6/30/2019	Proportion	5.3	0.3	(14,848)	(838)	(2,802)	(838)	0	0	0	0	0
2731	Canby Utility Board	6/30/2019	Contribution	5.3	0.3	3,151	176	595	176	0	0	0	0	0
2731	Canby Utility Board	6/30/2018	Proportion	5.2	0.0	105,996	0	4,076	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2018	Contribution	5.2	0.0	(32,587)	0	(1,252)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2023	Proportion	5.3	4.3	(119,957)	(97,324)	(22,633)	(22,633)	(22,633)	(22,633)	(22,633)	(6,792)	0
2732	Umatilla County Special Library District	6/30/2023	Contribution	5.3	4.3	18,689	15,163	3,526	3,526	3,526	3,526	3,526	1,059	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	5.4	3.4	15,049	9,475	2,787	2,787	2,787	2,787	1,114	0	0
2732	Umatilla County Special Library District	6/30/2022	Contribution	5.4	3.4	(7,167)	(4,513)	(1,327)	(1,327)	(1,327)	(1,327)	(532)	0	0
2732	Umatilla County Special Library District	6/30/2021	Proportion	5.5	2.5	19,756	8,980	3,592	3,592	3,592	1,796	0	0	0
2732	Umatilla County Special Library District	6/30/2021	Contribution	5.5	2.5	(33,417)	(15,189)	(6,076)	(6,076)	(6,076)	(3,037)	0	0	0
2732	Umatilla County Special Library District	6/30/2020	Proportion	5.4	1.4	2,795	723	518	518	205	0	0	0	0
2732	Umatilla County Special Library District	6/30/2020	Contribution	5.4	1.4	(21,871)	(5,671)	(4,050)	(4,050)	(1,621)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Proportion	5.3	0.3	117,990	6,680	22,262	6,680	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2732	Umatilla County Special Library District	6/30/2019	Contribution	5.3	0.3	(22,872)	(1,297)	(4,315)	(1,297)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Proportion	5.2	0.0	(131,983)	0	(5,078)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Contribution	5.2	0.0	7,453	0	288	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2023	Proportion	5.3	4.3	(113,690)	(92,239)	(21,451)	(21,451)	(21,451)	(21,451)	(21,451)	(6,435)	0
2733	Wiard Memorial Park District	6/30/2023	Contribution	5.3	4.3	(45,086)	(36,579)	(8,507)	(8,507)	(8,507)	(8,507)	(8,507)	(2,551)	0
2733	Wiard Memorial Park District	6/30/2022	Proportion	5.4	3.4	126,071	79,379	23,346	23,346	23,346	23,346	9,341	0	0
2733	Wiard Memorial Park District	6/30/2022	Contribution	5.4	3.4	(59,845)	(37,681)	(11,082)	(11,082)	(11,082)	(11,082)	(4,435)	0	0
2733	Wiard Memorial Park District	6/30/2021	Proportion	5.5	2.5	(18,065)	(8,210)	(3,285)	(3,285)	(3,285)	(1,640)	0	0	0
2733	Wiard Memorial Park District	6/30/2021	Contribution	5.5	2.5	(66,989)	(30,449)	(12,180)	(12,180)	(12,180)	(6,089)	0	0	0
2733	Wiard Memorial Park District	6/30/2020	Proportion	5.4	1.4	44,134	11,442	8,173	8,173	3,269	0	0	0	0
2733	Wiard Memorial Park District	6/30/2020	Contribution	5.4	1.4	(38,260)	(9,920)	(7,085)	(7,085)	(2,835)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2019	Proportion	5.3	0.3	(40,791)	(2,311)	(7,696)	(2,311)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2019	Contribution	5.3	0.3	(34,755)	(1,965)	(6,558)	(1,965)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2018	Proportion	5.2	0.0	88,084	0	3,389	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2018	Contribution	5.2	0.0	(30,855)	0	(1,185)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2023	Proportion	5.3	4.3	87,358	70,875	16,483	16,483	16,483	16,483	16,483	4,943	0
2734	Seal Rock Water District	6/30/2023	Contribution	5.3	4.3	1,498	1,215	283	283	283	283	283	83	0
2734	Seal Rock Water District	6/30/2022	Proportion	5.4	3.4	49,048	30,882	9,083	9,083	9,083	9,083	3,633	0	0
2734	Seal Rock Water District	6/30/2022	Contribution	5.4	3.4	14,482	9,118	2,682	2,682	2,682	2,682	1,072	0	0
2734	Seal Rock Water District	6/30/2021	Proportion	5.5	2.5	(64,978)	(29,536)	(11,814)	(11,814)	(11,814)	(5,908)	0	0	0
2734	Seal Rock Water District	6/30/2021	Contribution	5.5	2.5	(83,366)	(37,895)	(15,157)	(15,157)	(15,157)	(7,581)	0	0	0
2734	Seal Rock Water District	6/30/2020	Proportion	5.4	1.4	(4,003)	(1,039)	(741)	(741)	(298)	0	0	0	0
2734	Seal Rock Water District	6/30/2020	Contribution	5.4	1.4	(8,557)	(2,217)	(1,585)	(1,585)	(632)	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Proportion	5.3	0.3	(24,341)	(1,376)	(4,593)	(1,376)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Contribution	5.3	0.3	(20,758)	(1,173)	(3,917)	(1,173)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2018	Proportion	5.2	0.0	24,939	0	959	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2018	Contribution	5.2	0.0	(21,110)	0	(810)	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2023	Proportion	5.3	4.3	(23,034)	(18,688)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(1,304)	0
2737	Portland Energy Conservation Inc	6/30/2023	Contribution	5.3	4.3	(11,530)	(9,355)	(2,175)	(2,175)	(2,175)	(2,175)	(2,175)	(655)	0
2737	Portland Energy Conservation Inc	6/30/2022	Proportion	5.4	3.4	17,306	10,896	3,205	3,205	3,205	3,205	1,281	0	0
2737	Portland Energy Conservation Inc	6/30/2022	Contribution	5.4	3.4	(14,395)	(9,063)	(2,666)	(2,666)	(2,666)	(2,666)	(1,065)	0	0
2737	Portland Energy Conservation Inc	6/30/2021	Proportion	5.5	2.5	(21,238)	(9,655)	(3,861)	(3,861)	(3,861)	(1,933)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2021	Contribution	5.5	2.5	(19,601)	(8,909)	(3,564)	(3,564)	(3,564)	(1,781)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Proportion	5.4	1.4	5,801	1,505	1,074	1,074	431	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2020	Contribution	5.4	1.4	(13,254)	(3,438)	(2,454)	(2,454)	(984)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Proportion	5.3	0.3	(9,348)	(528)	(1,764)	(528)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2019	Contribution	5.3	0.3	(13,321)	(756)	(2,513)	(756)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2018	Proportion	5.2	0.0	4,502	0	172	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2018	Contribution	5.2	0.0	(11,077)	0	(427)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(299,716)	(243,166)	(56,550)	(56,550)	(56,550)	(56,550)	(56,550)	(16,966)	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	147,404	119,592	27,812	27,812	27,812	27,812	27,812	8,344	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	437,100	275,212	80,944	80,944	80,944	80,944	32,380	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	31,739	19,983	5,878	5,878	5,878	5,878	2,349	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	67,605	30,729	12,292	12,292	12,292	6,145	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(420,685)	(191,221)	(76,488)	(76,488)	(76,488)	(38,245)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	36,711	9,519	6,798	6,798	2,721	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	63,892	16,564	11,832	11,832	4,732	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(206,550)	(11,690)	(38,972)	(11,690)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(52,837)	(2,992)	(9,969)	(2,992)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	498,452	0	19,172	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(17,341)	0	(666)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Contribution	5.3	4.3	1,043	846	197	197	197	197	197	58	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Contribution	5.4	3.4	340	214	63	63	63	63	25	0	0

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Exhibit I

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

June 30, 2024 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
2740	Neskowin Regional Sanitary Authority	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Proportion	5.4	1.4	(78,844)	(20,440)	(14,601)	(14,601)	(5,839)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Contribution	5.4	1.4	9,569	2,481	1,772	1,772	709	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	5.3	0.3	14,365	815	2,710	815	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Contribution	5.3	0.3	1,760	100	332	100	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	5.2	0.0	5,699	0	219	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Contribution	5.2	0.0	10,423	0	403	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2023	Proportion	5.3	4.3	(535,795)	(434,702)	(101,093)	(101,093)	(101,093)	(101,093)	(101,093)	(30,330)	0
2741	Port of Garibaldi	6/30/2023	Contribution	5.3	4.3	101,261	82,155	19,106	19,106	19,106	19,106	19,106	5,731	0
2741	Port of Garibaldi	6/30/2022	Proportion	5.4	3.4	2,387	1,503	442	442	442	442	177	0	0
2741	Port of Garibaldi	6/30/2022	Contribution	5.4	3.4	(79,775)	(50,229)	(14,773)	(14,773)	(14,773)	(14,773)	(5,910)	0	0
2741	Port of Garibaldi	6/30/2021	Proportion	5.5	2.5	503,077	228,670	91,469	91,469	91,469	45,732	0	0	0
2741	Port of Garibaldi	6/30/2021	Contribution	5.5	2.5	(112,741)	(51,247)	(20,498)	(20,498)	(20,498)	(10,251)	0	0	0
2741	Port of Garibaldi	6/30/2020	Proportion	5.4	1.4	(257,757)	(66,825)	(47,733)	(47,733)	(19,092)	0	0	0	0
2741	Port of Garibaldi	6/30/2020	Contribution	5.4	1.4	135,614	35,158	25,114	25,114	10,044	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Proportion	5.3	0.3	(273,998)	(15,508)	(51,698)	(15,508)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Contribution	5.3	0.3	(33,615)	(1,905)	(6,342)	(1,905)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2018	Proportion	5.2	0.0	70,781	0	2,721	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2018	Contribution	5.2	0.0	(54,126)	0	(2,081)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2023	Proportion	5.3	4.3	229,330	186,060	43,270	43,270	43,270	43,270	43,270	12,980	0
2742	Amity Fire District	6/30/2023	Contribution	5.3	4.3	(36,411)	(29,541)	(6,870)	(6,870)	(6,870)	(6,870)	(6,870)	(2,061)	0
2742	Amity Fire District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2021	Proportion	5.5	2.5	(1,004)	(455)	(183)	(183)	(183)	(89)	0	0	0
2742	Amity Fire District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2020	Proportion	5.4	1.4	(178,609)	(46,305)	(33,076)	(33,076)	(13,229)	0	0	0	0
2742	Amity Fire District	6/30/2020	Contribution	5.4	1.4	1,253	325	232	232	93	0	0	0	0
2742	Amity Fire District	6/30/2019	Proportion	5.3	0.3	(7,615)	(430)	(1,437)	(430)	0	0	0	0	0
2742	Amity Fire District	6/30/2019	Contribution	5.3	0.3	(16,610)	(940)	(3,134)	(940)	0	0	0	0	0
2742	Amity Fire District	6/30/2018	Proportion	5.2	0.0	(504)	0	(19)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2018	Contribution	5.2	0.0	2,435	0	95	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Proportion	5.3	4.3	11,958	9,702	2,256	2,256	2,256	2,256	2,256	678	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Contribution	5.3	4.3	(1,899)	(1,541)	(358)	(358)	(358)	(358)	(358)	(109)	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Contribution	5.5	2.5	1,715	779	312	312	312	155	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.3	2,825	160	533	160	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2023	Proportion	5.3	4.3	(14,575,937)	(11,825,760)	(2,750,177)	(2,750,177)	(2,750,177)	(2,750,177)	(2,750,177)	(825,052)	0
2745	Clackamas County Fire District	6/30/2023	Contribution	5.3	4.3	1,277,403	1,036,384	241,019	241,019	241,019	241,019	241,019	72,308	0
2745	Clackamas County Fire District	6/30/2022	Proportion	5.4	3.4	5,812,408	3,659,664	1,076,372	1,076,372	1,076,372	1,076,372	430,548	0	0
2745	Clackamas County Fire District	6/30/2022	Contribution	5.4	3.4	(1,763,566)	(1,110,392)	(326,587)	(326,587)	(326,587)	(326,587)	(130,631)	0	0
2745	Clackamas County Fire District	6/30/2021	Proportion	5.5	2.5	9,801,374	4,455,170	1,782,068	1,782,068	1,782,068	891,034	0	0	0
2745	Clackamas County Fire District	6/30/2021	Contribution	5.5	2.5	(8,337,201)	(3,789,639)	(1,515,854)	(1,515,854)	(1,515,854)	(757,931)	0	0	0
2745	Clackamas County Fire District	6/30/2020	Proportion	5.4	1.4	(609,735)	(158,079)	(112,914)	(112,914)	(45,165)	0	0	0	0
2745	Clackamas County Fire District	6/30/2020	Contribution	5.4	1.4	820,996	212,848	152,037	152,037	60,811	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Proportion	5.3	0.3	(2,047,792)	(115,912)	(386,376)	(115,912)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Contribution	5.3	0.3	(991,778)	(56,138)	(187,128)	(56,138)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2018	Proportion	5.2	0.0	5,115,955	0	196,770	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2018	Contribution	5.2	0.0	(351,862)	0	(13,532)	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2746	Marion-Salem Data Center	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2023	Proportion	5.3	4.3	(547,727)	(444,382)	(103,345)	(103,345)	(103,345)	(103,345)	(103,345)	(31,002)	0
2747	Salem Housing Authority	6/30/2023	Contribution	5.3	4.3	216,281	175,473	40,808	40,808	40,808	40,808	40,808	12,241	0
2747	Salem Housing Authority	6/30/2022	Proportion	5.4	3.4	131,658	82,896	24,381	24,381	24,381	24,381	9,753	0	0
2747	Salem Housing Authority	6/30/2022	Contribution	5.4	3.4	(12,934)	(8,144)	(2,395)	(2,395)	(2,395)	(2,395)	(959)	0	0
2747	Salem Housing Authority	6/30/2021	Proportion	5.5	2.5	169,725	77,148	30,859	30,859	30,859	15,430	0	0	0
2747	Salem Housing Authority	6/30/2021	Contribution	5.5	2.5	(510,939)	(232,245)	(92,898)	(92,898)	(92,898)	(46,449)	0	0	0
2747	Salem Housing Authority	6/30/2020	Proportion	5.4	1.4	58,687	15,215	10,868	10,868	4,347	0	0	0	0
2747	Salem Housing Authority	6/30/2020	Contribution	5.4	1.4	(51,664)	(13,396)	(9,567)	(9,567)	(3,829)	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Proportion	5.3	0.3	(401,998)	(22,753)	(75,849)	(22,753)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Contribution	5.3	0.3	(117,378)	(6,643)	(22,147)	(6,643)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2018	Proportion	5.2	0.0	563,175	0	21,660	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2018	Contribution	5.2	0.0	(135,007)	0	(5,192)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2023	Proportion	5.3	4.3	29,113	23,620	5,493	5,493	5,493	5,493	5,493	1,648	0
2749	Black Butte Ranch Police	6/30/2023	Contribution	5.3	4.3	13,367	10,845	2,522	2,522	2,522	2,522	2,522	757	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	5.4	3.4	(54,194)	(34,122)	(10,036)	(10,036)	(10,036)	(10,036)	(4,014)	0	0
2749	Black Butte Ranch Police	6/30/2022	Contribution	5.4	3.4	70,120	44,150	12,985	12,985	12,985	12,985	5,195	0	0
2749	Black Butte Ranch Police	6/30/2021	Proportion	5.5	2.5	(261,498)	(118,863)	(47,545)	(47,545)	(47,545)	(23,773)	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Contribution	5.5	2.5	17,147	7,793	3,118	3,118	3,118	1,557	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Proportion	5.4	1.4	21,133	5,477	3,914	3,914	1,563	0	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Contribution	5.4	1.4	(22,761)	(5,901)	(4,215)	(4,215)	(1,686)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Proportion	5.3	0.3	(74,357)	(4,207)	(14,030)	(4,207)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Contribution	5.3	0.3	(10,948)	(618)	(2,066)	(618)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Proportion	5.2	0.0	47,148	0	1,813	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Contribution	5.2	0.0	(21,124)	0	(814)	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2023	Proportion	5.3	4.3	782,563	634,910	147,653	147,653	147,653	147,653	147,653	44,298	0
2751	Lane Regional Air Protection Agency	6/30/2023	Contribution	5.3	4.3	10,409	8,445	1,964	1,964	1,964	1,964	1,964	589	0
2751	Lane Regional Air Protection Agency	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2022	Contribution	5.4	3.4	86,365	54,377	15,994	15,994	15,994	15,994	6,395	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(101,906)	(82,678)	(19,228)	(19,228)	(19,228)	(19,228)	(19,228)	(5,766)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(25,529)	(20,712)	(4,817)	(4,817)	(4,817)	(4,817)	(4,817)	(1,444)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	50,759	31,959	9,400	9,400	9,400	9,400	3,759	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(10,853)	(6,833)	(2,010)	(2,010)	(2,010)	(2,010)	(803)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	37,317	16,962	6,785	6,785	6,785	3,392	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(66,064)	(30,028)	(12,012)	(12,012)	(12,012)	(6,004)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(38,732)	(10,040)	(7,173)	(7,173)	(2,867)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(9,805)	(2,541)	(1,816)	(1,816)	(725)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	172,851	9,786	32,613	9,786	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(36,705)	(2,080)	(6,925)	(2,080)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	11,848	0	458	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(17,809)	0	(684)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2023	Proportion	5.3	4.3	35,192	28,552	6,640	6,640	6,640	6,640	6,640	1,992	0
2753	Linn-Benton Housing Authority	6/30/2023	Contribution	5.3	4.3	3,226	2,617	609	609	609	609	609	181	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	5.4	3.4	54,249	34,157	10,046	10,046	10,046	10,046	4,019	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Contribution	5.4	3.4	(39,963)	(25,161)	(7,401)	(7,401)	(7,401)	(7,401)	(2,958)	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Proportion	5.5	2.5	432,185	196,448	78,579	78,579	78,579	39,290	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Contribution	5.5	2.5	(279,362)	(126,983)	(50,793)	(50,793)	(50,793)	(25,397)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Proportion	5.4	1.4	(48,229)	(12,505)	(8,931)	(8,931)	(3,574)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Contribution	5.4	1.4	(12,821)	(3,325)	(2,374)	(2,374)	(951)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	5.3	0.3	219,948	12,448	41,500	12,448	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Contribution	5.3	0.3	(74,995)	(4,245)	(14,150)	(4,245)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	5.2	0.0	(68,541)	0	(2,636)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Contribution	5.2	0.0	(23,102)	0	(887)	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0

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

June 30, 2024 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
2756	Sandy Area Sch Trans Agency	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2023	Proportion	5.3	4.3	172,926	140,298	32,628	32,628	32,628	32,628	32,628	9,786	0
2757	City of Stayton	6/30/2023	Contribution	5.3	4.3	83,124	67,440	15,684	15,684	15,684	15,684	15,684	4,704	0
2757	City of Stayton	6/30/2022	Proportion	5.4	3.4	(424,108)	(267,030)	(78,539)	(78,539)	(78,539)	(78,539)	(31,413)	0	0
2757	City of Stayton	6/30/2022	Contribution	5.4	3.4	792,602	499,046	146,778	146,778	146,778	146,778	58,712	0	0
2757	City of Stayton	6/30/2021	Proportion	5.5	2.5	195,225	88,740	35,495	35,495	35,495	17,750	0	0	0
2757	City of Stayton	6/30/2021	Contribution	5.5	2.5	(103,100)	(46,865)	(18,745)	(18,745)	(18,745)	(9,375)	0	0	0
2757	City of Stayton	6/30/2020	Proportion	5.4	1.4	(385,748)	(100,008)	(71,435)	(71,435)	(28,573)	0	0	0	0
2757	City of Stayton	6/30/2020	Contribution	5.4	1.4	94,208	24,424	17,446	17,446	6,978	0	0	0	0
2757	City of Stayton	6/30/2019	Proportion	5.3	0.3	(653,352)	(36,982)	(123,274)	(36,982)	0	0	0	0	0
2757	City of Stayton	6/30/2019	Contribution	5.3	0.3	219,292	12,412	41,376	12,412	0	0	0	0	0
2757	City of Stayton	6/30/2018	Proportion	5.2	0.0	126,620	0	4,870	0	0	0	0	0	0
2757	City of Stayton	6/30/2018	Contribution	5.2	0.0	(40,339)	0	(1,549)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Proportion	5.3	4.3	(109,672)	(88,979)	(20,693)	(20,693)	(20,693)	(20,693)	(20,693)	(6,207)	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Contribution	5.3	4.3	2,356	1,911	445	445	445	445	445	131	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	5.4	3.4	(97,760)	(61,552)	(18,104)	(18,104)	(18,104)	(18,104)	(7,240)	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Contribution	5.4	3.4	(18,346)	(11,552)	(3,397)	(3,397)	(3,397)	(3,397)	(1,361)	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Proportion	5.5	2.5	286,298	130,136	52,054	52,054	52,054	26,028	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Contribution	5.5	2.5	(111,487)	(50,677)	(20,270)	(20,270)	(20,270)	(10,137)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Proportion	5.4	1.4	(74,140)	(19,220)	(13,730)	(13,730)	(5,490)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Contribution	5.4	1.4	(11,575)	(2,999)	(2,144)	(2,144)	(855)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	5.3	0.3	228,230	12,920	43,062	12,920	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Contribution	5.3	0.3	(35,151)	(1,991)	(6,632)	(1,991)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	5.2	0.0	29,314	0	1,129	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Contribution	5.2	0.0	(4,790)	0	(185)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(162,954)	(132,208)	(30,746)	(30,746)	(30,746)	(30,746)	(30,746)	(9,224)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(26,788)	(21,734)	(5,054)	(5,054)	(5,054)	(5,054)	(5,054)	(1,518)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	147,961	93,161	27,400	27,400	27,400	27,400	10,961	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(74,698)	(47,032)	(13,833)	(13,833)	(13,833)	(13,833)	(5,533)	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	20,126	9,149	3,659	3,659	3,659	1,831	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(89,086)	(40,495)	(16,197)	(16,197)	(16,197)	(8,101)	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	406,650	105,426	75,306	75,306	30,120	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(42,923)	(11,127)	(7,949)	(7,949)	(3,178)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(223,444)	(12,649)	(42,159)	(12,649)	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	6,358	358	1,200	358	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	62,665	0	2,410	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(14,313)	0	(553)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2023	Proportion	5.3	4.3	(894,872)	(726,028)	(168,844)	(168,844)	(168,844)	(168,844)	(168,844)	(50,652)	0
2761	Clackamas River Water	6/30/2023	Contribution	5.3	4.3	111,806	90,711	21,095	21,095	21,095	21,095	21,095	6,331	0
2761	Clackamas River Water	6/30/2022	Proportion	5.4	3.4	72,686	45,766	13,460	13,460	13,460	13,460	5,386	0	0
2761	Clackamas River Water	6/30/2022	Contribution	5.4	3.4	(13,786)	(8,680)	(2,553)	(2,553)	(2,553)	(2,553)	(1,021)	0	0
2761	Clackamas River Water	6/30/2021	Proportion	5.5	2.5	(108,217)	(49,189)	(19,676)	(19,676)	(19,676)	(9,837)	0	0	0
2761	Clackamas River Water	6/30/2021	Contribution	5.5	2.5	(538,470)	(244,758)	(97,904)	(97,904)	(97,904)	(48,950)	0	0	0
2761	Clackamas River Water	6/30/2020	Proportion	5.4	1.4	68,658	17,802	12,714	12,714	5,088	0	0	0	0
2761	Clackamas River Water	6/30/2020	Contribution	5.4	1.4	242	62	45	45	17	0	0	0	0
2761	Clackamas River Water	6/30/2019	Proportion	5.3	0.3	(255,722)	(14,477)	(48,249)	(14,477)	0	0	0	0	0
2761	Clackamas River Water	6/30/2019	Contribution	5.3	0.3	(29,782)	(1,687)	(5,619)	(1,687)	0	0	0	0	0
2761	Clackamas River Water	6/30/2018	Proportion	5.2	0.0	70,305	0	2,705	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2018	Contribution	5.2	0.0	(6,519)	0	(249)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2023	Proportion	5.3	4.3	54,263	44,025	10,238	10,238	10,238	10,238	10,238	3,073	0
2763	Junction City Fire Department	6/30/2023	Contribution	5.3	4.3	43,734	35,482	8,252	8,252	8,252	8,252	8,252	2,474	0
2763	Junction City Fire Department	6/30/2022	Proportion	5.4	3.4	94,880	59,740	17,570	17,570	17,570	17,570	7,030	0	0
2763	Junction City Fire Department	6/30/2022	Contribution	5.4	3.4	3,072	1,934	569	569	569	569	227	0	0
2763	Junction City Fire Department	6/30/2021	Proportion	5.5	2.5	190,139	86,426	34,571	34,571	34,571	17,284	0	0	0
2763	Junction City Fire Department	6/30/2021	Contribution	5.5	2.5	(70,055)	(31,844)	(12,737)	(12,737)	(12,737)	(6,370)	0	0	0
2763	Junction City Fire Department	6/30/2020	Proportion	5.4	1.4	151,400	39,252	28,037	28,037	11,215	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Contribution	5.4	1.4	56,654	14,690	10,491	10,491	4,199	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Proportion	5.3	0.3	(327,094)	(18,514)	(61,716)	(18,514)	0	0	0	0	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 I

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

June 30, 2024 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
2763	Junction City Fire Department	6/30/2019	Contribution	5.3	0.3	11,283	638	2,129	638	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	5.2	0.0	173,935	0	6,690	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Contribution	5.2	0.0	(26,506)	0	(1,021)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	5.4	3.4	(368,360)	(231,930)	(68,215)	(68,215)	(68,215)	(68,215)	(27,285)	0	0
2765	Green Sanitary	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2021	Proportion	5.5	2.5	(96,849)	(44,022)	(17,609)	(17,609)	(17,609)	(8,804)	0	0	0
2765	Green Sanitary	6/30/2021	Contribution	5.5	2.5	(93,713)	(42,596)	(17,039)	(17,039)	(17,039)	(8,518)	0	0	0
2765	Green Sanitary	6/30/2020	Proportion	5.4	1.4	(2,944)	(764)	(545)	(545)	(219)	0	0	0	0
2765	Green Sanitary	6/30/2020	Contribution	5.4	1.4	7,322	1,898	1,356	1,356	542	0	0	0	0
2765	Green Sanitary	6/30/2019	Proportion	5.3	0.3	(9,094)	(514)	(1,716)	(514)	0	0	0	0	0
2765	Green Sanitary	6/30/2019	Contribution	5.3	0.3	123	8	23	8	0	0	0	0	0
2765	Green Sanitary	6/30/2018	Proportion	5.2	0.0	(15,973)	0	(613)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2018	Contribution	5.2	0.0	5,399	0	209	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2023	Proportion	5.3	4.3	(134,014)	(108,728)	(25,286)	(25,286)	(25,286)	(25,286)	(25,286)	(7,584)	0
2766	Southwest Lincoln County Water District	6/30/2023	Contribution	5.3	4.3	17,577	14,261	3,316	3,316	3,316	3,316	3,316	997	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	5.4	3.4	218,292	137,444	40,424	40,424	40,424	40,424	16,172	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Contribution	5.4	3.4	(7,178)	(4,520)	(1,329)	(1,329)	(1,329)	(1,329)	(533)	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Proportion	5.5	2.5	(113,345)	(51,521)	(20,608)	(20,608)	(20,608)	(10,305)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Contribution	5.5	2.5	(25,526)	(11,603)	(4,641)	(4,641)	(4,641)	(2,321)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	5.4	1.4	30,192	7,828	5,591	5,591	2,237	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Contribution	5.4	1.4	(6,331)	(1,643)	(1,172)	(1,172)	(471)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	5.3	0.3	(19,598)	(1,108)	(3,698)	(1,108)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Contribution	5.3	0.3	1,014	59	191	59	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	5.2	0.0	27,447	0	1,057	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Contribution	5.2	0.0	(8,473)	0	(328)	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Proportion	5.3	0.3	(52,935)	(2,995)	(9,988)	(2,995)	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	5.2	0.0	(24,028)	0	(923)	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Contribution	5.2	0.0	(6,285)	0	(240)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2023	Proportion	5.3	4.3	(87,912)	(71,325)	(16,587)	(16,587)	(16,587)	(16,587)	(16,587)	(4,977)	0
2768	Lake County Library District	6/30/2023	Contribution	5.3	4.3	17,705	14,364	3,341	3,341	3,341	3,341	3,341	1,000	0
2768	Lake County Library District	6/30/2022	Proportion	5.4	3.4	(4,193)	(2,641)	(776)	(776)	(776)	(776)	(313)	0	0
2768	Lake County Library District	6/30/2022	Contribution	5.4	3.4	(1,059)	(667)	(196)	(196)	(196)	(196)	(79)	0	0
2768	Lake County Library District	6/30/2021	Proportion	5.5	2.5	(25,318)	(11,509)	(4,603)	(4,603)	(4,603)	(2,303)	0	0	0
2768	Lake County Library District	6/30/2021	Contribution	5.5	2.5	(16,518)	(7,509)	(3,003)	(3,003)	(3,003)	(1,503)	0	0	0
2768	Lake County Library District	6/30/2020	Proportion	5.4	1.4	(13,573)	(3,517)	(2,514)	(2,514)	(1,003)	0	0	0	0
2768	Lake County Library District	6/30/2020	Contribution	5.4	1.4	672	176	124	124	52	0	0	0	0
2768	Lake County Library District	6/30/2019	Proportion	5.3	0.3	6,658	378	1,256	378	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Contribution	5.3	0.3	(6,898)	(388)	(1,302)	(388)	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Proportion	5.2	0.0	(6,955)	0	(265)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Contribution	5.2	0.0	(1,745)	0	(65)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2023	Proportion	5.3	4.3	22,611	18,345	4,266	4,266	4,266	4,266	4,266	1,281	0
2771	Harbor Water PUD	6/30/2023	Contribution	5.3	4.3	(22,164)	(17,982)	(4,182)	(4,182)	(4,182)	(4,182)	(4,182)	(1,254)	0
2771	Harbor Water PUD	6/30/2022	Proportion	5.4	3.4	46,205	29,093	8,556	8,556	8,556	8,556	3,425	0	0
2771	Harbor Water PUD	6/30/2022	Contribution	5.4	3.4	(30,300)	(19,078)	(5,611)	(5,611)	(5,611)	(5,611)	(2,245)	0	0
2771	Harbor Water PUD	6/30/2021	Proportion	5.5	2.5	(12,917)	(5,870)	(2,349)	(2,349)	(2,349)	(1,172)	0	0	0
2771	Harbor Water PUD	6/30/2021	Contribution	5.5	2.5	(66,114)	(30,051)	(12,021)	(12,021)	(12,021)	(6,009)	0	0	0
2771	Harbor Water PUD	6/30/2020	Proportion	5.4	1.4	147,927	38,351	27,394	27,394	10,957	0	0	0	0
2771	Harbor Water PUD	6/30/2020	Contribution	5.4	1.4	(33,895)	(8,787)	(6,277)	(6,277)	(2,510)	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Proportion	5.3	0.3	125,655	7,115	23,708	7,115	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Contribution	5.3	0.3	(19,185)	(1,085)	(3,620)	(1,085)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Proportion	5.2	0.0	(27,119)	0	(1,044)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Contribution	5.2	0.0	13,014	0	499	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2023	Proportion	5.3	4.3	(36,974)	(29,998)	(6,976)	(6,976)	(6,976)	(6,976)	(6,976)	(2,094)	0
2772	Umatilla County Soil & Water District	6/30/2023	Contribution	5.3	4.3	(1,103)	(895)	(208)	(208)	(208)	(208)	(208)	(63)	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	5.4	3.4	(10,964)	(6,904)	(2,030)	(2,030)	(2,030)	(2,030)	(814)	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Contribution	5.4	3.4	(5,037)	(3,171)	(933)	(933)	(933)	(933)	(372)	0	0

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Exhibit I

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

June 30, 2024 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
2772	Umatilla County Soil & Water District	6/30/2021	Proportion	5.5	2.5	(58,526)	(26,603)	(10,641)	(10,641)	(10,641)	(5,321)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Contribution	5.5	2.5	(23,057)	(10,481)	(4,192)	(4,192)	(4,192)	(2,097)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Proportion	5.4	1.4	(127,722)	(33,114)	(23,652)	(23,652)	(9,462)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Contribution	5.4	1.4	(15,956)	(4,136)	(2,955)	(2,955)	(1,181)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Proportion	5.3	0.3	207,987	11,772	39,243	11,772	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Contribution	5.3	0.3	(34,321)	(1,941)	(6,476)	(1,941)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Proportion	5.2	0.0	19,923	0	768	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Contribution	5.2	0.0	1,794	0	69	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2023	Proportion	5.3	4.3	(444,961)	(361,006)	(83,955)	(83,955)	(83,955)	(83,955)	(83,955)	(25,186)	0
2773	Housing Authority of Jackson County	6/30/2023	Contribution	5.3	4.3	181,073	146,908	34,165	34,165	34,165	34,165	34,165	10,248	0
2773	Housing Authority of Jackson County	6/30/2022	Proportion	5.4	3.4	(512,729)	(322,829)	(94,950)	(94,950)	(94,950)	(94,950)	(37,979)	0	0
2773	Housing Authority of Jackson County	6/30/2022	Contribution	5.4	3.4	67,697	42,625	12,536	12,536	12,536	12,536	5,017	0	0
2773	Housing Authority of Jackson County	6/30/2021	Proportion	5.5	2.5	53,498	24,317	9,727	9,727	9,727	4,863	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Contribution	5.5	2.5	(633,638)	(288,017)	(115,207)	(115,207)	(115,207)	(57,603)	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Proportion	5.4	1.4	131,814	34,174	24,410	24,410	9,764	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Contribution	5.4	1.4	779,645	202,129	144,379	144,379	57,750	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	5.3	0.3	108,535	6,145	20,478	6,145	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Contribution	5.3	0.3	(22,224)	(1,259)	(4,193)	(1,259)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	5.2	0.0	(37,979)	0	(1,459)	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Contribution	5.2	0.0	9,641	0	371	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2023	Proportion	5.3	4.3	(33,542)	(27,213)	(6,329)	(6,329)	(6,329)	(6,329)	(6,329)	(1,897)	0
2774	Oregon Trail Library District	6/30/2023	Contribution	5.3	4.3	(5,206)	(4,224)	(982)	(982)	(982)	(982)	(982)	(296)	0
2774	Oregon Trail Library District	6/30/2022	Proportion	5.4	3.4	71,466	44,998	13,234	13,234	13,234	13,234	5,296	0	0
2774	Oregon Trail Library District	6/30/2022	Contribution	5.4	3.4	(2,879)	(1,813)	(533)	(533)	(533)	(533)	(214)	0	0
2774	Oregon Trail Library District	6/30/2021	Proportion	5.5	2.5	(13,551)	(6,159)	(2,464)	(2,464)	(2,464)	(1,231)	0	0	0
2774	Oregon Trail Library District	6/30/2021	Contribution	5.5	2.5	(39,245)	(17,840)	(7,135)	(7,135)	(7,135)	(3,570)	0	0	0
2774	Oregon Trail Library District	6/30/2020	Proportion	5.4	1.4	13,272	3,440	2,458	2,458	982	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Contribution	5.4	1.4	(10,329)	(2,677)	(1,913)	(1,913)	(764)	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Proportion	5.3	0.3	38,888	2,203	7,337	2,203	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Contribution	5.3	0.3	(14,559)	(824)	(2,747)	(824)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Proportion	5.2	0.0	37,113	0	1,428	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Contribution	5.2	0.0	(6,088)	0	(233)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2023	Proportion	5.3	4.3	86,961	70,553	16,408	16,408	16,408	16,408	16,408	4,921	0
2776	Rainier Cemetery District	6/30/2023	Contribution	5.3	4.3	8,454	6,859	1,595	1,595	1,595	1,595	1,595	479	0
2776	Rainier Cemetery District	6/30/2022	Proportion	5.4	3.4	(58,014)	(36,528)	(10,743)	(10,743)	(10,743)	(10,743)	(4,299)	0	0
2776	Rainier Cemetery District	6/30/2022	Contribution	5.4	3.4	271	171	50	50	50	50	21	0	0
2776	Rainier Cemetery District	6/30/2021	Proportion	5.5	2.5	19,964	9,074	3,630	3,630	3,630	1,814	0	0	0
2776	Rainier Cemetery District	6/30/2021	Contribution	5.5	2.5	(15,342)	(6,975)	(2,789)	(2,789)	(2,789)	(1,397)	0	0	0
2776	Rainier Cemetery District	6/30/2020	Proportion	5.4	1.4	(292)	(76)	(54)	(54)	(22)	0	0	0	0
2776	Rainier Cemetery District	6/30/2020	Contribution	5.4	1.4	(5,726)	(1,486)	(1,060)	(1,060)	(426)	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Proportion	5.3	0.3	4,929	279	930	279	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Contribution	5.3	0.3	(4,790)	(270)	(904)	(270)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2018	Proportion	5.2	0.0	3,179	0	124	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2018	Contribution	5.2	0.0	(4,036)	0	(156)	0	0	0	0	0	0
2777	City of Newberg	6/30/2023	Proportion	5.3	4.3	(564,832)	(458,260)	(106,572)	(106,572)	(106,572)	(106,572)	(106,572)	(31,972)	0
2777	City of Newberg	6/30/2023	Contribution	5.3	4.3	161,121	130,721	30,400	30,400	30,400	30,400	30,400	9,121	0
2777	City of Newberg	6/30/2022	Proportion	5.4	3.4	292,139	183,939	54,100	54,100	54,100	54,100	21,639	0	0
2777	City of Newberg	6/30/2022	Contribution	5.4	3.4	(131,861)	(83,023)	(24,419)	(24,419)	(24,419)	(24,419)	(9,766)	0	0
2777	City of Newberg	6/30/2021	Proportion	5.5	2.5	329,596	149,815	59,927	59,927	59,927	29,961	0	0	0
2777	City of Newberg	6/30/2021	Contribution	5.5	2.5	(1,194,546)	(542,976)	(217,190)	(217,190)	(217,190)	(108,596)	0	0	0
2777	City of Newberg	6/30/2020	Proportion	5.4	1.4	(144,261)	(37,401)	(26,715)	(26,715)	(10,686)	0	0	0	0
2777	City of Newberg	6/30/2020	Contribution	5.4	1.4	(126,103)	(32,695)	(23,352)	(23,352)	(9,343)	0	0	0	0
2777	City of Newberg	6/30/2019	Proportion	5.3	0.3	1,128,349	63,869	212,896	63,869	0	0	0	0	0
2777	City of Newberg	6/30/2019	Contribution	5.3	0.3	(316,929)	(17,939)	(59,798)	(17,939)	0	0	0	0	0
2777	City of Newberg	6/30/2018	Proportion	5.2	0.0	588,505	0	22,635	0	0	0	0	0	0
2777	City of Newberg	6/30/2018	Contribution	5.2	0.0	37,271	0	1,431	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2023	Proportion	5.3	4.3	(11,087)	(8,995)	(2,092)	(2,092)	(2,092)	(2,092)	(2,092)	(627)	0
2778	Mulino Water District 23	6/30/2023	Contribution	5.3	4.3	6,137	4,979	1,158	1,158	1,158	1,158	1,158	347	0
2778	Mulino Water District 23	6/30/2022	Proportion	5.4	3.4	3,914	2,464	725	725	725	725	289	0	0
2778	Mulino Water District 23	6/30/2022	Contribution	5.4	3.4	3,147	1,981	583	583	583	583	232	0	0
2778	Mulino Water District 23	6/30/2021	Proportion	5.5	2.5	(3,894)	(1,770)	(708)	(708)	(708)	(354)	0	0	0
2778	Mulino Water District 23	6/30/2021	Contribution	5.5	2.5	(8,980)	(4,081)	(1,633)	(1,633)	(1,633)	(815)	0	0	0
2778	Mulino Water District 23	6/30/2020	Proportion	5.4	1.4	(191)	(51)	(35)	(35)	(16)	0	0	0	0
2778	Mulino Water District 23	6/30/2020	Contribution	5.4	1.4	3,431	891	635	635	256	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Proportion	5.3	0.3	(9,781)	(556)	(1,845)	(556)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Contribution	5.3	0.3	(1,572)	(87)	(297)	(87)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2018	Proportion	5.2	0.0	5,646	0	216	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2778	Mulino Water District 23	6/30/2018	Contribution	5.2	0.0	(500)	0	(20)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(54,361)	(44,104)	(10,257)	(10,257)	(10,257)	(10,257)	(10,257)	(3,076)	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	38,454	31,199	7,255	7,255	7,255	7,255	7,255	2,179	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(16,112)	(10,144)	(2,984)	(2,984)	(2,984)	(2,984)	(1,192)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(12,167)	(7,661)	(2,253)	(2,253)	(2,253)	(2,253)	(902)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(20,640)	(9,381)	(3,753)	(3,753)	(3,753)	(1,875)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(25,680)	(11,673)	(4,669)	(4,669)	(4,669)	(2,335)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	46,793	12,133	8,665	8,665	3,468	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(15,293)	(3,965)	(2,832)	(2,832)	(1,133)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(57,375)	(3,250)	(10,825)	(3,250)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(3,476)	(196)	(656)	(196)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	34,679	0	1,334	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(10,027)	0	(387)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2023	Proportion	5.3	4.3	(72,772)	(59,041)	(13,731)	(13,731)	(13,731)	(13,731)	(13,731)	(4,117)	0
2780	Nehalem Bay Health District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	5.4	3.4	11,551	7,273	2,139	2,139	2,139	2,139	856	0	0
2780	Nehalem Bay Health District	6/30/2022	Contribution	5.4	3.4	1,403	883	260	260	260	260	103	0	0
2780	Nehalem Bay Health District	6/30/2021	Proportion	5.5	2.5	63,743	28,973	11,590	11,590	11,590	5,793	0	0	0
2780	Nehalem Bay Health District	6/30/2021	Contribution	5.5	2.5	(4,511)	(2,051)	(820)	(820)	(820)	(411)	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Contribution	5.4	1.4	4,636	1,200	859	859	341	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Contribution	5.3	0.3	4,185	235	790	235	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	5.2	0.0	(10,484)	0	(404)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Contribution	5.2	0.0	4,509	0	174	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Proportion	5.3	4.3	(125,968)	(102,200)	(23,768)	(23,768)	(23,768)	(23,768)	(23,768)	(7,128)	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Contribution	5.3	4.3	31,908	25,888	6,020	6,020	6,020	6,020	6,020	1,808	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	5.4	3.4	110,944	69,854	20,545	20,545	20,545	20,545	8,219	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Contribution	5.4	3.4	15,817	9,959	2,929	2,929	2,929	2,929	1,172	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Proportion	5.5	2.5	141,096	64,134	25,654	25,654	25,654	12,826	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Contribution	5.5	2.5	(80,563)	(36,619)	(14,648)	(14,648)	(14,648)	(7,323)	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	5.4	1.4	44,189	11,457	8,183	8,183	3,274	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Contribution	5.4	1.4	100,718	26,114	18,651	18,651	7,463	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	5.3	0.3	133,914	7,579	25,267	7,579	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Contribution	5.3	0.3	61,542	3,482	11,612	3,482	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	5.2	0.0	(112,581)	0	(4,331)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Contribution	5.2	0.0	88,981	0	3,421	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2023	Proportion	5.3	4.3	(188,109)	(152,617)	(35,492)	(35,492)	(35,492)	(35,492)	(35,492)	(10,649)	0
2783	Tillamook Fire District	6/30/2023	Contribution	5.3	4.3	(20,115)	(16,320)	(3,795)	(3,795)	(3,795)	(3,795)	(3,795)	(1,140)	0
2783	Tillamook Fire District	6/30/2022	Proportion	5.4	3.4	18,196	11,456	3,370	3,370	3,370	3,370	1,346	0	0
2783	Tillamook Fire District	6/30/2022	Contribution	5.4	3.4	(27,512)	(17,322)	(5,095)	(5,095)	(5,095)	(5,095)	(2,037)	0	0
2783	Tillamook Fire District	6/30/2021	Proportion	5.5	2.5	113,206	51,457	20,583	20,583	20,583	10,291	0	0	0
2783	Tillamook Fire District	6/30/2021	Contribution	5.5	2.5	(60,156)	(27,345)	(10,937)	(10,937)	(10,937)	(5,471)	0	0	0
2783	Tillamook Fire District	6/30/2020	Proportion	5.4	1.4	(7,282)	(1,886)	(1,349)	(1,349)	(537)	0	0	0	0
2783	Tillamook Fire District	6/30/2020	Contribution	5.4	1.4	2,151	559	398	398	161	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Proportion	5.3	0.3	78,145	4,425	14,744	4,425	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Contribution	5.3	0.3	(12,933)	(733)	(2,440)	(733)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Proportion	5.2	0.0	(14,400)	0	(555)	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Contribution	5.2	0.0	13,985	0	540	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2023	Proportion	5.3	4.3	(6,539)	(5,305)	(1,234)	(1,234)	(1,234)	(1,234)	(1,234)	(369)	0
2784	Eisenschmidt Pool	6/30/2023	Contribution	5.3	4.3	3,693	2,996	697	697	697	697	697	208	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	5.4	3.4	(642)	(404)	(119)	(119)	(119)	(119)	(47)	0	0
2784	Eisenschmidt Pool	6/30/2022	Contribution	5.4	3.4	4,524	2,848	838	838	838	838	334	0	0
2784	Eisenschmidt Pool	6/30/2021	Proportion	5.5	2.5	(96,425)	(43,829)	(17,532)	(17,532)	(17,532)	(8,765)	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Contribution	5.5	2.5	(27,415)	(12,460)	(4,985)	(4,985)	(4,985)	(2,490)	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Proportion	5.4	1.4	(338)	(86)	(63)	(63)	(23)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Contribution	5.4	1.4	(13,110)	(3,398)	(2,428)	(2,428)	(970)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Proportion	5.3	0.3	21,839	1,234	4,121	1,234	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Contribution	5.3	0.3	(9,230)	(520)	(1,742)	(520)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Proportion	5.2	0.0	43,357	0	1,667	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Contribution	5.2	0.0	(4,603)	0	(178)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2023	Proportion	5.3	4.3	(4,996)	(4,053)	(943)	(943)	(943)	(943)	(943)	(281)	0
2785	Fern Ridge Community Library	6/30/2023	Contribution	5.3	4.3	296	240	56	56	56	56	56	16	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	5.4	3.4	51,567	32,469	9,549	9,549	9,549	9,549	3,822	0	0
2785	Fern Ridge Community Library	6/30/2022	Contribution	5.4	3.4	(14,985)	(9,435)	(2,775)	(2,775)	(2,775)	(2,775)	(1,110)	0	0
2785	Fern Ridge Community Library	6/30/2021	Proportion	5.5	2.5	35,908	16,321	6,529	6,529	6,529	3,263	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Contribution	5.5	2.5	(28,093)	(12,769)	(5,108)	(5,108)	(5,108)	(2,553)	0	0	0

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Exhibit I

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

June 30, 2024 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
2785	Fern Ridge Community Library	6/30/2020	Proportion	5.4	1.4	46,470	12,046	8,606	8,606	3,440	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Contribution	5.4	1.4	(15,096)	(3,912)	(2,796)	(2,796)	(1,116)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	5.3	0.3	30,072	1,702	5,674	1,702	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Contribution	5.3	0.3	(11,246)	(636)	(2,122)	(636)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	5.2	0.0	9,200	0	355	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Contribution	5.2	0.0	(2,893)	0	(113)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	5,464	4,433	1,031	1,031	1,031	1,031	1,031	309	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(1,402)	(1,137)	(265)	(265)	(265)	(265)	(265)	(77)	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	69,585	43,813	12,886	12,886	12,886	12,886	5,155	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	718	452	133	133	133	133	53	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(140,870)	(64,031)	(25,613)	(25,613)	(25,613)	(12,805)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(31,842)	(14,475)	(5,789)	(5,789)	(5,789)	(2,897)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	144,715	37,519	26,799	26,799	10,720	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(49,872)	(12,928)	(9,236)	(9,236)	(3,692)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	184,569	10,449	34,824	10,449	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(21,743)	(1,233)	(4,102)	(1,233)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	8,498	0	328	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(849)	0	(34)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2023	Proportion	5.3	4.3	225,593	183,028	42,565	42,565	42,565	42,565	42,565	12,768	0
2788	Port of Hood River	6/30/2023	Contribution	5.3	4.3	49,593	40,236	9,357	9,357	9,357	9,357	9,357	2,808	0
2788	Port of Hood River	6/30/2022	Proportion	5.4	3.4	(244,399)	(153,881)	(45,259)	(45,259)	(45,259)	(45,259)	(18,104)	0	0
2788	Port of Hood River	6/30/2022	Contribution	5.4	3.4	102,082	64,274	18,904	18,904	18,904	18,904	7,562	0	0
2788	Port of Hood River	6/30/2021	Proportion	5.5	2.5	48,879	22,218	8,887	8,887	8,887	4,444	0	0	0
2788	Port of Hood River	6/30/2021	Contribution	5.5	2.5	(138,055)	(62,752)	(25,101)	(25,101)	(25,101)	(12,550)	0	0	0
2788	Port of Hood River	6/30/2020	Proportion	5.4	1.4	123,982	32,142	22,960	22,960	9,182	0	0	0	0
2788	Port of Hood River	6/30/2020	Contribution	5.4	1.4	50,650	13,130	9,380	9,380	3,750	0	0	0	0
2788	Port of Hood River	6/30/2019	Proportion	5.3	0.3	104,878	5,938	19,788	5,938	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Contribution	5.3	0.3	35,420	2,005	6,683	2,005	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Proportion	5.2	0.0	81,512	0	3,137	0	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Contribution	5.2	0.0	67,822	0	2,607	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2023	Proportion	5.3	4.3	162,579	131,904	30,675	30,675	30,675	30,675	30,675	9,204	0
2789	Farmers Irrigation District	6/30/2023	Contribution	5.3	4.3	(49,816)	(40,417)	(9,399)	(9,399)	(9,399)	(9,399)	(9,399)	(2,821)	0
2789	Farmers Irrigation District	6/30/2022	Proportion	5.4	3.4	(80,368)	(50,602)	(14,883)	(14,883)	(14,883)	(14,883)	(5,953)	0	0
2789	Farmers Irrigation District	6/30/2022	Contribution	5.4	3.4	(7,079)	(4,457)	(1,311)	(1,311)	(1,311)	(1,311)	(524)	0	0
2789	Farmers Irrigation District	6/30/2021	Proportion	5.5	2.5	(76,200)	(34,635)	(13,855)	(13,855)	(13,855)	(6,925)	0	0	0
2789	Farmers Irrigation District	6/30/2021	Contribution	5.5	2.5	(102,577)	(46,627)	(18,650)	(18,650)	(18,650)	(9,327)	0	0	0
2789	Farmers Irrigation District	6/30/2020	Proportion	5.4	1.4	108,287	28,075	20,053	20,053	8,022	0	0	0	0
2789	Farmers Irrigation District	6/30/2020	Contribution	5.4	1.4	(51,474)	(13,346)	(9,532)	(9,532)	(3,814)	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	5.3	0.3	23,553	1,333	4,444	1,333	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Contribution	5.3	0.3	(39,509)	(2,234)	(7,455)	(2,234)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Proportion	5.2	0.0	19,181	0	736	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Contribution	5.2	0.0	(52,738)	0	(2,028)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2023	Proportion	5.3	4.3	(176,901)	(143,523)	(33,378)	(33,378)	(33,378)	(33,378)	(33,378)	(10,011)	0
2790	Silver Falls Library District	6/30/2023	Contribution	5.3	4.3	26,408	21,425	4,983	4,983	4,983	4,983	4,983	1,493	0
2790	Silver Falls Library District	6/30/2022	Proportion	5.4	3.4	68,100	42,878	12,611	12,611	12,611	12,611	5,045	0	0
2790	Silver Falls Library District	6/30/2022	Contribution	5.4	3.4	82,535	51,967	15,284	15,284	15,284	15,284	6,115	0	0
2790	Silver Falls Library District	6/30/2021	Proportion	5.5	2.5	(27,764)	(12,620)	(5,048)	(5,048)	(5,048)	(2,524)	0	0	0
2790	Silver Falls Library District	6/30/2021	Contribution	5.5	2.5	(70,816)	(32,188)	(12,876)	(12,876)	(12,876)	(6,436)	0	0	0
2790	Silver Falls Library District	6/30/2020	Proportion	5.4	1.4	10,884	2,820	2,016	2,016	804	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Contribution	5.4	1.4	(11,338)	(2,938)	(2,100)	(2,100)	(838)	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Proportion	5.3	0.3	73,795	4,175	13,924	4,175	0	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Contribution	5.3	0.3	170,206	9,636	32,114	9,636	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Proportion	5.2	0.0	(126,531)	0	(4,866)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Contribution	5.2	0.0	12,345	0	475	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Proportion	5.3	4.3	10,443	8,473	1,970	1,970	1,970	1,970	1,970	593	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Contribution	5.3	4.3	54,153	43,935	10,218	10,218	10,218	10,218	10,218	3,063	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	5.4	3.4	(58,735)	(36,981)	(10,877)	(10,877)	(10,877)	(10,877)	(4,350)	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Contribution	5.4	3.4	23,301	14,671	4,315	4,315	4,315	4,315	1,726	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Proportion	5.5	2.5	62,342	28,337	11,335	11,335	11,335	5,667	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Contribution	5.5	2.5	(50,747)	(23,066)	(9,227)	(9,227)	(9,227)	(4,612)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Proportion	5.4	1.4	28,958	7,506	5,363	5,363	2,143	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2020	Contribution	5.4	1.4	(10,835)	(2,811)	(2,006)	(2,006)	(805)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	5.3	0.3	(62,253)	(3,523)	(11,746)	(3,523)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Contribution	5.3	0.3	727	42	137	42	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	5.2	0.0	(73,837)	0	(2,842)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Contribution	5.2	0.0	(10,196)	0	(391)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Proportion	5.3	4.3	(527,451)	(427,932)	(99,519)	(99,519)	(99,519)	(99,519)	(99,519)	(29,856)	0

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Exhibit I

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

June 30, 2024 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
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Contribution	5.3	4.3	130,307	105,721	24,586	24,586	24,586	24,586	24,586	7,377	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	5.4	3.4	1,045,237	658,113	193,562	193,562	193,562	193,562	77,427	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Contribution	5.4	3.4	3,940	2,480	730	730	730	730	290	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Proportion	5.5	2.5	216,071	98,213	39,286	39,286	39,286	19,641	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Contribution	5.5	2.5	(233,084)	(105,947)	(42,379)	(42,379)	(42,379)	(21,189)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Proportion	5.4	1.4	(126,852)	(32,888)	(23,491)	(23,491)	(9,397)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Contribution	5.4	1.4	15,294	3,966	2,832	2,832	1,134	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	5.3	0.3	841,739	47,644	158,819	47,644	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Contribution	5.3	0.3	(75,534)	(4,274)	(14,252)	(4,274)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	5.2	0.0	549,830	0	21,145	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Contribution	5.2	0.0	125,595	0	4,830	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	100,821	81,798	19,023	19,023	19,023	19,023	19,023	5,706	0
2796	West Side Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(8,920)	(7,237)	(1,683)	(1,683)	(1,683)	(1,683)	(1,683)	(505)	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	178,370	112,308	33,031	33,031	33,031	33,031	13,215	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(11,321)	(7,129)	(2,096)	(2,096)	(2,096)	(2,096)	(841)	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	13,841	6,290	2,517	2,517	2,517	1,256	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	4,335	1,971	788	788	788	395	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(16,992)	(4,404)	(3,147)	(3,147)	(1,257)	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	13,573	3,517	2,514	2,514	1,003	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	57,643	3,263	10,876	3,263	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	7,070	400	1,334	400	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(18,417)	0	(707)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	20,604	0	794	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2023	Proportion	5.3	4.3	79,698	64,661	15,037	15,037	15,037	15,037	15,037	4,513	0
2797	Vernonia Fire	6/30/2023	Contribution	5.3	4.3	9,000	7,302	1,698	1,698	1,698	1,698	1,698	510	0
2797	Vernonia Fire	6/30/2022	Proportion	5.4	3.4	(48,047)	(30,251)	(8,898)	(8,898)	(8,898)	(8,898)	(3,557)	0	0
2797	Vernonia Fire	6/30/2022	Contribution	5.4	3.4	7,048	4,438	1,305	1,305	1,305	1,305	523	0	0
2797	Vernonia Fire	6/30/2021	Proportion	5.5	2.5	130,657	59,389	23,756	23,756	23,756	11,877	0	0	0
2797	Vernonia Fire	6/30/2021	Contribution	5.5	2.5	(28,242)	(12,837)	(5,135)	(5,135)	(5,135)	(2,567)	0	0	0
2797	Vernonia Fire	6/30/2020	Proportion	5.4	1.4	(19,849)	(5,145)	(3,676)	(3,676)	(1,469)	0	0	0	0
2797	Vernonia Fire	6/30/2020	Contribution	5.4	1.4	25,865	6,705	4,790	4,790	1,915	0	0	0	0
2797	Vernonia Fire	6/30/2019	Proportion	5.3	0.3	(65,531)	(3,711)	(12,364)	(3,711)	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Contribution	5.3	0.3	8,271	466	1,561	466	0	0	0	0	0
2797	Vernonia Fire	6/30/2018	Proportion	5.2	0.0	32,571	0	1,251	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2018	Contribution	5.2	0.0	566	0	21	0	0	0	0	0	0
2798	Fairview Water District	6/30/2023	Proportion	5.3	4.3	(57,383)	(46,556)	(10,827)	(10,827)	(10,827)	(10,827)	(10,827)	(3,248)	0
2798	Fairview Water District	6/30/2023	Contribution	5.3	4.3	(2,462)	(1,997)	(465)	(465)	(465)	(465)	(465)	(137)	0
2798	Fairview Water District	6/30/2022	Proportion	5.4	3.4	69,049	43,475	12,787	12,787	12,787	12,787	5,114	0	0
2798	Fairview Water District	6/30/2022	Contribution	5.4	3.4	(15,571)	(9,803)	(2,884)	(2,884)	(2,884)	(2,884)	(1,151)	0	0
2798	Fairview Water District	6/30/2021	Proportion	5.5	2.5	5,115	2,325	930	930	930	465	0	0	0
2798	Fairview Water District	6/30/2021	Contribution	5.5	2.5	(15,003)	(6,819)	(2,728)	(2,728)	(2,728)	(1,363)	0	0	0
2798	Fairview Water District	6/30/2020	Proportion	5.4	1.4	1,040	268	193	193	75	0	0	0	0
2798	Fairview Water District	6/30/2020	Contribution	5.4	1.4	(2,598)	(674)	(481)	(481)	(193)	0	0	0	0
2798	Fairview Water District	6/30/2019	Proportion	5.3	0.3	52,498	2,973	9,905	2,973	0	0	0	0	0
2798	Fairview Water District	6/30/2019	Contribution	5.3	0.3	(7,227)	(407)	(1,364)	(407)	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Proportion	5.2	0.0	3,774	0	144	0	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Contribution	5.2	0.0	378	0	13	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2023	Proportion	5.3	4.3	(49,767)	(40,377)	(9,390)	(9,390)	(9,390)	(9,390)	(9,390)	(2,817)	0
2799	Sublimity Fire District	6/30/2023	Contribution	5.3	4.3	9,673	7,848	1,825	1,825	1,825	1,825	1,825	548	0
2799	Sublimity Fire District	6/30/2022	Proportion	5.4	3.4	33,485	21,083	6,201	6,201	6,201	6,201	2,480	0	0
2799	Sublimity Fire District	6/30/2022	Contribution	5.4	3.4	(12,057)	(7,591)	(2,233)	(2,233)	(2,233)	(2,233)	(892)	0	0
2799	Sublimity Fire District	6/30/2021	Proportion	5.5	2.5	12,750	5,796	2,318	2,318	2,318	1,160	0	0	0
2799	Sublimity Fire District	6/30/2021	Contribution	5.5	2.5	(28,740)	(13,065)	(5,225)	(5,225)	(5,225)	(2,615)	0	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	5.4	1.4	(45,442)	(11,782)	(8,415)	(8,415)	(3,367)	0	0	0	0
2799	Sublimity Fire District	6/30/2020	Contribution	5.4	1.4	(7,307)	(1,895)	(1,353)	(1,353)	(542)	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Proportion	5.3	0.3	45,974	2,604	8,674	2,604	0	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Contribution	5.3	0.3	(18,156)	(1,026)	(3,426)	(1,026)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Proportion	5.2	0.0	10,153	0	393	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Contribution	5.2	0.0	(7,047)	0	(272)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(108,747)	(88,229)	(20,518)	(20,518)	(20,518)	(20,518)	(20,518)	(6,157)	0
2801	Coburg Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	10,088	8,185	1,903	1,903	1,903	1,903	1,903	573	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(23,075)	(14,529)	(4,273)	(4,273)	(4,273)	(4,273)	(1,710)	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(10,666)	(6,716)	(1,975)	(1,975)	(1,975)	(1,975)	(791)	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	26,323	11,965	4,786	4,786	4,786	2,393	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(62,859)	(28,572)	(11,429)	(11,429)	(11,429)	(5,714)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	158,172	41,008	29,291	29,291	11,717	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(3,343)	(867)	(619)	(619)	(248)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	60,906	3,446	11,492	3,446	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	3,227	182	609	182	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	20,937	0	807	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	11,530	0	445	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2023	Proportion	5.3	4.3	(23,996)	(19,468)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(1,356)	0
2802	Rural Road Assessment District 3	6/30/2023	Contribution	5.3	4.3	6,935	5,627	1,308	1,308	1,308	1,308	1,308	395	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	5.4	3.4	48,048	30,252	8,898	8,898	8,898	8,898	3,558	0	0
2802	Rural Road Assessment District 3	6/30/2022	Contribution	5.4	3.4	(1,839)	(1,157)	(341)	(341)	(341)	(341)	(134)	0	0
2802	Rural Road Assessment District 3	6/30/2021	Proportion	5.5	2.5	58,927	26,785	10,714	10,714	10,714	5,357	0	0	0
2802	Rural Road Assessment District 3	6/30/2021	Contribution	5.5	2.5	(30,299)	(13,772)	(5,509)	(5,509)	(5,509)	(2,754)	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Proportion	5.4	1.4	(54,496)	(14,128)	(10,092)	(10,092)	(4,036)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Contribution	5.4	1.4	551	143	102	102	41	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Proportion	5.3	0.3	(100,860)	(5,710)	(19,030)	(5,710)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Contribution	5.3	0.3	(11,043)	(623)	(2,084)	(623)	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Proportion	5.2	0.0	14,170	0	545	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Contribution	5.2	0.0	(15,151)	0	(581)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(152,903)	(124,053)	(28,850)	(28,850)	(28,850)	(28,850)	(28,850)	(8,653)	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(28,469)	(23,097)	(5,372)	(5,372)	(5,372)	(5,372)	(5,372)	(1,609)	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	313,833	197,599	58,117	58,117	58,117	58,117	23,248	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	118,548	74,642	21,953	21,953	21,953	21,953	8,783	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(14,539)	0	(559)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(102,607)	(83,247)	(19,360)	(19,360)	(19,360)	(19,360)	(19,360)	(5,807)	0
2804	Aurora Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	37,274	30,241	7,033	7,033	7,033	7,033	7,033	2,109	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	550,507	346,615	101,946	101,946	101,946	101,946	40,777	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(36,459)	(22,955)	(6,752)	(6,752)	(6,752)	(6,752)	(2,699)	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	236,652	107,568	43,028	43,028	43,028	21,512	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(79,568)	(36,167)	(14,467)	(14,467)	(14,467)	(7,233)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	163,978	42,514	30,366	30,366	12,148	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(53,489)	(13,869)	(9,905)	(9,905)	(3,964)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	318,135	18,010	60,025	18,010	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(50,423)	(2,853)	(9,514)	(2,853)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(172,677)	0	(6,642)	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	13,682	0	527	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Proportion	5.3	4.3	(3,264)	(2,648)	(616)	(616)	(616)	(616)	(616)	(184)	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Contribution	5.3	4.3	513	416	97	97	97	97	97	28	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	5.4	3.4	6,734	4,240	1,247	1,247	1,247	1,247	499	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Contribution	5.4	3.4	(152)	(96)	(28)	(28)	(28)	(28)	(12)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Proportion	5.5	2.5	(273)	(123)	(50)	(50)	(50)	(23)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Contribution	5.5	2.5	(3,765)	(1,710)	(685)	(685)	(685)	(340)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Proportion	5.4	1.4	3,791	983	702	702	281	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Contribution	5.4	1.4	(767)	(199)	(142)	(142)	(57)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	5.3	0.3	31,830	1,800	6,006	1,800	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Contribution	5.3	0.3	(893)	(53)	(168)	(53)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	5.2	0.0	(64,227)	0	(2,472)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Contribution	5.2	0.0	3,050	0	115	0	0	0	0	0	0
2808	Lifeways	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2023	Proportion	5.3	4.3	(47,810)	(38,789)	(9,021)	(9,021)	(9,021)	(9,021)	(9,021)	(2,705)	0
2809	Juntura Road District 4	6/30/2023	Contribution	5.3	4.3	2,316	1,879	437	437	437	437	437	131	0
2809	Juntura Road District 4	6/30/2022	Proportion	5.4	3.4	8,201	5,163	1,519	1,519	1,519	1,519	606	0	0

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Exhibit I

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

June 30, 2024 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
2809	Juntura Road District 4	6/30/2022	Contribution	5.4	3.4	(9,594)	(6,040)	(1,777)	(1,777)	(1,777)	(1,777)	(709)	0	0
2809	Juntura Road District 4	6/30/2021	Proportion	5.5	2.5	(7,338)	(3,336)	(1,334)	(1,334)	(1,334)	(668)	0	0	0
2809	Juntura Road District 4	6/30/2021	Contribution	5.5	2.5	(7,850)	(3,569)	(1,427)	(1,427)	(1,427)	(715)	0	0	0
2809	Juntura Road District 4	6/30/2020	Proportion	5.4	1.4	40,983	10,627	7,589	7,589	3,038	0	0	0	0
2809	Juntura Road District 4	6/30/2020	Contribution	5.4	1.4	3,840	996	711	711	285	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Proportion	5.3	0.3	(19,334)	(1,094)	(3,648)	(1,094)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Contribution	5.3	0.3	10,426	591	1,967	591	0	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Proportion	5.2	0.0	15,154	0	584	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Contribution	5.2	0.0	(4,901)	0	(191)	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2023	Proportion	5.3	4.3	(14,728)	(11,949)	(2,779)	(2,779)	(2,779)	(2,779)	(2,779)	(833)	0
2810	Sutherlin Water Control District	6/30/2023	Contribution	5.3	4.3	(816)	(662)	(154)	(154)	(154)	(154)	(154)	(46)	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	5.4	3.4	7,938	4,998	1,470	1,470	1,470	1,470	588	0	0
2810	Sutherlin Water Control District	6/30/2022	Contribution	5.4	3.4	(2,704)	(1,702)	(501)	(501)	(501)	(501)	(199)	0	0
2810	Sutherlin Water Control District	6/30/2021	Proportion	5.5	2.5	(17,793)	(8,088)	(3,235)	(3,235)	(3,235)	(1,618)	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Contribution	5.5	2.5	(15,710)	(7,142)	(2,856)	(2,856)	(2,856)	(1,430)	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Proportion	5.4	1.4	(1,408)	(364)	(261)	(261)	(103)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Contribution	5.4	1.4	(8,285)	(2,149)	(1,534)	(1,534)	(615)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	5.3	0.3	19,478	1,103	3,675	1,103	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Contribution	5.3	0.3	(5,858)	(333)	(1,105)	(333)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	5.2	0.0	17,250	0	665	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Contribution	5.2	0.0	(2,531)	0	(96)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2023	Proportion	5.3	4.3	738,440	599,112	139,328	139,328	139,328	139,328	139,328	41,800	0
2811	Mid-Columbia Center For Living	6/30/2023	Contribution	5.3	4.3	284,337	230,689	53,648	53,648	53,648	53,648	53,648	16,097	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	5.4	3.4	(588,899)	(370,789)	(109,055)	(109,055)	(109,055)	(109,055)	(43,624)	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Contribution	5.4	3.4	154,149	97,057	28,546	28,546	28,546	28,546	11,419	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Proportion	5.5	2.5	(2,791,437)	(1,268,835)	(507,534)	(507,534)	(507,534)	(253,767)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Contribution	5.5	2.5	(899,279)	(408,764)	(163,505)	(163,505)	(163,505)	(81,754)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Proportion	5.4	1.4	(172,455)	(44,711)	(31,936)	(31,936)	(12,775)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Contribution	5.4	1.4	(403,025)	(104,489)	(74,634)	(74,634)	(29,855)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	5.3	0.3	(487,130)	(27,575)	(91,911)	(27,575)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Contribution	5.3	0.3	(321,749)	(18,214)	(60,707)	(18,214)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	5.2	0.0	(618,851)	0	(23,801)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Contribution	5.2	0.0	(215,795)	0	(8,300)	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Contribution	5.3	4.3	31	25	6	6	6	6	6	1	0
2814	The Job Council	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Contribution	5.5	2.5	5,719	2,599	1,040	1,040	1,040	519	0	0	0
2814	The Job Council	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Contribution	5.3	0.3	1,648	93	311	93	0	0	0	0	0
2814	The Job Council	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2023	Proportion	5.3	4.3	(50,696)	(41,131)	(9,565)	(9,565)	(9,565)	(9,565)	(9,565)	(2,871)	0
2816	Odell Sanitary District	6/30/2023	Contribution	5.3	4.3	12,942	10,500	2,442	2,442	2,442	2,442	2,442	732	0
2816	Odell Sanitary District	6/30/2022	Proportion	5.4	3.4	37,653	23,707	6,973	6,973	6,973	6,973	2,788	0	0
2816	Odell Sanitary District	6/30/2022	Contribution	5.4	3.4	559	351	104	104	104	104	39	0	0
2816	Odell Sanitary District	6/30/2021	Proportion	5.5	2.5	8,491	3,859	1,544	1,544	1,544	771	0	0	0
2816	Odell Sanitary District	6/30/2021	Contribution	5.5	2.5	(47,649)	(21,660)	(8,663)	(8,663)	(8,663)	(4,334)	0	0	0
2816	Odell Sanitary District	6/30/2020	Proportion	5.4	1.4	(175)	(47)	(32)	(32)	(15)	0	0	0	0
2816	Odell Sanitary District	6/30/2020	Contribution	5.4	1.4	(631)	(163)	(117)	(117)	(46)	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Proportion	5.3	0.3	(24,451)	(1,386)	(4,613)	(1,386)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Contribution	5.3	0.3	(7,318)	(413)	(1,381)	(413)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2816	Odell Sanitary District	6/30/2018	Proportion	5.2	0.0	30,141	0	1,161	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2018	Contribution	5.2	0.0	(13,445)	0	(515)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2023	Proportion	5.3	4.3	(19,213)	(15,588)	(3,625)	(3,625)	(3,625)	(3,625)	(3,625)	(1,088)	0
2817	Wickiup Water District	6/30/2023	Contribution	5.3	4.3	16,770	13,606	3,164	3,164	3,164	3,164	3,164	950	0
2817	Wickiup Water District	6/30/2022	Proportion	5.4	3.4	37,004	23,298	6,853	6,853	6,853	6,853	2,739	0	0
2817	Wickiup Water District	6/30/2022	Contribution	5.4	3.4	33	21	6	6	6	6	3	0	0
2817	Wickiup Water District	6/30/2021	Proportion	5.5	2.5	1,710	777	311	311	311	155	0	0	0
2817	Wickiup Water District	6/30/2021	Contribution	5.5	2.5	(31,326)	(14,238)	(5,696)	(5,696)	(5,696)	(2,846)	0	0	0
2817	Wickiup Water District	6/30/2020	Proportion	5.4	1.4	87,971	22,807	16,291	16,291	6,516	0	0	0	0
2817	Wickiup Water District	6/30/2020	Contribution	5.4	1.4	(8,444)	(2,188)	(1,564)	(1,564)	(624)	0	0	0	0
2817	Wickiup Water District	6/30/2019	Proportion	5.3	0.3	223	13	42	13	0	0	0	0	0
2817	Wickiup Water District	6/30/2019	Contribution	5.3	0.3	202	12	38	12	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Proportion	5.2	0.0	9,788	0	378	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Contribution	5.2	0.0	(7,388)	0	(283)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2023	Proportion	5.3	4.3	159,853	129,692	30,161	30,161	30,161	30,161	30,161	9,048	0
2818	Netarts Water District	6/30/2023	Contribution	5.3	4.3	(8,684)	(7,046)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(494)	0
2818	Netarts Water District	6/30/2022	Proportion	5.4	3.4	(82,795)	(52,131)	(15,332)	(15,332)	(15,332)	(15,332)	(6,135)	0	0
2818	Netarts Water District	6/30/2022	Contribution	5.4	3.4	21,927	13,805	4,061	4,061	4,061	4,061	1,622	0	0
2818	Netarts Water District	6/30/2021	Proportion	5.5	2.5	80,849	36,749	14,700	14,700	14,700	7,349	0	0	0
2818	Netarts Water District	6/30/2021	Contribution	5.5	2.5	(30,528)	(13,875)	(5,551)	(5,551)	(5,551)	(2,773)	0	0	0
2818	Netarts Water District	6/30/2020	Proportion	5.4	1.4	9,754	2,530	1,806	1,806	724	0	0	0	0
2818	Netarts Water District	6/30/2020	Contribution	5.4	1.4	8,433	2,185	1,562	1,562	623	0	0	0	0
2818	Netarts Water District	6/30/2019	Proportion	5.3	0.3	(16,824)	(954)	(3,174)	(954)	0	0	0	0	0
2818	Netarts Water District	6/30/2019	Contribution	5.3	0.3	7,799	439	1,472	439	0	0	0	0	0
2818	Netarts Water District	6/30/2018	Proportion	5.2	0.0	(43,628)	0	(1,678)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2018	Contribution	5.2	0.0	4,119	0	159	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2023	Proportion	5.3	4.3	(202,536)	(164,322)	(38,214)	(38,214)	(38,214)	(38,214)	(38,214)	(11,466)	0
2819	Harrisburg Fire and Rescue	6/30/2023	Contribution	5.3	4.3	(11,461)	(9,299)	(2,162)	(2,162)	(2,162)	(2,162)	(2,162)	(651)	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	5.4	3.4	85,246	53,674	15,786	15,786	15,786	15,786	6,316	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Contribution	5.4	3.4	(37,479)	(23,597)	(6,941)	(6,941)	(6,941)	(6,941)	(2,774)	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Proportion	5.5	2.5	213,265	96,940	38,775	38,775	38,775	19,390	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Contribution	5.5	2.5	(66,532)	(30,241)	(12,097)	(12,097)	(12,097)	(6,047)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Proportion	5.4	1.4	112,126	29,070	20,764	20,764	8,306	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Contribution	5.4	1.4	21,146	5,482	3,916	3,916	1,566	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	5.3	0.3	(85,954)	(4,864)	(16,218)	(4,864)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Contribution	5.3	0.3	3,156	181	595	181	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	5.2	0.0	35,281	0	1,356	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Contribution	5.2	0.0	(6,183)	0	(238)	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Proportion	5.3	4.3	237,712	192,861	44,851	44,851	44,851	44,851	44,851	13,457	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Contribution	5.3	4.3	(24,532)	(19,903)	(4,629)	(4,629)	(4,629)	(4,629)	(4,629)	(1,387)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	5.4	3.4	43,120	27,150	7,985	7,985	7,985	7,985	3,195	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Contribution	5.4	3.4	(33,836)	(21,304)	(6,266)	(6,266)	(6,266)	(6,266)	(2,506)	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Proportion	5.5	2.5	264,109	120,049	48,020	48,020	48,020	24,009	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Contribution	5.5	2.5	(126,132)	(57,333)	(22,933)	(22,933)	(22,933)	(11,467)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	5.4	1.4	(28,677)	(7,433)	(5,311)	(5,311)	(2,122)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Contribution	5.4	1.4	(57,682)	(14,954)	(10,682)	(10,682)	(4,272)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	5.3	0.3	345,587	19,562	65,205	19,562	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Contribution	5.3	0.3	(65,193)	(3,688)	(12,301)	(3,688)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	5.2	0.0	20,770	0	800	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Contribution	5.2	0.0	28,419	0	1,094	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Proportion	5.3	4.3	6,806	5,522	1,284	1,284	1,284	1,284	1,284	386	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Contribution	5.3	4.3	7,500	6,085	1,415	1,415	1,415	1,415	1,415	425	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	5.4	3.4	(39,226)	(24,698)	(7,264)	(7,264)	(7,264)	(7,264)	(2,906)	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Contribution	5.4	3.4	12,134	7,640	2,247	2,247	2,247	2,247	899	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Proportion	5.5	2.5	(36,562)	(16,618)	(6,648)	(6,648)	(6,648)	(3,322)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Contribution	5.5	2.5	(9,465)	(4,302)	(1,721)	(1,721)	(1,721)	(860)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	5.4	1.4	(56,358)	(14,610)	(10,437)	(10,437)	(4,173)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Contribution	5.4	1.4	2,920	756	541	541	215	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	5.3	0.3	20,487	1,162	3,865	1,162	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Contribution	5.3	0.3	3,988	228	752	228	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	5.2	0.0	(19,563)	0	(753)	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Contribution	5.2	0.0	5,419	0	209	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Contribution	5.3	4.3	37,980	30,814	7,166	7,166	7,166	7,166	7,166	2,150	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Contribution	5.4	3.4	35,045	22,065	6,490	6,490	6,490	6,490	2,595	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Contribution	5.5	2.5	34,508	15,686	6,274	6,274	6,274	3,138	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Contribution	5.4	1.4	30,348	7,868	5,620	5,620	2,248	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	5.2	0.0	(154,962)	0	(5,962)	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2023	Proportion	5.3	4.3	(237,753)	(192,894)	(44,859)	(44,859)	(44,859)	(44,859)	(44,859)	(13,458)	0
2823	Lyons Fire District	6/30/2023	Contribution	5.3	4.3	(1,217)	(987)	(230)	(230)	(230)	(230)	(230)	(67)	0
2823	Lyons Fire District	6/30/2022	Proportion	5.4	3.4	191,223	120,399	35,412	35,412	35,412	35,412	14,163	0	0
2823	Lyons Fire District	6/30/2022	Contribution	5.4	3.4	(28,773)	(18,117)	(5,328)	(5,328)	(5,328)	(5,328)	(2,133)	0	0
2823	Lyons Fire District	6/30/2021	Proportion	5.5	2.5	(1,863)	(846)	(339)	(339)	(339)	(168)	0	0	0
2823	Lyons Fire District	6/30/2021	Contribution	5.5	2.5	(38,963)	(17,711)	(7,084)	(7,084)	(7,084)	(3,543)	0	0	0
2823	Lyons Fire District	6/30/2020	Proportion	5.4	1.4	75,888	19,676	14,053	14,053	5,623	0	0	0	0
2823	Lyons Fire District	6/30/2020	Contribution	5.4	1.4	3,958	1,026	733	733	293	0	0	0	0
2823	Lyons Fire District	6/30/2019	Proportion	5.3	0.3	113,473	6,423	21,410	6,423	0	0	0	0	0
2823	Lyons Fire District	6/30/2019	Contribution	5.3	0.3	6,469	364	1,221	364	0	0	0	0	0
2823	Lyons Fire District	6/30/2018	Proportion	5.2	0.0	18,322	0	707	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2018	Contribution	5.2	0.0	9,474	0	364	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2023	Proportion	5.3	4.3	(48,353)	(39,230)	(9,123)	(9,123)	(9,123)	(9,123)	(9,123)	(2,738)	0
2824	Glide Fire Department	6/30/2023	Contribution	5.3	4.3	1,121	909	212	212	212	212	212	61	0
2824	Glide Fire Department	6/30/2022	Proportion	5.4	3.4	81,095	51,059	15,018	15,018	15,018	15,018	6,005	0	0
2824	Glide Fire Department	6/30/2022	Contribution	5.4	3.4	(6,943)	(4,371)	(1,286)	(1,286)	(1,286)	(1,286)	(513)	0	0
2824	Glide Fire Department	6/30/2021	Proportion	5.5	2.5	4,555	2,071	828	828	828	415	0	0	0
2824	Glide Fire Department	6/30/2021	Contribution	5.5	2.5	(20,132)	(9,152)	(3,660)	(3,660)	(3,660)	(1,832)	0	0	0
2824	Glide Fire Department	6/30/2020	Proportion	5.4	1.4	11,299	2,931	2,092	2,092	839	0	0	0	0
2824	Glide Fire Department	6/30/2020	Contribution	5.4	1.4	(1,808)	(468)	(335)	(335)	(133)	0	0	0	0
2824	Glide Fire Department	6/30/2019	Proportion	5.3	0.3	(1,896)	(106)	(358)	(106)	0	0	0	0	0
2824	Glide Fire Department	6/30/2019	Contribution	5.3	0.3	(3,995)	(225)	(754)	(225)	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Proportion	5.2	0.0	54,062	0	2,077	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Contribution	5.2	0.0	(4,014)	0	(154)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2023	Proportion	5.3	4.3	36,808	29,863	6,945	6,945	6,945	6,945	6,945	2,083	0
2825	Northern Oregon Corrections	6/30/2023	Contribution	5.3	4.3	(46,668)	(37,863)	(8,805)	(8,805)	(8,805)	(8,805)	(8,805)	(2,643)	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	5.4	3.4	(494,883)	(311,593)	(91,645)	(91,645)	(91,645)	(91,645)	(36,658)	0	0
2825	Northern Oregon Corrections	6/30/2022	Contribution	5.4	3.4	(128,719)	(81,045)	(23,837)	(23,837)	(23,837)	(23,837)	(9,534)	0	0
2825	Northern Oregon Corrections	6/30/2021	Proportion	5.5	2.5	866,788	393,994	157,598	157,598	157,598	78,798	0	0	0
2825	Northern Oregon Corrections	6/30/2021	Contribution	5.5	2.5	(823,256)	(374,207)	(149,683)	(149,683)	(149,683)	(74,841)	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Proportion	5.4	1.4	(347,667)	(90,135)	(64,383)	(64,383)	(25,752)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Contribution	5.4	1.4	(75,175)	(19,491)	(13,921)	(13,921)	(5,570)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Proportion	5.3	0.3	320,813	18,158	60,531	18,158	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Contribution	5.3	0.3	(278,785)	(15,780)	(52,601)	(15,780)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	5.2	0.0	188,229	0	7,239	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Contribution	5.2	0.0	(163,892)	0	(6,302)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2023	Proportion	5.3	4.3	35,921	29,143	6,778	6,778	6,778	6,778	6,778	2,031	0
2826	Wasco County Soil-Water Conservation District	6/30/2023	Contribution	5.3	4.3	7,791	6,321	1,470	1,470	1,470	1,470	1,470	441	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	5.4	3.4	46,432	29,234	8,599	8,599	8,599	8,599	3,437	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Contribution	5.4	3.4	8,040	5,062	1,489	1,489	1,489	1,489	595	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Proportion	5.5	2.5	(44,951)	(20,432)	(8,173)	(8,173)	(8,173)	(4,086)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Contribution	5.5	2.5	(59,435)	(27,017)	(10,806)	(10,806)	(10,806)	(5,405)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	5.4	1.4	169,418	43,922	31,374	31,374	12,548	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Contribution	5.4	1.4	(21,560)	(5,588)	(3,993)	(3,993)	(1,595)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	5.3	0.3	40,217	2,277	7,588	2,277	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Contribution	5.3	0.3	(11,216)	(636)	(2,116)	(636)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	5.2	0.0	(22,863)	0	(878)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Contribution	5.2	0.0	(8,463)	0	(323)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2023	Proportion	5.3	4.3	(118,668)	(96,278)	(22,390)	(22,390)	(22,390)	(22,390)	(22,390)	(6,718)	0
2828	Deschutes Public Library District	6/30/2023	Contribution	5.3	4.3	275,438	223,469	51,969	51,969	51,969	51,969	51,969	15,593	0
2828	Deschutes Public Library District	6/30/2022	Proportion	5.4	3.4	(109,700)	(69,070)	(20,315)	(20,315)	(20,315)	(20,315)	(8,125)	0	0
2828	Deschutes Public Library District	6/30/2022	Contribution	5.4	3.4	170,370	107,270	31,550	31,550	31,550	31,550	12,620	0	0
2828	Deschutes Public Library District	6/30/2021	Proportion	5.5	2.5	306,409	139,276	55,711	55,711	55,711	27,854	0	0	0
2828	Deschutes Public Library District	6/30/2021	Contribution	5.5	2.5	(498,001)	(226,363)	(90,546)	(90,546)	(90,546)	(45,271)	0	0	0
2828	Deschutes Public Library District	6/30/2020	Proportion	5.4	1.4	301,392	78,140	55,813	55,813	22,327	0	0	0	0
2828	Deschutes Public Library District	6/30/2020	Contribution	5.4	1.4	237,660	61,616	44,011	44,011	17,605	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	5.3	0.3	(39,459)	(2,234)	(7,445)	(2,234)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Contribution	5.3	0.3	113,448	6,423	21,405	6,423	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	5.2	0.0	244,746	0	9,411	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Contribution	5.2	0.0	100,668	0	3,873	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2829	Hubbard Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	35,057	28,442	6,615	6,615	6,615	6,615	6,615	1,982	0
2829	Hubbard Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(22,757)	(18,463)	(4,294)	(4,294)	(4,294)	(4,294)	(4,294)	(1,287)	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	109,453	68,915	20,269	20,269	20,269	20,269	8,108	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(27,931)	(17,587)	(5,172)	(5,172)	(5,172)	(5,172)	(2,071)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	232,220	105,554	42,222	42,222	42,222	21,110	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(56,686)	(25,765)	(10,307)	(10,307)	(10,307)	(5,151)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	98,325	25,493	18,208	18,208	7,285	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,049	273	194	194	79	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	66,632	3,772	12,572	3,772	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	122,766	6,951	23,163	6,951	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(67,552)	0	(2,597)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(12,575)	(10,202)	(2,373)	(2,373)	(2,373)	(2,373)	(2,373)	(710)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(5,296)	(4,297)	(999)	(999)	(999)	(999)	(999)	(301)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(56,419)	(35,523)	(10,448)	(10,448)	(10,448)	(10,448)	(4,179)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	195	123	36	36	36	36	15	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(212,060)	(96,392)	(38,556)	(38,556)	(38,556)	(19,280)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(46,040)	(20,927)	(8,371)	(8,371)	(8,371)	(4,185)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	341,360	88,500	63,215	63,215	25,285	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	(58,555)	(15,179)	(10,844)	(10,844)	(4,335)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(60,722)	(3,437)	(11,457)	(3,437)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	57,415	3,250	10,833	3,250	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	91,022	0	3,502	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	11,727	0	452	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2022	Proportion	5.4	3.4	(190,202)	(119,756)	(35,223)	(35,223)	(35,223)	(35,223)	(14,087)	0	0
2832	Careoregon	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2021	Proportion	5.5	2.5	211,979	96,353	38,542	38,542	38,542	19,269	0	0	0
2832	Careoregon	6/30/2021	Contribution	5.5	2.5	(51,031)	(23,197)	(9,278)	(9,278)	(9,278)	(4,641)	0	0	0
2832	Careoregon	6/30/2020	Proportion	5.4	1.4	(878)	(226)	(163)	(163)	(63)	0	0	0	0
2832	Careoregon	6/30/2020	Contribution	5.4	1.4	33,063	8,571	6,123	6,123	2,448	0	0	0	0
2832	Careoregon	6/30/2019	Proportion	5.3	0.3	742	42	140	42	0	0	0	0	0
2832	Careoregon	6/30/2019	Contribution	5.3	0.3	19,978	1,128	3,770	1,128	0	0	0	0	0
2832	Careoregon	6/30/2018	Proportion	5.2	0.0	(1,581)	0	(61)	0	0	0	0	0	0
2832	Careoregon	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(146,564)	(118,910)	(27,654)	(27,654)	(27,654)	(27,654)	(27,654)	(8,294)	0
2833	Boardman Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	128,881	104,564	24,317	24,317	24,317	24,317	24,317	7,296	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	183,426	115,490	33,968	33,968	33,968	33,968	13,586	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(41,665)	(26,233)	(7,716)	(7,716)	(7,716)	(7,716)	(3,085)	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	492,061	223,663	89,466	89,466	89,466	44,731	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(147,271)	(66,940)	(26,777)	(26,777)	(26,777)	(13,386)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(71,707)	(18,591)	(13,279)	(13,279)	(5,312)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	43,021	11,153	7,967	7,967	3,186	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	4,638	263	875	263	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	22,303	1,263	4,208	1,263	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	96,224	0	3,699	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	32,228	0	1,238	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(294,651)	(239,056)	(55,595)	(55,595)	(55,595)	(55,595)	(55,595)	(16,676)	0
2834	Crescent Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	63,473	51,497	11,976	11,976	11,976	11,976	11,976	3,593	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	70,256	44,236	13,010	13,010	13,010	13,010	5,206	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(12,274)	(7,728)	(2,273)	(2,273)	(2,273)	(2,273)	(909)	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(61,382)	(27,902)	(11,160)	(11,160)	(11,160)	(5,582)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(36,897)	(16,770)	(6,709)	(6,709)	(6,709)	(3,352)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(71,980)	(18,660)	(13,330)	(13,330)	(13,330)	(5,330)	0	0	0

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

June 30, 2024 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	6/30/2020	Contribution	5.4	1.4	(16,017)	(4,153)	(2,966)	(2,966)	(1,187)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	230,728	13,058	43,534	13,058	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(26,152)	(1,482)	(4,934)	(1,482)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	(97,597)	0	(3,752)	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	17,498	0	673	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2023	Proportion	5.3	4.3	(84,036)	(68,180)	(15,856)	(15,856)	(15,856)	(15,856)	(15,856)	(4,756)	0
2835	North Clackamas County Water Commission	6/30/2023	Contribution	5.3	4.3	166,319	134,938	31,381	31,381	31,381	31,381	31,381	9,414	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	5.4	3.4	(10,182)	(6,410)	(1,886)	(1,886)	(1,886)	(1,886)	(752)	0	0
2835	North Clackamas County Water Commission	6/30/2022	Contribution	5.4	3.4	(7,278)	(4,582)	(1,348)	(1,348)	(1,348)	(1,348)	(538)	0	0
2835	North Clackamas County Water Commission	6/30/2021	Proportion	5.5	2.5	200,083	90,946	36,379	36,379	36,379	18,188	0	0	0
2835	North Clackamas County Water Commission	6/30/2021	Contribution	5.5	2.5	(102,876)	(46,761)	(18,705)	(18,705)	(18,705)	(9,351)	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Proportion	5.4	1.4	21,631	5,607	4,006	4,006	1,601	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Contribution	5.4	1.4	(14,810)	(3,838)	(2,743)	(2,743)	(1,095)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	5.3	0.3	(5,511)	(311)	(1,040)	(311)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Contribution	5.3	0.3	(12,583)	(713)	(2,374)	(713)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	5.2	0.0	19,164	0	739	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Contribution	5.2	0.0	(1,599)	0	(59)	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Contribution	5.3	0.3	1,392	77	263	77	0	0	0	0	0
2837	NORCOM	6/30/2023	Proportion	5.3	4.3	(625,260)	(507,286)	(117,974)	(117,974)	(117,974)	(117,974)	(117,974)	(35,390)	0
2837	NORCOM	6/30/2023	Contribution	5.3	4.3	39,296	31,882	7,414	7,414	7,414	7,414	7,414	2,226	0
2837	NORCOM	6/30/2022	Proportion	5.4	3.4	265,278	167,026	49,126	49,126	49,126	49,126	19,648	0	0
2837	NORCOM	6/30/2022	Contribution	5.4	3.4	(65,819)	(41,441)	(12,189)	(12,189)	(12,189)	(12,189)	(4,874)	0	0
2837	NORCOM	6/30/2021	Proportion	5.5	2.5	175,889	79,949	31,980	31,980	31,980	15,989	0	0	0
2837	NORCOM	6/30/2021	Contribution	5.5	2.5	(272,072)	(123,668)	(49,468)	(49,468)	(49,468)	(24,732)	0	0	0
2837	NORCOM	6/30/2020	Proportion	5.4	1.4	(24,824)	(6,436)	(4,597)	(4,597)	(1,839)	0	0	0	0
2837	NORCOM	6/30/2020	Contribution	5.4	1.4	(16,901)	(4,381)	(3,130)	(3,130)	(1,251)	0	0	0	0
2837	NORCOM	6/30/2019	Proportion	5.3	0.3	(62,454)	(3,534)	(11,784)	(3,534)	0	0	0	0	0
2837	NORCOM	6/30/2019	Contribution	5.3	0.3	(66,647)	(3,772)	(12,575)	(3,772)	0	0	0	0	0
2837	NORCOM	6/30/2018	Proportion	5.2	0.0	105,573	0	4,063	0	0	0	0	0	0
2837	NORCOM	6/30/2018	Contribution	5.2	0.0	(61,413)	0	(2,363)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2023	Proportion	5.3	4.3	26,332	21,364	4,968	4,968	4,968	4,968	4,968	1,492	0
2838	High Desert Parks & Recreation District	6/30/2023	Contribution	5.3	4.3	263	213	50	50	50	50	50	13	0
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	5.4	3.4	(16,577)	(10,437)	(3,070)	(3,070)	(3,070)	(3,070)	(1,227)	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Contribution	5.4	3.4	2,058	1,296	381	381	381	381	153	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Proportion	5.5	2.5	12,529	5,695	2,278	2,278	2,278	1,139	0	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Contribution	5.5	2.5	(10,687)	(4,858)	(1,943)	(1,943)	(1,943)	(972)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	5.4	1.4	(9,663)	(2,507)	(1,789)	(1,789)	(718)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Contribution	5.4	1.4	839	219	155	155	64	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	5.3	0.3	(2,638)	(148)	(498)	(148)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Contribution	5.3	0.3	(1,456)	(81)	(275)	(81)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	5.2	0.0	2,282	0	87	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Contribution	5.2	0.0	(2,005)	0	(75)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2023	Proportion	5.3	4.3	(32,797)	(26,609)	(6,188)	(6,188)	(6,188)	(6,188)	(6,188)	(1,857)	0
2839	North Morrow Vector Control District	6/30/2023	Contribution	5.3	4.3	11,011	8,933	2,078	2,078	2,078	2,078	2,078	621	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	5.4	3.4	575	363	106	106	106	106	45	0	0
2839	North Morrow Vector Control District	6/30/2022	Contribution	5.4	3.4	4,594	2,892	851	851	851	851	339	0	0
2839	North Morrow Vector Control District	6/30/2021	Proportion	5.5	2.5	10,686	4,857	1,943	1,943	1,943	971	0	0	0
2839	North Morrow Vector Control District	6/30/2021	Contribution	5.5	2.5	(22,045)	(10,021)	(4,008)	(4,008)	(4,008)	(2,005)	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Proportion	5.4	1.4	7,625	1,977	1,412	1,412	565	0	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Contribution	5.4	1.4	7,490	1,942	1,387	1,387	555	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	5.3	0.3	(10,566)	(596)	(1,994)	(596)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Contribution	5.3	0.3	1,954	109	369	109	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	5.2	0.0	13,669	0	524	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Contribution	5.2	0.0	432	0	17	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(124,554)	(101,053)	(23,501)	(23,501)	(23,501)	(23,501)	(23,501)	(7,049)	0
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	105,704	85,760	19,944	19,944	19,944	19,944	19,944	5,984	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	351,351	221,221	65,065	65,065	65,065	65,065	26,026	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(476)	(300)	(88)	(88)	(88)	(88)	(36)	0	0

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Exhibit I

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

June 30, 2024 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
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	291,729	132,603	53,042	53,042	53,042	26,519	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(25,821)	(11,736)	(4,695)	(4,695)	(4,695)	(2,346)	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(116,129)	(30,109)	(21,505)	(21,505)	(8,604)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	28,476	7,384	5,273	5,273	2,111	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	23,973	1,358	4,523	1,358	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	11,844	669	2,235	669	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	48,567	0	1,867	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	6,950	0	265	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Proportion	5.3	4.3	(33,488)	(27,170)	(6,318)	(6,318)	(6,318)	(6,318)	(6,318)	(1,898)	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Contribution	5.3	4.3	7,943	6,444	1,499	1,499	1,499	1,499	1,499	448	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	5.4	3.4	(2,805)	(1,767)	(519)	(519)	(519)	(519)	(210)	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Contribution	5.4	3.4	7,678	4,834	1,422	1,422	1,422	1,422	568	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Proportion	5.5	2.5	31,255	14,206	5,683	5,683	5,683	2,840	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Contribution	5.5	2.5	(24,023)	(10,919)	(4,368)	(4,368)	(4,368)	(2,183)	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	5.4	1.4	50,602	13,118	9,371	9,371	3,747	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Contribution	5.4	1.4	13,631	3,535	2,524	2,524	1,011	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	5.3	0.3	(56,674)	(3,209)	(10,693)	(3,209)	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Contribution	5.3	0.3	7,120	405	1,343	405	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	5.2	0.0	(14,291)	0	(551)	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Contribution	5.2	0.0	1,156	0	46	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2023	Proportion	5.3	4.3	1,898,718	1,540,469	358,249	358,249	358,249	358,249	358,249	107,473	0
2842	Tualatin Valley Water District	6/30/2023	Contribution	5.3	4.3	210,599	170,863	39,736	39,736	39,736	39,736	39,736	11,919	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	5.4	3.4	(2,243,735)	(1,412,723)	(415,506)	(415,506)	(415,506)	(415,506)	(166,205)	0	0
2842	Tualatin Valley Water District	6/30/2022	Contribution	5.4	3.4	119,231	75,071	22,080	22,080	22,080	22,080	8,831	0	0
2842	Tualatin Valley Water District	6/30/2021	Proportion	5.5	2.5	1,655,196	752,361	300,945	300,945	300,945	150,471	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Contribution	5.5	2.5	(1,742,026)	(791,830)	(316,732)	(316,732)	(316,732)	(158,366)	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Proportion	5.4	1.4	374,974	97,214	69,440	69,440	27,774	0	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Contribution	5.4	1.4	(193,134)	(50,070)	(35,766)	(35,766)	(14,304)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	5.3	0.3	(5,114,138)	(289,478)	(964,932)	(289,478)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Contribution	5.3	0.3	10,437,837	590,822	1,969,403	590,822	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Proportion	5.2	0.0	288,892	0	11,112	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Contribution	5.2	0.0	(224,056)	0	(8,616)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(146,973)	(119,242)	(27,731)	(27,731)	(27,731)	(27,731)	(27,731)	(8,318)	0
2843	Yachats Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	33,620	27,277	6,343	6,343	6,343	6,343	6,343	1,905	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(48,957)	(30,825)	(9,066)	(9,066)	(9,066)	(9,066)	(3,627)	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(10,621)	(6,687)	(1,967)	(1,967)	(1,967)	(1,967)	(786)	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	94,600	43,000	17,200	17,200	17,200	8,600	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(117,217)	(53,281)	(21,312)	(21,312)	(21,312)	(10,657)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	3,136	812	581	581	231	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	2,365	613	438	438	175	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(112,023)	(6,343)	(21,136)	(6,343)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(19,513)	(1,103)	(3,682)	(1,103)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	137,592	0	5,292	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	2,918	0	113	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Proportion	5.3	4.3	(336,846)	(273,290)	(63,556)	(63,556)	(63,556)	(63,556)	(63,556)	(19,066)	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Contribution	5.3	4.3	113,126	91,781	21,345	21,345	21,345	21,345	21,345	6,401	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	5.4	3.4	(131,822)	(83,000)	(24,411)	(24,411)	(24,411)	(24,411)	(9,767)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Contribution	5.4	3.4	15,398	9,696	2,851	2,851	2,851	2,851	1,143	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Proportion	5.5	2.5	549,650	249,842	99,936	99,936	99,936	49,970	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Contribution	5.5	2.5	(611,882)	(278,129)	(111,251)	(111,251)	(111,251)	(55,627)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	5.4	1.4	647,338	167,830	119,877	119,877	47,953	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2020	Contribution	5.4	1.4	13,366	3,466	2,475	2,475	991	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	0.3	(131,106)	(7,421)	(24,737)	(7,421)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	0.3	(11,749)	(664)	(2,217)	(664)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	0.0	537,650	0	20,680	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	0.0	(60,837)	0	(2,342)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2023	Proportion	5.3	4.3	(81,461)	(66,091)	(15,370)	(15,370)	(15,370)	(15,370)	(15,370)	(4,611)	0
2845	Sunrise Water Authority	6/30/2023	Contribution	5.3	4.3	49,455	40,124	9,331	9,331	9,331	9,331	9,331	2,800	0
2845	Sunrise Water Authority	6/30/2022	Proportion	5.4	3.4	(317,204)	(199,722)	(58,741)	(58,741)	(58,741)	(58,741)	(23,499)	0	0
2845	Sunrise Water Authority	6/30/2022	Contribution	5.4	3.4	(11,817)	(7,441)	(2,188)	(2,188)	(2,188)	(2,188)	(877)	0	0
2845	Sunrise Water Authority	6/30/2021	Proportion	5.5	2.5	348,382	158,356	63,342	63,342	63,342	31,672	0	0	0
2845	Sunrise Water Authority	6/30/2021	Contribution	5.5	2.5	(133,292)	(60,587)	(24,235)	(24,235)	(24,235)	(12,117)	0	0	0
2845	Sunrise Water Authority	6/30/2020	Proportion	5.4	1.4	(231,244)	(59,952)	(42,823)	(42,823)	(17,129)	0	0	0	0
2845	Sunrise Water Authority	6/30/2020	Contribution	5.4	1.4	217,085	56,281	40,201	40,201	16,080	0	0	0	0
2845	Sunrise Water Authority	6/30/2019	Proportion	5.3	0.3	(759,911)	(43,016)	(143,379)	(43,016)	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2019	Contribution	5.3	0.3	1,646,133	93,178	310,591	93,178	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2018	Proportion	5.2	0.0	156,618	0	6,023	0	0	0	0	0	0

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Exhibit I

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June 30, 2024 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
2845	Sunrise Water Authority	6/30/2018	Contribution	5.2	0.0	134,818	0	5,183	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2023	Proportion	5.3	4.3	40,328	32,719	7,609	7,609	7,609	7,609	7,609	2,283	0
2846	Jefferson County Library District	6/30/2023	Contribution	5.3	4.3	9,458	7,673	1,785	1,785	1,785	1,785	1,785	533	0
2846	Jefferson County Library District	6/30/2022	Proportion	5.4	3.4	56,741	35,725	10,508	10,508	10,508	10,508	4,201	0	0
2846	Jefferson County Library District	6/30/2022	Contribution	5.4	3.4	11,597	7,301	2,148	2,148	2,148	2,148	857	0	0
2846	Jefferson County Library District	6/30/2021	Proportion	5.5	2.5	223,418	101,555	40,621	40,621	40,621	20,313	0	0	0
2846	Jefferson County Library District	6/30/2021	Contribution	5.5	2.5	(33,736)	(15,334)	(6,134)	(6,134)	(6,134)	(3,066)	0	0	0
2846	Jefferson County Library District	6/30/2020	Proportion	5.4	1.4	(107,369)	(27,837)	(19,883)	(19,883)	(7,954)	0	0	0	0
2846	Jefferson County Library District	6/30/2020	Contribution	5.4	1.4	97,951	25,395	18,139	18,139	7,256	0	0	0	0
2846	Jefferson County Library District	6/30/2019	Proportion	5.3	0.3	(110,048)	(6,228)	(20,764)	(6,228)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2019	Contribution	5.3	0.3	(6,146)	(346)	(1,160)	(346)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2018	Proportion	5.2	0.0	27,772	0	1,067	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2018	Contribution	5.2	0.0	(14,511)	0	(556)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Proportion	5.3	4.3	(335,895)	(272,519)	(63,376)	(63,376)	(63,376)	(63,376)	(63,376)	(19,015)	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Contribution	5.3	4.3	63,534	51,546	11,988	11,988	11,988	11,988	11,988	3,594	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	5.4	3.4	254,346	160,144	47,101	47,101	47,101	47,101	18,841	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Contribution	5.4	3.4	(4,732)	(2,980)	(876)	(876)	(876)	(876)	(352)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Proportion	5.5	2.5	84,023	38,192	15,277	15,277	15,277	7,638	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Contribution	5.5	2.5	(255,620)	(116,192)	(46,476)	(46,476)	(46,476)	(23,240)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Proportion	5.4	1.4	38,658	10,022	7,159	7,159	2,863	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Contribution	5.4	1.4	23,413	6,069	4,336	4,336	1,733	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	5.3	0.3	(168,193)	(9,518)	(31,735)	(9,518)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Contribution	5.3	0.3	(56,151)	(3,176)	(10,595)	(3,176)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	5.2	0.0	457,693	0	17,603	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Contribution	5.2	0.0	(43,504)	0	(1,674)	0	0	0	0	0	0
2848	Lane Transit District	6/30/2023	Proportion	5.3	4.3	(380)	(308)	(72)	(72)	(72)	(72)	(72)	(20)	0
2848	Lane Transit District	6/30/2023	Contribution	5.3	4.3	(395)	(320)	(75)	(75)	(75)	(75)	(75)	(20)	0
2848	Lane Transit District	6/30/2022	Proportion	5.4	3.4	3	1	1	1	1	1	0	0	0
2848	Lane Transit District	6/30/2022	Contribution	5.4	3.4	(431)	(271)	(80)	(80)	(80)	(80)	(31)	0	0
2848	Lane Transit District	6/30/2021	Proportion	5.5	2.5	(47)	(20)	(9)	(9)	(9)	(2)	0	0	0
2848	Lane Transit District	6/30/2021	Contribution	5.5	2.5	(726)	(330)	(132)	(132)	(132)	(66)	0	0	0
2848	Lane Transit District	6/30/2020	Proportion	5.4	1.4	(84)	(20)	(16)	(16)	(4)	0	0	0	0
2848	Lane Transit District	6/30/2020	Contribution	5.4	1.4	(395)	(103)	(73)	(73)	(30)	0	0	0	0
2848	Lane Transit District	6/30/2019	Proportion	5.3	0.3	10	0	2	0	0	0	0	0	0
2848	Lane Transit District	6/30/2019	Contribution	5.3	0.3	(432)	(22)	(82)	(22)	0	0	0	0	0
2848	Lane Transit District	6/30/2018	Proportion	5.2	0.0	(156)	0	(6)	0	0	0	0	0	0
2848	Lane Transit District	6/30/2018	Contribution	5.2	0.0	(322)	0	(12)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2023	Proportion	5.3	4.3	(53,787)	(43,639)	(10,148)	(10,148)	(10,148)	(10,148)	(10,148)	(3,047)	0
2849	Lebanon Aquatic District	6/30/2023	Contribution	5.3	4.3	9,145	7,420	1,725	1,725	1,725	1,725	1,725	520	0
2849	Lebanon Aquatic District	6/30/2022	Proportion	5.4	3.4	38,757	24,403	7,177	7,177	7,177	7,177	2,872	0	0
2849	Lebanon Aquatic District	6/30/2022	Contribution	5.4	3.4	(7,276)	(4,582)	(1,347)	(1,347)	(1,347)	(1,347)	(541)	0	0
2849	Lebanon Aquatic District	6/30/2021	Proportion	5.5	2.5	(1,448)	(659)	(263)	(263)	(263)	(133)	0	0	0
2849	Lebanon Aquatic District	6/30/2021	Contribution	5.5	2.5	(64,606)	(29,365)	(11,747)	(11,747)	(11,747)	(5,871)	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Proportion	5.4	1.4	112,402	29,142	20,815	20,815	8,327	0	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Contribution	5.4	1.4	(17,413)	(4,513)	(3,225)	(3,225)	(1,288)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Proportion	5.3	0.3	(58,279)	(3,299)	(10,996)	(3,299)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Contribution	5.3	0.3	(1,008)	(58)	(190)	(58)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	5.2	0.0	26,703	0	1,028	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2018	Contribution	5.2	0.0	(14,335)	0	(550)	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	15	12	3	3	3	3	3	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	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 I

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

June 30, 2024 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
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(7,620)	(1,976)	(1,411)	(1,411)	(565)	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(66,777)	(3,782)	(12,599)	(3,782)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(322)	(17)	(61)	(17)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	23,040	0	885	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(432)	0	(17)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2023	Proportion	5.3	4.3	67,862	55,058	12,804	12,804	12,804	12,804	12,804	3,842	0
2852	Ochoco Irrigation District	6/30/2023	Contribution	5.3	4.3	(20,747)	(16,832)	(3,915)	(3,915)	(3,915)	(3,915)	(3,915)	(1,172)	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	5.4	3.4	(20,329)	(12,799)	(3,765)	(3,765)	(3,765)	(3,765)	(1,504)	0	0
2852	Ochoco Irrigation District	6/30/2022	Contribution	5.4	3.4	(4,154)	(2,616)	(769)	(769)	(769)	(769)	(309)	0	0
2852	Ochoco Irrigation District	6/30/2021	Proportion	5.5	2.5	18,005	8,183	3,274	3,274	3,274	1,635	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Contribution	5.5	2.5	(102,522)	(46,602)	(18,640)	(18,640)	(18,640)	(9,322)	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	5.4	1.4	(43,112)	(11,176)	(7,984)	(7,984)	(3,192)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Contribution	5.4	1.4	(16,019)	(4,155)	(2,966)	(2,966)	(1,189)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Proportion	5.3	0.3	37,154	2,104	7,010	2,104	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Contribution	5.3	0.3	(43,133)	(2,443)	(8,138)	(2,443)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	5.2	0.0	(11,201)	0	(431)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Contribution	5.2	0.0	(25,173)	0	(968)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(91,134)	(73,939)	(17,195)	(17,195)	(17,195)	(17,195)	(17,195)	(5,159)	0
2853	Mill City Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	7,743	6,282	1,461	1,461	1,461	1,461	1,461	438	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	3,634	2,288	673	673	673	673	269	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	(2,882)	(1,814)	(534)	(534)	(534)	(534)	(212)	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	5,905	2,683	1,074	1,074	1,074	535	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(8,852)	(4,025)	(1,609)	(1,609)	(1,609)	(807)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	5,853	1,517	1,084	1,084	433	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,910	494	354	354	140	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(5,563)	(313)	(1,050)	(313)	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	1,324	74	250	74	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	7,567	0	292	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(593)	0	(23)	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2023	Proportion	5.3	4.3	(624,724)	(506,852)	(117,872)	(117,872)	(117,872)	(117,872)	(117,872)	(35,364)	0
2855	Harney Hospital	6/30/2023	Contribution	5.3	4.3	13,272	10,768	2,504	2,504	2,504	2,504	2,504	752	0
2855	Harney Hospital	6/30/2022	Proportion	5.4	3.4	285,186	179,562	52,812	52,812	52,812	52,812	21,126	0	0
2855	Harney Hospital	6/30/2022	Contribution	5.4	3.4	(101,658)	(64,006)	(18,826)	(18,826)	(18,826)	(18,826)	(7,528)	0	0
2855	Harney Hospital	6/30/2021	Proportion	5.5	2.5	(334,899)	(152,226)	(60,891)	(60,891)	(60,891)	(30,444)	0	0	0
2855	Harney Hospital	6/30/2021	Contribution	5.5	2.5	(2,244,970)	(1,020,442)	(408,176)	(408,176)	(408,176)	(204,090)	0	0	0
2855	Harney Hospital	6/30/2020	Proportion	5.4	1.4	(359,002)	(93,074)	(66,482)	(66,482)	(26,592)	0	0	0	0
2855	Harney Hospital	6/30/2020	Contribution	5.4	1.4	(138,011)	(35,779)	(25,558)	(25,558)	(10,221)	0	0	0	0
2855	Harney Hospital	6/30/2019	Proportion	5.3	0.3	(143,465)	(8,120)	(27,069)	(8,120)	0	0	0	0	0
2855	Harney Hospital	6/30/2019	Contribution	5.3	0.3	(561,007)	(31,757)	(105,850)	(31,757)	0	0	0	0	0
2855	Harney Hospital	6/30/2018	Proportion	5.2	0.0	966,028	0	37,153	0	0	0	0	0	0
2855	Harney Hospital	6/30/2018	Contribution	5.2	0.0	(503,852)	0	(19,377)	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2023	Proportion	5.3	4.3	(12,922)	(10,484)	(2,438)	(2,438)	(2,438)	(2,438)	(2,438)	(732)	0
2856	Mid-Columbia Council Of Governments	6/30/2023	Contribution	5.3	4.3	(4,815)	(3,907)	(908)	(908)	(908)	(908)	(908)	(275)	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Proportion	5.4	3.4	12,818	8,070	2,374	2,374	2,374	2,374	948	0	0
2856	Mid-Columbia Council Of Governments	6/30/2022	Contribution	5.4	3.4	(6,509)	(4,099)	(1,205)	(1,205)	(1,205)	(1,205)	(484)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Proportion	5.5	2.5	5,052	2,295	919	919	919	457	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2021	Contribution	5.5	2.5	(7,523)	(3,419)	(1,368)	(1,368)	(1,368)	(683)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Proportion	5.4	1.4	(5,734)	(1,486)	(1,062)	(1,062)	(424)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2020	Contribution	5.4	1.4	(3,382)	(878)	(626)	(626)	(252)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Proportion	5.3	0.3	4,129	234	779	234	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Contribution	5.3	0.3	(4,366)	(246)	(824)	(246)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Proportion	5.2	0.0	2,887	0	112	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Contribution	5.2	0.0	(2,776)	0	(106)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2023	Proportion	5.3	4.3	(1,058,391)	(858,695)	(199,696)	(199,696)	(199,696)	(199,696)	(199,696)	(59,911)	0

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Exhibit I

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

June 30, 2024 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
2857	Sunriver Service District	6/30/2023	Contribution	5.3	4.3	107,779	87,443	20,336	20,336	20,336	20,336	20,336	6,099	0
2857	Sunriver Service District	6/30/2022	Proportion	5.4	3.4	804,084	506,276	148,904	148,904	148,904	148,904	59,564	0	0
2857	Sunriver Service District	6/30/2022	Contribution	5.4	3.4	(139,784)	(88,012)	(25,886)	(25,886)	(25,886)	(25,886)	(10,354)	0	0
2857	Sunriver Service District	6/30/2021	Proportion	5.5	2.5	374,796	170,361	68,145	68,145	68,145	34,071	0	0	0
2857	Sunriver Service District	6/30/2021	Contribution	5.5	2.5	(349,386)	(158,811)	(63,525)	(63,525)	(63,525)	(31,761)	0	0	0
2857	Sunriver Service District	6/30/2020	Proportion	5.4	1.4	(210,459)	(54,563)	(38,974)	(38,974)	(15,589)	0	0	0	0
2857	Sunriver Service District	6/30/2020	Contribution	5.4	1.4	58,551	15,179	10,843	10,843	4,336	0	0	0	0
2857	Sunriver Service District	6/30/2019	Proportion	5.3	0.3	(47,825)	(2,705)	(9,024)	(2,705)	0	0	0	0	0
2857	Sunriver Service District	6/30/2019	Contribution	5.3	0.3	(112,665)	(6,375)	(21,258)	(6,375)	0	0	0	0	0
2857	Sunriver Service District	6/30/2018	Proportion	5.2	0.0	138,815	0	5,340	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2018	Contribution	5.2	0.0	(76,713)	0	(2,953)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Proportion	5.3	4.3	124,524	101,029	23,495	23,495	23,495	23,495	23,495	7,049	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Contribution	5.3	4.3	(13,899)	(11,277)	(2,622)	(2,622)	(2,622)	(2,622)	(2,622)	(789)	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	5.4	3.4	83,506	52,578	15,464	15,464	15,464	15,464	6,186	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Contribution	5.4	3.4	16,200	10,200	3,000	3,000	3,000	3,000	1,200	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Proportion	5.5	2.5	(93,943)	(42,700)	(17,081)	(17,081)	(17,081)	(8,538)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Contribution	5.5	2.5	(5,944)	(2,701)	(1,081)	(1,081)	(1,081)	(539)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Proportion	5.4	1.4	4,357	1,129	807	807	322	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Contribution	5.4	1.4	(17,780)	(4,608)	(3,293)	(3,293)	(1,315)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	5.3	0.3	(427)	(22)	(81)	(22)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Contribution	5.3	0.3	(4,751)	(271)	(896)	(271)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	5.2	0.0	42,971	0	1,651	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Contribution	5.2	0.0	(2,411)	0	(91)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2023	Proportion	5.3	4.3	(1,457,366)	(1,182,391)	(274,975)	(274,975)	(274,975)	(274,975)	(274,975)	(82,491)	0
2859	South Lane County Fire and Rescue	6/30/2023	Contribution	5.3	4.3	99,305	80,568	18,737	18,737	18,737	18,737	18,737	5,620	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	5.4	3.4	1,039,563	654,539	192,512	192,512	192,512	192,512	77,003	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Contribution	5.4	3.4	(97,280)	(61,250)	(18,015)	(18,015)	(18,015)	(18,015)	(7,205)	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Proportion	5.5	2.5	115,474	52,489	20,995	20,995	20,995	10,499	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Contribution	5.5	2.5	(463,668)	(210,759)	(84,303)	(84,303)	(84,303)	(42,153)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	5.4	1.4	216,996	56,260	40,184	40,184	16,076	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Contribution	5.4	1.4	134,919	34,979	24,985	24,985	9,994	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	5.3	0.3	(112,912)	(6,392)	(21,304)	(6,392)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Contribution	5.3	0.3	39,554	2,239	7,463	2,239	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	5.2	0.0	503,815	0	19,375	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Contribution	5.2	0.0	157,490	0	6,055	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2023	Proportion	5.3	4.3	305,293	247,691	57,602	57,602	57,602	57,602	57,602	17,283	0
2860	Coos County Airport District	6/30/2023	Contribution	5.3	4.3	8,763	7,110	1,653	1,653	1,653	1,653	1,653	498	0
2860	Coos County Airport District	6/30/2022	Proportion	5.4	3.4	104,305	65,673	19,316	19,316	19,316	19,316	7,725	0	0
2860	Coos County Airport District	6/30/2022	Contribution	5.4	3.4	100,855	63,501	18,677	18,677	18,677	18,677	7,470	0	0
2860	Coos County Airport District	6/30/2021	Proportion	5.5	2.5	94,422	42,918	17,168	17,168	17,168	8,582	0	0	0
2860	Coos County Airport District	6/30/2021	Contribution	5.5	2.5	(130,243)	(59,200)	(23,681)	(23,681)	(23,681)	(11,838)	0	0	0
2860	Coos County Airport District	6/30/2020	Proportion	5.4	1.4	96,732	25,080	17,913	17,913	7,167	0	0	0	0
2860	Coos County Airport District	6/30/2020	Contribution	5.4	1.4	(16,236)	(4,208)	(3,007)	(3,007)	(1,201)	0	0	0	0
2860	Coos County Airport District	6/30/2019	Proportion	5.3	0.3	(197,201)	(11,161)	(37,208)	(11,161)	0	0	0	0	0
2860	Coos County Airport District	6/30/2019	Contribution	5.3	0.3	(22,166)	(1,256)	(4,182)	(1,256)	0	0	0	0	0
2860	Coos County Airport District	6/30/2018	Proportion	5.2	0.0	112,671	0	4,331	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2018	Contribution	5.2	0.0	(49,918)	0	(1,918)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2023	Proportion	5.3	4.3	(27,901)	(22,637)	(5,264)	(5,264)	(5,264)	(5,264)	(5,264)	(1,581)	0
2861	Mt Angel Fire District	6/30/2023	Contribution	5.3	4.3	12,982	10,533	2,449	2,449	2,449	2,449	2,449	737	0
2861	Mt Angel Fire District	6/30/2022	Proportion	5.4	3.4	50,103	31,547	9,278	9,278	9,278	9,278	3,713	0	0
2861	Mt Angel Fire District	6/30/2022	Contribution	5.4	3.4	3,044	1,916	564	564	564	564	224	0	0
2861	Mt Angel Fire District	6/30/2021	Proportion	5.5	2.5	32,384	14,720	5,888	5,888	5,888	2,944	0	0	0
2861	Mt Angel Fire District	6/30/2021	Contribution	5.5	2.5	(1,900)	(865)	(345)	(345)	(345)	(175)	0	0	0
2861	Mt Angel Fire District	6/30/2020	Proportion	5.4	1.4	9,514	2,466	1,762	1,762	704	0	0	0	0
2861	Mt Angel Fire District	6/30/2020	Contribution	5.4	1.4	8,475	2,199	1,569	1,569	630	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Proportion	5.3	0.3	(6,779)	(384)	(1,279)	(384)	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Contribution	5.3	0.3	4,294	244	810	244	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Proportion	5.2	0.0	2,620	0	100	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2018	Contribution	5.2	0.0	1,803	0	68	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Proportion	5.3	4.3	(34,019)	(27,600)	(6,419)	(6,419)	(6,419)	(6,419)	(6,419)	(1,924)	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Contribution	5.3	4.3	(5,277)	(4,281)	(996)	(996)	(996)	(996)	(996)	(297)	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	5.4	3.4	63,475	39,965	11,755	11,755	11,755	11,755	4,700	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Contribution	5.4	3.4	(10,296)	(6,482)	(1,907)	(1,907)	(1,907)	(1,907)	(761)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Proportion	5.5	2.5	45,898	20,863	8,345	8,345	8,345	4,173	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Contribution	5.5	2.5	(73,978)	(33,625)	(13,451)	(13,451)	(13,451)	(6,723)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	5.4	1.4	(46,853)	(12,149)	(8,676)	(8,676)	(3,473)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Contribution	5.4	1.4	(8,635)	(2,239)	(1,599)	(1,599)	(640)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	5.3	0.3	(67,143)	(3,803)	(12,668)	(3,803)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Contribution	5.3	0.3	(20,638)	(1,168)	(3,894)	(1,168)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	5.2	0.0	34,265	0	1,320	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Contribution	5.2	0.0	(22,903)	0	(883)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Proportion	5.3	4.3	36,904	29,941	6,963	6,963	6,963	6,963	6,963	2,089	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Contribution	5.3	4.3	1,841	1,494	347	347	347	347	347	106	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	5.4	3.4	(32,325)	(20,353)	(5,986)	(5,986)	(5,986)	(5,986)	(2,395)	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Contribution	5.4	3.4	4,815	3,031	892	892	892	892	355	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Proportion	5.5	2.5	(3,049)	(1,387)	(554)	(554)	(554)	(279)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Contribution	5.5	2.5	(15,711)	(7,140)	(2,857)	(2,857)	(2,857)	(1,426)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	5.4	1.4	23,864	6,188	4,419	4,419	1,769	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Contribution	5.4	1.4	2,719	703	504	504	199	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	5.3	0.3	(4,378)	(248)	(826)	(248)	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Contribution	5.3	0.3	2,850	160	538	160	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	5.2	0.0	(5,431)	0	(211)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Contribution	5.2	0.0	767	0	27	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2022	Proportion	5.4	3.4	(5,336)	(3,360)	(988)	(988)	(988)	(988)	(396)	0	0
2866	Jefferson Behavioral Health	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Proportion	5.5	2.5	(797)	(362)	(145)	(145)	(145)	(72)	0	0	0
2866	Jefferson Behavioral Health	6/30/2021	Contribution	5.5	2.5	(1,432)	(652)	(260)	(260)	(260)	(132)	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Proportion	5.4	1.4	(415)	(107)	(77)	(77)	(30)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2020	Contribution	5.4	1.4	(871)	(227)	(161)	(161)	(66)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Proportion	5.3	0.3	(361)	(21)	(68)	(21)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Contribution	5.3	0.3	(982)	(57)	(185)	(57)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Proportion	5.2	0.0	242	0	7	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2018	Contribution	5.2	0.0	(777)	0	(32)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Proportion	5.3	4.3	(108,971)	(88,410)	(20,561)	(20,561)	(20,561)	(20,561)	(20,561)	(6,166)	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Contribution	5.3	4.3	26,084	21,162	4,922	4,922	4,922	4,922	4,922	1,474	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	5.4	3.4	76,605	48,233	14,186	14,186	14,186	14,186	5,675	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Contribution	5.4	3.4	(10,344)	(6,512)	(1,916)	(1,916)	(1,916)	(1,916)	(764)	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Proportion	5.5	2.5	(1,239)	(564)	(225)	(225)	(225)	(114)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Contribution	5.5	2.5	(149,091)	(67,770)	(27,107)	(27,107)	(27,107)	(13,556)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Proportion	5.4	1.4	168,735	43,747	31,247	31,247	12,500	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Contribution	5.4	1.4	2,420	628	448	448	180	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	5.3	0.3	(83,894)	(4,749)	(15,829)	(4,749)	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Contribution	5.3	0.3	29,206	1,651	5,511	1,651	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	5.2	0.0	52,129	0	2,004	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Contribution	5.2	0.0	(14,387)	0	(552)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Proportion	5.3	4.3	(143,336)	(116,291)	(27,045)	(27,045)	(27,045)	(27,045)	(27,045)	(8,111)	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Contribution	5.3	4.3	(11,385)	(9,237)	(2,148)	(2,148)	(2,148)	(2,148)	(2,148)	(645)	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	5.4	3.4	156,487	98,529	28,979	28,979	28,979	28,979	11,592	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Contribution	5.4	3.4	(16,874)	(10,624)	(3,125)	(3,125)	(3,125)	(3,125)	(1,249)	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Proportion	5.5	2.5	145,859	66,299	26,520	26,520	26,520	13,259	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Contribution	5.5	2.5	(98,302)	(44,683)	(17,873)	(17,873)	(17,873)	(8,937)	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Proportion	5.4	1.4	242,706	62,922	44,946	44,946	17,976	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Contribution	5.4	1.4	15,691	4,067	2,906	2,906	1,161	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	5.3	0.3	(87,765)	(4,970)	(16,559)	(4,970)	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Contribution	5.3	0.3	14,665	830	2,767	830	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	5.2	0.0	58,564	0	2,254	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Contribution	5.2	0.0	(5,668)	0	(218)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2023	Proportion	5.3	4.3	(15,354)	(12,457)	(2,897)	(2,897)	(2,897)	(2,897)	(2,897)	(869)	0
2870	Clackamas River Water Providers	6/30/2023	Contribution	5.3	4.3	5,486	4,451	1,035	1,035	1,035	1,035	1,035	311	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	5.4	3.4	25,532	16,076	4,728	4,728	4,728	4,728	1,892	0	0
2870	Clackamas River Water Providers	6/30/2022	Contribution	5.4	3.4	152	96	28	28	28	28	12	0	0
2870	Clackamas River Water Providers	6/30/2021	Proportion	5.5	2.5	4,352	1,979	791	791	791	397	0	0	0
2870	Clackamas River Water Providers	6/30/2021	Contribution	5.5	2.5	(11,099)	(5,045)	(2,018)	(2,018)	(2,018)	(1,009)	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Proportion	5.4	1.4	13,174	3,414	2,440	2,440	974	0	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Contribution	5.4	1.4	6,926	1,794	1,283	1,283	511	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	5.3	0.3	(1,989)	(114)	(375)	(114)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Contribution	5.3	0.3	4,627	262	873	262	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	5.2	0.0	11,085	0	425	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Contribution	5.2	0.0	6,754	0	259	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2023	Proportion	5.3	4.3	(2,043)	(1,658)	(385)	(385)	(385)	(385)	(385)	(118)	0
2872	Emergency Communications of Southern Oregon	6/30/2023	Contribution	5.3	4.3	(812)	(659)	(153)	(153)	(153)	(153)	(153)	(47)	0
2872	Emergency Communications of Southern Oregon	6/30/2022	Proportion	5.4	3.4	1,817	1,145	336	336	336	336	137	0	0

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

June 30, 2024 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
2872	Emergency Communications of Southern Oregon	6/30/2022	Contribution	5.4	3.4	(1,077)	(679)	(199)	(199)	(199)	(199)	(82)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Proportion	5.5	2.5	(369)	(168)	(67)	(67)	(67)	(34)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2021	Contribution	5.5	2.5	(1,326)	(603)	(241)	(241)	(241)	(121)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Proportion	5.4	1.4	614	158	114	114	44	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2020	Contribution	5.4	1.4	(759)	(195)	(141)	(141)	(54)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Proportion	5.3	0.3	(629)	(34)	(119)	(34)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Contribution	5.3	0.3	(725)	(40)	(137)	(40)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Proportion	5.2	0.0	549	0	19	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Contribution	5.2	0.0	(617)	0	(22)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2023	Proportion	5.3	4.3	(40,058)	(32,500)	(7,558)	(7,558)	(7,558)	(7,558)	(7,558)	(2,268)	0
2873	Mosier Fire District	6/30/2023	Contribution	5.3	4.3	3,090	2,507	583	583	583	583	583	175	0
2873	Mosier Fire District	6/30/2022	Proportion	5.4	3.4	207	131	38	38	38	38	17	0	0
2873	Mosier Fire District	6/30/2022	Contribution	5.4	3.4	(5,565)	(3,503)	(1,031)	(1,031)	(1,031)	(1,031)	(410)	0	0
2873	Mosier Fire District	6/30/2021	Proportion	5.5	2.5	1,669	760	303	303	303	154	0	0	0
2873	Mosier Fire District	6/30/2021	Contribution	5.5	2.5	(4,038)	(1,836)	(734)	(734)	(734)	(368)	0	0	0
2873	Mosier Fire District	6/30/2020	Proportion	5.4	1.4	(35,543)	(9,215)	(6,582)	(6,582)	(2,633)	0	0	0	0
2873	Mosier Fire District	6/30/2020	Contribution	5.4	1.4	4,086	1,058	757	757	301	0	0	0	0
2873	Mosier Fire District	6/30/2019	Proportion	5.3	0.3	23,680	1,340	4,468	1,340	0	0	0	0	0
2873	Mosier Fire District	6/30/2019	Contribution	5.3	0.3	(5,078)	(288)	(958)	(288)	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Proportion	5.2	0.0	2,964	0	114	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Contribution	5.2	0.0	(2,929)	0	(114)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Proportion	5.3	4.3	(19,734)	(16,011)	(3,723)	(3,723)	(3,723)	(3,723)	(3,723)	(1,119)	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Contribution	5.3	4.3	6,566	5,327	1,239	1,239	1,239	1,239	1,239	371	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	5.4	3.4	5,866	3,694	1,086	1,086	1,086	1,086	436	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Contribution	5.4	3.4	4,655	2,931	862	862	862	862	345	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Proportion	5.5	2.5	7,420	3,373	1,349	1,349	1,349	675	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Contribution	5.5	2.5	(5,769)	(2,622)	(1,049)	(1,049)	(1,049)	(524)	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Proportion	5.4	1.4	6,528	1,692	1,209	1,209	483	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Contribution	5.4	1.4	12,989	3,369	2,405	2,405	964	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	5.3	0.3	(7,859)	(444)	(1,483)	(444)	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Contribution	5.3	0.3	8,367	472	1,579	472	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	5.2	0.0	11,172	0	432	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Contribution	5.2	0.0	15,170	0	585	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Proportion	5.3	4.3	(7,159)	(5,808)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(404)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Contribution	5.3	4.3	2,960	2,402	558	558	558	558	558	170	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	5.4	3.4	14,728	9,274	2,727	2,727	2,727	2,727	1,093	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Contribution	5.4	3.4	(2,417)	(1,521)	(448)	(448)	(448)	(448)	(177)	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Proportion	5.5	2.5	12,430	5,650	2,260	2,260	2,260	1,130	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Contribution	5.5	2.5	(9,709)	(4,414)	(1,765)	(1,765)	(1,765)	(884)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Proportion	5.4	1.4	4,347	1,127	805	805	322	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Contribution	5.4	1.4	(1,502)	(390)	(278)	(278)	(112)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	5.3	0.3	57,869	3,274	10,919	3,274	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Contribution	5.3	0.3	(1,974)	(114)	(372)	(114)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	5.2	0.0	(41,921)	0	(1,611)	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Contribution	5.2	0.0	11,495	0	440	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Proportion	5.3	4.3	(905,263)	(734,459)	(170,804)	(170,804)	(170,804)	(170,804)	(170,804)	(51,243)	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Contribution	5.3	4.3	188,936	153,288	35,648	35,648	35,648	35,648	35,648	10,696	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	5.4	3.4	619,250	389,898	114,676	114,676	114,676	114,676	45,870	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Contribution	5.4	3.4	(97,746)	(61,544)	(18,101)	(18,101)	(18,101)	(18,101)	(7,241)	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Proportion	5.5	2.5	(37,327)	(16,966)	(6,787)	(6,787)	(6,787)	(3,392)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Contribution	5.5	2.5	(232,954)	(105,889)	(42,355)	(42,355)	(42,355)	(21,179)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Proportion	5.4	1.4	526,881	136,597	97,571	97,571	39,026	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Contribution	5.4	1.4	16,470	4,270	3,050	3,050	1,220	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	5.3	0.3	(426,726)	(24,156)	(80,514)	(24,156)	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Contribution	5.3	0.3	38,878	2,203	7,335	2,203	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	5.2	0.0	196,255	0	7,550	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Contribution	5.2	0.0	65,182	0	2,507	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2023	Proportion	5.3	4.3	(103,205)	(83,732)	(19,473)	(19,473)	(19,473)	(19,473)	(19,473)	(5,840)	0
2878	Yamhill Fire Protection District	6/30/2023	Contribution	5.3	4.3	3,323	2,696	627	627	627	627	627	188	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	5.4	3.4	133,836	84,268	24,784	24,784	24,784	24,784	9,916	0	0
2878	Yamhill Fire Protection District	6/30/2022	Contribution	5.4	3.4	(16,212)	(10,208)	(3,002)	(3,002)	(3,002)	(3,002)	(1,202)	0	0
2878	Yamhill Fire Protection District	6/30/2021	Proportion	5.5	2.5	(48,197)	(21,908)	(8,763)	(8,763)	(8,763)	(4,382)	0	0	0
2878	Yamhill Fire Protection District	6/30/2021	Contribution	5.5	2.5	2,947	1,339	536	536	536	267	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	5.4	1.4	65,472	16,976	12,124	12,124	4,852	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Contribution	5.4	1.4	4,109	1,065	761	761	304	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Proportion	5.3	0.3	(13,202)	(747)	(2,491)	(747)	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Contribution	5.3	0.3	6,459	364	1,219	364	0	0	0	0	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 I

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

June 30, 2024 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
2878	Yamhill Fire Protection District	6/30/2018	Proportion	5.2	0.0	7,288	0	278	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Contribution	5.2	0.0	1,415	0	55	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	20,153	9,161	3,664	3,664	3,664	1,833	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(118,620)	(6,715)	(22,381)	(6,715)	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	911	51	172	51	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	31,293	0	1,203	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(13,492)	0	(517)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2023	Proportion	5.3	4.3	(24,296,894)	(19,712,574)	(4,584,320)	(4,584,320)	(4,584,320)	(4,584,320)	(4,584,320)	(1,375,294)	0
2880	Oregon Health & Science University	6/30/2023	Contribution	5.3	4.3	(4,751,134)	(3,854,694)	(896,440)	(896,440)	(896,440)	(896,440)	(896,440)	(268,934)	0
2880	Oregon Health & Science University	6/30/2022	Proportion	5.4	3.4	22,241,861	14,004,135	4,118,863	4,118,863	4,118,863	4,118,863	1,647,546	0	0
2880	Oregon Health & Science University	6/30/2022	Contribution	5.4	3.4	1,583,916	997,280	293,318	293,318	293,318	293,318	117,326	0	0
2880	Oregon Health & Science University	6/30/2021	Proportion	5.5	2.5	5,341,482	2,427,945	971,179	971,179	971,179	485,587	0	0	0
2880	Oregon Health & Science University	6/30/2021	Contribution	5.5	2.5	(40,925,167)	(18,602,350)	(7,440,939)	(7,440,939)	(7,440,939)	(3,720,472)	0	0	0
2880	Oregon Health & Science University	6/30/2020	Proportion	5.4	1.4	(29,369,198)	(7,614,238)	(5,438,740)	(5,438,740)	(2,175,498)	0	0	0	0
2880	Oregon Health & Science University	6/30/2020	Contribution	5.4	1.4	4,292,217	1,112,797	794,855	794,855	317,942	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Proportion	5.3	0.3	(26,690,454)	(1,510,779)	(5,035,935)	(1,510,779)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Contribution	5.3	0.3	1,397,491	79,101	263,678	79,101	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	5.2	0.0	(11,562,497)	0	(444,712)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Contribution	5.2	0.0	(1,629,060)	0	(62,655)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Proportion	5.3	4.3	13,430	10,896	2,534	2,534	2,534	2,534	2,534	760	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Contribution	5.3	4.3	(12,510)	(10,150)	(2,360)	(2,360)	(2,360)	(2,360)	(2,360)	(710)	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	5.4	3.4	18,095	11,393	3,351	3,351	3,351	3,351	1,340	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Contribution	5.4	3.4	396	250	73	73	73	73	31	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Proportion	5.5	2.5	3,460	1,573	629	629	629	315	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Contribution	5.5	2.5	(2,254)	(1,024)	(410)	(410)	(410)	(204)	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	5.4	1.4	1,730	450	320	320	130	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Contribution	5.4	1.4	1,729	449	320	320	129	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	5.3	0.3	(4,959)	(279)	(936)	(279)	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Contribution	5.3	0.3	(908)	(53)	(171)	(53)	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	5.2	0.0	2,573	0	98	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Contribution	5.2	0.0	2,044	0	79	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2023	Proportion	5.3	4.3	(955,820)	(775,477)	(180,343)	(180,343)	(180,343)	(180,343)	(180,343)	(54,105)	0
2883	Lane Fire Authority	6/30/2023	Contribution	5.3	4.3	270,952	219,829	51,123	51,123	51,123	51,123	51,123	15,337	0
2883	Lane Fire Authority	6/30/2022	Proportion	5.4	3.4	368,529	232,037	68,246	68,246	68,246	68,246	27,299	0	0
2883	Lane Fire Authority	6/30/2022	Contribution	5.4	3.4	13,219	8,323	2,448	2,448	2,448	2,448	979	0	0
2883	Lane Fire Authority	6/30/2021	Proportion	5.5	2.5	310,404	141,093	56,437	56,437	56,437	28,219	0	0	0
2883	Lane Fire Authority	6/30/2021	Contribution	5.5	2.5	(747,796)	(339,907)	(135,963)	(135,963)	(135,963)	(67,981)	0	0	0
2883	Lane Fire Authority	6/30/2020	Proportion	5.4	1.4	(812,438)	(210,634)	(150,451)	(150,451)	(60,183)	0	0	0	0
2883	Lane Fire Authority	6/30/2020	Contribution	5.4	1.4	79,650	20,650	14,750	14,750	5,900	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Proportion	5.3	0.3	237,682	13,452	44,846	13,452	0	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Contribution	5.3	0.3	(176,056)	(9,966)	(33,218)	(9,966)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Proportion	5.2	0.0	1,076,133	0	41,388	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Contribution	5.2	0.0	(17,184)	0	(659)	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2023	Proportion	5.3	4.3	(945,084)	(766,766)	(178,318)	(178,318)	(178,318)	(178,318)	(178,318)	(53,494)	0
2884	North Central Public Health District	6/30/2023	Contribution	5.3	4.3	12,634	10,250	2,384	2,384	2,384	2,384	2,384	714	0
2884	North Central Public Health District	6/30/2022	Proportion	5.4	3.4	608,648	383,222	112,713	112,713	112,713	112,713	45,083	0	0
2884	North Central Public Health District	6/30/2022	Contribution	5.4	3.4	(131,764)	(82,962)	(24,401)	(24,401)	(24,401)	(24,401)	(9,759)	0	0
2884	North Central Public Health District	6/30/2021	Proportion	5.5	2.5	300,070	136,396	54,558	54,558	54,558	27,280	0	0	0
2884	North Central Public Health District	6/30/2021	Contribution	5.5	2.5	(187,516)	(85,234)	(34,094)	(34,094)	(34,094)	(17,046)	0	0	0
2884	North Central Public Health District	6/30/2020	Proportion	5.4	1.4	(498,173)	(129,157)	(92,254)	(92,254)	(36,903)	0	0	0	0
2884	North Central Public Health District	6/30/2020	Contribution	5.4	1.4	49,524	12,840	9,171	9,171	3,669	0	0	0	0
2884	North Central Public Health District	6/30/2019	Proportion	5.3	0.3	276,959	15,679	52,256	15,679	0	0	0	0	0
2884	North Central Public Health District	6/30/2019	Contribution	5.3	0.3	(81,045)	(4,585)	(15,292)	(4,585)	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Proportion	5.2	0.0	104,950	0	4,035	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Contribution	5.2	0.0	14,220	0	545	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	(1,377)	(1,117)	(260)	(260)	(260)	(260)	(260)	(77)	0
2885	Siletz Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	16,925	13,732	3,193	3,193	3,193	3,193	3,193	960	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	(37,519)	(23,623)	(6,948)	(6,948)	(6,948)	(6,948)	(2,779)	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	7,520	4,734	1,393	1,393	1,393	1,393	555	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	29,628	13,467	5,387	5,387	5,387	2,693	0	0	0

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Exhibit I

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

June 30, 2024 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
2885	Siletz Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(2,250)	(1,023)	(409)	(409)	(409)	(205)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(78,686)	(20,402)	(14,571)	(14,571)	(5,831)	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,509	393	279	279	114	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(22,634)	(1,279)	(4,271)	(1,279)	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(7,034)	(399)	(1,327)	(399)	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	6,621	0	256	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	2,193	0	83	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	23,358	18,951	4,407	4,407	4,407	4,407	4,407	1,323	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	10,034	8,141	1,893	1,893	1,893	1,893	1,893	569	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	5.4	3.4	8,596	5,412	1,592	1,592	1,592	1,592	636	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Contribution	5.4	3.4	10,794	6,796	1,999	1,999	1,999	1,999	799	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Proportion	5.5	2.5	(10,672)	(4,852)	(1,940)	(1,940)	(1,940)	(972)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Contribution	5.5	2.5	(4,608)	(2,094)	(838)	(838)	(838)	(418)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Proportion	5.4	1.4	(543,089)	(140,801)	(100,572)	(100,572)	(40,229)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Contribution	5.4	1.4	1,966	510	364	364	146	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	5.3	0.3	(229,153)	(12,973)	(43,236)	(12,973)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Contribution	5.3	0.3	(63,839)	(3,614)	(12,045)	(3,614)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	5.2	0.0	358,903	0	13,803	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Contribution	5.2	0.0	(56,666)	0	(2,181)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2023	Proportion	5.3	4.3	(1,419,968)	(1,152,050)	(267,918)	(267,918)	(267,918)	(267,918)	(267,918)	(80,378)	0
2887	Umatilla County Fire District #1	6/30/2023	Contribution	5.3	4.3	142,512	115,623	26,889	26,889	26,889	26,889	26,889	8,067	0
2887	Umatilla County Fire District #1	6/30/2022	Proportion	5.4	3.4	1,447,978	911,690	268,144	268,144	268,144	268,144	107,258	0	0
2887	Umatilla County Fire District #1	6/30/2022	Contribution	5.4	3.4	(172,581)	(108,663)	(31,959)	(31,959)	(31,959)	(31,959)	(12,786)	0	0
2887	Umatilla County Fire District #1	6/30/2021	Proportion	5.5	2.5	128,453	58,388	23,355	23,355	23,355	11,678	0	0	0
2887	Umatilla County Fire District #1	6/30/2021	Contribution	5.5	2.5	(646,426)	(293,830)	(117,532)	(117,532)	(117,532)	(58,766)	0	0	0
2887	Umatilla County Fire District #1	6/30/2020	Proportion	5.4	1.4	251,009	65,077	46,483	46,483	18,594	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2020	Contribution	5.4	1.4	193,668	50,212	35,864	35,864	14,348	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Proportion	5.3	0.3	(271,944)	(15,394)	(51,310)	(15,394)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Contribution	5.3	0.3	94,560	5,350	17,842	5,350	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	5.2	0.0	1,395,950	0	53,690	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Contribution	5.2	0.0	(116,221)	0	(4,471)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2023	Proportion	5.3	4.3	282,569	229,254	53,315	53,315	53,315	53,315	53,315	15,994	0
2888	Oak Lodge Water Services District	6/30/2023	Contribution	5.3	4.3	98,571	79,973	18,598	18,598	18,598	18,598	18,598	5,581	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	5.4	3.4	(358,849)	(225,941)	(66,454)	(66,454)	(66,454)	(66,454)	(26,579)	0	0
2888	Oak Lodge Water Services District	6/30/2022	Contribution	5.4	3.4	564,759	355,589	104,585	104,585	104,585	104,585	41,834	0	0
2888	Oak Lodge Water Services District	6/30/2021	Proportion	5.5	2.5	(265,125)	(120,510)	(48,205)	(48,205)	(48,205)	(24,100)	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Contribution	5.5	2.5	731,033	332,288	132,915	132,915	132,915	66,458	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Proportion	5.4	1.4	(266,871)	(69,187)	(49,421)	(49,421)	(19,766)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Contribution	5.4	1.4	553,297	143,449	102,462	102,462	40,987	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Proportion	5.3	0.3	(96,881)	(5,486)	(18,279)	(5,486)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Contribution	5.3	0.3	245,464	13,894	46,314	13,894	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	5.2	0.0	(192,082)	0	(7,387)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Contribution	5.2	0.0	(50,108)	0	(1,928)	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2023	Proportion	5.3	4.3	(5,837)	(4,736)	(1,101)	(1,101)	(1,101)	(1,101)	(1,101)	(332)	0
2889	Mid-Valley Behavioral Care Network	6/30/2023	Contribution	5.3	4.3	(3,686)	(2,991)	(695)	(695)	(695)	(695)	(695)	(211)	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Proportion	5.4	3.4	(64,720)	(40,750)	(11,985)	(11,985)	(11,985)	(11,985)	(4,795)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2022	Contribution	5.4	3.4	(4,372)	(2,752)	(810)	(810)	(810)	(810)	(322)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Proportion	5.5	2.5	(106,756)	(48,526)	(19,410)	(19,410)	(19,410)	(9,706)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2021	Contribution	5.5	2.5	(23,247)	(10,566)	(4,227)	(4,227)	(4,227)	(2,112)	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Proportion	5.4	1.4	(529,693)	(137,329)	(98,091)	(98,091)	(39,238)	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2020	Contribution	5.4	1.4	(12,431)	(3,223)	(2,302)	(2,302)	(921)	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Proportion	5.3	0.3	628,302	35,562	118,548	35,562	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Contribution	5.3	0.3	(23,369)	(1,324)	(4,409)	(1,324)	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Contribution	5.2	0.0	124,652	0	4,792	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2023	Proportion	5.3	4.3	6,070	4,925	1,145	1,145	1,145	1,145	1,145	345	0
2890	Central Cascades Fire and EMS	6/30/2023	Contribution	5.3	4.3	4,522	3,669	853	853	853	853	853	257	0
2890	Central Cascades Fire and EMS	6/30/2022	Proportion	5.4	3.4	7,093	4,465	1,314	1,314	1,314	1,314	523	0	0
2890	Central Cascades Fire and EMS	6/30/2022	Contribution	5.4	3.4	2,261	1,423	419	419	419	419	166	0	0
2890	Central Cascades Fire and EMS	6/30/2021	Proportion	5.5	2.5	(8,151)	(3,705)	(1,482)	(1,482)	(1,482)	(741)	0	0	0
2890	Central Cascades Fire and EMS	6/30/2021	Contribution	5.5	2.5	(5,824)	(2,647)	(1,059)	(1,059)	(1,059)	(529)	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Proportion	5.4	1.4	55,548	14,400	10,287	10,287	4,113	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2020	Contribution	5.4	1.4	(2,588)	(672)	(479)	(479)	(193)	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Contribution	5.3	0.3	5,770	325	1,089	325	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Contribution	5.2	0.0	2,335	0	90	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2891	Grant County Emergency Communications Agency	6/30/2023	Proportion	5.3	4.3	(56,310)	(45,685)	(10,625)	(10,625)	(10,625)	(10,625)	(10,625)	(3,185)	0
2891	Grant County Emergency Communications Agency	6/30/2023	Contribution	5.3	4.3	12,307	9,985	2,322	2,322	2,322	2,322	2,322	697	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	5.4	3.4	15,609	9,827	2,891	2,891	2,891	2,891	1,154	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Contribution	5.4	3.4	(8,070)	(5,082)	(1,494)	(1,494)	(1,494)	(1,494)	(600)	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Proportion	5.5	2.5	63,373	28,807	11,522	11,522	11,522	5,763	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Contribution	5.5	2.5	(16,608)	(7,548)	(3,020)	(3,020)	(3,020)	(1,508)	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Proportion	5.4	1.4	127,587	33,079	23,627	23,627	9,452	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Contribution	5.4	1.4	17,891	4,639	3,313	3,313	1,326	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Contribution	5.3	0.3	24,930	1,410	4,704	1,410	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Contribution	5.2	0.0	6,627	0	257	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2020	Proportion	5.4	1.4	(17,746)	(4,602)	(3,286)	(3,286)	(1,316)	0	0	0	0
2892	Lake Health District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2019	Proportion	5.3	0.3	14,977	847	2,826	847	0	0	0	0	0
2892	Lake Health District	6/30/2019	Contribution	5.3	0.3	3,956	226	746	226	0	0	0	0	0
2892	Lake Health District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2018	Contribution	5.2	0.0	3,287	0	127	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Proportion	5.3	4.3	(11,267)	(9,141)	(2,126)	(2,126)	(2,126)	(2,126)	(2,126)	(637)	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	5.4	3.4	2,984	1,878	553	553	553	553	219	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Contribution	5.4	3.4	(1,696)	(1,068)	(314)	(314)	(314)	(314)	(126)	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Proportion	5.5	2.5	(256)	(115)	(47)	(47)	(47)	(21)	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Contribution	5.5	2.5	(1,168)	(532)	(212)	(212)	(212)	(108)	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Proportion	5.4	1.4	9,017	2,337	1,670	1,670	667	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2020	Contribution	5.4	1.4	185	49	34	34	15	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Contribution	5.3	0.3	1,373	78	259	78	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Contribution	5.2	0.0	561	0	21	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Proportion	5.3	4.3	(1,600,435)	(1,298,466)	(301,969)	(301,969)	(301,969)	(301,969)	(301,969)	(90,590)	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Contribution	5.3	4.3	449,030	364,307	84,723	84,723	84,723	84,723	84,723	25,415	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	5.4	3.4	632,753	398,401	117,176	117,176	117,176	117,176	46,873	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Contribution	5.4	3.4	556,874	350,624	103,125	103,125	103,125	103,125	41,249	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Proportion	5.5	2.5	180,523	82,057	32,822	32,822	32,822	16,413	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Contribution	5.5	2.5	(462,978)	(210,444)	(84,178)	(84,178)	(84,178)	(42,088)	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	5.4	1.4	173,582	45,002	32,145	32,145	12,857	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Contribution	5.4	1.4	39,389	10,213	7,294	7,294	2,919	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	5.3	0.3	(582,796)	(32,986)	(109,962)	(32,986)	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Contribution	5.3	0.3	262,879	14,879	49,600	14,879	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2018	Proportion	5.2	0.0	732,938	0	28,188	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2018	Contribution	5.2	0.0	(68,396)	0	(2,631)	0	0	0	0	0	0
2897	Morrow County	6/30/2023	Proportion	5.3	4.3	36,052	29,250	6,802	6,802	6,802	6,802	6,802	2,042	0
2897	Morrow County	6/30/2023	Contribution	5.3	4.3	17,167	13,928	3,239	3,239	3,239	3,239	3,239	972	0
2897	Morrow County	6/30/2022	Proportion	5.4	3.4	289,029	181,981	53,524	53,524	53,524	53,524	21,409	0	0
2897	Morrow County	6/30/2022	Contribution	5.4	3.4	49,883	31,407	9,238	9,238	9,238	9,238	3,693	0	0
2897	Morrow County	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2021	Contribution	5.5	2.5	61,871	28,124	11,249	11,249	11,249	5,626	0	0	0
2897	Morrow County	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2897	Morrow County	6/30/2020	Contribution	5.4	1.4	1,050	274	194	194	80	0	0	0	0
2898	Adair Rural Fire Protection District	6/30/2023	Proportion	5.3	4.3	67,458	54,730	12,728	12,728	12,728	12,728	12,728	3,818	0
2898	Adair Rural Fire Protection District	6/30/2023	Contribution	5.3	4.3	(10,710)	(8,689)	(2,021)	(2,021)	(2,021)	(2,021)	(2,021)	(605)	0
2899	New Carlton Fire District	6/30/2023	Proportion	5.3	4.3	146,068	118,508	27,560	27,560	27,560	27,560	27,560	8,268	0
2899	New Carlton Fire District	6/30/2023	Contribution	5.3	4.3	29,841	24,211	5,630	5,630	5,630	5,630	5,630	1,691	0
2899	New Carlton Fire District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Contribution	5.4	3.4	42,575	26,807	7,884	7,884	7,884	7,884	3,155	0	0
2900	Clatsop Community College	6/30/2023	Proportion	5.3	4.3	(678,005)	(550,080)	(127,925)	(127,925)	(127,925)	(127,925)	(127,925)	(38,380)	0
2900	Clatsop Community College	6/30/2023	Contribution	5.3	4.3	(264,949)	(214,959)	(49,990)	(49,990)	(49,990)	(49,990)	(49,990)	(14,999)	0
2900	Clatsop Community College	6/30/2022	Proportion	5.4	3.4	33,015	20,787	6,114	6,114	6,114	6,114	2,445	0	0
2900	Clatsop Community College	6/30/2022	Contribution	5.4	3.4	(355,779)	(224,009)	(65,885)	(65,885)	(65,885)	(65,885)	(26,354)	0	0
2900	Clatsop Community College	6/30/2021	Proportion	5.5	2.5	435,054	197,751	79,101	79,101	79,101	39,549	0	0	0

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Exhibit I

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

June 30, 2024 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
2900	Clatsop Community College	6/30/2021	Contribution	5.5	2.5	(1,320,806)	(600,365)	(240,147)	(240,147)	(240,147)	(120,071)	0	0	0
2900	Clatsop Community College	6/30/2020	Proportion	5.4	1.4	476,371	123,503	88,217	88,217	35,286	0	0	0	0
2900	Clatsop Community College	6/30/2020	Contribution	5.4	1.4	(457,997)	(118,741)	(84,814)	(84,814)	(33,927)	0	0	0	0
2900	Clatsop Community College	6/30/2019	Proportion	5.3	0.3	1,134,160	64,200	213,992	64,200	0	0	0	0	0
2900	Clatsop Community College	6/30/2019	Contribution	5.3	0.3	(474,396)	(26,851)	(89,509)	(26,851)	0	0	0	0	0
2900	Clatsop Community College	6/30/2018	Proportion	5.2	0.0	328,007	0	12,617	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2018	Contribution	5.2	0.0	(320,291)	0	(12,321)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2023	Proportion	5.3	4.3	359,449	291,628	67,821	67,821	67,821	67,821	67,821	20,344	0
2901	Blue Mountain Community College	6/30/2023	Contribution	5.3	4.3	(759,594)	(616,274)	(143,320)	(143,320)	(143,320)	(143,320)	(143,320)	(42,994)	0
2901	Blue Mountain Community College	6/30/2022	Proportion	5.4	3.4	(2,115,773)	(1,332,153)	(391,810)	(391,810)	(391,810)	(391,810)	(156,723)	0	0
2901	Blue Mountain Community College	6/30/2022	Contribution	5.4	3.4	(265,763)	(167,333)	(49,215)	(49,215)	(49,215)	(49,215)	(19,688)	0	0
2901	Blue Mountain Community College	6/30/2021	Proportion	5.5	2.5	(381,063)	(173,211)	(69,284)	(69,284)	(69,284)	(34,643)	0	0	0
2901	Blue Mountain Community College	6/30/2021	Contribution	5.5	2.5	(2,092,790)	(951,269)	(380,507)	(380,507)	(380,507)	(190,255)	0	0	0
2901	Blue Mountain Community College	6/30/2020	Proportion	5.4	1.4	400,585	103,857	74,182	74,182	29,675	0	0	0	0
2901	Blue Mountain Community College	6/30/2020	Contribution	5.4	1.4	(378,717)	(98,185)	(70,133)	(70,133)	(28,052)	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Proportion	5.3	0.3	(1,057,799)	(59,874)	(199,585)	(59,874)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Contribution	5.3	0.3	(514,876)	(29,146)	(97,146)	(29,146)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Proportion	5.2	0.0	468,332	0	18,012	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Contribution	5.2	0.0	(520,670)	0	(20,025)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2023	Proportion	5.3	4.3	649,180	526,693	122,487	122,487	122,487	122,487	122,487	36,745	0
2902	Treasure Valley Community College	6/30/2023	Contribution	5.3	4.3	(1,081,482)	(877,429)	(204,053)	(204,053)	(204,053)	(204,053)	(204,053)	(61,217)	0
2902	Treasure Valley Community College	6/30/2022	Proportion	5.4	3.4	(1,525,516)	(960,510)	(282,503)	(282,503)	(282,503)	(282,503)	(113,001)	0	0
2902	Treasure Valley Community College	6/30/2022	Contribution	5.4	3.4	(576,369)	(362,899)	(106,735)	(106,735)	(106,735)	(106,735)	(42,694)	0	0
2902	Treasure Valley Community College	6/30/2021	Proportion	5.5	2.5	509,137	231,427	92,570	92,570	92,570	46,287	0	0	0
2902	Treasure Valley Community College	6/30/2021	Contribution	5.5	2.5	(1,661,547)	(755,250)	(302,099)	(302,099)	(302,099)	(151,052)	0	0	0
2902	Treasure Valley Community College	6/30/2020	Proportion	5.4	1.4	(2,147,661)	(556,801)	(397,715)	(397,715)	(159,086)	0	0	0	0
2902	Treasure Valley Community College	6/30/2020	Contribution	5.4	1.4	(405,123)	(105,031)	(75,023)	(75,023)	(30,008)	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	5.3	0.3	380,395	21,530	71,773	21,530	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Contribution	5.3	0.3	(805,941)	(45,621)	(152,064)	(45,621)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Proportion	5.2	0.0	(1,399,331)	0	(53,821)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Contribution	5.2	0.0	(454,335)	0	(17,475)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2023	Proportion	5.3	4.3	3,747,010	3,040,027	706,983	706,983	706,983	706,983	706,983	212,095	0
2903	Umpqua Community College	6/30/2023	Contribution	5.3	4.3	(1,025,639)	(832,122)	(193,517)	(193,517)	(193,517)	(193,517)	(193,517)	(58,054)	0
2903	Umpqua Community College	6/30/2022	Proportion	5.4	3.4	(2,670,862)	(1,681,654)	(494,604)	(494,604)	(494,604)	(494,604)	(197,842)	0	0
2903	Umpqua Community College	6/30/2022	Contribution	5.4	3.4	(141,116)	(88,850)	(26,133)	(26,133)	(26,133)	(26,133)	(10,451)	0	0
2903	Umpqua Community College	6/30/2021	Proportion	5.5	2.5	(9,382,284)	(4,264,674)	(1,705,870)	(1,705,870)	(1,705,870)	(852,934)	0	0	0
2903	Umpqua Community College	6/30/2021	Contribution	5.5	2.5	16,320,758	7,418,525	2,967,411	2,967,411	2,967,411	1,483,703	0	0	0
2903	Umpqua Community College	6/30/2020	Proportion	5.4	1.4	(463,666)	(120,210)	(85,864)	(85,864)	(34,346)	0	0	0	0
2903	Umpqua Community College	6/30/2020	Contribution	5.4	1.4	(629,374)	(163,170)	(116,551)	(116,551)	(46,619)	0	0	0	0
2903	Umpqua Community College	6/30/2019	Proportion	5.3	0.3	798,367	45,192	150,635	45,192	0	0	0	0	0
2903	Umpqua Community College	6/30/2019	Contribution	5.3	0.3	(835,217)	(47,277)	(157,588)	(47,277)	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Proportion	5.2	0.0	(1,156,898)	0	(44,498)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Contribution	5.2	0.0	(708,772)	0	(27,262)	0	0	0	0	0	0
2904	Lane Community College	6/30/2023	Proportion	5.3	4.3	16,413,418	13,316,547	3,096,871	3,096,871	3,096,871	3,096,871	3,096,871	929,063	0
2904	Lane Community College	6/30/2023	Contribution	5.3	4.3	(2,834,470)	(2,299,664)	(534,806)	(534,806)	(534,806)	(534,806)	(534,806)	(160,440)	0
2904	Lane Community College	6/30/2022	Proportion	5.4	3.4	(15,983,038)	(10,063,394)	(2,959,822)	(2,959,822)	(2,959,822)	(2,959,822)	(1,183,928)	0	0
2904	Lane Community College	6/30/2022	Contribution	5.4	3.4	(216,616)	(136,388)	(40,114)	(40,114)	(40,114)	(40,114)	(16,046)	0	0
2904	Lane Community College	6/30/2021	Proportion	5.5	2.5	(29,521,717)	(13,418,962)	(5,367,585)	(5,367,585)	(5,367,585)	(2,683,792)	0	0	0
2904	Lane Community College	6/30/2021	Contribution	5.5	2.5	67,457,801	30,662,636	12,265,055	12,265,055	12,265,055	6,132,526	0	0	0
2904	Lane Community College	6/30/2020	Proportion	5.4	1.4	(2,412,819)	(625,547)	(446,818)	(446,818)	(178,729)	0	0	0	0
2904	Lane Community College	6/30/2020	Contribution	5.4	1.4	(2,639,108)	(684,212)	(488,724)	(488,724)	(195,488)	0	0	0	0
2904	Lane Community College	6/30/2019	Proportion	5.3	0.3	1,344,817	76,122	253,739	76,122	0	0	0	0	0
2904	Lane Community College	6/30/2019	Contribution	5.3	0.3	(3,426,647)	(193,962)	(646,537)	(193,962)	0	0	0	0	0
2904	Lane Community College	6/30/2018	Proportion	5.2	0.0	(3,207,878)	0	(123,378)	0	0	0	0	0	0
2904	Lane Community College	6/30/2018	Contribution	5.2	0.0	(2,051,556)	0	(78,906)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2023	Proportion	5.3	4.3	17,118,774	13,888,817	3,229,957	3,229,957	3,229,957	3,229,957	3,229,957	968,989	0
2905	Mt Hood Community College	6/30/2023	Contribution	5.3	4.3	(4,111,449)	(3,335,704)	(775,745)	(775,745)	(775,745)	(775,745)	(775,745)	(232,724)	0
2905	Mt Hood Community College	6/30/2022	Proportion	5.4	3.4	(15,187,232)	(9,562,332)	(2,812,450)	(2,812,450)	(2,812,450)	(2,812,450)	(1,124,982)	0	0
2905	Mt Hood Community College	6/30/2022	Contribution	5.4	3.4	(1,320,883)	(831,667)	(244,608)	(244,608)	(244,608)	(244,608)	(97,843)	0	0
2905	Mt Hood Community College	6/30/2021	Proportion	5.5	2.5	(25,882,102)	(11,764,591)	(4,705,837)	(4,705,837)	(4,705,837)	(2,352,917)	0	0	0
2905	Mt Hood Community College	6/30/2021	Contribution	5.5	2.5	52,733,390	23,969,723	9,587,889	9,587,889	9,587,889	4,793,945	0	0	0
2905	Mt Hood Community College	6/30/2020	Proportion	5.4	1.4	797,826	206,842	147,746	147,746	59,096	0	0	0	0
2905	Mt Hood Community College	6/30/2020	Contribution	5.4	1.4	(3,732,082)	(967,578)	(691,126)	(691,126)	(276,452)	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Proportion	5.3	0.3	6,606,174	373,934	1,246,448	373,934	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Contribution	5.3	0.3	(4,131,572)	(233,862)	(779,542)	(233,862)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Proportion	5.2	0.0	580,666	0	22,331	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Contribution	5.2	0.0	(4,483,849)	0	(172,454)	0	0	0	0	0	0

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Exhibit I

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June 30, 2024 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
2906	Klamath Community College	6/30/2023	Proportion	5.3	4.3	(404,347)	(328,055)	(76,292)	(76,292)	(76,292)	(76,292)	(76,292)	(22,887)	0
2906	Klamath Community College	6/30/2023	Contribution	5.3	4.3	342,877	278,183	64,694	64,694	64,694	64,694	64,694	19,407	0
2906	Klamath Community College	6/30/2022	Proportion	5.4	3.4	1,266,900	797,678	234,611	234,611	234,611	234,611	93,845	0	0
2906	Klamath Community College	6/30/2022	Contribution	5.4	3.4	64,531	40,631	11,950	11,950	11,950	11,950	4,781	0	0
2906	Klamath Community College	6/30/2021	Proportion	5.5	2.5	(943,877)	(429,035)	(171,614)	(171,614)	(171,614)	(85,807)	0	0	0
2906	Klamath Community College	6/30/2021	Contribution	5.5	2.5	(1,336,804)	(607,639)	(243,055)	(243,055)	(243,055)	(121,529)	0	0	0
2906	Klamath Community College	6/30/2020	Proportion	5.4	1.4	1,646,526	426,878	304,912	304,912	121,966	0	0	0	0
2906	Klamath Community College	6/30/2020	Contribution	5.4	1.4	(138,884)	(36,008)	(25,719)	(25,719)	(10,289)	0	0	0	0
2906	Klamath Community College	6/30/2019	Proportion	5.3	0.3	(301,129)	(17,044)	(56,817)	(17,044)	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Contribution	5.3	0.3	(90,027)	(5,097)	(16,986)	(5,097)	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Proportion	5.2	0.0	751,012	0	28,887	0	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Contribution	5.2	0.0	(57,090)	0	(2,195)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2023	Proportion	5.3	4.3	9,594,147	7,783,931	1,810,216	1,810,216	1,810,216	1,810,216	1,810,216	543,067	0
2908	Clackamas Community College	6/30/2023	Contribution	5.3	4.3	(1,968,837)	(1,597,358)	(371,479)	(371,479)	(371,479)	(371,479)	(371,479)	(111,442)	0
2908	Clackamas Community College	6/30/2022	Proportion	5.4	3.4	(8,519,990)	(5,364,438)	(1,577,776)	(1,577,776)	(1,577,776)	(1,577,776)	(631,110)	0	0
2908	Clackamas Community College	6/30/2022	Contribution	5.4	3.4	(459,169)	(289,107)	(85,031)	(85,031)	(85,031)	(85,031)	(34,014)	0	0
2908	Clackamas Community College	6/30/2021	Proportion	5.5	2.5	(21,397,945)	(9,726,340)	(3,890,535)	(3,890,535)	(3,890,535)	(1,945,270)	0	0	0
2908	Clackamas Community College	6/30/2021	Contribution	5.5	2.5	46,007,188	20,912,359	8,364,943	8,364,943	8,364,943	4,182,473	0	0	0
2908	Clackamas Community College	6/30/2020	Proportion	5.4	1.4	(2,303,003)	(597,075)	(426,482)	(426,482)	(170,593)	0	0	0	0
2908	Clackamas Community College	6/30/2020	Contribution	5.4	1.4	(1,076,381)	(279,061)	(199,330)	(199,330)	(79,731)	0	0	0	0
2908	Clackamas Community College	6/30/2019	Proportion	5.3	0.3	2,067,723	117,043	390,136	117,043	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Contribution	5.3	0.3	(2,050,617)	(116,072)	(386,909)	(116,072)	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Proportion	5.2	0.0	2,260,665	0	86,950	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Contribution	5.2	0.0	(1,520,480)	0	(58,480)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2023	Proportion	5.3	4.3	(2,099,884)	(1,703,679)	(396,205)	(396,205)	(396,205)	(396,205)	(396,205)	(118,859)	0
2910	Linn-Benton Community College	6/30/2023	Contribution	5.3	4.3	(1,727,665)	(1,401,690)	(325,975)	(325,975)	(325,975)	(325,975)	(325,975)	(97,790)	0
2910	Linn-Benton Community College	6/30/2022	Proportion	5.4	3.4	99,646	62,740	18,453	18,453	18,453	18,453	7,381	0	0
2910	Linn-Benton Community College	6/30/2022	Contribution	5.4	3.4	(1,446,515)	(910,769)	(267,873)	(267,873)	(267,873)	(267,873)	(107,150)	0	0
2910	Linn-Benton Community College	6/30/2021	Proportion	5.5	2.5	2,110,250	959,204	383,682	383,682	383,682	191,840	0	0	0
2910	Linn-Benton Community College	6/30/2021	Contribution	5.5	2.5	(5,546,655)	(2,521,206)	(1,008,483)	(1,008,483)	(1,008,483)	(504,240)	0	0	0
2910	Linn-Benton Community College	6/30/2020	Proportion	5.4	1.4	(1,341,250)	(347,730)	(248,380)	(248,380)	(99,350)	0	0	0	0
2910	Linn-Benton Community College	6/30/2020	Contribution	5.4	1.4	(1,349,926)	(349,982)	(249,986)	(249,986)	(99,996)	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Proportion	5.3	0.3	1,511,465	85,555	285,182	85,555	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Contribution	5.3	0.3	(2,078,289)	(117,639)	(392,130)	(117,639)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Proportion	5.2	0.0	1,103,382	0	42,437	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Contribution	5.2	0.0	(1,487,293)	0	(57,203)	0	0	0	0	0	0
2918	Portland Community College	6/30/2023	Proportion	5.3	4.3	35,967,023	29,180,792	6,786,231	6,786,231	6,786,231	6,786,231	6,786,231	2,035,868	0
2918	Portland Community College	6/30/2023	Contribution	5.3	4.3	(10,619,211)	(8,615,586)	(2,003,625)	(2,003,625)	(2,003,625)	(2,003,625)	(2,003,625)	(601,086)	0
2918	Portland Community College	6/30/2022	Proportion	5.4	3.4	(43,991,828)	(27,698,558)	(8,146,635)	(8,146,635)	(8,146,635)	(8,146,635)	(3,258,653)	0	0
2918	Portland Community College	6/30/2022	Contribution	5.4	3.4	(2,762,115)	(1,739,109)	(511,503)	(511,503)	(511,503)	(511,503)	(204,600)	0	0
2918	Portland Community College	6/30/2021	Proportion	5.5	2.5	30,761,759	13,982,618	5,593,047	5,593,047	5,593,047	2,796,524	0	0	0
2918	Portland Community College	6/30/2021	Contribution	5.5	2.5	(19,378,962)	(8,808,618)	(3,523,448)	(3,523,448)	(3,523,448)	(1,761,722)	0	0	0
2918	Portland Community College	6/30/2020	Proportion	5.4	1.4	(24,164,119)	(6,264,771)	(4,474,837)	(4,474,837)	(1,789,934)	0	0	0	0
2918	Portland Community College	6/30/2020	Contribution	5.4	1.4	(4,293,502)	(1,113,130)	(795,093)	(795,093)	(318,037)	0	0	0	0
2918	Portland Community College	6/30/2019	Proportion	5.3	0.3	22,204,035	1,256,830	4,189,441	1,256,830	0	0	0	0	0
2918	Portland Community College	6/30/2019	Contribution	5.3	0.3	(8,031,448)	(454,608)	(1,515,368)	(454,608)	0	0	0	0	0
2918	Portland Community College	6/30/2018	Proportion	5.2	0.0	(83,038,501)	0	(3,193,791)	0	0	0	0	0	0
2918	Portland Community College	6/30/2018	Contribution	5.2	0.0	169,803,210	0	6,530,895	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2023	Proportion	5.3	4.3	11,121,990	9,023,501	2,098,489	2,098,489	2,098,489	2,098,489	2,098,489	629,545	0
2919	Chemeketa Community College	6/30/2023	Contribution	5.3	4.3	(3,705,846)	(3,006,630)	(699,216)	(699,216)	(699,216)	(699,216)	(699,216)	(209,766)	0
2919	Chemeketa Community College	6/30/2022	Proportion	5.4	3.4	(8,925,244)	(5,619,598)	(1,652,823)	(1,652,823)	(1,652,823)	(1,652,823)	(661,129)	0	0
2919	Chemeketa Community College	6/30/2022	Contribution	5.4	3.4	(1,193,854)	(751,686)	(221,084)	(221,084)	(221,084)	(221,084)	(88,434)	0	0
2919	Chemeketa Community College	6/30/2021	Proportion	5.5	2.5	(26,063,695)	(11,847,133)	(4,738,854)	(4,738,854)	(4,738,854)	(2,369,425)	0	0	0
2919	Chemeketa Community College	6/30/2021	Contribution	5.5	2.5	50,301,314	22,864,235	9,145,693	9,145,693	9,145,693	4,572,849	0	0	0
2919	Chemeketa Community College	6/30/2020	Proportion	5.4	1.4	(5,358,175)	(1,389,155)	(992,255)	(992,255)	(396,900)	0	0	0	0
2919	Chemeketa Community College	6/30/2020	Contribution	5.4	1.4	(2,217,578)	(574,926)	(410,663)	(410,663)	(164,263)	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Proportion	5.3	0.3	1,898,975	107,490	358,297	107,490	0	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Contribution	5.3	0.3	2,858,346	161,791	539,311	161,791	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Proportion	5.2	0.0	(1,283,168)	0	(49,353)	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Contribution	5.2	0.0	(2,288,562)	0	(88,022)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2023	Proportion	5.3	4.3	6,394,277	5,187,810	1,206,467	1,206,467	1,206,467	1,206,467	1,206,467	361,942	0
2922	Rogue Community College	6/30/2023	Contribution	5.3	4.3	(1,496,650)	(1,214,263)	(282,387)	(282,387)	(282,387)	(282,387)	(282,387)	(84,715)	0
2922	Rogue Community College	6/30/2022	Proportion	5.4	3.4	(7,910,801)	(4,980,875)	(1,464,963)	(1,464,963)	(1,464,963)	(1,464,963)	(585,986)	0	0
2922	Rogue Community College	6/30/2022	Contribution	5.4	3.4	114,319	71,979	21,170	21,170	21,170	21,170	8,469	0	0
2922	Rogue Community College	6/30/2021	Proportion	5.5	2.5	(14,514,468)	(6,597,486)	(2,638,994)	(2,638,994)	(2,638,994)	(1,319,498)	0	0	0
2922	Rogue Community College	6/30/2021	Contribution	5.5	2.5	29,164,133	13,256,423	5,302,570	5,302,570	5,302,570	2,651,283	0	0	0
2922	Rogue Community College	6/30/2020	Proportion	5.4	1.4	(789,593)	(204,709)	(146,221)	(146,221)	(58,488)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
2922	Rogue Community College	6/30/2020	Contribution	5.4	1.4	(660,939)	(171,355)	(122,396)	(122,396)	(48,959)	0	0	0	0
2922	Rogue Community College	6/30/2019	Proportion	5.3	0.3	(193,818)	(10,973)	(36,569)	(10,973)	0	0	0	0	0
2922	Rogue Community College	6/30/2019	Contribution	5.3	0.3	(1,182,733)	(66,948)	(223,157)	(66,948)	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Proportion	5.2	0.0	(1,288,111)	0	(49,541)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Contribution	5.2	0.0	(792,686)	0	(30,486)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2023	Proportion	5.3	4.3	360,457	292,446	68,011	68,011	68,011	68,011	68,011	20,402	0
2995	Oregon Coast Community College	6/30/2023	Contribution	5.3	4.3	(253,213)	(205,437)	(47,776)	(47,776)	(47,776)	(47,776)	(47,776)	(14,333)	0
2995	Oregon Coast Community College	6/30/2022	Proportion	5.4	3.4	344,880	217,146	63,867	63,867	63,867	63,867	25,545	0	0
2995	Oregon Coast Community College	6/30/2022	Contribution	5.4	3.4	(63,927)	(40,251)	(11,838)	(11,838)	(11,838)	(11,838)	(4,737)	0	0
2995	Oregon Coast Community College	6/30/2021	Proportion	5.5	2.5	184,557	83,889	33,556	33,556	33,556	16,777	0	0	0
2995	Oregon Coast Community College	6/30/2021	Contribution	5.5	2.5	(506,321)	(230,147)	(92,058)	(92,058)	(92,058)	(46,031)	0	0	0
2995	Oregon Coast Community College	6/30/2020	Proportion	5.4	1.4	216,295	56,075	40,055	40,055	16,020	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Contribution	5.4	1.4	(103,207)	(26,759)	(19,112)	(19,112)	(7,647)	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Proportion	5.3	0.3	192,873	10,918	36,391	10,918	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Contribution	5.3	0.3	(224,744)	(12,719)	(42,405)	(12,719)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	5.2	0.0	301,532	0	11,597	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Contribution	5.2	0.0	(258,084)	0	(9,924)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2023	Proportion	5.3	4.3	1,171,158	950,185	220,973	220,973	220,973	220,973	220,973	66,293	0
2996	Columbia Gorge Community College	6/30/2023	Contribution	5.3	4.3	(246,527)	(200,012)	(46,515)	(46,515)	(46,515)	(46,515)	(46,515)	(13,952)	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	5.4	3.4	87,039	54,803	16,118	16,118	16,118	16,118	6,449	0	0
2996	Columbia Gorge Community College	6/30/2022	Contribution	5.4	3.4	(62,370)	(39,270)	(11,550)	(11,550)	(11,550)	(11,550)	(4,620)	0	0
2996	Columbia Gorge Community College	6/30/2021	Proportion	5.5	2.5	373,514	169,778	67,912	67,912	67,912	33,954	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Contribution	5.5	2.5	(880,220)	(400,100)	(160,040)	(160,040)	(160,040)	(80,020)	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Proportion	5.4	1.4	(253,067)	(65,611)	(46,864)	(46,864)	(18,747)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Contribution	5.4	1.4	(136,757)	(35,457)	(25,325)	(25,325)	(10,132)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	5.3	0.3	(88,732)	(5,022)	(16,742)	(5,022)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Contribution	5.3	0.3	(250,194)	(14,164)	(47,206)	(14,164)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	5.2	0.0	(134,215)	0	(5,160)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Contribution	5.2	0.0	(207,054)	0	(7,964)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2023	Proportion	5.3	4.3	(1,451,121)	(1,177,325)	(273,796)	(273,796)	(273,796)	(273,796)	(273,796)	(82,141)	0
2997	Tillamook Bay Community College	6/30/2023	Contribution	5.3	4.3	786,677	638,247	148,430	148,430	148,430	148,430	148,430	44,527	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	5.4	3.4	65,257	41,087	12,085	12,085	12,085	12,085	4,832	0	0
2997	Tillamook Bay Community College	6/30/2022	Contribution	5.4	3.4	(461,079)	(290,309)	(85,385)	(85,385)	(85,385)	(85,385)	(34,154)	0	0
2997	Tillamook Bay Community College	6/30/2021	Proportion	5.5	2.5	1,079,007	490,458	196,183	196,183	196,183	98,092	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Contribution	5.5	2.5	(516,230)	(234,650)	(93,860)	(93,860)	(93,860)	(46,930)	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Proportion	5.4	1.4	(148,512)	(38,504)	(27,502)	(27,502)	(11,002)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Contribution	5.4	1.4	26,612	6,900	4,928	4,928	1,972	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Proportion	5.3	0.3	100,226	5,671	18,911	5,671	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Contribution	5.3	0.3	(97,555)	(5,520)	(18,407)	(5,520)	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Proportion	5.2	0.0	220,026	0	8,461	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Contribution	5.2	0.0	(113,202)	0	(4,352)	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2023	Proportion	5.3	4.3	444,585	360,701	83,884	83,884	83,884	83,884	83,884	25,165	0
2998	Southwestern Community College	6/30/2023	Contribution	5.3	4.3	(876,044)	(710,753)	(165,291)	(165,291)	(165,291)	(165,291)	(165,291)	(49,589)	0
2998	Southwestern Community College	6/30/2022	Proportion	5.4	3.4	(2,169,987)	(1,366,289)	(401,849)	(401,849)	(401,849)	(401,849)	(160,742)	0	0
2998	Southwestern Community College	6/30/2022	Contribution	5.4	3.4	(458,973)	(288,983)	(84,995)	(84,995)	(84,995)	(84,995)	(33,998)	0	0
2998	Southwestern Community College	6/30/2021	Proportion	5.5	2.5	(871,250)	(396,023)	(158,409)	(158,409)	(158,409)	(79,205)	0	0	0
2998	Southwestern Community College	6/30/2021	Contribution	5.5	2.5	(2,058,643)	(935,746)	(374,299)	(374,299)	(374,299)	(187,148)	0	0	0
2998	Southwestern Community College	6/30/2020	Proportion	5.4	1.4	596,612	154,676	110,484	110,484	44,192	0	0	0	0
2998	Southwestern Community College	6/30/2020	Contribution	5.4	1.4	(789,385)	(204,657)	(146,182)	(146,182)	(58,475)	0	0	0	0
2998	Southwestern Community College	6/30/2019	Proportion	5.3	0.3	181,505	10,275	34,246	10,275	0	0	0	0	0
2998	Southwestern Community College	6/30/2019	Contribution	5.3	0.3	(816,505)	(46,215)	(154,058)	(46,215)	0	0	0	0	0
2998	Southwestern Community College	6/30/2018	Proportion	5.2	0.0	62,481	0	2,401	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2018	Contribution	5.2	0.0	(685,763)	0	(26,373)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2023	Proportion	5.3	4.3	(2,412,265)	(1,957,121)	(455,144)	(455,144)	(455,144)	(455,144)	(455,144)	(136,545)	0
2999	Central Oregon Community College	6/30/2023	Contribution	5.3	4.3	83,467	67,719	15,748	15,748	15,748	15,748	15,748	4,727	0
2999	Central Oregon Community College	6/30/2022	Proportion	5.4	3.4	(2,178,391)	(1,371,579)	(403,406)	(403,406)	(403,406)	(403,406)	(161,361)	0	0
2999	Central Oregon Community College	6/30/2022	Contribution	5.4	3.4	(307,341)	(193,511)	(56,915)	(56,915)	(56,915)	(56,915)	(22,766)	0	0
2999	Central Oregon Community College	6/30/2021	Proportion	5.5	2.5	1,170,327	531,966	212,787	212,787	212,787	106,392	0	0	0
2999	Central Oregon Community College	6/30/2021	Contribution	5.5	2.5	(4,402,115)	(2,000,960)	(800,385)	(800,385)	(800,385)	(400,190)	0	0	0
2999	Central Oregon Community College	6/30/2020	Proportion	5.4	1.4	(2,673,687)	(693,179)	(495,127)	(495,127)	(198,052)	0	0	0	0
2999	Central Oregon Community College	6/30/2020	Contribution	5.4	1.4	(290,096)	(75,212)	(53,721)	(53,721)	(21,491)	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Proportion	5.3	0.3	(1,482,356)	(83,906)	(279,690)	(83,906)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Contribution	5.3	0.3	(1,259,245)	(71,280)	(237,593)	(71,280)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Proportion	5.2	0.0	203,491	0	7,826	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Contribution	5.2	0.0	(910,362)	0	(35,012)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2023	Proportion	5.3	4.3	7,329,102	5,946,253	1,382,849	1,382,849	1,382,849	1,382,849	1,382,849	414,857	0
3003	Baker School District 5J	6/30/2023	Contribution	5.3	4.3	(951,288)	(771,800)	(179,488)	(179,488)	(179,488)	(179,488)	(179,488)	(53,848)	0

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June 30, 2024 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
3003	Baker School District 5J	6/30/2022	Proportion	5.4	3.4	(3,834,866)	(2,414,546)	(710,160)	(710,160)	(710,160)	(710,160)	(284,066)	0	0
3003	Baker School District 5J	6/30/2022	Contribution	5.4	3.4	108,392	68,246	20,073	20,073	20,073	20,073	8,027	0	0
3003	Baker School District 5J	6/30/2021	Proportion	5.5	2.5	(9,821,242)	(4,464,202)	(1,785,680)	(1,785,680)	(1,785,680)	(892,842)	0	0	0
3003	Baker School District 5J	6/30/2021	Contribution	5.5	2.5	18,532,978	8,424,082	3,369,632	3,369,632	3,369,632	1,684,818	0	0	0
3003	Baker School District 5J	6/30/2020	Proportion	5.4	1.4	1,537,558	398,626	284,733	284,733	113,893	0	0	0	0
3003	Baker School District 5J	6/30/2020	Contribution	5.4	1.4	(128,574)	(33,334)	(23,810)	(23,810)	(9,524)	0	0	0	0
3003	Baker School District 5J	6/30/2019	Proportion	5.3	0.3	10,423	588	1,967	588	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Contribution	5.3	0.3	(263,942)	(14,942)	(49,800)	(14,942)	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Proportion	5.2	0.0	(891,571)	0	(34,291)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Contribution	5.2	0.0	(260,772)	0	(10,032)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2023	Proportion	5.3	4.3	47,518	38,552	8,966	8,966	8,966	8,966	8,966	2,688	0
3008	Huntington School District 16J	6/30/2023	Contribution	5.3	4.3	140,913	114,326	26,587	26,587	26,587	26,587	26,587	7,978	0
3008	Huntington School District 16J	6/30/2022	Proportion	5.4	3.4	20,226	12,734	3,746	3,746	3,746	3,746	1,496	0	0
3008	Huntington School District 16J	6/30/2022	Contribution	5.4	3.4	88,655	55,819	16,418	16,418	16,418	16,418	6,565	0	0
3008	Huntington School District 16J	6/30/2021	Proportion	5.5	2.5	(99,781)	(45,355)	(18,142)	(18,142)	(18,142)	(9,071)	0	0	0
3008	Huntington School District 16J	6/30/2021	Contribution	5.5	2.5	(86,456)	(39,299)	(15,719)	(15,719)	(15,719)	(7,861)	0	0	0
3008	Huntington School District 16J	6/30/2020	Proportion	5.4	1.4	(65,466)	(16,974)	(12,123)	(12,123)	(4,851)	0	0	0	0
3008	Huntington School District 16J	6/30/2020	Contribution	5.4	1.4	58,009	15,041	10,742	10,742	4,299	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Proportion	5.3	0.3	(134,633)	(7,623)	(25,402)	(7,623)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Contribution	5.3	0.3	7,828	443	1,477	443	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Proportion	5.2	0.0	(51,628)	0	(1,988)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Contribution	5.2	0.0	3,347	0	127	0	0	0	0	0	0
3016	Burnt River High School	6/30/2023	Proportion	5.3	4.3	(246,364)	(199,880)	(46,484)	(46,484)	(46,484)	(46,484)	(46,484)	(13,944)	0
3016	Burnt River High School	6/30/2023	Contribution	5.3	4.3	63,631	51,625	12,006	12,006	12,006	12,006	12,006	3,601	0
3016	Burnt River High School	6/30/2022	Proportion	5.4	3.4	(52,518)	(33,066)	(9,726)	(9,726)	(9,726)	(9,726)	(3,888)	0	0
3016	Burnt River High School	6/30/2022	Contribution	5.4	3.4	680	428	126	126	126	126	50	0	0
3016	Burnt River High School	6/30/2021	Proportion	5.5	2.5	(39,569)	(17,987)	(7,194)	(7,194)	(7,194)	(3,599)	0	0	0
3016	Burnt River High School	6/30/2021	Contribution	5.5	2.5	(47,359)	(21,526)	(8,611)	(8,611)	(8,611)	(4,304)	0	0	0
3016	Burnt River High School	6/30/2020	Proportion	5.4	1.4	(113,309)	(29,377)	(20,983)	(20,983)	(8,394)	0	0	0	0
3016	Burnt River High School	6/30/2020	Contribution	5.4	1.4	51,556	13,368	9,547	9,547	3,821	0	0	0	0
3016	Burnt River High School	6/30/2019	Proportion	5.3	0.3	129,958	7,358	24,520	7,358	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Contribution	5.3	0.3	(62,066)	(3,511)	(11,711)	(3,511)	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Proportion	5.2	0.0	(34,418)	0	(1,323)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Contribution	5.2	0.0	39,712	0	1,527	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2023	Proportion	5.3	4.3	(333,016)	(270,183)	(62,833)	(62,833)	(62,833)	(62,833)	(62,833)	(18,851)	0
3027	Pine-Eagle School District 61	6/30/2023	Contribution	5.3	4.3	129,387	104,974	24,413	24,413	24,413	24,413	24,413	7,322	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	5.4	3.4	261,516	164,658	48,429	48,429	48,429	48,429	19,371	0	0
3027	Pine-Eagle School District 61	6/30/2022	Contribution	5.4	3.4	29,623	18,651	5,486	5,486	5,486	5,486	2,193	0	0
3027	Pine-Eagle School District 61	6/30/2021	Proportion	5.5	2.5	204,723	93,057	37,222	37,222	37,222	18,613	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Contribution	5.5	2.5	(243,559)	(110,710)	(44,283)	(44,283)	(44,283)	(22,144)	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Proportion	5.4	1.4	(147,650)	(38,278)	(27,343)	(27,343)	(10,935)	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Contribution	5.4	1.4	136,157	35,301	25,214	25,214	10,087	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Proportion	5.3	0.3	(13,539)	(764)	(2,555)	(764)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Contribution	5.3	0.3	19,692	1,117	3,715	1,117	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	5.2	0.0	(107,005)	0	(4,115)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Contribution	5.2	0.0	75,600	0	2,910	0	0	0	0	0	0
3037	Alsea School	6/30/2023	Proportion	5.3	4.3	(734,606)	(596,001)	(138,605)	(138,605)	(138,605)	(138,605)	(138,605)	(41,581)	0
3037	Alsea School	6/30/2023	Contribution	5.3	4.3	(376,861)	(305,755)	(71,106)	(71,106)	(71,106)	(71,106)	(71,106)	(21,331)	0
3037	Alsea School	6/30/2022	Proportion	5.4	3.4	3,421,362	2,154,190	633,586	633,586	633,586	633,586	253,432	0	0
3037	Alsea School	6/30/2022	Contribution	5.4	3.4	80,962	50,976	14,993	14,993	14,993	14,993	5,997	0	0
3037	Alsea School	6/30/2021	Proportion	5.5	2.5	1,567,658	712,571	285,029	285,029	285,029	142,513	0	0	0
3037	Alsea School	6/30/2021	Contribution	5.5	2.5	121,658	55,298	22,120	22,120	22,120	11,058	0	0	0
3037	Alsea School	6/30/2020	Proportion	5.4	1.4	230,671	59,803	42,717	42,717	17,086	0	0	0	0
3037	Alsea School	6/30/2020	Contribution	5.4	1.4	474,887	123,119	87,942	87,942	35,177	0	0	0	0
3037	Alsea School	6/30/2019	Proportion	5.3	0.3	(354,162)	(20,047)	(66,823)	(20,047)	0	0	0	0	0
3037	Alsea School	6/30/2019	Contribution	5.3	0.3	40,611	2,301	7,662	2,301	0	0	0	0	0
3037	Alsea School	6/30/2018	Proportion	5.2	0.0	32,196	0	1,236	0	0	0	0	0	0
3037	Alsea School	6/30/2018	Contribution	5.2	0.0	(3,400)	0	(130)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2023	Proportion	5.3	4.3	4,888,622	3,966,240	922,382	922,382	922,382	922,382	922,382	276,712	0
3039	Corvallis School District 509J	6/30/2023	Contribution	5.3	4.3	(1,650,430)	(1,339,028)	(311,402)	(311,402)	(311,402)	(311,402)	(311,402)	(93,420)	0
3039	Corvallis School District 509J	6/30/2022	Proportion	5.4	3.4	(5,351,813)	(3,369,661)	(991,076)	(991,076)	(991,076)	(991,076)	(396,433)	0	0
3039	Corvallis School District 509J	6/30/2022	Contribution	5.4	3.4	(961,090)	(605,130)	(177,980)	(177,980)	(177,980)	(177,980)	(71,190)	0	0
3039	Corvallis School District 509J	6/30/2021	Proportion	5.5	2.5	5,857,455	2,662,479	1,064,992	1,064,992	1,064,992	532,495	0	0	0
3039	Corvallis School District 509J	6/30/2021	Contribution	5.5	2.5	(8,209,481)	(3,731,582)	(1,492,633)	(1,492,633)	(1,492,633)	(746,316)	0	0	0
3039	Corvallis School District 509J	6/30/2020	Proportion	5.4	1.4	99,797	25,873	18,481	18,481	7,392	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Contribution	5.4	1.4	(309,837)	(80,329)	(57,377)	(57,377)	(22,952)	0	0	0	0
3039	Corvallis School District 509J	6/30/2019	Proportion	5.3	0.3	2,385,138	135,008	450,026	135,008	0	0	0	0	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 I

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

June 30, 2024 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
3039	Corvallis School District 509J	6/30/2019	Contribution	5.3	0.3	(1,611,902)	(91,242)	(304,132)	(91,242)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Proportion	5.2	0.0	(3,580,304)	0	(137,704)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Contribution	5.2	0.0	(1,089,739)	0	(41,914)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2023	Proportion	5.3	4.3	113,420	92,020	21,400	21,400	21,400	21,400	21,400	6,420	0
3043	Philomath School District 17J	6/30/2023	Contribution	5.3	4.3	(11,118)	(9,020)	(2,098)	(2,098)	(2,098)	(2,098)	(2,098)	(628)	0
3043	Philomath School District 17J	6/30/2022	Proportion	5.4	3.4	(439,129)	(276,489)	(81,320)	(81,320)	(81,320)	(81,320)	(32,529)	0	0
3043	Philomath School District 17J	6/30/2022	Contribution	5.4	3.4	(45,247)	(28,489)	(8,379)	(8,379)	(8,379)	(8,379)	(3,352)	0	0
3043	Philomath School District 17J	6/30/2021	Proportion	5.5	2.5	598,143	271,884	108,753	108,753	108,753	54,378	0	0	0
3043	Philomath School District 17J	6/30/2021	Contribution	5.5	2.5	(1,571,898)	(714,498)	(285,800)	(285,800)	(285,800)	(142,898)	0	0	0
3043	Philomath School District 17J	6/30/2020	Proportion	5.4	1.4	(315,099)	(81,691)	(58,352)	(58,352)	(23,339)	0	0	0	0
3043	Philomath School District 17J	6/30/2020	Contribution	5.4	1.4	20,967	5,435	3,883	3,883	1,552	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Proportion	5.3	0.3	975,506	55,216	184,058	55,216	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Contribution	5.3	0.3	(400,714)	(22,684)	(75,606)	(22,684)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	5.2	0.0	609,580	0	23,445	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Contribution	5.2	0.0	(239,546)	0	(9,211)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2023	Proportion	5.3	4.3	24,025,034	19,492,009	4,533,025	4,533,025	4,533,025	4,533,025	4,533,025	1,359,909	0
3075	West Linn School District	6/30/2023	Contribution	5.3	4.3	(1,685,921)	(1,367,823)	(318,098)	(318,098)	(318,098)	(318,098)	(318,098)	(95,431)	0
3075	West Linn School District	6/30/2022	Proportion	5.4	3.4	(24,501,191)	(15,426,675)	(4,537,258)	(4,537,258)	(4,537,258)	(4,537,258)	(1,814,901)	0	0
3075	West Linn School District	6/30/2022	Contribution	5.4	3.4	1,182,377	744,459	218,959	218,959	218,959	218,959	87,582	0	0
3075	West Linn School District	6/30/2021	Proportion	5.5	2.5	(50,871,379)	(23,123,353)	(9,249,342)	(9,249,342)	(9,249,342)	(4,624,669)	0	0	0
3075	West Linn School District	6/30/2021	Contribution	5.5	2.5	106,254,056	48,297,299	19,318,919	19,318,919	19,318,919	9,659,461	0	0	0
3075	West Linn School District	6/30/2020	Proportion	5.4	1.4	(5,946,081)	(1,541,577)	(1,101,126)	(1,101,126)	(440,451)	0	0	0	0
3075	West Linn School District	6/30/2020	Contribution	5.4	1.4	746,015	193,411	138,151	138,151	55,260	0	0	0	0
3075	West Linn School District	6/30/2019	Proportion	5.3	0.3	5,484,325	310,435	1,034,778	310,435	0	0	0	0	0
3075	West Linn School District	6/30/2019	Contribution	5.3	0.3	(1,959,987)	(110,942)	(369,809)	(110,942)	0	0	0	0	0
3075	West Linn School District	6/30/2018	Proportion	5.2	0.0	1,585,703	0	60,988	0	0	0	0	0	0
3075	West Linn School District	6/30/2018	Contribution	5.2	0.0	(2,547,013)	0	(97,963)	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3102	Molalla Elementary School 35	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2023	Proportion	5.3	4.3	245,984	199,572	46,412	46,412	46,412	46,412	46,412	13,924	0
3116	Colton School District 53	6/30/2023	Contribution	5.3	4.3	278,631	226,059	52,572	52,572	52,572	52,572	52,572	15,771	0
3116	Colton School District 53	6/30/2022	Proportion	5.4	3.4	(489,883)	(308,445)	(90,719)	(90,719)	(90,719)	(90,719)	(36,288)	0	0
3116	Colton School District 53	6/30/2022	Contribution	5.4	3.4	394,659	248,489	73,085	73,085	73,085	73,085	29,234	0	0
3116	Colton School District 53	6/30/2021	Proportion	5.5	2.5	(129,068)	(58,667)	(23,467)	(23,467)	(23,467)	(11,733)	0	0	0
3116	Colton School District 53	6/30/2021	Contribution	5.5	2.5	(438,655)	(199,390)	(79,755)	(79,755)	(79,755)	(39,880)	0	0	0
3116	Colton School District 53	6/30/2020	Proportion	5.4	1.4	(369,437)	(95,781)	(68,414)	(68,414)	(27,367)	0	0	0	0
3116	Colton School District 53	6/30/2020	Contribution	5.4	1.4	930,253	241,177	172,269	172,269	68,908	0	0	0	0
3116	Colton School District 53	6/30/2019	Proportion	5.3	0.3	(767,384)	(43,439)	(144,789)	(43,439)	0	0	0	0	0
3116	Colton School District 53	6/30/2019	Contribution	5.3	0.3	55,117	3,122	10,399	3,122	0	0	0	0	0
3116	Colton School District 53	6/30/2018	Proportion	5.2	0.0	163,412	0	6,287	0	0	0	0	0	0
3116	Colton School District 53	6/30/2018	Contribution	5.2	0.0	48,854	0	1,879	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2023	Proportion	5.3	4.3	15,813,199	12,829,577	2,983,622	2,983,622	2,983,622	2,983,622	2,983,622	895,089	0
3122	Oregon City School District 62	6/30/2023	Contribution	5.3	4.3	(2,318,307)	(1,880,891)	(437,416)	(437,416)	(437,416)	(437,416)	(437,416)	(131,227)	0
3122	Oregon City School District 62	6/30/2022	Proportion	5.4	3.4	(17,856,961)	(11,243,271)	(3,306,845)	(3,306,845)	(3,306,845)	(3,306,845)	(1,322,736)	0	0
3122	Oregon City School District 62	6/30/2022	Contribution	5.4	3.4	(808,089)	(508,797)	(149,646)	(149,646)	(149,646)	(149,646)	(59,859)	0	0
3122	Oregon City School District 62	6/30/2021	Proportion	5.5	2.5	(28,762,303)	(13,073,773)	(5,229,510)	(5,229,510)	(5,229,510)	(2,614,753)	0	0	0
3122	Oregon City School District 62	6/30/2021	Contribution	5.5	2.5	68,882,782	31,310,356	12,524,142	12,524,142	12,524,142	6,262,072	0	0	0
3122	Oregon City School District 62	6/30/2020	Proportion	5.4	1.4	(1,957,327)	(507,455)	(362,468)	(362,468)	(144,987)	0	0	0	0
3122	Oregon City School District 62	6/30/2020	Contribution	5.4	1.4	934,817	242,361	173,114	173,114	69,247	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Proportion	5.3	0.3	(3,356,224)	(189,974)	(633,250)	(189,974)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Contribution	5.3	0.3	(1,025,814)	(58,064)	(193,550)	(58,064)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2018	Proportion	5.2	0.0	(3,839,559)	0	(147,674)	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2018	Contribution	5.2	0.0	(1,168,982)	0	(44,962)	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3138	Canby Elementary School District 86	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2023	Proportion	5.3	4.3	4,883,033	3,961,706	921,327	921,327	921,327	921,327	921,327	276,398	0
3160	Gladstone School District 115	6/30/2023	Contribution	5.3	4.3	(2,079,944)	(1,687,502)	(392,442)	(392,442)	(392,442)	(392,442)	(392,442)	(117,734)	0
3160	Gladstone School District 115	6/30/2022	Proportion	5.4	3.4	(2,053,618)	(1,293,018)	(380,300)	(380,300)	(380,300)	(380,300)	(152,118)	0	0
3160	Gladstone School District 115	6/30/2022	Contribution	5.4	3.4	(1,319,122)	(830,558)	(244,282)	(244,282)	(244,282)	(244,282)	(97,712)	0	0
3160	Gladstone School District 115	6/30/2021	Proportion	5.5	2.5	4,513,972	2,051,806	820,722	820,722	820,722	410,362	0	0	0
3160	Gladstone School District 115	6/30/2021	Contribution	5.5	2.5	(2,724,624)	(1,238,466)	(495,386)	(495,386)	(495,386)	(247,694)	0	0	0
3160	Gladstone School District 115	6/30/2020	Proportion	5.4	1.4	(3,551,381)	(920,729)	(657,663)	(657,663)	(263,066)	0	0	0	0
3160	Gladstone School District 115	6/30/2020	Contribution	5.4	1.4	(231,240)	(59,952)	(42,822)	(42,822)	(17,130)	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Proportion	5.3	0.3	1,054,901	59,711	199,038	59,711	0	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Contribution	5.3	0.3	(1,170,389)	(66,249)	(220,828)	(66,249)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Proportion	5.2	0.0	(1,044,464)	0	(40,174)	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Contribution	5.2	0.0	(950,215)	0	(36,545)	0	0	0	0	0	0
3174	Canby Union High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2023	Proportion	5.3	4.3	4,093,512	3,321,151	772,361	772,361	772,361	772,361	772,361	231,707	0
3179	Clatsop County School District 1C	6/30/2023	Contribution	5.3	4.3	(1,935,894)	(1,570,631)	(365,263)	(365,263)	(365,263)	(365,263)	(365,263)	(109,579)	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	5.4	3.4	(2,413,989)	(1,519,919)	(447,035)	(447,035)	(447,035)	(447,035)	(178,814)	0	0
3179	Clatsop County School District 1C	6/30/2022	Contribution	5.4	3.4	(1,218,942)	(767,482)	(225,730)	(225,730)	(225,730)	(225,730)	(90,292)	0	0
3179	Clatsop County School District 1C	6/30/2021	Proportion	5.5	2.5	3,502,067	1,591,850	636,739	636,739	636,739	318,372	0	0	0
3179	Clatsop County School District 1C	6/30/2021	Contribution	5.5	2.5	(2,607,061)	(1,185,028)	(474,011)	(474,011)	(474,011)	(237,006)	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Proportion	5.4	1.4	(2,446,792)	(634,352)	(453,110)	(453,110)	(181,242)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Contribution	5.4	1.4	(687,471)	(178,235)	(127,309)	(127,309)	(50,926)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Proportion	5.3	0.3	1,601,553	90,653	302,180	90,653	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Contribution	5.3	0.3	(1,176,477)	(66,592)	(221,977)	(66,592)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2018	Proportion	5.2	0.0	(1,351,799)	0	(51,994)	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2018	Contribution	5.2	0.0	(847,853)	0	(32,608)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2023	Proportion	5.3	4.3	(501,867)	(407,175)	(94,692)	(94,692)	(94,692)	(94,692)	(94,692)	(28,407)	0
3186	Jewell School District 8	6/30/2023	Contribution	5.3	4.3	68,256	55,378	12,878	12,878	12,878	12,878	12,878	3,866	0
3186	Jewell School District 8	6/30/2022	Proportion	5.4	3.4	405,101	255,063	75,019	75,019	75,019	75,019	30,006	0	0
3186	Jewell School District 8	6/30/2022	Contribution	5.4	3.4	15,953	10,045	2,954	2,954	2,954	2,954	1,183	0	0
3186	Jewell School District 8	6/30/2021	Proportion	5.5	2.5	(118,450)	(53,842)	(21,536)	(21,536)	(21,536)	(10,770)	0	0	0
3186	Jewell School District 8	6/30/2021	Contribution	5.5	2.5	(291,286)	(132,403)	(52,961)	(52,961)	(52,961)	(26,481)	0	0	0

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Exhibit I

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

June 30, 2024 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
3186	Jewell School District 8	6/30/2020	Proportion	5.4	1.4	(289,802)	(75,134)	(53,667)	(53,667)	(21,467)	0	0	0	0
3186	Jewell School District 8	6/30/2020	Contribution	5.4	1.4	147,282	38,186	27,274	27,274	10,912	0	0	0	0
3186	Jewell School District 8	6/30/2019	Proportion	5.3	0.3	(36,711)	(2,076)	(6,927)	(2,076)	0	0	0	0	0
3186	Jewell School District 8	6/30/2019	Contribution	5.3	0.3	(8,522)	(482)	(1,608)	(482)	0	0	0	0	0
3186	Jewell School District 8	6/30/2018	Proportion	5.2	0.0	478,347	0	18,397	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2018	Contribution	5.2	0.0	57,603	0	2,213	0	0	0	0	0	0
3187	Seaside Schools	6/30/2023	Proportion	5.3	4.3	(912,003)	(739,927)	(172,076)	(172,076)	(172,076)	(172,076)	(172,076)	(51,623)	0
3187	Seaside Schools	6/30/2023	Contribution	5.3	4.3	148,151	120,198	27,953	27,953	27,953	27,953	27,953	8,386	0
3187	Seaside Schools	6/30/2022	Proportion	5.4	3.4	(440,068)	(277,080)	(81,494)	(81,494)	(81,494)	(81,494)	(32,598)	0	0
3187	Seaside Schools	6/30/2022	Contribution	5.4	3.4	(421,402)	(265,328)	(78,037)	(78,037)	(78,037)	(78,037)	(31,217)	0	0
3187	Seaside Schools	6/30/2021	Proportion	5.5	2.5	810,556	368,434	147,374	147,374	147,374	73,686	0	0	0
3187	Seaside Schools	6/30/2021	Contribution	5.5	2.5	(1,356,649)	(616,660)	(246,663)	(246,663)	(246,663)	(123,334)	0	0	0
3187	Seaside Schools	6/30/2020	Proportion	5.4	1.4	(1,382,305)	(358,377)	(255,982)	(255,982)	(102,395)	0	0	0	0
3187	Seaside Schools	6/30/2020	Contribution	5.4	1.4	96,759	25,087	17,918	17,918	7,169	0	0	0	0
3187	Seaside Schools	6/30/2019	Proportion	5.3	0.3	80,055	4,530	15,105	4,530	0	0	0	0	0
3187	Seaside Schools	6/30/2019	Contribution	5.3	0.3	(366,457)	(20,742)	(69,143)	(20,742)	0	0	0	0	0
3187	Seaside Schools	6/30/2018	Proportion	5.2	0.0	(666,728)	0	(25,643)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2018	Contribution	5.2	0.0	(204,006)	0	(7,846)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2023	Proportion	5.3	4.3	(991,450)	(804,384)	(187,066)	(187,066)	(187,066)	(187,066)	(187,066)	(56,120)	0
3195	Warrenton-Hammond School District	6/30/2023	Contribution	5.3	4.3	138,506	112,373	26,133	26,133	26,133	26,133	26,133	7,841	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	5.4	3.4	859,651	541,261	159,195	159,195	159,195	159,195	63,676	0	0
3195	Warrenton-Hammond School District	6/30/2022	Contribution	5.4	3.4	(67,974)	(42,798)	(12,588)	(12,588)	(12,588)	(12,588)	(5,034)	0	0
3195	Warrenton-Hammond School District	6/30/2021	Proportion	5.5	2.5	32,757	14,889	5,956	5,956	5,956	2,977	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Contribution	5.5	2.5	(847,007)	(385,004)	(154,001)	(154,001)	(154,001)	(77,002)	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Proportion	5.4	1.4	(1,435,088)	(372,060)	(265,757)	(265,757)	(106,303)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Contribution	5.4	1.4	114,240	29,616	21,156	21,156	8,460	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Proportion	5.3	0.3	(120,413)	(6,818)	(22,719)	(6,818)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Contribution	5.3	0.3	(301,984)	(17,094)	(56,978)	(17,094)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Proportion	5.2	0.0	385,941	0	14,846	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Contribution	5.2	0.0	(405,728)	0	(15,603)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2023	Proportion	5.3	4.3	(721,508)	(585,374)	(136,134)	(136,134)	(136,134)	(136,134)	(136,134)	(40,838)	0
3230	Vernonia School District	6/30/2023	Contribution	5.3	4.3	216,678	175,795	40,883	40,883	40,883	40,883	40,883	12,263	0
3230	Vernonia School District	6/30/2022	Proportion	5.4	3.4	13,106	8,252	2,427	2,427	2,427	2,427	971	0	0
3230	Vernonia School District	6/30/2022	Contribution	5.4	3.4	141,243	88,931	26,156	26,156	26,156	26,156	10,463	0	0
3230	Vernonia School District	6/30/2021	Proportion	5.5	2.5	752,868	342,213	136,885	136,885	136,885	68,443	0	0	0
3230	Vernonia School District	6/30/2021	Contribution	5.5	2.5	(542,435)	(246,560)	(98,625)	(98,625)	(98,625)	(49,310)	0	0	0
3230	Vernonia School District	6/30/2020	Proportion	5.4	1.4	(197,375)	(51,171)	(36,551)	(36,551)	(14,620)	0	0	0	0
3230	Vernonia School District	6/30/2020	Contribution	5.4	1.4	332,099	86,099	61,500	61,500	24,599	0	0	0	0
3230	Vernonia School District	6/30/2019	Proportion	5.3	0.3	(789,243)	(44,673)	(148,914)	(44,673)	0	0	0	0	0
3230	Vernonia School District	6/30/2019	Contribution	5.3	0.3	58,155	3,290	10,973	3,290	0	0	0	0	0
3230	Vernonia School District	6/30/2018	Proportion	5.2	0.0	(46,384)	0	(1,784)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2018	Contribution	5.2	0.0	24,624	0	949	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2023	Proportion	5.3	4.3	(561,278)	(455,376)	(105,902)	(105,902)	(105,902)	(105,902)	(105,902)	(31,768)	0
3241	Coquille School District 8	6/30/2023	Contribution	5.3	4.3	1,090,895	885,066	205,829	205,829	205,829	205,829	205,829	61,750	0
3241	Coquille School District 8	6/30/2022	Proportion	5.4	3.4	387,497	243,979	71,759	71,759	71,759	71,759	28,702	0	0
3241	Coquille School District 8	6/30/2022	Contribution	5.4	3.4	(284,810)	(179,324)	(52,743)	(52,743)	(52,743)	(52,743)	(21,095)	0	0
3241	Coquille School District 8	6/30/2021	Proportion	5.5	2.5	257,138	116,882	46,752	46,752	46,752	23,378	0	0	0
3241	Coquille School District 8	6/30/2021	Contribution	5.5	2.5	(797,258)	(362,390)	(144,956)	(144,956)	(144,956)	(72,478)	0	0	0
3241	Coquille School District 8	6/30/2020	Proportion	5.4	1.4	523,700	135,776	96,981	96,981	38,795	0	0	0	0
3241	Coquille School District 8	6/30/2020	Contribution	5.4	1.4	576,340	149,420	106,730	106,730	42,690	0	0	0	0
3241	Coquille School District 8	6/30/2019	Proportion	5.3	0.3	(55,087)	(3,117)	(10,394)	(3,117)	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Contribution	5.3	0.3	231,131	13,081	43,610	13,081	0	0	0	0	0
3241	Coquille School District 8	6/30/2018	Proportion	5.2	0.0	323,650	0	12,450	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2018	Contribution	5.2	0.0	252,349	0	9,704	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2023	Proportion	5.3	4.3	155,389	126,070	29,319	29,319	29,319	29,319	29,319	8,794	0
3242	Coos Bay School District 9	6/30/2023	Contribution	5.3	4.3	(94,256)	(76,472)	(17,784)	(17,784)	(17,784)	(17,784)	(17,784)	(5,336)	0
3242	Coos Bay School District 9	6/30/2022	Proportion	5.4	3.4	(1,524,488)	(959,862)	(282,313)	(282,313)	(282,313)	(282,313)	(112,923)	0	0
3242	Coos Bay School District 9	6/30/2022	Contribution	5.4	3.4	49,255	31,013	9,121	9,121	9,121	9,121	3,650	0	0
3242	Coos Bay School District 9	6/30/2021	Proportion	5.5	2.5	1,957,941	889,974	355,989	355,989	355,989	177,996	0	0	0
3242	Coos Bay School District 9	6/30/2021	Contribution	5.5	2.5	(2,852,980)	(1,296,808)	(518,724)	(518,724)	(518,724)	(259,360)	0	0	0
3242	Coos Bay School District 9	6/30/2020	Proportion	5.4	1.4	(1,951,658)	(505,986)	(361,418)	(361,418)	(144,568)	0	0	0	0
3242	Coos Bay School District 9	6/30/2020	Contribution	5.4	1.4	612,397	158,769	113,407	113,407	45,362	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Proportion	5.3	0.3	(464,575)	(26,295)	(87,656)	(26,295)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Contribution	5.3	0.3	(380,025)	(21,510)	(71,703)	(21,510)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	5.2	0.0	385,743	0	14,838	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2018	Contribution	5.2	0.0	(121,515)	0	(4,675)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2023	Proportion	5.3	4.3	(1,232,802)	(1,000,198)	(232,604)	(232,604)	(232,604)	(232,604)	(232,604)	(69,782)	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 I

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

June 30, 2024 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
3245	North Bend Public Schools	6/30/2023	Contribution	5.3	4.3	(210,573)	(170,842)	(39,731)	(39,731)	(39,731)	(39,731)	(39,731)	(11,918)	0
3245	North Bend Public Schools	6/30/2022	Proportion	5.4	3.4	1,471,878	926,738	272,570	272,570	272,570	272,570	109,028	0	0
3245	North Bend Public Schools	6/30/2022	Contribution	5.4	3.4	(489,751)	(308,361)	(90,695)	(90,695)	(90,695)	(90,695)	(36,276)	0	0
3245	North Bend Public Schools	6/30/2021	Proportion	5.5	2.5	366,935	166,790	66,715	66,715	66,715	33,360	0	0	0
3245	North Bend Public Schools	6/30/2021	Contribution	5.5	2.5	(2,061,125)	(936,875)	(374,750)	(374,750)	(374,750)	(187,375)	0	0	0
3245	North Bend Public Schools	6/30/2020	Proportion	5.4	1.4	406,310	105,338	75,243	75,243	30,095	0	0	0	0
3245	North Bend Public Schools	6/30/2020	Contribution	5.4	1.4	92,354	23,942	17,103	17,103	6,839	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Proportion	5.3	0.3	(488,462)	(27,647)	(92,163)	(27,647)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Contribution	5.3	0.3	(258,069)	(14,609)	(48,692)	(14,609)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2018	Proportion	5.2	0.0	(733,364)	0	(28,204)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2018	Contribution	5.2	0.0	(236,231)	0	(9,086)	0	0	0	0	0	0
3252	Powers School District	6/30/2023	Proportion	5.3	4.3	(107,693)	(87,374)	(20,319)	(20,319)	(20,319)	(20,319)	(20,319)	(6,098)	0
3252	Powers School District	6/30/2023	Contribution	5.3	4.3	123,560	100,247	23,313	23,313	23,313	23,313	23,313	6,995	0
3252	Powers School District	6/30/2022	Proportion	5.4	3.4	78,154	49,208	14,473	14,473	14,473	14,473	5,789	0	0
3252	Powers School District	6/30/2022	Contribution	5.4	3.4	(6,380)	(4,018)	(1,181)	(1,181)	(1,181)	(1,181)	(475)	0	0
3252	Powers School District	6/30/2021	Proportion	5.5	2.5	52,367	23,804	9,521	9,521	9,521	4,762	0	0	0
3252	Powers School District	6/30/2021	Contribution	5.5	2.5	(150,906)	(68,595)	(27,437)	(27,437)	(27,437)	(13,721)	0	0	0
3252	Powers School District	6/30/2020	Proportion	5.4	1.4	(224,967)	(58,323)	(41,661)	(41,661)	(16,662)	0	0	0	0
3252	Powers School District	6/30/2020	Contribution	5.4	1.4	82,240	21,320	15,230	15,230	6,090	0	0	0	0
3252	Powers School District	6/30/2019	Proportion	5.3	0.3	41,100	2,325	7,755	2,325	0	0	0	0	0
3252	Powers School District	6/30/2019	Contribution	5.3	0.3	(2,332)	(132)	(440)	(132)	0	0	0	0	0
3252	Powers School District	6/30/2018	Proportion	5.2	0.0	39,182	0	1,507	0	0	0	0	0	0
3252	Powers School District	6/30/2018	Contribution	5.2	0.0	23,554	0	904	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2023	Proportion	5.3	4.3	(847,788)	(687,828)	(159,960)	(159,960)	(159,960)	(159,960)	(159,960)	(47,988)	0
3257	Myrtle Point School District 41	6/30/2023	Contribution	5.3	4.3	281,528	228,410	53,118	53,118	53,118	53,118	53,118	15,938	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	5.4	3.4	263,206	165,722	48,742	48,742	48,742	48,742	19,496	0	0
3257	Myrtle Point School District 41	6/30/2022	Contribution	5.4	3.4	135,805	85,507	25,149	25,149	25,149	25,149	10,060	0	0
3257	Myrtle Point School District 41	6/30/2021	Proportion	5.5	2.5	145,914	66,324	26,530	26,530	26,530	13,264	0	0	0
3257	Myrtle Point School District 41	6/30/2021	Contribution	5.5	2.5	(486,264)	(221,028)	(88,412)	(88,412)	(88,412)	(44,204)	0	0	0
3257	Myrtle Point School District 41	6/30/2020	Proportion	5.4	1.4	(331,239)	(85,875)	(61,341)	(61,341)	(24,534)	0	0	0	0
3257	Myrtle Point School District 41	6/30/2020	Contribution	5.4	1.4	347,599	90,119	64,370	64,370	25,749	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Proportion	5.3	0.3	(952,274)	(53,904)	(179,674)	(53,904)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Contribution	5.3	0.3	(97,007)	(5,492)	(18,303)	(5,492)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	5.2	0.0	(647,225)	0	(24,895)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Contribution	5.2	0.0	(10,347)	0	(397)	0	0	0	0	0	0
3264	Bandon School District	6/30/2023	Proportion	5.3	4.3	(680,041)	(551,731)	(128,310)	(128,310)	(128,310)	(128,310)	(128,310)	(38,491)	0
3264	Bandon School District	6/30/2023	Contribution	5.3	4.3	342,532	277,903	64,629	64,629	64,629	64,629	64,629	19,387	0
3264	Bandon School District	6/30/2022	Proportion	5.4	3.4	438,717	276,229	81,244	81,244	81,244	81,244	32,497	0	0
3264	Bandon School District	6/30/2022	Contribution	5.4	3.4	157,273	99,023	29,125	29,125	29,125	29,125	11,648	0	0
3264	Bandon School District	6/30/2021	Proportion	5.5	2.5	(524,620)	(238,465)	(95,385)	(95,385)	(95,385)	(47,695)	0	0	0
3264	Bandon School District	6/30/2021	Contribution	5.5	2.5	(532,326)	(241,965)	(96,787)	(96,787)	(96,787)	(48,391)	0	0	0
3264	Bandon School District	6/30/2020	Proportion	5.4	1.4	5,669	1,469	1,050	1,050	419	0	0	0	0
3264	Bandon School District	6/30/2020	Contribution	5.4	1.4	234,783	60,871	43,478	43,478	17,393	0	0	0	0
3264	Bandon School District	6/30/2019	Proportion	5.3	0.3	(1,082,134)	(61,254)	(204,176)	(61,254)	0	0	0	0	0
3264	Bandon School District	6/30/2019	Contribution	5.3	0.3	51,234	2,899	9,667	2,899	0	0	0	0	0
3264	Bandon School District	6/30/2018	Proportion	5.2	0.0	315,655	0	12,140	0	0	0	0	0	0
3264	Bandon School District	6/30/2018	Contribution	5.2	0.0	(3,080)	0	(120)	0	0	0	0	0	0
3274	Crook County School District	6/30/2023	Proportion	5.3	4.3	3,488,529	2,830,316	658,213	658,213	658,213	658,213	658,213	197,464	0
3274	Crook County School District	6/30/2023	Contribution	5.3	4.3	(1,999,569)	(1,622,292)	(377,277)	(377,277)	(377,277)	(377,277)	(377,277)	(113,184)	0
3274	Crook County School District	6/30/2022	Proportion	5.4	3.4	(2,108,676)	(1,327,684)	(390,496)	(390,496)	(390,496)	(390,496)	(156,196)	0	0
3274	Crook County School District	6/30/2022	Contribution	5.4	3.4	(1,880,715)	(1,184,153)	(348,281)	(348,281)	(348,281)	(348,281)	(139,310)	0	0
3274	Crook County School District	6/30/2021	Proportion	5.5	2.5	4,881,229	2,218,741	887,496	887,496	887,496	443,749	0	0	0
3274	Crook County School District	6/30/2021	Contribution	5.5	2.5	(4,226,430)	(1,921,104)	(768,442)	(768,442)	(768,442)	(384,220)	0	0	0
3274	Crook County School District	6/30/2020	Proportion	5.4	1.4	(2,344,180)	(607,752)	(434,107)	(434,107)	(173,645)	0	0	0	0
3274	Crook County School District	6/30/2020	Contribution	5.4	1.4	(880,318)	(228,230)	(163,022)	(163,022)	(65,208)	0	0	0	0
3274	Crook County School District	6/30/2019	Proportion	5.3	0.3	3,206,057	181,477	604,916	181,477	0	0	0	0	0
3274	Crook County School District	6/30/2019	Contribution	5.3	0.3	(1,584,830)	(89,705)	(299,025)	(89,705)	0	0	0	0	0
3274	Crook County School District	6/30/2018	Proportion	5.2	0.0	(1,911,360)	0	(73,515)	0	0	0	0	0	0
3274	Crook County School District	6/30/2018	Contribution	5.2	0.0	(1,104,350)	0	(42,475)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Proportion	5.3	4.3	97,935	79,457	18,478	18,478	18,478	18,478	18,478	5,545	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Contribution	5.3	4.3	44,485	36,092	8,393	8,393	8,393	8,393	8,393	2,520	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Proportion	5.4	3.4	(177,516)	(111,770)	(32,873)	(32,873)	(32,873)	(32,873)	(13,151)	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Contribution	5.4	3.4	140,459	88,437	26,011	26,011	26,011	26,011	10,404	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2021	Proportion	5.5	2.5	(42,539)	(19,337)	(7,734)	(7,734)	(7,734)	(3,869)	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2021	Contribution	5.5	2.5	(232,557)	(105,708)	(42,283)	(42,283)	(42,283)	(21,142)	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Proportion	5.4	1.4	12,287	3,187	2,275	2,275	912	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Contribution	5.4	1.4	123,057	31,905	22,788	22,788	9,117	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Proportion	5.3	0.3	(15,946)	(901)	(3,009)	(901)	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2019	Contribution	5.3	0.3	8,867	502	1,673	502	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Proportion	5.2	0.0	(477,307)	0	(18,357)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2018	Contribution	5.2	0.0	112,627	0	4,332	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2023	Proportion	5.3	4.3	313,022	253,961	59,061	59,061	59,061	59,061	59,061	17,717	0
3283	Brookings-Harbor School District 17C	6/30/2023	Contribution	5.3	4.3	(632,530)	(513,185)	(119,345)	(119,345)	(119,345)	(119,345)	(119,345)	(35,805)	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	5.4	3.4	(1,828,041)	(1,150,989)	(338,526)	(338,526)	(338,526)	(338,526)	(135,411)	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Contribution	5.4	3.4	(451,042)	(283,990)	(83,526)	(83,526)	(83,526)	(83,526)	(33,412)	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Proportion	5.5	2.5	605,291	275,132	110,053	110,053	110,053	55,026	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Contribution	5.5	2.5	(1,721,621)	(782,555)	(313,022)	(313,022)	(313,022)	(156,511)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	5.4	1.4	(1,352,960)	(350,768)	(250,548)	(250,548)	(100,220)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Contribution	5.4	1.4	(666,291)	(172,743)	(123,387)	(123,387)	(49,356)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	5.3	0.3	679,327	38,452	128,175	38,452	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Contribution	5.3	0.3	(646,251)	(36,581)	(121,934)	(36,581)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	5.2	0.0	(777,159)	0	(29,889)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2018	Contribution	5.2	0.0	(455,055)	0	(17,500)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2023	Proportion	5.3	4.3	(354,920)	(287,954)	(66,966)	(66,966)	(66,966)	(66,966)	(66,966)	(20,090)	0
3288	Central Curry School District 1	6/30/2023	Contribution	5.3	4.3	269,048	218,284	50,764	50,764	50,764	50,764	50,764	15,228	0
3288	Central Curry School District 1	6/30/2022	Proportion	5.4	3.4	46,226	29,106	8,560	8,560	8,560	8,560	3,426	0	0
3288	Central Curry School District 1	6/30/2022	Contribution	5.4	3.4	157,253	99,011	29,121	29,121	29,121	29,121	11,648	0	0
3288	Central Curry School District 1	6/30/2021	Proportion	5.5	2.5	263,308	119,686	47,874	47,874	47,874	23,938	0	0	0
3288	Central Curry School District 1	6/30/2021	Contribution	5.5	2.5	(307,539)	(139,791)	(55,916)	(55,916)	(55,916)	(27,959)	0	0	0
3288	Central Curry School District 1	6/30/2020	Proportion	5.4	1.4	(248,699)	(64,479)	(46,055)	(46,055)	(18,424)	0	0	0	0
3288	Central Curry School District 1	6/30/2020	Contribution	5.4	1.4	235,666	61,098	43,642	43,642	17,456	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Proportion	5.3	0.3	(542,861)	(30,726)	(102,427)	(30,726)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Contribution	5.3	0.3	72,014	4,074	13,588	4,074	0	0	0	0	0
3288	Central Curry School District 1	6/30/2018	Proportion	5.2	0.0	94,733	0	3,643	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2018	Contribution	5.2	0.0	61,287	0	2,357	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2023	Proportion	5.3	4.3	(5,841,933)	(4,739,681)	(1,102,252)	(1,102,252)	(1,102,252)	(1,102,252)	(1,102,252)	(330,673)	0
3291	Bend-La Pine Public Schools	6/30/2023	Contribution	5.3	4.3	(722,790)	(586,415)	(136,375)	(136,375)	(136,375)	(136,375)	(136,375)	(40,915)	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	5.4	3.4	904,030	569,204	167,413	167,413	167,413	167,413	66,965	0	0

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Exhibit I

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

June 30, 2024 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
3291	Bend-La Pine Public Schools	6/30/2022	Contribution	5.4	3.4	(2,329,098)	(1,466,470)	(431,314)	(431,314)	(431,314)	(431,314)	(172,528)	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Proportion	5.5	2.5	7,104,138	3,229,155	1,291,661	1,291,661	1,291,661	645,833	0	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Contribution	5.5	2.5	(17,835,947)	(8,107,250)	(3,242,899)	(3,242,899)	(3,242,899)	(1,621,452)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Proportion	5.4	1.4	(7,830,489)	(2,030,125)	(1,450,091)	(1,450,091)	(580,034)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Contribution	5.4	1.4	3,024,938	784,242	560,174	560,174	224,068	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	5.3	0.3	(1,185,762)	(67,117)	(223,729)	(67,117)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Contribution	5.3	0.3	(3,320,515)	(187,955)	(626,512)	(187,955)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	5.2	0.0	(1,337,098)	0	(51,428)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Contribution	5.2	0.0	(2,149,246)	0	(82,661)	0	0	0	0	0	0
3296	Sisters School District	6/30/2023	Proportion	5.3	4.3	1,295,588	1,051,137	244,451	244,451	244,451	244,451	244,451	73,333	0
3296	Sisters School District	6/30/2023	Contribution	5.3	4.3	(708,243)	(574,612)	(133,631)	(133,631)	(133,631)	(133,631)	(133,631)	(40,088)	0
3296	Sisters School District	6/30/2022	Proportion	5.4	3.4	(24,642)	(15,516)	(4,563)	(4,563)	(4,563)	(4,563)	(1,827)	0	0
3296	Sisters School District	6/30/2022	Contribution	5.4	3.4	(727,634)	(458,140)	(134,747)	(134,747)	(134,747)	(134,747)	(53,899)	0	0
3296	Sisters School District	6/30/2021	Proportion	5.5	2.5	1,679,047	763,204	305,281	305,281	305,281	152,642	0	0	0
3296	Sisters School District	6/30/2021	Contribution	5.5	2.5	(1,463,926)	(665,422)	(266,168)	(266,168)	(266,168)	(133,086)	0	0	0
3296	Sisters School District	6/30/2020	Proportion	5.4	1.4	(155,780)	(40,388)	(28,848)	(28,848)	(11,540)	0	0	0	0
3296	Sisters School District	6/30/2020	Contribution	5.4	1.4	(155,848)	(40,404)	(28,861)	(28,861)	(11,543)	0	0	0	0
3296	Sisters School District	6/30/2019	Proportion	5.3	0.3	(855,203)	(48,408)	(161,359)	(48,408)	0	0	0	0	0
3296	Sisters School District	6/30/2019	Contribution	5.3	0.3	(346,189)	(19,594)	(65,319)	(19,594)	0	0	0	0	0
3296	Sisters School District	6/30/2018	Proportion	5.2	0.0	(242,232)	0	(9,317)	0	0	0	0	0	0
3296	Sisters School District	6/30/2018	Contribution	5.2	0.0	(441,180)	0	(16,970)	0	0	0	0	0	0
3307	Oakland School District	6/30/2023	Proportion	5.3	4.3	4,638	3,763	875	875	875	875	875	263	0
3307	Oakland School District	6/30/2023	Contribution	5.3	4.3	234,724	190,436	44,288	44,288	44,288	44,288	44,288	13,284	0
3307	Oakland School District	6/30/2022	Proportion	5.4	3.4	(401,959)	(253,085)	(74,437)	(74,437)	(74,437)	(74,437)	(29,774)	0	0
3307	Oakland School District	6/30/2022	Contribution	5.4	3.4	205,413	129,335	38,039	38,039	38,039	38,039	15,218	0	0
3307	Oakland School District	6/30/2021	Proportion	5.5	2.5	514,041	233,655	93,462	93,462	93,462	46,731	0	0	0
3307	Oakland School District	6/30/2021	Contribution	5.5	2.5	(397,023)	(180,465)	(72,186)	(72,186)	(72,186)	(36,093)	0	0	0
3307	Oakland School District	6/30/2020	Proportion	5.4	1.4	(907,836)	(235,364)	(168,118)	(168,118)	(67,246)	0	0	0	0
3307	Oakland School District	6/30/2020	Contribution	5.4	1.4	318,550	82,586	58,991	58,991	23,595	0	0	0	0
3307	Oakland School District	6/30/2019	Proportion	5.3	0.3	(772,168)	(43,708)	(145,692)	(43,708)	0	0	0	0	0
3307	Oakland School District	6/30/2019	Contribution	5.3	0.3	614,291	34,771	115,904	34,771	0	0	0	0	0
3307	Oakland School District	6/30/2018	Proportion	5.2	0.0	142,889	0	5,494	0	0	0	0	0	0
3307	Oakland School District	6/30/2018	Contribution	5.2	0.0	89,742	0	3,452	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2023	Proportion	5.3	4.3	15,718,519	12,752,761	2,965,758	2,965,758	2,965,758	2,965,758	2,965,758	889,729	0
3310	Roseburg Public Schools	6/30/2023	Contribution	5.3	4.3	(3,315,803)	(2,690,180)	(625,623)	(625,623)	(625,623)	(625,623)	(625,623)	(187,688)	0
3310	Roseburg Public Schools	6/30/2022	Proportion	5.4	3.4	(12,169,382)	(7,662,204)	(2,253,589)	(2,253,589)	(2,253,589)	(2,253,589)	(901,437)	0	0
3310	Roseburg Public Schools	6/30/2022	Contribution	5.4	3.4	(726,632)	(457,510)	(134,561)	(134,561)	(134,561)	(134,561)	(53,827)	0	0
3310	Roseburg Public Schools	6/30/2021	Proportion	5.5	2.5	(12,782,158)	(5,810,071)	(2,324,029)	(2,324,029)	(2,324,029)	(1,162,013)	0	0	0
3310	Roseburg Public Schools	6/30/2021	Contribution	5.5	2.5	28,355,115	12,888,690	5,155,475	5,155,475	5,155,475	2,577,740	0	0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	5.4	1.4	(3,124,041)	(809,937)	(578,526)	(578,526)	(231,411)	0	0	0	0
3310	Roseburg Public Schools	6/30/2020	Contribution	5.4	1.4	(396,466)	(102,786)	(73,420)	(73,420)	(29,366)	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	5.3	0.3	(208,243)	(11,788)	(39,291)	(11,788)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Contribution	5.3	0.3	1,095,323	61,998	206,665	61,998	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Proportion	5.2	0.0	(6,036,462)	0	(232,172)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Contribution	5.2	0.0	4,821,705	0	185,450	0	0	0	0	0	0
3316	Glide School District 12	6/30/2023	Proportion	5.3	4.3	(29,934)	(24,286)	(5,648)	(5,648)	(5,648)	(5,648)	(5,648)	(1,694)	0
3316	Glide School District 12	6/30/2023	Contribution	5.3	4.3	41,657	33,797	7,860	7,860	7,860	7,860	7,860	2,357	0
3316	Glide School District 12	6/30/2022	Proportion	5.4	3.4	(706,501)	(444,833)	(130,834)	(130,834)	(130,834)	(130,834)	(52,331)	0	0
3316	Glide School District 12	6/30/2022	Contribution	5.4	3.4	(63,039)	(39,691)	(11,674)	(11,674)	(11,674)	(11,674)	(4,669)	0	0
3316	Glide School District 12	6/30/2021	Proportion	5.5	2.5	556,548	252,975	101,191	101,191	101,191	50,593	0	0	0
3316	Glide School District 12	6/30/2021	Contribution	5.5	2.5	(902,297)	(410,135)	(164,054)	(164,054)	(164,054)	(82,027)	0	0	0
3316	Glide School District 12	6/30/2020	Proportion	5.4	1.4	(591,974)	(153,474)	(109,625)	(109,625)	(43,849)	0	0	0	0
3316	Glide School District 12	6/30/2020	Contribution	5.4	1.4	46,290	12,002	8,572	8,572	3,430	0	0	0	0
3316	Glide School District 12	6/30/2019	Proportion	5.3	0.3	741,502	41,972	139,906	41,972	0	0	0	0	0
3316	Glide School District 12	6/30/2019	Contribution	5.3	0.3	(222,811)	(12,611)	(42,040)	(12,611)	0	0	0	0	0
3316	Glide School District 12	6/30/2018	Proportion	5.2	0.0	(407,700)	0	(15,680)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2018	Contribution	5.2	0.0	(72,129)	0	(2,774)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2023	Proportion	5.3	4.3	104,607	84,870	19,737	19,737	19,737	19,737	19,737	5,922	0
3318	Days Creek School District 15	6/30/2023	Contribution	5.3	4.3	138,116	112,056	26,060	26,060	26,060	26,060	26,060	7,816	0
3318	Days Creek School District 15	6/30/2022	Proportion	5.4	3.4	(7,919)	(4,987)	(1,466)	(1,466)	(1,466)	(1,466)	(589)	0	0
3318	Days Creek School District 15	6/30/2022	Contribution	5.4	3.4	115,184	72,524	21,330	21,330	21,330	21,330	8,534	0	0
3318	Days Creek School District 15	6/30/2021	Proportion	5.5	2.5	128,601	58,455	23,382	23,382	23,382	11,691	0	0	0
3318	Days Creek School District 15	6/30/2021	Contribution	5.5	2.5	(196,363)	(89,257)	(35,702)	(35,702)	(35,702)	(17,853)	0	0	0
3318	Days Creek School District 15	6/30/2020	Proportion	5.4	1.4	199,550	51,734	36,954	36,954	14,780	0	0	0	0
3318	Days Creek School District 15	6/30/2020	Contribution	5.4	1.4	116,289	30,149	21,535	21,535	8,614	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Proportion	5.3	0.3	(454,007)	(25,697)	(85,662)	(25,697)	0	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Contribution	5.3	0.3	51,284	2,904	9,676	2,904	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3318	Days Creek School District 15	6/30/2018	Proportion	5.2	0.0	34,075	0	1,310	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2018	Contribution	5.2	0.0	6,785	0	260	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2023	Proportion	5.3	4.3	3,117,127	2,528,990	588,137	588,137	588,137	588,137	588,137	176,442	0
3319	South Umpqua School District	6/30/2023	Contribution	5.3	4.3	(773,041)	(627,184)	(145,857)	(145,857)	(145,857)	(145,857)	(145,857)	(43,756)	0
3319	South Umpqua School District	6/30/2022	Proportion	5.4	3.4	(2,447,221)	(1,540,843)	(453,189)	(453,189)	(453,189)	(453,189)	(181,276)	0	0
3319	South Umpqua School District	6/30/2022	Contribution	5.4	3.4	(262,544)	(165,306)	(48,619)	(48,619)	(48,619)	(48,619)	(19,449)	0	0
3319	South Umpqua School District	6/30/2021	Proportion	5.5	2.5	2,085,817	948,100	379,239	379,239	379,239	189,622	0	0	0
3319	South Umpqua School District	6/30/2021	Contribution	5.5	2.5	(1,105,639)	(502,564)	(201,025)	(201,025)	(201,025)	(100,514)	0	0	0
3319	South Umpqua School District	6/30/2020	Proportion	5.4	1.4	(1,115,386)	(289,174)	(206,553)	(206,553)	(82,621)	0	0	0	0
3319	South Umpqua School District	6/30/2020	Contribution	5.4	1.4	(323,672)	(83,916)	(59,939)	(59,939)	(23,977)	0	0	0	0
3319	South Umpqua School District	6/30/2019	Proportion	5.3	0.3	1,148,251	64,996	216,651	64,996	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Contribution	5.3	0.3	(489,493)	(27,708)	(92,357)	(27,708)	0	0	0	0	0
3319	South Umpqua School District	6/30/2018	Proportion	5.2	0.0	(1,797,713)	0	(69,143)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2018	Contribution	5.2	0.0	(233,022)	0	(8,962)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2023	Proportion	5.3	4.3	(78,963)	(64,064)	(14,899)	(14,899)	(14,899)	(14,899)	(14,899)	(4,468)	0
3320	Camas Valley School District 21	6/30/2023	Contribution	5.3	4.3	78,405	63,612	14,793	14,793	14,793	14,793	14,793	4,440	0
3320	Camas Valley School District 21	6/30/2022	Proportion	5.4	3.4	41,888	26,374	7,757	7,757	7,757	7,757	3,103	0	0
3320	Camas Valley School District 21	6/30/2022	Contribution	5.4	3.4	55,021	34,643	10,189	10,189	10,189	10,189	4,076	0	0
3320	Camas Valley School District 21	6/30/2021	Proportion	5.5	2.5	287,197	130,543	52,218	52,218	52,218	26,107	0	0	0
3320	Camas Valley School District 21	6/30/2021	Contribution	5.5	2.5	(147,660)	(67,119)	(26,847)	(26,847)	(26,847)	(13,425)	0	0	0
3320	Camas Valley School District 21	6/30/2020	Proportion	5.4	1.4	(456,255)	(118,287)	(84,492)	(84,492)	(33,795)	0	0	0	0
3320	Camas Valley School District 21	6/30/2020	Contribution	5.4	1.4	151,134	39,182	27,988	27,988	11,194	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Proportion	5.3	0.3	(344,021)	(19,471)	(64,910)	(19,471)	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Contribution	5.3	0.3	304,203	17,218	57,397	17,218	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Proportion	5.2	0.0	227,240	0	8,740	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Contribution	5.2	0.0	20,272	0	782	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2023	Proportion	5.3	4.3	(399,624)	(324,223)	(75,401)	(75,401)	(75,401)	(75,401)	(75,401)	(22,619)	0
3321	North Douglas School District 22	6/30/2023	Contribution	5.3	4.3	196,816	159,681	37,135	37,135	37,135	37,135	37,135	11,141	0
3321	North Douglas School District 22	6/30/2022	Proportion	5.4	3.4	(268,962)	(169,346)	(49,808)	(49,808)	(49,808)	(49,808)	(19,922)	0	0
3321	North Douglas School District 22	6/30/2022	Contribution	5.4	3.4	126,046	79,362	23,342	23,342	23,342	23,342	9,336	0	0
3321	North Douglas School District 22	6/30/2021	Proportion	5.5	2.5	(207,233)	(94,196)	(37,679)	(37,679)	(37,679)	(18,838)	0	0	0
3321	North Douglas School District 22	6/30/2021	Contribution	5.5	2.5	(287,619)	(130,737)	(52,294)	(52,294)	(52,294)	(26,149)	0	0	0
3321	North Douglas School District 22	6/30/2020	Proportion	5.4	1.4	248,443	64,411	46,008	46,008	18,403	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Contribution	5.4	1.4	118,279	30,663	21,904	21,904	8,759	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Proportion	5.3	0.3	(83,718)	(4,738)	(15,796)	(4,738)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Contribution	5.3	0.3	46,753	2,648	8,821	2,648	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	5.2	0.0	(67,917)	0	(2,612)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Contribution	5.2	0.0	50,244	0	1,934	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2023	Proportion	5.3	4.3	(234,363)	(190,144)	(44,219)	(44,219)	(44,219)	(44,219)	(44,219)	(13,268)	0
3324	Yoncalla School District 32	6/30/2023	Contribution	5.3	4.3	146,531	118,884	27,647	27,647	27,647	27,647	27,647	8,296	0
3324	Yoncalla School District 32	6/30/2022	Proportion	5.4	3.4	(47,775)	(30,081)	(8,847)	(8,847)	(8,847)	(8,847)	(3,540)	0	0
3324	Yoncalla School District 32	6/30/2022	Contribution	5.4	3.4	92,134	58,010	17,062	17,062	17,062	17,062	6,824	0	0
3324	Yoncalla School District 32	6/30/2021	Proportion	5.5	2.5	538,133	244,607	97,842	97,842	97,842	48,923	0	0	0
3324	Yoncalla School District 32	6/30/2021	Contribution	5.5	2.5	(299,156)	(135,980)	(54,392)	(54,392)	(54,392)	(27,196)	0	0	0
3324	Yoncalla School District 32	6/30/2020	Proportion	5.4	1.4	(125,293)	(32,485)	(23,202)	(23,202)	(9,283)	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Contribution	5.4	1.4	150,195	38,939	27,814	27,814	11,125	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Proportion	5.3	0.3	37,106	2,101	7,001	2,101	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Contribution	5.3	0.3	32,272	1,827	6,089	1,827	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Proportion	5.2	0.0	123,691	0	4,756	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Contribution	5.2	0.0	67,548	0	2,598	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2023	Proportion	5.3	4.3	(358,975)	(291,244)	(67,731)	(67,731)	(67,731)	(67,731)	(67,731)	(20,320)	0
3325	Elkton School District 34	6/30/2023	Contribution	5.3	4.3	142,575	115,674	26,901	26,901	26,901	26,901	26,901	8,070	0
3325	Elkton School District 34	6/30/2022	Proportion	5.4	3.4	107,687	67,803	19,942	19,942	19,942	19,942	7,977	0	0
3325	Elkton School District 34	6/30/2022	Contribution	5.4	3.4	27,225	17,141	5,042	5,042	5,042	5,042	2,015	0	0
3325	Elkton School District 34	6/30/2021	Proportion	5.5	2.5	(32,257)	(14,662)	(5,865)	(5,865)	(5,865)	(2,932)	0	0	0
3325	Elkton School District 34	6/30/2021	Contribution	5.5	2.5	(224,686)	(102,130)	(40,852)	(40,852)	(40,852)	(20,426)	0	0	0
3325	Elkton School District 34	6/30/2020	Proportion	5.4	1.4	5,366	1,390	994	994	396	0	0	0	0
3325	Elkton School District 34	6/30/2020	Contribution	5.4	1.4	91,232	23,652	16,895	16,895	6,757	0	0	0	0
3325	Elkton School District 34	6/30/2019	Proportion	5.3	0.3	(194,402)	(11,002)	(36,680)	(11,002)	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Contribution	5.3	0.3	21,943	1,243	4,140	1,243	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Proportion	5.2	0.0	170,243	0	6,548	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2018	Contribution	5.2	0.0	17,163	0	658	0	0	0	0	0	0
3331	Umpqua School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3331	Umpqua School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2023	Proportion	5.3	4.3	(641,784)	(520,693)	(121,091)	(121,091)	(121,091)	(121,091)	(121,091)	(36,329)	0
3335	Riddle School District	6/30/2023	Contribution	5.3	4.3	227,716	184,751	42,965	42,965	42,965	42,965	42,965	12,891	0
3335	Riddle School District	6/30/2022	Proportion	5.4	3.4	166,001	104,519	30,741	30,741	30,741	30,741	12,296	0	0
3335	Riddle School District	6/30/2022	Contribution	5.4	3.4	91,950	57,894	17,028	17,028	17,028	17,028	6,810	0	0
3335	Riddle School District	6/30/2021	Proportion	5.5	2.5	10,570	4,804	1,922	1,922	1,922	960	0	0	0
3335	Riddle School District	6/30/2021	Contribution	5.5	2.5	(296,553)	(134,796)	(53,919)	(53,919)	(53,919)	(26,958)	0	0	0
3335	Riddle School District	6/30/2020	Proportion	5.4	1.4	(262,062)	(67,942)	(48,530)	(48,530)	(19,412)	0	0	0	0
3335	Riddle School District	6/30/2020	Contribution	5.4	1.4	178,979	46,403	33,144	33,144	13,259	0	0	0	0
3335	Riddle School District	6/30/2019	Proportion	5.3	0.3	(357,078)	(20,213)	(67,373)	(20,213)	0	0	0	0	0
3335	Riddle School District	6/30/2019	Contribution	5.3	0.3	(4,429)	(249)	(836)	(249)	0	0	0	0	0
3335	Riddle School District	6/30/2018	Proportion	5.2	0.0	(137,885)	0	(5,305)	0	0	0	0	0	0
3335	Riddle School District	6/30/2018	Contribution	5.2	0.0	19,557	0	752	0	0	0	0	0	0
3338	Glendale 77	6/30/2023	Proportion	5.3	4.3	(148,833)	(120,751)	(28,082)	(28,082)	(28,082)	(28,082)	(28,082)	(8,423)	0
3338	Glendale 77	6/30/2023	Contribution	5.3	4.3	165,872	134,575	31,297	31,297	31,297	31,297	31,297	9,387	0
3338	Glendale 77	6/30/2022	Proportion	5.4	3.4	184,750	116,324	34,213	34,213	34,213	34,213	13,685	0	0
3338	Glendale 77	6/30/2022	Contribution	5.4	3.4	109,035	68,651	20,192	20,192	20,192	20,192	8,075	0	0
3338	Glendale 77	6/30/2021	Proportion	5.5	2.5	(494,639)	(224,837)	(89,934)	(89,934)	(89,934)	(44,969)	0	0	0
3338	Glendale 77	6/30/2021	Contribution	5.5	2.5	(190,155)	(86,433)	(34,574)	(34,574)	(34,574)	(17,285)	0	0	0
3338	Glendale 77	6/30/2020	Proportion	5.4	1.4	(160,171)	(41,527)	(29,661)	(29,661)	(11,866)	0	0	0	0
3338	Glendale 77	6/30/2020	Contribution	5.4	1.4	100,088	25,948	18,535	18,535	7,413	0	0	0	0
3338	Glendale 77	6/30/2019	Proportion	5.3	0.3	58,332	3,302	11,006	3,302	0	0	0	0	0
3338	Glendale 77	6/30/2019	Contribution	5.3	0.3	(28,785)	(1,630)	(5,431)	(1,630)	0	0	0	0	0
3338	Glendale 77	6/30/2018	Proportion	5.2	0.0	38,247	0	1,472	0	0	0	0	0	0
3338	Glendale 77	6/30/2018	Contribution	5.2	0.0	38,442	0	1,477	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2023	Proportion	5.3	4.3	5,149,996	4,178,299	971,697	971,697	971,697	971,697	971,697	291,511	0
3349	Winston-Dillard Schools	6/30/2023	Contribution	5.3	4.3	(946,657)	(768,042)	(178,615)	(178,615)	(178,615)	(178,615)	(178,615)	(53,582)	0
3349	Winston-Dillard Schools	6/30/2022	Proportion	5.4	3.4	(3,479,990)	(2,191,104)	(644,443)	(644,443)	(644,443)	(644,443)	(257,775)	0	0
3349	Winston-Dillard Schools	6/30/2022	Contribution	5.4	3.4	(127,223)	(80,103)	(23,560)	(23,560)	(23,560)	(23,560)	(9,423)	0	0
3349	Winston-Dillard Schools	6/30/2021	Proportion	5.5	2.5	2,756,244	1,252,839	501,135	501,135	501,135	250,569	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Contribution	5.5	2.5	(1,147,944)	(521,793)	(208,717)	(208,717)	(208,717)	(104,359)	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Proportion	5.4	1.4	10,726	2,782	1,986	1,986	796	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Contribution	5.4	1.4	(183,405)	(47,549)	(33,964)	(33,964)	(13,585)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Proportion	5.3	0.3	1,732,304	98,054	326,850	98,054	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Contribution	5.3	0.3	(272,760)	(15,440)	(51,464)	(15,440)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Proportion	5.2	0.0	(1,757,430)	0	(67,595)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Contribution	5.2	0.0	414	0	14	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2023	Proportion	5.3	4.3	2,325,587	1,886,797	438,790	438,790	438,790	438,790	438,790	131,637	0
3353	Sutherlin School District 130	6/30/2023	Contribution	5.3	4.3	(1,056,044)	(856,790)	(199,254)	(199,254)	(199,254)	(199,254)	(199,254)	(59,774)	0
3353	Sutherlin School District 130	6/30/2022	Proportion	5.4	3.4	(1,574,544)	(991,380)	(291,582)	(291,582)	(291,582)	(291,582)	(116,634)	0	0
3353	Sutherlin School District 130	6/30/2022	Contribution	5.4	3.4	(514,382)	(323,870)	(95,256)	(95,256)	(95,256)	(95,256)	(38,102)	0	0
3353	Sutherlin School District 130	6/30/2021	Proportion	5.5	2.5	383,398	174,271	69,709	69,709	69,709	34,853	0	0	0
3353	Sutherlin School District 130	6/30/2021	Contribution	5.5	2.5	(1,498,215)	(681,006)	(272,403)	(272,403)	(272,403)	(136,200)	0	0	0
3353	Sutherlin School District 130	6/30/2020	Proportion	5.4	1.4	(491,255)	(127,363)	(90,973)	(90,973)	(36,390)	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Contribution	5.4	1.4	(562,120)	(145,736)	(104,096)	(104,096)	(41,640)	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Proportion	5.3	0.3	264,925	14,995	49,986	14,995	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Contribution	5.3	0.3	(518,538)	(29,353)	(97,837)	(29,353)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Proportion	5.2	0.0	(423,072)	0	(16,272)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Contribution	5.2	0.0	(522,316)	0	(20,091)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2023	Proportion	5.3	4.3	(185,145)	(150,212)	(34,933)	(34,933)	(34,933)	(34,933)	(34,933)	(10,480)	0
3361	Arlington Public Schools	6/30/2023	Contribution	5.3	4.3	176,200	142,955	33,245	33,245	33,245	33,245	33,245	9,975	0
3361	Arlington Public Schools	6/30/2022	Proportion	5.4	3.4	35,872	22,586	6,643	6,643	6,643	6,643	2,657	0	0
3361	Arlington Public Schools	6/30/2022	Contribution	5.4	3.4	117,651	74,077	21,787	21,787	21,787	21,787	8,716	0	0
3361	Arlington Public Schools	6/30/2021	Proportion	5.5	2.5	(206,598)	(93,909)	(37,563)	(37,563)	(37,563)	(18,783)	0	0	0
3361	Arlington Public Schools	6/30/2021	Contribution	5.5	2.5	123,564	56,166	22,466	22,466	22,466	11,234	0	0	0
3361	Arlington Public Schools	6/30/2020	Proportion	5.4	1.4	(20,549)	(5,329)	(3,805)	(3,805)	(1,524)	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Contribution	5.4	1.4	84,899	22,011	15,722	15,722	6,289	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Proportion	5.3	0.3	(415,559)	(23,524)	(78,407)	(23,524)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Contribution	5.3	0.3	20,745	1,175	3,914	1,175	0	0	0	0	0
3361	Arlington Public Schools	6/30/2018	Proportion	5.2	0.0	(102,462)	0	(3,942)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2018	Contribution	5.2	0.0	1,226	0	46	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3364	Condon Admin School District 25J	6/30/2023	Proportion	5.3	4.3	(219,424)	(178,023)	(41,401)	(41,401)	(41,401)	(41,401)	(41,401)	(12,419)	0
3364	Condon Admin School District 25J	6/30/2023	Contribution	5.3	4.3	111,166	90,191	20,975	20,975	20,975	20,975	20,975	6,291	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	5.4	3.4	214,427	135,009	39,709	39,709	39,709	39,709	15,882	0	0
3364	Condon Admin School District 25J	6/30/2022	Contribution	5.4	3.4	142,562	89,762	26,400	26,400	26,400	26,400	10,562	0	0
3364	Condon Admin School District 25J	6/30/2021	Proportion	5.5	2.5	(111,463)	(50,665)	(20,266)	(20,266)	(20,266)	(10,133)	0	0	0
3364	Condon Admin School District 25J	6/30/2021	Contribution	5.5	2.5	(41,576)	(18,899)	(7,559)	(7,559)	(7,559)	(3,781)	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Proportion	5.4	1.4	(1,344)	(348)	(249)	(249)	(99)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Contribution	5.4	1.4	111,486	28,902	20,646	20,646	8,256	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Proportion	5.3	0.3	(245,355)	(13,890)	(46,293)	(13,890)	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Contribution	5.3	0.3	(4,431)	(251)	(836)	(251)	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2018	Proportion	5.2	0.0	65,058	0	2,503	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2018	Contribution	5.2	0.0	183	0	8	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2023	Proportion	5.3	4.3	150,547	122,142	28,405	28,405	28,405	28,405	28,405	8,522	0
3370	Prairie City School District 4	6/30/2023	Contribution	5.3	4.3	146,155	118,579	27,576	27,576	27,576	27,576	27,576	8,275	0
3370	Prairie City School District 4	6/30/2022	Proportion	5.4	3.4	231,889	146,005	42,942	42,942	42,942	42,942	17,179	0	0
3370	Prairie City School District 4	6/30/2022	Contribution	5.4	3.4	110,502	69,576	20,463	20,463	20,463	20,463	8,187	0	0
3370	Prairie City School District 4	6/30/2021	Proportion	5.5	2.5	46,776	21,261	8,505	8,505	8,505	4,251	0	0	0
3370	Prairie City School District 4	6/30/2021	Contribution	5.5	2.5	(18,446)	(8,384)	(3,354)	(3,354)	(3,354)	(1,676)	0	0	0
3370	Prairie City School District 4	6/30/2020	Proportion	5.4	1.4	(125,962)	(32,658)	(23,326)	(23,326)	(9,332)	0	0	0	0
3370	Prairie City School District 4	6/30/2020	Contribution	5.4	1.4	90,241	23,397	16,711	16,711	6,686	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Proportion	5.3	0.3	(121,806)	(6,896)	(22,982)	(6,896)	0	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Contribution	5.3	0.3	489,514	27,709	92,361	27,709	0	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Proportion	5.2	0.0	(192,980)	0	(7,420)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Contribution	5.2	0.0	1,057,883	0	40,688	0	0	0	0	0	0
3372	Monument School District 8	6/30/2023	Proportion	5.3	4.3	204,600	165,996	38,604	38,604	38,604	38,604	38,604	11,580	0
3372	Monument School District 8	6/30/2023	Contribution	5.3	4.3	3,826	3,104	722	722	722	722	722	216	0
3372	Monument School District 8	6/30/2022	Proportion	5.4	3.4	(248,927)	(156,731)	(46,098)	(46,098)	(46,098)	(46,098)	(18,437)	0	0
3372	Monument School District 8	6/30/2022	Contribution	5.4	3.4	38,494	24,236	7,129	7,129	7,129	7,129	2,849	0	0
3372	Monument School District 8	6/30/2021	Proportion	5.5	2.5	191,361	86,982	34,793	34,793	34,793	17,396	0	0	0
3372	Monument School District 8	6/30/2021	Contribution	5.5	2.5	(27,812)	(12,641)	(5,057)	(5,057)	(5,057)	(2,527)	0	0	0
3372	Monument School District 8	6/30/2020	Proportion	5.4	1.4	(322,235)	(83,543)	(59,673)	(59,673)	(23,870)	0	0	0	0
3372	Monument School District 8	6/30/2020	Contribution	5.4	1.4	53,187	13,791	9,849	9,849	3,942	0	0	0	0
3372	Monument School District 8	6/30/2019	Proportion	5.3	0.3	92,379	5,229	17,430	5,229	0	0	0	0	0
3372	Monument School District 8	6/30/2019	Contribution	5.3	0.3	239,203	13,538	45,133	13,538	0	0	0	0	0
3372	Monument School District 8	6/30/2018	Proportion	5.2	0.0	(624,749)	0	(24,029)	0	0	0	0	0	0
3372	Monument School District 8	6/30/2018	Contribution	5.2	0.0	1,163,408	0	44,748	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2023	Proportion	5.3	4.3	(82,747)	(67,134)	(15,613)	(15,613)	(15,613)	(15,613)	(15,613)	(4,682)	0
3375	Dayville School District 16J	6/30/2023	Contribution	5.3	4.3	39,345	31,921	7,424	7,424	7,424	7,424	7,424	2,225	0
3375	Dayville School District 16J	6/30/2022	Proportion	5.4	3.4	210,248	132,378	38,935	38,935	38,935	38,935	15,573	0	0
3375	Dayville School District 16J	6/30/2022	Contribution	5.4	3.4	15,876	9,996	2,940	2,940	2,940	2,940	1,176	0	0
3375	Dayville School District 16J	6/30/2021	Proportion	5.5	2.5	(109,791)	(49,905)	(19,962)	(19,962)	(19,962)	(9,981)	0	0	0
3375	Dayville School District 16J	6/30/2021	Contribution	5.5	2.5	(29,479)	(13,399)	(5,360)	(5,360)	(5,360)	(2,679)	0	0	0
3375	Dayville School District 16J	6/30/2020	Proportion	5.4	1.4	33,085	8,577	6,127	6,127	2,450	0	0	0	0
3375	Dayville School District 16J	6/30/2020	Contribution	5.4	1.4	15,585	4,041	2,886	2,886	1,155	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Proportion	5.3	0.3	(262,595)	(14,865)	(49,546)	(14,865)	0	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Contribution	5.3	0.3	23,759	1,344	4,483	1,344	0	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Proportion	5.2	0.0	(67,078)	0	(2,578)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Contribution	5.2	0.0	(4,924)	0	(189)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2023	Proportion	5.3	4.3	(237,745)	(192,887)	(44,858)	(44,858)	(44,858)	(44,858)	(44,858)	(13,455)	0
3376	Long Creek Schools	6/30/2023	Contribution	5.3	4.3	53,700	43,568	10,132	10,132	10,132	10,132	10,132	3,040	0
3376	Long Creek Schools	6/30/2022	Proportion	5.4	3.4	(31,136)	(19,604)	(5,766)	(5,766)	(5,766)	(5,766)	(2,306)	0	0
3376	Long Creek Schools	6/30/2022	Contribution	5.4	3.4	25,154	15,838	4,658	4,658	4,658	4,658	1,864	0	0
3376	Long Creek Schools	6/30/2021	Proportion	5.5	2.5	77,029	35,014	14,005	14,005	14,005	7,004	0	0	0
3376	Long Creek Schools	6/30/2021	Contribution	5.5	2.5	(85,339)	(38,791)	(15,516)	(15,516)	(15,516)	(7,759)	0	0	0
3376	Long Creek Schools	6/30/2020	Proportion	5.4	1.4	37,664	9,764	6,975	6,975	2,789	0	0	0	0
3376	Long Creek Schools	6/30/2020	Contribution	5.4	1.4	39,858	10,334	7,381	7,381	2,953	0	0	0	0
3376	Long Creek Schools	6/30/2019	Proportion	5.3	0.3	(126,431)	(7,156)	(23,855)	(7,156)	0	0	0	0	0
3376	Long Creek Schools	6/30/2019	Contribution	5.3	0.3	12,121	686	2,287	686	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Proportion	5.2	0.0	(17,475)	0	(670)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Contribution	5.2	0.0	16,384	0	629	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0

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June 30, 2024 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
3392	Burns-Slater School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2023	Proportion	5.3	4.3	(53,969)	(43,786)	(10,183)	(10,183)	(10,183)	(10,183)	(10,183)	(3,054)	0
3394	Crane Elementary School	6/30/2023	Contribution	5.3	4.3	106,948	86,769	20,179	20,179	20,179	20,179	20,179	6,053	0
3394	Crane Elementary School	6/30/2022	Proportion	5.4	3.4	171,755	108,143	31,806	31,806	31,806	31,806	12,725	0	0
3394	Crane Elementary School	6/30/2022	Contribution	5.4	3.4	120,476	75,856	22,310	22,310	22,310	22,310	8,926	0	0
3394	Crane Elementary School	6/30/2021	Proportion	5.5	2.5	73,811	33,551	13,420	13,420	13,420	6,711	0	0	0
3394	Crane Elementary School	6/30/2021	Contribution	5.5	2.5	(66,232)	(30,106)	(12,042)	(12,042)	(12,042)	(6,022)	0	0	0
3394	Crane Elementary School	6/30/2020	Proportion	5.4	1.4	204,663	53,059	37,901	37,901	15,158	0	0	0	0
3394	Crane Elementary School	6/30/2020	Contribution	5.4	1.4	40,367	10,467	7,475	7,475	2,992	0	0	0	0
3394	Crane Elementary School	6/30/2019	Proportion	5.3	0.3	110,098	6,233	20,773	6,233	0	0	0	0	0
3394	Crane Elementary School	6/30/2019	Contribution	5.3	0.3	46,822	2,652	8,834	2,652	0	0	0	0	0
3394	Crane Elementary School	6/30/2018	Proportion	5.2	0.0	235,962	0	9,077	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2018	Contribution	5.2	0.0	49,147	0	1,892	0	0	0	0	0	0
3395	Pine Creek School	6/30/2023	Proportion	5.3	4.3	3,426	2,780	646	646	646	646	646	196	0
3395	Pine Creek School	6/30/2023	Contribution	5.3	4.3	10,212	8,285	1,927	1,927	1,927	1,927	1,927	577	0
3395	Pine Creek School	6/30/2022	Proportion	5.4	3.4	(254)	(160)	(47)	(47)	(47)	(47)	(19)	0	0
3395	Pine Creek School	6/30/2022	Contribution	5.4	3.4	4,542	2,860	841	841	841	841	337	0	0
3395	Pine Creek School	6/30/2021	Proportion	5.5	2.5	14,976	6,807	2,723	2,723	2,723	1,361	0	0	0
3395	Pine Creek School	6/30/2021	Contribution	5.5	2.5	(9,210)	(4,185)	(1,675)	(1,675)	(1,675)	(835)	0	0	0
3395	Pine Creek School	6/30/2020	Proportion	5.4	1.4	(2,518)	(654)	(466)	(466)	(188)	0	0	0	0
3395	Pine Creek School	6/30/2020	Contribution	5.4	1.4	770	198	143	143	55	0	0	0	0
3395	Pine Creek School	6/30/2019	Proportion	5.3	0.3	(5,611)	(316)	(1,059)	(316)	0	0	0	0	0
3395	Pine Creek School	6/30/2019	Contribution	5.3	0.3	616	36	116	36	0	0	0	0	0
3395	Pine Creek School	6/30/2018	Proportion	5.2	0.0	7,602	0	292	0	0	0	0	0	0
3395	Pine Creek School	6/30/2018	Contribution	5.2	0.0	(276)	0	(11)	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2023	Proportion	5.3	4.3	(64,419)	(52,264)	(12,155)	(12,155)	(12,155)	(12,155)	(12,155)	(3,644)	0
3396	Diamond School District 7	6/30/2023	Contribution	5.3	4.3	36,464	29,584	6,880	6,880	6,880	6,880	6,880	2,064	0
3396	Diamond School District 7	6/30/2022	Proportion	5.4	3.4	(6,089)	(3,833)	(1,128)	(1,128)	(1,128)	(1,128)	(449)	0	0
3396	Diamond School District 7	6/30/2022	Contribution	5.4	3.4	2,390	1,504	443	443	443	443	175	0	0
3396	Diamond School District 7	6/30/2021	Proportion	5.5	2.5	69,758	31,709	12,683	12,683	12,683	6,343	0	0	0
3396	Diamond School District 7	6/30/2021	Contribution	5.5	2.5	(8,630)	(3,923)	(1,569)	(1,569)	(1,569)	(785)	0	0	0
3396	Diamond School District 7	6/30/2020	Proportion	5.4	1.4	(57,422)	(14,886)	(10,634)	(10,634)	(4,252)	0	0	0	0
3396	Diamond School District 7	6/30/2020	Contribution	5.4	1.4	11,480	2,976	2,126	2,126	850	0	0	0	0
3396	Diamond School District 7	6/30/2019	Proportion	5.3	0.3	(8,447)	(477)	(1,594)	(477)	0	0	0	0	0
3396	Diamond School District 7	6/30/2019	Contribution	5.3	0.3	(3,809)	(214)	(719)	(214)	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Proportion	5.2	0.0	(17,595)	0	(675)	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Contribution	5.2	0.0	110	0	5	0	0	0	0	0	0
3397	Suntex School District	6/30/2023	Proportion	5.3	4.3	(30,073)	(24,399)	(5,674)	(5,674)	(5,674)	(5,674)	(5,674)	(1,703)	0
3397	Suntex School District	6/30/2023	Contribution	5.3	4.3	10,484	8,506	1,978	1,978	1,978	1,978	1,978	594	0
3397	Suntex School District	6/30/2022	Proportion	5.4	3.4	(29,522)	(18,588)	(5,467)	(5,467)	(5,467)	(5,467)	(2,187)	0	0
3397	Suntex School District	6/30/2022	Contribution	5.4	3.4	353	223	65	65	65	65	28	0	0
3397	Suntex School District	6/30/2021	Proportion	5.5	2.5	(18,228)	(8,286)	(3,314)	(3,314)	(3,314)	(1,658)	0	0	0
3397	Suntex School District	6/30/2021	Contribution	5.5	2.5	(11,862)	(5,391)	(2,157)	(2,157)	(2,157)	(1,077)	0	0	0
3397	Suntex School District	6/30/2020	Proportion	5.4	1.4	(2,371)	(615)	(439)	(439)	(176)	0	0	0	0
3397	Suntex School District	6/30/2020	Contribution	5.4	1.4	(3,375)	(875)	(625)	(625)	(250)	0	0	0	0
3397	Suntex School District	6/30/2019	Proportion	5.3	0.3	(100,609)	(5,694)	(18,983)	(5,694)	0	0	0	0	0
3397	Suntex School District	6/30/2019	Contribution	5.3	0.3	(4,311)	(246)	(813)	(246)	0	0	0	0	0
3397	Suntex School District	6/30/2018	Proportion	5.2	0.0	44,965	0	1,730	0	0	0	0	0	0
3397	Suntex School District	6/30/2018	Contribution	5.2	0.0	(10,223)	0	(393)	0	0	0	0	0	0
3398	Drewsey School	6/30/2023	Proportion	5.3	4.3	156,893	127,291	29,602	29,602	29,602	29,602	29,602	8,883	0
3398	Drewsey School	6/30/2023	Contribution	5.3	4.3	(4,340)	(3,521)	(819)	(819)	(819)	(819)	(819)	(245)	0
3398	Drewsey School	6/30/2022	Proportion	5.4	3.4	2,345	1,477	434	434	434	434	175	0	0
3398	Drewsey School	6/30/2022	Contribution	5.4	3.4	22,461	14,143	4,159	4,159	4,159	4,159	1,666	0	0
3398	Drewsey School	6/30/2021	Proportion	5.5	2.5	(17,277)	(7,854)	(3,141)	(3,141)	(3,141)	(1,572)	0	0	0
3398	Drewsey School	6/30/2021	Contribution	5.5	2.5	(11,379)	(5,172)	(2,069)	(2,069)	(2,069)	(1,034)	0	0	0
3398	Drewsey School	6/30/2020	Proportion	5.4	1.4	4,889	1,269	905	905	364	0	0	0	0
3398	Drewsey School	6/30/2020	Contribution	5.4	1.4	(2,735)	(711)	(506)	(506)	(205)	0	0	0	0
3398	Drewsey School	6/30/2019	Proportion	5.3	0.3	17,371	981	3,278	981	0	0	0	0	0
3398	Drewsey School	6/30/2019	Contribution	5.3	0.3	1,237	72	233	72	0	0	0	0	0
3398	Drewsey School	6/30/2018	Proportion	5.2	0.0	(395)	0	(15)	0	0	0	0	0	0
3398	Drewsey School	6/30/2018	Contribution	5.2	0.0	1,088	0	43	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2023	Proportion	5.3	4.3	103,766	84,188	19,578	19,578	19,578	19,578	19,578	5,876	0
3399	Frenchglen School District	6/30/2023	Contribution	5.3	4.3	1,078	875	203	203	203	203	203	63	0

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Exhibit I

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

June 30, 2024 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
3399	Frenchglen School District	6/30/2022	Proportion	5.4	3.4	(14,049)	(8,845)	(2,602)	(2,602)	(2,602)	(2,602)	(1,039)	0	0
3399	Frenchglen School District	6/30/2022	Contribution	5.4	3.4	21,812	13,734	4,039	4,039	4,039	4,039	1,617	0	0
3399	Frenchglen School District	6/30/2021	Proportion	5.5	2.5	(5,990)	(2,723)	(1,089)	(1,089)	(1,089)	(545)	0	0	0
3399	Frenchglen School District	6/30/2021	Contribution	5.5	2.5	(6,346)	(2,884)	(1,154)	(1,154)	(1,154)	(576)	0	0	0
3399	Frenchglen School District	6/30/2020	Proportion	5.4	1.4	(5,550)	(1,438)	(1,028)	(1,028)	(410)	0	0	0	0
3399	Frenchglen School District	6/30/2020	Contribution	5.4	1.4	2,869	745	531	531	214	0	0	0	0
3399	Frenchglen School District	6/30/2019	Proportion	5.3	0.3	(51,932)	(2,942)	(9,798)	(2,942)	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Contribution	5.3	0.3	3,693	208	697	208	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Proportion	5.2	0.0	(17,905)	0	(690)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Contribution	5.2	0.0	1,484	0	59	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2023	Proportion	5.3	4.3	(41,095)	(33,341)	(7,754)	(7,754)	(7,754)	(7,754)	(7,754)	(2,325)	0
3405	Fields-Trout Creek 33	6/30/2023	Contribution	5.3	4.3	10,144	8,230	1,914	1,914	1,914	1,914	1,914	574	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	5.4	3.4	(28,332)	(17,838)	(5,247)	(5,247)	(5,247)	(5,247)	(2,097)	0	0
3405	Fields-Trout Creek 33	6/30/2022	Contribution	5.4	3.4	(3,769)	(2,373)	(698)	(698)	(698)	(698)	(279)	0	0
3405	Fields-Trout Creek 33	6/30/2021	Proportion	5.5	2.5	17,989	8,176	3,271	3,271	3,271	1,634	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Contribution	5.5	2.5	(39,066)	(17,757)	(7,103)	(7,103)	(7,103)	(3,551)	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Proportion	5.4	1.4	13,908	3,604	2,576	2,576	1,028	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Contribution	5.4	1.4	6,719	1,743	1,244	1,244	499	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	5.3	0.3	(13,416)	(761)	(2,531)	(761)	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Contribution	5.3	0.3	6,451	366	1,217	366	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	5.2	0.0	(21,866)	0	(841)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Contribution	5.2	0.0	1,071	0	41	0	0	0	0	0	0
3407	Crane Union High School	6/30/2023	Proportion	5.3	4.3	(112,650)	(91,395)	(21,255)	(21,255)	(21,255)	(21,255)	(21,255)	(6,375)	0
3407	Crane Union High School	6/30/2023	Contribution	5.3	4.3	106,216	86,175	20,041	20,041	20,041	20,041	20,041	6,011	0
3407	Crane Union High School	6/30/2022	Proportion	5.4	3.4	84,810	53,398	15,706	15,706	15,706	15,706	6,280	0	0
3407	Crane Union High School	6/30/2022	Contribution	5.4	3.4	88,041	55,433	16,304	16,304	16,304	16,304	6,521	0	0
3407	Crane Union High School	6/30/2021	Proportion	5.5	2.5	254,630	115,742	46,296	46,296	46,296	23,150	0	0	0
3407	Crane Union High School	6/30/2021	Contribution	5.5	2.5	(99,734)	(45,335)	(18,133)	(18,133)	(18,133)	(9,069)	0	0	0
3407	Crane Union High School	6/30/2020	Proportion	5.4	1.4	98,901	25,641	18,315	18,315	7,326	0	0	0	0
3407	Crane Union High School	6/30/2020	Contribution	5.4	1.4	51,650	13,390	9,565	9,565	3,825	0	0	0	0
3407	Crane Union High School	6/30/2019	Proportion	5.3	0.3	(133,904)	(7,579)	(25,265)	(7,579)	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Contribution	5.3	0.3	65,034	3,679	12,271	3,679	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Proportion	5.2	0.0	(2,939)	0	(114)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Contribution	5.2	0.0	4,902	0	187	0	0	0	0	0	0
3408	Burns Union High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2023	Proportion	5.3	4.3	(478,820)	(388,477)	(90,343)	(90,343)	(90,343)	(90,343)	(90,343)	(27,105)	0
3409	Hood River County School District	6/30/2023	Contribution	5.3	4.3	(128,473)	(104,233)	(24,240)	(24,240)	(24,240)	(24,240)	(24,240)	(7,273)	0
3409	Hood River County School District	6/30/2022	Proportion	5.4	3.4	(3,042,444)	(1,915,612)	(563,416)	(563,416)	(563,416)	(563,416)	(225,364)	0	0
3409	Hood River County School District	6/30/2022	Contribution	5.4	3.4	(970,522)	(611,070)	(179,726)	(179,726)	(179,726)	(179,726)	(71,892)	0	0
3409	Hood River County School District	6/30/2021	Proportion	5.5	2.5	3,474,007	1,579,093	631,638	631,638	631,638	315,817	0	0	0
3409	Hood River County School District	6/30/2021	Contribution	5.5	2.5	(5,462,461)	(2,482,936)	(993,175)	(993,175)	(993,175)	(496,586)	0	0	0
3409	Hood River County School District	6/30/2020	Proportion	5.4	1.4	(1,966,953)	(509,949)	(364,251)	(364,251)	(145,698)	0	0	0	0
3409	Hood River County School District	6/30/2020	Contribution	5.4	1.4	2,050,386	531,582	379,701	379,701	151,881	0	0	0	0
3409	Hood River County School District	6/30/2019	Proportion	5.3	0.3	(1,525)	(85)	(288)	(85)	0	0	0	0	0
3409	Hood River County School District	6/30/2019	Contribution	5.3	0.3	(1,133,484)	(64,159)	(213,865)	(64,159)	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Proportion	5.2	0.0	(1,605,536)	0	(61,751)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Contribution	5.2	0.0	(731,180)	0	(28,120)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2023	Proportion	5.3	4.3	4,783,871	3,881,254	902,617	902,617	902,617	902,617	902,617	270,786	0
3414	Phoenix-Talent School District	6/30/2023	Contribution	5.3	4.3	(1,011,609)	(820,739)	(190,870)	(190,870)	(190,870)	(190,870)	(190,870)	(57,259)	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	5.4	3.4	(1,365,198)	(859,570)	(252,814)	(252,814)	(252,814)	(252,814)	(101,128)	0	0
3414	Phoenix-Talent School District	6/30/2022	Contribution	5.4	3.4	(226,623)	(142,689)	(41,967)	(41,967)	(41,967)	(41,967)	(16,788)	0	0
3414	Phoenix-Talent School District	6/30/2021	Proportion	5.5	2.5	835,453	379,750	151,901	151,901	151,901	75,948	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Contribution	5.5	2.5	(2,255,910)	(1,025,415)	(410,165)	(410,165)	(410,165)	(205,085)	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Proportion	5.4	1.4	900,873	233,561	166,828	166,828	66,733	0	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Contribution	5.4	1.4	22,418	5,814	4,151	4,151	1,663	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Proportion	5.3	0.3	(2,057,394)	(116,454)	(388,188)	(116,454)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3414	Phoenix-Talent School District	6/30/2019	Contribution	5.3	0.3	1,559,148	88,253	294,179	88,253	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Proportion	5.2	0.0	(455,116)	0	(17,506)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Contribution	5.2	0.0	(492,225)	0	(18,930)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2023	Proportion	5.3	4.3	(1,167,305)	(947,059)	(220,246)	(220,246)	(220,246)	(220,246)	(220,246)	(66,075)	0
3415	Ashland Public Schools	6/30/2023	Contribution	5.3	4.3	1,373,155	1,114,069	259,086	259,086	259,086	259,086	259,086	77,725	0
3415	Ashland Public Schools	6/30/2022	Proportion	5.4	3.4	1,707,005	1,074,781	316,112	316,112	316,112	316,112	126,445	0	0
3415	Ashland Public Schools	6/30/2022	Contribution	5.4	3.4	976,617	614,907	180,855	180,855	180,855	180,855	72,342	0	0
3415	Ashland Public Schools	6/30/2021	Proportion	5.5	2.5	837,243	380,565	152,226	152,226	152,226	76,113	0	0	0
3415	Ashland Public Schools	6/30/2021	Contribution	5.5	2.5	(2,641,162)	(1,200,529)	(480,211)	(480,211)	(480,211)	(240,107)	0	0	0
3415	Ashland Public Schools	6/30/2020	Proportion	5.4	1.4	(967,475)	(250,827)	(179,162)	(179,162)	(71,665)	0	0	0	0
3415	Ashland Public Schools	6/30/2020	Contribution	5.4	1.4	1,774,312	460,008	328,576	328,576	131,432	0	0	0	0
3415	Ashland Public Schools	6/30/2019	Proportion	5.3	0.3	(2,278,629)	(128,979)	(429,930)	(128,979)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2019	Contribution	5.3	0.3	(59,574)	(3,374)	(11,240)	(3,374)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Proportion	5.2	0.0	150,889	0	5,804	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Contribution	5.2	0.0	394,527	0	15,172	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2023	Proportion	5.3	4.3	(2,744,254)	(2,226,470)	(517,784)	(517,784)	(517,784)	(517,784)	(517,784)	(155,334)	0
3416	Central Point School District 6	6/30/2023	Contribution	5.3	4.3	1,850,165	1,501,077	349,088	349,088	349,088	349,088	349,088	104,725	0
3416	Central Point School District 6	6/30/2022	Proportion	5.4	3.4	(1,078,195)	(678,863)	(199,666)	(199,666)	(199,666)	(199,666)	(79,865)	0	0
3416	Central Point School District 6	6/30/2022	Contribution	5.4	3.4	1,495,518	941,622	276,948	276,948	276,948	276,948	110,778	0	0
3416	Central Point School District 6	6/30/2021	Proportion	5.5	2.5	(1,478,532)	(672,060)	(268,824)	(268,824)	(268,824)	(134,412)	0	0	0
3416	Central Point School District 6	6/30/2021	Contribution	5.5	2.5	(3,967,712)	(1,803,506)	(721,402)	(721,402)	(721,402)	(360,702)	0	0	0
3416	Central Point School District 6	6/30/2020	Proportion	5.4	1.4	(2,556,870)	(662,894)	(473,494)	(473,494)	(189,400)	0	0	0	0
3416	Central Point School District 6	6/30/2020	Contribution	5.4	1.4	1,896,344	491,644	351,175	351,175	140,469	0	0	0	0
3416	Central Point School District 6	6/30/2019	Proportion	5.3	0.3	(1,176,701)	(66,606)	(222,019)	(66,606)	0	0	0	0	0
3416	Central Point School District 6	6/30/2019	Contribution	5.3	0.3	452,739	25,629	85,422	25,629	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Proportion	5.2	0.0	2,590,293	0	99,628	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Contribution	5.2	0.0	827,466	0	31,826	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2023	Proportion	5.3	4.3	(1,077,853)	(874,485)	(203,368)	(203,368)	(203,368)	(203,368)	(203,368)	(61,013)	0
3417	Eagle Point School District 9	6/30/2023	Contribution	5.3	4.3	1,957,402	1,588,081	369,321	369,321	369,321	369,321	369,321	110,797	0
3417	Eagle Point School District 9	6/30/2022	Proportion	5.4	3.4	(15,726)	(9,902)	(2,912)	(2,912)	(2,912)	(2,912)	(1,166)	0	0
3417	Eagle Point School District 9	6/30/2022	Contribution	5.4	3.4	1,489,226	937,660	275,783	275,783	275,783	275,783	110,311	0	0
3417	Eagle Point School District 9	6/30/2021	Proportion	5.5	2.5	(196,290)	(89,223)	(35,689)	(35,689)	(35,689)	(17,845)	0	0	0
3417	Eagle Point School District 9	6/30/2021	Contribution	5.5	2.5	(2,829,284)	(1,286,039)	(514,415)	(514,415)	(514,415)	(257,209)	0	0	0
3417	Eagle Point School District 9	6/30/2020	Proportion	5.4	1.4	(430,541)	(111,621)	(79,730)	(79,730)	(31,891)	0	0	0	0
3417	Eagle Point School District 9	6/30/2020	Contribution	5.4	1.4	1,529,012	396,412	283,150	283,150	113,262	0	0	0	0
3417	Eagle Point School District 9	6/30/2019	Proportion	5.3	0.3	(1,945,538)	(110,123)	(367,083)	(110,123)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2019	Contribution	5.3	0.3	295,972	16,752	55,844	16,752	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Proportion	5.2	0.0	(2,003,580)	0	(77,060)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Contribution	5.2	0.0	585,607	0	22,522	0	0	0	0	0	0
3424	Rogue River School District	6/30/2023	Proportion	5.3	4.3	(805,837)	(653,792)	(152,045)	(152,045)	(152,045)	(152,045)	(152,045)	(45,612)	0
3424	Rogue River School District	6/30/2023	Contribution	5.3	4.3	364,965	296,104	68,861	68,861	68,861	68,861	68,861	20,660	0
3424	Rogue River School District	6/30/2022	Proportion	5.4	3.4	290,627	182,987	53,820	53,820	53,820	53,820	21,527	0	0
3424	Rogue River School District	6/30/2022	Contribution	5.4	3.4	238,698	150,292	44,203	44,203	44,203	44,203	17,683	0	0
3424	Rogue River School District	6/30/2021	Proportion	5.5	2.5	844,338	383,790	153,516	153,516	153,516	76,758	0	0	0
3424	Rogue River School District	6/30/2021	Contribution	5.5	2.5	(740,014)	(336,370)	(134,548)	(134,548)	(134,548)	(67,274)	0	0	0
3424	Rogue River School District	6/30/2020	Proportion	5.4	1.4	(171,302)	(44,410)	(31,723)	(31,723)	(12,687)	0	0	0	0
3424	Rogue River School District	6/30/2020	Contribution	5.4	1.4	420,704	109,072	77,908	77,908	31,164	0	0	0	0
3424	Rogue River School District	6/30/2019	Proportion	5.3	0.3	(162,237)	(9,182)	(30,611)	(9,182)	0	0	0	0	0
3424	Rogue River School District	6/30/2019	Contribution	5.3	0.3	144,208	8,163	27,209	8,163	0	0	0	0	0
3424	Rogue River School District	6/30/2018	Proportion	5.2	0.0	338,389	0	13,014	0	0	0	0	0	0
3424	Rogue River School District	6/30/2018	Contribution	5.2	0.0	109,773	0	4,223	0	0	0	0	0	0
3432	Prospect School District	6/30/2023	Proportion	5.3	4.3	(156,094)	(126,642)	(29,452)	(29,452)	(29,452)	(29,452)	(29,452)	(8,834)	0
3432	Prospect School District	6/30/2023	Contribution	5.3	4.3	185,984	150,893	35,091	35,091	35,091	35,091	35,091	10,529	0
3432	Prospect School District	6/30/2022	Proportion	5.4	3.4	(105,659)	(66,527)	(19,566)	(19,566)	(19,566)	(19,566)	(7,829)	0	0
3432	Prospect School District	6/30/2022	Contribution	5.4	3.4	101,965	64,201	18,882	18,882	18,882	18,882	7,555	0	0
3432	Prospect School District	6/30/2021	Proportion	5.5	2.5	(189,649)	(86,203)	(34,482)	(34,482)	(34,482)	(17,239)	0	0	0
3432	Prospect School District	6/30/2021	Contribution	5.5	2.5	(204,800)	(93,092)	(37,236)	(37,236)	(37,236)	(18,620)	0	0	0
3432	Prospect School District	6/30/2020	Proportion	5.4	1.4	239,402	62,066	44,334	44,334	17,732	0	0	0	0
3432	Prospect School District	6/30/2020	Contribution	5.4	1.4	102,201	26,497	18,926	18,926	7,571	0	0	0	0
3432	Prospect School District	6/30/2019	Proportion	5.3	0.3	(182,758)	(10,343)	(34,483)	(10,343)	0	0	0	0	0
3432	Prospect School District	6/30/2019	Contribution	5.3	0.3	102,900	5,825	19,415	5,825	0	0	0	0	0
3432	Prospect School District	6/30/2018	Proportion	5.2	0.0	(174,840)	0	(6,725)	0	0	0	0	0	0
3432	Prospect School District	6/30/2018	Contribution	5.2	0.0	38,709	0	1,489	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2023	Proportion	5.3	4.3	(309,935)	(251,457)	(58,478)	(58,478)	(58,478)	(58,478)	(58,478)	(17,545)	0
3439	Butte Falls School District	6/30/2023	Contribution	5.3	4.3	131,411	106,616	24,795	24,795	24,795	24,795	24,795	7,436	0
3439	Butte Falls School District	6/30/2022	Proportion	5.4	3.4	(83,861)	(52,801)	(15,530)	(15,530)	(15,530)	(15,530)	(6,211)	0	0
3439	Butte Falls School District	6/30/2022	Contribution	5.4	3.4	81,155	51,097	15,029	15,029	15,029	15,029	6,010	0	0

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Exhibit I

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

June 30, 2024 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
3439	Butte Falls School District	6/30/2021	Proportion	5.5	2.5	(146,240)	(66,473)	(26,589)	(26,589)	(26,589)	(13,295)	0	0	0
3439	Butte Falls School District	6/30/2021	Contribution	5.5	2.5	(216,170)	(98,258)	(39,304)	(39,304)	(39,304)	(19,650)	0	0	0
3439	Butte Falls School District	6/30/2020	Proportion	5.4	1.4	(6,027)	(1,563)	(1,116)	(1,116)	(447)	0	0	0	0
3439	Butte Falls School District	6/30/2020	Contribution	5.4	1.4	131,336	34,052	24,321	24,321	9,731	0	0	0	0
3439	Butte Falls School District	6/30/2019	Proportion	5.3	0.3	266,859	15,104	50,351	15,104	0	0	0	0	0
3439	Butte Falls School District	6/30/2019	Contribution	5.3	0.3	25,328	1,433	4,779	1,433	0	0	0	0	0
3439	Butte Falls School District	6/30/2018	Proportion	5.2	0.0	(51,188)	0	(1,968)	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2018	Contribution	5.2	0.0	78,850	0	3,035	0	0	0	0	0	0
3440	Pinehurst School	6/30/2023	Proportion	5.3	4.3	(20,142)	(16,342)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(1,142)	0
3440	Pinehurst School	6/30/2023	Contribution	5.3	4.3	4,116	3,339	777	777	777	777	777	231	0
3440	Pinehurst School	6/30/2022	Proportion	5.4	3.4	34,824	21,926	6,449	6,449	6,449	6,449	2,579	0	0
3440	Pinehurst School	6/30/2022	Contribution	5.4	3.4	8,556	5,388	1,584	1,584	1,584	1,584	636	0	0
3440	Pinehurst School	6/30/2021	Proportion	5.5	2.5	52,494	23,862	9,544	9,544	9,544	4,774	0	0	0
3440	Pinehurst School	6/30/2021	Contribution	5.5	2.5	(23,132)	(10,514)	(4,206)	(4,206)	(4,206)	(2,102)	0	0	0
3440	Pinehurst School	6/30/2020	Proportion	5.4	1.4	24,105	6,249	4,464	4,464	1,785	0	0	0	0
3440	Pinehurst School	6/30/2020	Contribution	5.4	1.4	8,447	2,191	1,564	1,564	627	0	0	0	0
3440	Pinehurst School	6/30/2019	Proportion	5.3	0.3	(55,120)	(3,120)	(10,400)	(3,120)	0	0	0	0	0
3440	Pinehurst School	6/30/2019	Contribution	5.3	0.3	14,720	835	2,777	835	0	0	0	0	0
3440	Pinehurst School	6/30/2018	Proportion	5.2	0.0	17,332	0	667	0	0	0	0	0	0
3440	Pinehurst School	6/30/2018	Contribution	5.2	0.0	4,339	0	169	0	0	0	0	0	0
3445	Culver School District 4	6/30/2023	Proportion	5.3	4.3	(1,375,589)	(1,116,044)	(259,545)	(259,545)	(259,545)	(259,545)	(259,545)	(77,864)	0
3445	Culver School District 4	6/30/2023	Contribution	5.3	4.3	480,205	389,600	90,605	90,605	90,605	90,605	90,605	27,180	0
3445	Culver School District 4	6/30/2022	Proportion	5.4	3.4	385,197	242,531	71,333	71,333	71,333	71,333	28,532	0	0
3445	Culver School District 4	6/30/2022	Contribution	5.4	3.4	179,154	112,800	33,177	33,177	33,177	33,177	13,269	0	0
3445	Culver School District 4	6/30/2021	Proportion	5.5	2.5	553,849	251,749	100,700	100,700	100,700	50,349	0	0	0
3445	Culver School District 4	6/30/2021	Contribution	5.5	2.5	(845,801)	(384,455)	(153,782)	(153,782)	(153,782)	(76,891)	0	0	0
3445	Culver School District 4	6/30/2020	Proportion	5.4	1.4	(74,337)	(19,273)	(13,766)	(13,766)	(5,507)	0	0	0	0
3445	Culver School District 4	6/30/2020	Contribution	5.4	1.4	419,095	108,655	77,610	77,610	31,045	0	0	0	0
3445	Culver School District 4	6/30/2019	Proportion	5.3	0.3	(769,215)	(43,540)	(145,135)	(43,540)	0	0	0	0	0
3445	Culver School District 4	6/30/2019	Contribution	5.3	0.3	282,802	16,007	53,359	16,007	0	0	0	0	0
3445	Culver School District 4	6/30/2018	Proportion	5.2	0.0	(137,555)	0	(5,290)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2018	Contribution	5.2	0.0	45,320	0	1,745	0	0	0	0	0	0
3446	Ashwood School	6/30/2023	Proportion	5.3	4.3	(82,822)	(67,195)	(15,627)	(15,627)	(15,627)	(15,627)	(15,627)	(4,687)	0
3446	Ashwood School	6/30/2023	Contribution	5.3	4.3	4,515	3,663	852	852	852	852	852	255	0
3446	Ashwood School	6/30/2022	Proportion	5.4	3.4	(533)	(335)	(99)	(99)	(99)	(99)	(38)	0	0
3446	Ashwood School	6/30/2022	Contribution	5.4	3.4	8,574	5,398	1,588	1,588	1,588	1,588	634	0	0
3446	Ashwood School	6/30/2021	Proportion	5.5	2.5	23,534	10,697	4,279	4,279	4,279	2,139	0	0	0
3446	Ashwood School	6/30/2021	Contribution	5.5	2.5	(8,402)	(3,818)	(1,528)	(1,528)	(1,528)	(762)	0	0	0
3446	Ashwood School	6/30/2020	Proportion	5.4	1.4	88,628	22,976	16,413	16,413	6,563	0	0	0	0
3446	Ashwood School	6/30/2020	Contribution	5.4	1.4	39,186	10,158	7,257	7,257	2,901	0	0	0	0
3446	Ashwood School	6/30/2019	Proportion	5.3	0.3	(69,602)	(3,942)	(13,132)	(3,942)	0	0	0	0	0
3446	Ashwood School	6/30/2019	Contribution	5.3	0.3	16,306	921	3,077	921	0	0	0	0	0
3446	Ashwood School	6/30/2018	Proportion	5.2	0.0	(405)	0	(15)	0	0	0	0	0	0
3446	Ashwood School	6/30/2018	Contribution	5.2	0.0	1,588	0	63	0	0	0	0	0	0
3447	Madras School District	6/30/2023	Proportion	5.3	4.3	10,468,317	8,493,163	1,975,154	1,975,154	1,975,154	1,975,154	1,975,154	592,547	0
3447	Madras School District	6/30/2023	Contribution	5.3	4.3	(1,255,268)	(1,018,425)	(236,843)	(236,843)	(236,843)	(236,843)	(236,843)	(71,053)	0
3447	Madras School District	6/30/2022	Proportion	5.4	3.4	(6,598,686)	(4,154,728)	(1,221,979)	(1,221,979)	(1,221,979)	(1,221,979)	(488,791)	0	0
3447	Madras School District	6/30/2022	Contribution	5.4	3.4	85,195	53,641	15,777	15,777	15,777	15,777	6,310	0	0
3447	Madras School District	6/30/2021	Proportion	5.5	2.5	(13,912,771)	(6,323,986)	(2,529,595)	(2,529,595)	(2,529,595)	(1,264,796)	0	0	0
3447	Madras School District	6/30/2021	Contribution	5.5	2.5	29,864,773	13,574,896	5,429,959	5,429,959	5,429,959	2,714,978	0	0	0
3447	Madras School District	6/30/2020	Proportion	5.4	1.4	(1,051,883)	(272,711)	(194,793)	(194,793)	(77,918)	0	0	0	0
3447	Madras School District	6/30/2020	Contribution	5.4	1.4	522,912	135,568	96,836	96,836	38,732	0	0	0	0
3447	Madras School District	6/30/2019	Proportion	5.3	0.3	(3,323,484)	(188,124)	(627,072)	(188,124)	0	0	0	0	0
3447	Madras School District	6/30/2019	Contribution	5.3	0.3	921,516	52,161	173,871	52,161	0	0	0	0	0
3447	Madras School District	6/30/2018	Proportion	5.2	0.0	(866,589)	0	(33,329)	0	0	0	0	0	0
3447	Madras School District	6/30/2018	Contribution	5.2	0.0	(583,482)	0	(22,442)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2023	Proportion	5.3	4.3	57,397	46,567	10,830	10,830	10,830	10,830	10,830	3,247	0
3451	Black Butte School District	6/30/2023	Contribution	5.3	4.3	12,126	9,838	2,288	2,288	2,288	2,288	2,288	686	0
3451	Black Butte School District	6/30/2022	Proportion	5.4	3.4	(987)	(621)	(183)	(183)	(183)	(183)	(72)	0	0
3451	Black Butte School District	6/30/2022	Contribution	5.4	3.4	478	300	89	89	89	89	33	0	0
3451	Black Butte School District	6/30/2021	Proportion	5.5	2.5	194,247	88,293	35,318	35,318	35,318	17,657	0	0	0
3451	Black Butte School District	6/30/2021	Contribution	5.5	2.5	(37,749)	(17,160)	(6,863)	(6,863)	(6,863)	(3,434)	0	0	0
3451	Black Butte School District	6/30/2020	Proportion	5.4	1.4	(185,600)	(48,120)	(34,370)	(34,370)	(13,750)	0	0	0	0
3451	Black Butte School District	6/30/2020	Contribution	5.4	1.4	179,789	46,613	33,294	33,294	13,319	0	0	0	0
3451	Black Butte School District	6/30/2019	Proportion	5.3	0.3	25,779	1,459	4,864	1,459	0	0	0	0	0
3451	Black Butte School District	6/30/2019	Contribution	5.3	0.3	(18,525)	(1,050)	(3,495)	(1,050)	0	0	0	0	0
3451	Black Butte School District	6/30/2018	Proportion	5.2	0.0	46,654	0	1,794	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3451	Black Butte School District	6/30/2018	Contribution	5.2	0.0	3,327	0	127	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2023	Proportion	5.3	4.3	(5,169,573)	(4,194,182)	(975,391)	(975,391)	(975,391)	(975,391)	(975,391)	(292,618)	0
3454	Grants Pass School District	6/30/2023	Contribution	5.3	4.3	2,999,754	2,433,763	565,991	565,991	565,991	565,991	565,991	169,799	0
3454	Grants Pass School District	6/30/2022	Proportion	5.4	3.4	(652,508)	(410,838)	(120,835)	(120,835)	(120,835)	(120,835)	(48,333)	0	0
3454	Grants Pass School District	6/30/2022	Contribution	5.4	3.4	1,784,468	1,123,554	330,457	330,457	330,457	330,457	132,183	0	0
3454	Grants Pass School District	6/30/2021	Proportion	5.5	2.5	(2,453,288)	(1,115,132)	(446,052)	(446,052)	(446,052)	(223,028)	0	0	0
3454	Grants Pass School District	6/30/2021	Contribution	5.5	2.5	(5,274,596)	(2,397,545)	(959,017)	(959,017)	(959,017)	(479,511)	0	0	0
3454	Grants Pass School District	6/30/2020	Proportion	5.4	1.4	(3,555,807)	(921,875)	(658,483)	(658,483)	(263,392)	0	0	0	0
3454	Grants Pass School District	6/30/2020	Contribution	5.4	1.4	2,501,272	648,476	463,199	463,199	185,277	0	0	0	0
3454	Grants Pass School District	6/30/2019	Proportion	5.3	0.3	(5,139,570)	(290,920)	(969,730)	(290,920)	0	0	0	0	0
3454	Grants Pass School District	6/30/2019	Contribution	5.3	0.3	286,134	16,194	53,988	16,194	0	0	0	0	0
3454	Grants Pass School District	6/30/2018	Proportion	5.2	0.0	643,966	0	24,766	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2018	Contribution	5.2	0.0	798,543	0	30,713	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2023	Proportion	5.3	4.3	(3,652,895)	(2,963,670)	(689,225)	(689,225)	(689,225)	(689,225)	(689,225)	(206,770)	0
3456	Klamath County School District	6/30/2023	Contribution	5.3	4.3	4,246,364	3,445,163	801,201	801,201	801,201	801,201	801,201	240,359	0
3456	Klamath County School District	6/30/2022	Proportion	5.4	3.4	(1,734,913)	(1,092,353)	(321,280)	(321,280)	(321,280)	(321,280)	(128,513)	0	0
3456	Klamath County School District	6/30/2022	Contribution	5.4	3.4	2,636,687	1,660,137	488,275	488,275	488,275	488,275	195,312	0	0
3456	Klamath County School District	6/30/2021	Proportion	5.5	2.5	867,587	394,358	157,743	157,743	157,743	78,872	0	0	0
3456	Klamath County School District	6/30/2021	Contribution	5.5	2.5	(5,711,099)	(2,595,953)	(1,038,382)	(1,038,382)	(1,038,382)	(519,189)	0	0	0
3456	Klamath County School District	6/30/2020	Proportion	5.4	1.4	(918,152)	(238,040)	(170,028)	(170,028)	(68,012)	0	0	0	0
3456	Klamath County School District	6/30/2020	Contribution	5.4	1.4	4,194,129	1,087,365	776,691	776,691	310,674	0	0	0	0
3456	Klamath County School District	6/30/2019	Proportion	5.3	0.3	(6,773,881)	(383,426)	(1,278,091)	(383,426)	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Contribution	5.3	0.3	(762,309)	(43,149)	(143,832)	(43,149)	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Proportion	5.2	0.0	971,716	0	37,376	0	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Contribution	5.2	0.0	688,954	0	26,499	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2023	Proportion	5.3	4.3	(2,750,864)	(2,231,833)	(519,031)	(519,031)	(519,031)	(519,031)	(519,031)	(155,709)	0
3457	Klamath Falls City Schools	6/30/2023	Contribution	5.3	4.3	1,742,610	1,413,816	328,794	328,794	328,794	328,794	328,794	98,640	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	5.4	3.4	(286,215)	(180,209)	(53,003)	(53,003)	(53,003)	(53,003)	(21,200)	0	0
3457	Klamath Falls City Schools	6/30/2022	Contribution	5.4	3.4	989,156	622,802	183,177	183,177	183,177	183,177	73,271	0	0
3457	Klamath Falls City Schools	6/30/2021	Proportion	5.5	2.5	(2,168,712)	(985,779)	(394,311)	(394,311)	(394,311)	(197,157)	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Contribution	5.5	2.5	(2,384,936)	(1,084,061)	(433,625)	(433,625)	(433,625)	(216,811)	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Proportion	5.4	1.4	495,555	128,479	91,769	91,769	36,710	0	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Contribution	5.4	1.4	1,196,349	310,165	221,546	221,546	88,619	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Proportion	5.3	0.3	(2,379,517)	(134,692)	(448,965)	(134,692)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Contribution	5.3	0.3	541,481	30,651	102,166	30,651	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	5.2	0.0	(1,696,536)	0	(65,251)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Contribution	5.2	0.0	582,223	0	22,393	0	0	0	0	0	0
3460	Union School District 5	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3460	Union School District 5	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2023	Proportion	5.3	4.3	2,801,735	2,273,106	528,629	528,629	528,629	528,629	528,629	158,590	0
3461	Lake County School District 7	6/30/2023	Contribution	5.3	4.3	25,099	20,363	4,736	4,736	4,736	4,736	4,736	1,419	0
3461	Lake County School District 7	6/30/2022	Proportion	5.4	3.4	(2,210,141)	(1,391,571)	(409,285)	(409,285)	(409,285)	(409,285)	(163,716)	0	0
3461	Lake County School District 7	6/30/2022	Contribution	5.4	3.4	369,617	232,721	68,448	68,448	68,448	68,448	27,377	0	0
3461	Lake County School District 7	6/30/2021	Proportion	5.5	2.5	(4,871,395)	(2,214,271)	(885,708)	(885,708)	(885,708)	(442,855)	0	0	0
3461	Lake County School District 7	6/30/2021	Contribution	5.5	2.5	10,410,753	4,732,161	1,892,864	1,892,864	1,892,864	946,433	0	0	0
3461	Lake County School District 7	6/30/2020	Proportion	5.4	1.4	408,954	106,026	75,732	75,732	30,294	0	0	0	0
3461	Lake County School District 7	6/30/2020	Contribution	5.4	1.4	507,997	131,701	94,074	94,074	37,627	0	0	0	0
3461	Lake County School District 7	6/30/2019	Proportion	5.3	0.3	(678,073)	(38,383)	(127,938)	(38,383)	0	0	0	0	0
3461	Lake County School District 7	6/30/2019	Contribution	5.3	0.3	143,991	8,151	27,168	8,151	0	0	0	0	0
3461	Lake County School District 7	6/30/2018	Proportion	5.2	0.0	(64,216)	0	(2,471)	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2018	Contribution	5.2	0.0	111,823	0	4,303	0	0	0	0	0	0
3462	Paisley School District	6/30/2023	Proportion	5.3	4.3	(54,949)	(44,581)	(10,368)	(10,368)	(10,368)	(10,368)	(10,368)	(3,109)	0
3462	Paisley School District	6/30/2023	Contribution	5.3	4.3	116,755	94,726	22,029	22,029	22,029	22,029	22,029	6,610	0
3462	Paisley School District	6/30/2022	Proportion	5.4	3.4	(128,059)	(80,629)	(23,715)	(23,715)	(23,715)	(23,715)	(9,484)	0	0
3462	Paisley School District	6/30/2022	Contribution	5.4	3.4	39,238	24,706	7,266	7,266	7,266	7,266	2,908	0	0
3462	Paisley School District	6/30/2021	Proportion	5.5	2.5	(160,198)	(72,817)	(29,127)	(29,127)	(29,127)	(14,563)	0	0	0
3462	Paisley School District	6/30/2021	Contribution	5.5	2.5	(140,269)	(63,760)	(25,503)	(25,503)	(25,503)	(12,754)	0	0	0
3462	Paisley School District	6/30/2020	Proportion	5.4	1.4	(290,283)	(75,259)	(53,756)	(53,756)	(21,503)	0	0	0	0
3462	Paisley School District	6/30/2020	Contribution	5.4	1.4	297,878	77,226	55,163	55,163	22,063	0	0	0	0
3462	Paisley School District	6/30/2019	Proportion	5.3	0.3	81,033	4,588	15,289	4,588	0	0	0	0	0
3462	Paisley School District	6/30/2019	Contribution	5.3	0.3	(3,255)	(185)	(614)	(185)	0	0	0	0	0
3462	Paisley School District	6/30/2018	Proportion	5.2	0.0	45,118	0	1,733	0	0	0	0	0	0
3462	Paisley School District	6/30/2018	Contribution	5.2	0.0	36,473	0	1,403	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2023	Proportion	5.3	4.3	(56,629)	(45,944)	(10,685)	(10,685)	(10,685)	(10,685)	(10,685)	(3,204)	0
3463	North Lake School District 14	6/30/2023	Contribution	5.3	4.3	60,075	48,740	11,335	11,335	11,335	11,335	11,335	3,400	0
3463	North Lake School District 14	6/30/2022	Proportion	5.4	3.4	(15,015)	(9,453)	(2,781)	(2,781)	(2,781)	(2,781)	(1,110)	0	0
3463	North Lake School District 14	6/30/2022	Contribution	5.4	3.4	244,952	154,230	45,361	45,361	45,361	45,361	18,147	0	0
3463	North Lake School District 14	6/30/2021	Proportion	5.5	2.5	430,691	195,770	78,307	78,307	78,307	39,156	0	0	0
3463	North Lake School District 14	6/30/2021	Contribution	5.5	2.5	(254,663)	(115,757)	(46,302)	(46,302)	(46,302)	(23,153)	0	0	0
3463	North Lake School District 14	6/30/2020	Proportion	5.4	1.4	(225,234)	(58,394)	(41,710)	(41,710)	(16,684)	0	0	0	0
3463	North Lake School District 14	6/30/2020	Contribution	5.4	1.4	568,285	147,333	105,238	105,238	42,095	0	0	0	0
3463	North Lake School District 14	6/30/2019	Proportion	5.3	0.3	(374,075)	(21,175)	(70,580)	(21,175)	0	0	0	0	0
3463	North Lake School District 14	6/30/2019	Contribution	5.3	0.3	54,523	3,088	10,287	3,088	0	0	0	0	0
3463	North Lake School District 14	6/30/2018	Proportion	5.2	0.0	144,558	0	5,558	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2018	Contribution	5.2	0.0	12,233	0	473	0	0	0	0	0	0
3464	Plush School District	6/30/2023	Proportion	5.3	4.3	(22,748)	(18,456)	(4,292)	(4,292)	(4,292)	(4,292)	(4,292)	(1,288)	0
3464	Plush School District	6/30/2023	Contribution	5.3	4.3	7,526	6,106	1,420	1,420	1,420	1,420	1,420	426	0
3464	Plush School District	6/30/2022	Proportion	5.4	3.4	23,114	14,554	4,280	4,280	4,280	4,280	1,714	0	0
3464	Plush School District	6/30/2022	Contribution	5.4	3.4	8,593	5,411	1,591	1,591	1,591	1,591	638	0	0
3464	Plush School District	6/30/2021	Proportion	5.5	2.5	11,619	5,280	2,113	2,113	2,113	1,054	0	0	0
3464	Plush School District	6/30/2021	Contribution	5.5	2.5	(14,589)	(6,630)	(2,653)	(2,653)	(2,653)	(1,324)	0	0	0
3464	Plush School District	6/30/2020	Proportion	5.4	1.4	(1,872)	(484)	(347)	(347)	(137)	0	0	0	0
3464	Plush School District	6/30/2020	Contribution	5.4	1.4	16,716	4,332	3,096	3,096	1,236	0	0	0	0
3464	Plush School District	6/30/2019	Proportion	5.3	0.3	(19,759)	(1,119)	(3,728)	(1,119)	0	0	0	0	0
3464	Plush School District	6/30/2019	Contribution	5.3	0.3	903	53	170	53	0	0	0	0	0
3464	Plush School District	6/30/2018	Proportion	5.2	0.0	(45,137)	0	(1,737)	0	0	0	0	0	0
3464	Plush School District	6/30/2018	Contribution	5.2	0.0	3,086	0	121	0	0	0	0	0	0
3465	Adel School District 21	6/30/2023	Proportion	5.3	4.3	2,105	1,708	397	397	397	397	397	120	0
3465	Adel School District 21	6/30/2023	Contribution	5.3	4.3	19,343	15,693	3,650	3,650	3,650	3,650	3,650	1,093	0
3465	Adel School District 21	6/30/2022	Proportion	5.4	3.4	(3,163)	(1,991)	(586)	(586)	(586)	(586)	(233)	0	0
3465	Adel School District 21	6/30/2022	Contribution	5.4	3.4	17,349	10,923	3,213	3,213	3,213	3,213	1,284	0	0
3465	Adel School District 21	6/30/2021	Proportion	5.5	2.5	3,659	1,664	665	665	665	334	0	0	0
3465	Adel School District 21	6/30/2021	Contribution	5.5	2.5	(4,978)	(2,263)	(905)	(905)	(905)	(453)	0	0	0
3465	Adel School District 21	6/30/2020	Proportion	5.4	1.4	(39,351)	(10,203)	(7,287)	(7,287)	(2,916)	0	0	0	0
3465	Adel School District 21	6/30/2020	Contribution	5.4	1.4	8,144	2,112	1,508	1,508	604	0	0	0	0
3465	Adel School District 21	6/30/2019	Proportion	5.3	0.3	(40,304)	(2,279)	(7,605)	(2,279)	0	0	0	0	0
3465	Adel School District 21	6/30/2019	Contribution	5.3	0.3	983	58	185	58	0	0	0	0	0
3465	Adel School District 21	6/30/2018	Proportion	5.2	0.0	11,208	0	433	0	0	0	0	0	0
3465	Adel School District 21	6/30/2018	Contribution	5.2	0.0	487	0	17	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2023	Proportion	5.3	4.3	(493,795)	(400,626)	(93,169)	(93,169)	(93,169)	(93,169)	(93,169)	(27,950)	0

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June 30, 2024 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
3470	Pleasant Hill School District	6/30/2023	Contribution	5.3	4.3	374,481	303,824	70,657	70,657	70,657	70,657	70,657	21,196	0
3470	Pleasant Hill School District	6/30/2022	Proportion	5.4	3.4	3,922	2,470	726	726	726	726	292	0	0
3470	Pleasant Hill School District	6/30/2022	Contribution	5.4	3.4	209,393	131,841	38,776	38,776	38,776	38,776	15,513	0	0
3470	Pleasant Hill School District	6/30/2021	Proportion	5.5	2.5	(106,767)	(48,531)	(19,412)	(19,412)	(19,412)	(9,707)	0	0	0
3470	Pleasant Hill School District	6/30/2021	Contribution	5.5	2.5	(698,028)	(317,286)	(126,914)	(126,914)	(126,914)	(63,458)	0	0	0
3470	Pleasant Hill School District	6/30/2020	Proportion	5.4	1.4	(448,572)	(116,296)	(83,069)	(83,069)	(33,227)	0	0	0	0
3470	Pleasant Hill School District	6/30/2020	Contribution	5.4	1.4	340,527	88,283	63,061	63,061	25,222	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Proportion	5.3	0.3	(774,410)	(43,835)	(146,115)	(43,835)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Contribution	5.3	0.3	392,161	22,196	73,993	22,196	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2018	Proportion	5.2	0.0	205,014	0	7,884	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2018	Contribution	5.2	0.0	69,675	0	2,680	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2023	Proportion	5.3	4.3	15,226,626	12,353,678	2,872,948	2,872,948	2,872,948	2,872,948	2,872,948	861,886	0
3473	Eugene School District 4J	6/30/2023	Contribution	5.3	4.3	3,218,635	2,611,345	607,290	607,290	607,290	607,290	607,290	182,185	0
3473	Eugene School District 4J	6/30/2022	Proportion	5.4	3.4	(7,538,557)	(4,746,499)	(1,396,029)	(1,396,029)	(1,396,029)	(1,396,029)	(558,412)	0	0
3473	Eugene School District 4J	6/30/2022	Contribution	5.4	3.4	3,960,214	2,493,468	733,373	733,373	733,373	733,373	293,349	0	0
3473	Eugene School District 4J	6/30/2021	Proportion	5.5	2.5	(3,406,614)	(1,548,462)	(619,384)	(619,384)	(619,384)	(309,694)	0	0	0
3473	Eugene School District 4J	6/30/2021	Contribution	5.5	2.5	(16,004,343)	(7,274,700)	(2,909,881)	(2,909,881)	(2,909,881)	(1,454,938)	0	0	0
3473	Eugene School District 4J	6/30/2020	Proportion	5.4	1.4	(8,861,664)	(2,297,468)	(1,641,049)	(1,641,049)	(656,419)	0	0	0	0
3473	Eugene School District 4J	6/30/2020	Contribution	5.4	1.4	3,051,269	791,069	565,050	565,050	226,019	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Proportion	5.3	0.3	(5,251,238)	(297,238)	(990,800)	(297,238)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Contribution	5.3	0.3	(1,291,132)	(73,082)	(243,610)	(73,082)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2018	Proportion	5.2	0.0	(1,565,411)	0	(60,206)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2018	Contribution	5.2	0.0	(356,523)	0	(13,713)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2023	Proportion	5.3	4.3	29,075,633	23,589,665	5,485,968	5,485,968	5,485,968	5,485,968	5,485,968	1,645,793	0
3487	Springfield School District 19	6/30/2023	Contribution	5.3	4.3	(4,171,127)	(3,384,122)	(787,005)	(787,005)	(787,005)	(787,005)	(787,005)	(236,102)	0
3487	Springfield School District 19	6/30/2022	Proportion	5.4	3.4	(25,884,306)	(16,297,526)	(4,793,390)	(4,793,390)	(4,793,390)	(4,793,390)	(1,917,356)	0	0
3487	Springfield School District 19	6/30/2022	Contribution	5.4	3.4	(490,987)	(309,139)	(90,924)	(90,924)	(90,924)	(90,924)	(36,367)	0	0
3487	Springfield School District 19	6/30/2021	Proportion	5.5	2.5	(53,040,672)	(24,109,395)	(9,643,759)	(9,643,759)	(9,643,759)	(4,821,877)	0	0	0
3487	Springfield School District 19	6/30/2021	Contribution	5.5	2.5	99,433,751	45,197,159	18,078,864	18,078,864	18,078,864	9,039,431	0	0	0
3487	Springfield School District 19	6/30/2020	Proportion	5.4	1.4	(313,930)	(81,390)	(58,135)	(58,135)	(23,255)	0	0	0	0
3487	Springfield School District 19	6/30/2020	Contribution	5.4	1.4	(279,893)	(72,565)	(51,832)	(51,832)	(20,733)	0	0	0	0
3487	Springfield School District 19	6/30/2019	Proportion	5.3	0.3	2,414,755	136,685	455,614	136,685	0	0	0	0	0
3487	Springfield School District 19	6/30/2019	Contribution	5.3	0.3	(2,208,916)	(125,031)	(416,777)	(125,031)	0	0	0	0	0
3487	Springfield School District 19	6/30/2018	Proportion	5.2	0.0	(5,060,026)	0	(194,616)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2018	Contribution	5.2	0.0	(1,451,907)	0	(55,842)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2023	Proportion	5.3	4.3	315,521	255,989	59,532	59,532	59,532	59,532	59,532	17,861	0
3494	Fern Ridge School District	6/30/2023	Contribution	5.3	4.3	(348,972)	(283,128)	(65,844)	(65,844)	(65,844)	(65,844)	(65,844)	(19,752)	0
3494	Fern Ridge School District	6/30/2022	Proportion	5.4	3.4	(525,964)	(331,162)	(97,401)	(97,401)	(97,401)	(97,401)	(38,959)	0	0
3494	Fern Ridge School District	6/30/2022	Contribution	5.4	3.4	(215,537)	(135,709)	(39,914)	(39,914)	(39,914)	(39,914)	(15,967)	0	0
3494	Fern Ridge School District	6/30/2021	Proportion	5.5	2.5	(480,471)	(218,397)	(87,358)	(87,358)	(87,358)	(43,681)	0	0	0
3494	Fern Ridge School District	6/30/2021	Contribution	5.5	2.5	(1,182,618)	(537,555)	(215,021)	(215,021)	(215,021)	(107,513)	0	0	0
3494	Fern Ridge School District	6/30/2020	Proportion	5.4	1.4	(245,199)	(63,571)	(45,407)	(45,407)	(18,164)	0	0	0	0
3494	Fern Ridge School District	6/30/2020	Contribution	5.4	1.4	(187,004)	(48,484)	(34,630)	(34,630)	(13,854)	0	0	0	0
3494	Fern Ridge School District	6/30/2019	Proportion	5.3	0.3	279,411	15,816	52,719	15,816	0	0	0	0	0
3494	Fern Ridge School District	6/30/2019	Contribution	5.3	0.3	(351,066)	(19,871)	(66,239)	(19,871)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2018	Proportion	5.2	0.0	(333,676)	0	(12,836)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2018	Contribution	5.2	0.0	(387,928)	0	(14,918)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2023	Proportion	5.3	4.3	2,708	2,197	511	511	511	511	511	153	0
3498	Mapleton School District	6/30/2023	Contribution	5.3	4.3	175,607	142,474	33,133	33,133	33,133	33,133	33,133	9,942	0
3498	Mapleton School District	6/30/2022	Proportion	5.4	3.4	73,408	46,220	13,594	13,594	13,594	13,594	5,438	0	0
3498	Mapleton School District	6/30/2022	Contribution	5.4	3.4	95,184	59,930	17,627	17,627	17,627	17,627	7,049	0	0
3498	Mapleton School District	6/30/2021	Proportion	5.5	2.5	(152,596)	(69,361)	(27,745)	(27,745)	(27,745)	(13,871)	0	0	0
3498	Mapleton School District	6/30/2021	Contribution	5.5	2.5	(215,916)	(98,145)	(39,257)	(39,257)	(39,257)	(19,631)	0	0	0
3498	Mapleton School District	6/30/2020	Proportion	5.4	1.4	49,488	12,832	9,164	9,164	3,668	0	0	0	0
3498	Mapleton School District	6/30/2020	Contribution	5.4	1.4	95,241	24,693	17,637	17,637	7,056	0	0	0	0
3498	Mapleton School District	6/30/2019	Proportion	5.3	0.3	(201,393)	(11,398)	(37,999)	(11,398)	0	0	0	0	0
3498	Mapleton School District	6/30/2019	Contribution	5.3	0.3	101,488	5,743	19,149	5,743	0	0	0	0	0
3498	Mapleton School District	6/30/2018	Proportion	5.2	0.0	38,256	0	1,471	0	0	0	0	0	0
3498	Mapleton School District	6/30/2018	Contribution	5.2	0.0	75,810	0	2,915	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2023	Proportion	5.3	4.3	(397,945)	(322,861)	(75,084)	(75,084)	(75,084)	(75,084)	(75,084)	(22,525)	0
3502	Creswell School District 40	6/30/2023	Contribution	5.3	4.3	270,186	219,208	50,978	50,978	50,978	50,978	50,978	15,296	0
3502	Creswell School District 40	6/30/2022	Proportion	5.4	3.4	(687,482)	(432,860)	(127,311)	(127,311)	(127,311)	(127,311)	(50,927)	0	0
3502	Creswell School District 40	6/30/2022	Contribution	5.4	3.4	233,656	147,116	43,270	43,270	43,270	43,270	17,306	0	0
3502	Creswell School District 40	6/30/2021	Proportion	5.5	2.5	(1,087,683)	(494,400)	(197,761)	(197,761)	(197,761)	(98,878)	0	0	0
3502	Creswell School District 40	6/30/2021	Contribution	5.5	2.5	(1,057,517)	(480,689)	(192,276)	(192,276)	(192,276)	(96,137)	0	0	0
3502	Creswell School District 40	6/30/2020	Proportion	5.4	1.4	138,314	35,858	25,614	25,614	10,244	0	0	0	0
3502	Creswell School District 40	6/30/2020	Contribution	5.4	1.4	163,758	42,454	30,326	30,326	12,128	0	0	0	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 I

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

June 30, 2024 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
3502	Creswell School District 40	6/30/2019	Proportion	5.3	0.3	(334,956)	(18,961)	(63,199)	(18,961)	0	0	0	0	0
3502	Creswell School District 40	6/30/2019	Contribution	5.3	0.3	(85,672)	(4,847)	(16,165)	(4,847)	0	0	0	0	0
3502	Creswell School District 40	6/30/2018	Proportion	5.2	0.0	(491,312)	0	(18,897)	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2018	Contribution	5.2	0.0	29,926	0	1,151	0	0	0	0	0	0
3506	South Lane School District	6/30/2023	Proportion	5.3	4.3	10,560,560	8,568,002	1,992,558	1,992,558	1,992,558	1,992,558	1,992,558	597,770	0
3506	South Lane School District	6/30/2023	Contribution	5.3	4.3	(1,713,241)	(1,389,988)	(323,253)	(323,253)	(323,253)	(323,253)	(323,253)	(96,976)	0
3506	South Lane School District	6/30/2022	Proportion	5.4	3.4	(5,996,055)	(3,775,293)	(1,110,381)	(1,110,381)	(1,110,381)	(1,110,381)	(444,150)	0	0
3506	South Lane School District	6/30/2022	Contribution	5.4	3.4	128,239	80,743	23,748	23,748	23,748	23,748	9,499	0	0
3506	South Lane School District	6/30/2021	Proportion	5.5	2.5	(9,571,589)	(4,350,722)	(1,740,289)	(1,740,289)	(1,740,289)	(870,144)	0	0	0
3506	South Lane School District	6/30/2021	Contribution	5.5	2.5	25,706,472	11,684,760	4,673,904	4,673,904	4,673,904	2,336,952	0	0	0
3506	South Lane School District	6/30/2020	Proportion	5.4	1.4	(5,546,968)	(1,438,104)	(1,027,216)	(1,027,216)	(410,888)	0	0	0	0
3506	South Lane School District	6/30/2020	Contribution	5.4	1.4	(562,718)	(145,890)	(104,207)	(104,207)	(41,683)	0	0	0	0
3506	South Lane School District	6/30/2019	Proportion	5.3	0.3	3,507,662	198,547	661,823	198,547	0	0	0	0	0
3506	South Lane School District	6/30/2019	Contribution	5.3	0.3	(1,660,017)	(93,962)	(313,211)	(93,962)	0	0	0	0	0
3506	South Lane School District	6/30/2018	Proportion	5.2	0.0	(2,560,427)	0	(98,477)	0	0	0	0	0	0
3506	South Lane School District	6/30/2018	Contribution	5.2	0.0	(807,963)	0	(31,073)	0	0	0	0	0	0
3510	Bethel School District	6/30/2023	Proportion	5.3	4.3	14,816,793	12,021,172	2,795,621	2,795,621	2,795,621	2,795,621	2,795,621	838,688	0
3510	Bethel School District	6/30/2023	Contribution	5.3	4.3	299,210	242,755	56,455	56,455	56,455	56,455	56,455	16,935	0
3510	Bethel School District	6/30/2022	Proportion	5.4	3.4	(8,369,649)	(5,269,779)	(1,549,935)	(1,549,935)	(1,549,935)	(1,549,935)	(619,974)	0	0
3510	Bethel School District	6/30/2022	Contribution	5.4	3.4	2,151,430	1,354,604	398,413	398,413	398,413	398,413	159,365	0	0
3510	Bethel School District	6/30/2021	Proportion	5.5	2.5	(36,140,191)	(16,427,359)	(6,570,944)	(6,570,944)	(6,570,944)	(3,285,471)	0	0	0
3510	Bethel School District	6/30/2021	Contribution	5.5	2.5	68,270,087	31,031,858	12,412,743	12,412,743	12,412,743	6,206,372	0	0	0
3510	Bethel School District	6/30/2020	Proportion	5.4	1.4	(910,484)	(236,052)	(168,608)	(168,608)	(67,444)	0	0	0	0
3510	Bethel School District	6/30/2020	Contribution	5.4	1.4	3,439,691	891,771	636,980	636,980	254,791	0	0	0	0
3510	Bethel School District	6/30/2019	Proportion	5.3	0.3	(5,421,151)	(306,856)	(1,022,859)	(306,856)	0	0	0	0	0
3510	Bethel School District	6/30/2019	Contribution	5.3	0.3	616,493	34,898	116,319	34,898	0	0	0	0	0
3510	Bethel School District	6/30/2018	Proportion	5.2	0.0	(2,456,790)	0	(94,490)	0	0	0	0	0	0
3510	Bethel School District	6/30/2018	Contribution	5.2	0.0	416,694	0	16,029	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Proportion	5.3	4.3	(141,360)	(114,688)	(26,672)	(26,672)	(26,672)	(26,672)	(26,672)	(8,000)	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Contribution	5.3	4.3	(66,758)	(54,162)	(12,596)	(12,596)	(12,596)	(12,596)	(12,596)	(3,778)	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	5.4	3.4	285,497	179,757	52,870	52,870	52,870	52,870	21,147	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Contribution	5.4	3.4	143,541	90,377	26,582	26,582	26,582	26,582	10,631	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Proportion	5.5	2.5	(116,709)	(53,049)	(21,220)	(21,220)	(21,220)	(10,609)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Contribution	5.5	2.5	(267,249)	(121,476)	(48,591)	(48,591)	(48,591)	(24,294)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	5.4	1.4	(10,325)	(2,677)	(1,912)	(1,912)	(765)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Contribution	5.4	1.4	111,945	29,021	20,731	20,731	8,290	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	5.3	0.3	(846,255)	(47,900)	(159,671)	(47,900)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Contribution	5.3	0.3	40,754	2,309	7,689	2,309	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	5.2	0.0	272,603	0	10,483	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Contribution	5.2	0.0	(25,341)	0	(976)	0	0	0	0	0	0
3519	McKenzie School District	6/30/2023	Proportion	5.3	4.3	(304,579)	(247,111)	(57,468)	(57,468)	(57,468)	(57,468)	(57,468)	(17,239)	0
3519	McKenzie School District	6/30/2023	Contribution	5.3	4.3	83,442	67,698	15,744	15,744	15,744	15,744	15,744	4,722	0
3519	McKenzie School District	6/30/2022	Proportion	5.4	3.4	299,895	188,823	55,536	55,536	55,536	55,536	22,215	0	0
3519	McKenzie School District	6/30/2022	Contribution	5.4	3.4	52,823	33,259	9,782	9,782	9,782	9,782	3,913	0	0
3519	McKenzie School District	6/30/2021	Proportion	5.5	2.5	12,364	5,620	2,248	2,248	2,248	1,124	0	0	0
3519	McKenzie School District	6/30/2021	Contribution	5.5	2.5	(282,746)	(128,522)	(51,408)	(51,408)	(51,408)	(25,706)	0	0	0
3519	McKenzie School District	6/30/2020	Proportion	5.4	1.4	(41,342)	(10,718)	(7,656)	(7,656)	(3,062)	0	0	0	0
3519	McKenzie School District	6/30/2020	Contribution	5.4	1.4	111,763	28,975	20,697	20,697	8,278	0	0	0	0
3519	McKenzie School District	6/30/2019	Proportion	5.3	0.3	176,890	10,015	33,375	10,015	0	0	0	0	0
3519	McKenzie School District	6/30/2019	Contribution	5.3	0.3	6,988	398	1,318	398	0	0	0	0	0
3519	McKenzie School District	6/30/2018	Proportion	5.2	0.0	(306,048)	0	(11,773)	0	0	0	0	0	0
3519	McKenzie School District	6/30/2018	Contribution	5.2	0.0	70,092	0	2,697	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2023	Proportion	5.3	4.3	1,661,287	1,347,837	313,450	313,450	313,450	313,450	313,450	94,037	0
3520	Junction City School District 69	6/30/2023	Contribution	5.3	4.3	271,997	220,677	51,320	51,320	51,320	51,320	51,320	15,397	0
3520	Junction City School District 69	6/30/2022	Proportion	5.4	3.4	(1,868,295)	(1,176,333)	(345,981)	(345,981)	(345,981)	(345,981)	(138,390)	0	0
3520	Junction City School District 69	6/30/2022	Contribution	5.4	3.4	514,100	323,692	95,204	95,204	95,204	95,204	38,080	0	0
3520	Junction City School District 69	6/30/2021	Proportion	5.5	2.5	815,755	370,798	148,319	148,319	148,319	74,160	0	0	0
3520	Junction City School District 69	6/30/2021	Contribution	5.5	2.5	(710,875)	(323,125)	(129,250)	(129,250)	(129,250)	(64,625)	0	0	0
3520	Junction City School District 69	6/30/2020	Proportion	5.4	1.4	(1,417,171)	(367,415)	(262,439)	(262,439)	(104,976)	0	0	0	0
3520	Junction City School District 69	6/30/2020	Contribution	5.4	1.4	623,920	161,756	115,541	115,541	46,215	0	0	0	0
3520	Junction City School District 69	6/30/2019	Proportion	5.3	0.3	(738,397)	(41,797)	(139,320)	(41,797)	0	0	0	0	0
3520	Junction City School District 69	6/30/2019	Contribution	5.3	0.3	674,415	38,175	127,248	38,175	0	0	0	0	0
3520	Junction City School District 69	6/30/2018	Proportion	5.2	0.0	(5,327,400)	0	(204,900)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2018	Contribution	5.2	0.0	13,728,554	0	528,019	0	0	0	0	0	0
3522	Lowell School District	6/30/2023	Proportion	5.3	4.3	(293,291)	(237,953)	(55,338)	(55,338)	(55,338)	(55,338)	(55,338)	(16,601)	0
3522	Lowell School District	6/30/2023	Contribution	5.3	4.3	156,121	126,664	29,457	29,457	29,457	29,457	29,457	8,836	0
3522	Lowell School District	6/30/2022	Proportion	5.4	3.4	18,955	11,935	3,510	3,510	3,510	3,510	1,405	0	0

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Exhibit I

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

June 30, 2024 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
3522	Lowell School District	6/30/2022	Contribution	5.4	3.4	(76,315)	(48,051)	(14,132)	(14,132)	(14,132)	(14,132)	(5,655)	0	0
3522	Lowell School District	6/30/2021	Proportion	5.5	2.5	(268,746)	(122,157)	(48,863)	(48,863)	(48,863)	(24,431)	0	0	0
3522	Lowell School District	6/30/2021	Contribution	5.5	2.5	(405,013)	(184,096)	(73,639)	(73,639)	(73,639)	(36,818)	0	0	0
3522	Lowell School District	6/30/2020	Proportion	5.4	1.4	(202,333)	(52,457)	(37,469)	(37,469)	(14,988)	0	0	0	0
3522	Lowell School District	6/30/2020	Contribution	5.4	1.4	8,070	2,094	1,494	1,494	600	0	0	0	0
3522	Lowell School District	6/30/2019	Proportion	5.3	0.3	580,393	32,853	109,508	32,853	0	0	0	0	0
3522	Lowell School District	6/30/2019	Contribution	5.3	0.3	(41,715)	(2,360)	(7,871)	(2,360)	0	0	0	0	0
3522	Lowell School District	6/30/2018	Proportion	5.2	0.0	282,680	0	10,870	0	0	0	0	0	0
3522	Lowell School District	6/30/2018	Contribution	5.2	0.0	134,966	0	5,191	0	0	0	0	0	0
3524	Oakridge School District	6/30/2023	Proportion	5.3	4.3	884,761	717,825	166,936	166,936	166,936	166,936	166,936	50,081	0
3524	Oakridge School District	6/30/2023	Contribution	5.3	4.3	97,377	79,004	18,373	18,373	18,373	18,373	18,373	5,512	0
3524	Oakridge School District	6/30/2022	Proportion	5.4	3.4	(769,911)	(484,759)	(142,576)	(142,576)	(142,576)	(142,576)	(57,031)	0	0
3524	Oakridge School District	6/30/2022	Contribution	5.4	3.4	105,307	66,305	19,501	19,501	19,501	19,501	7,802	0	0
3524	Oakridge School District	6/30/2021	Proportion	5.5	2.5	(3,274,516)	(1,488,415)	(595,367)	(595,367)	(595,367)	(297,681)	0	0	0
3524	Oakridge School District	6/30/2021	Contribution	5.5	2.5	6,793,797	3,088,089	1,235,236	1,235,236	1,235,236	617,617	0	0	0
3524	Oakridge School District	6/30/2020	Proportion	5.4	1.4	(662,601)	(171,785)	(122,704)	(122,704)	(49,081)	0	0	0	0
3524	Oakridge School District	6/30/2020	Contribution	5.4	1.4	268,491	69,607	49,721	49,721	19,886	0	0	0	0
3524	Oakridge School District	6/30/2019	Proportion	5.3	0.3	(741,727)	(41,987)	(139,948)	(41,987)	0	0	0	0	0
3524	Oakridge School District	6/30/2019	Contribution	5.3	0.3	23,693	1,343	4,470	1,343	0	0	0	0	0
3524	Oakridge School District	6/30/2018	Proportion	5.2	0.0	(78,641)	0	(3,026)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2018	Contribution	5.2	0.0	39,362	0	1,512	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2023	Proportion	5.3	4.3	27,592	22,386	5,206	5,206	5,206	5,206	5,206	1,562	0
3527	Marcola School District 79	6/30/2023	Contribution	5.3	4.3	277,774	225,364	52,410	52,410	52,410	52,410	52,410	15,724	0
3527	Marcola School District 79	6/30/2022	Proportion	5.4	3.4	46,027	28,979	8,524	8,524	8,524	8,524	3,407	0	0
3527	Marcola School District 79	6/30/2022	Contribution	5.4	3.4	170,463	107,329	31,567	31,567	31,567	31,567	12,628	0	0
3527	Marcola School District 79	6/30/2021	Proportion	5.5	2.5	(279,774)	(127,170)	(50,868)	(50,868)	(50,868)	(25,434)	0	0	0
3527	Marcola School District 79	6/30/2021	Contribution	5.5	2.5	(353,969)	(160,895)	(64,358)	(64,358)	(64,358)	(32,179)	0	0	0
3527	Marcola School District 79	6/30/2020	Proportion	5.4	1.4	480,995	124,703	89,073	89,073	35,630	0	0	0	0
3527	Marcola School District 79	6/30/2020	Contribution	5.4	1.4	105,442	27,338	19,526	19,526	7,812	0	0	0	0
3527	Marcola School District 79	6/30/2019	Proportion	5.3	0.3	462,670	26,190	87,296	26,190	0	0	0	0	0
3527	Marcola School District 79	6/30/2019	Contribution	5.3	0.3	90,518	5,123	17,079	5,123	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Proportion	5.2	0.0	87,796	0	3,376	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Contribution	5.2	0.0	164,670	0	6,335	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2023	Proportion	5.3	4.3	506,902	411,260	95,642	95,642	95,642	95,642	95,642	28,692	0
3533	Triangle Lake Schools	6/30/2023	Contribution	5.3	4.3	165,961	134,648	31,313	31,313	31,313	31,313	31,313	9,396	0
3533	Triangle Lake Schools	6/30/2022	Proportion	5.4	3.4	290,115	182,665	53,725	53,725	53,725	53,725	21,490	0	0
3533	Triangle Lake Schools	6/30/2022	Contribution	5.4	3.4	245,822	154,776	45,523	45,523	45,523	45,523	18,207	0	0
3533	Triangle Lake Schools	6/30/2021	Proportion	5.5	2.5	(268,784)	(122,174)	(48,870)	(48,870)	(48,870)	(24,434)	0	0	0
3533	Triangle Lake Schools	6/30/2021	Contribution	5.5	2.5	(112,434)	(51,105)	(20,443)	(20,443)	(20,443)	(10,219)	0	0	0
3533	Triangle Lake Schools	6/30/2020	Proportion	5.4	1.4	(89,656)	(23,244)	(16,603)	(16,603)	(6,641)	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Contribution	5.4	1.4	115,484	29,940	21,386	21,386	8,554	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Proportion	5.3	0.3	(354,049)	(20,039)	(66,802)	(20,039)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Contribution	5.3	0.3	22,121	1,251	4,174	1,251	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	5.2	0.0	160,842	0	6,187	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Contribution	5.2	0.0	61,102	0	2,352	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2023	Proportion	5.3	4.3	2,046,190	1,660,116	386,074	386,074	386,074	386,074	386,074	115,820	0
3537	Siuslaw School District 97J	6/30/2023	Contribution	5.3	4.3	(501,476)	(406,858)	(94,618)	(94,618)	(94,618)	(94,618)	(94,618)	(28,386)	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	5.4	3.4	(1,073,656)	(676,006)	(198,825)	(198,825)	(198,825)	(198,825)	(79,531)	0	0
3537	Siuslaw School District 97J	6/30/2022	Contribution	5.4	3.4	(255,146)	(160,648)	(47,249)	(47,249)	(47,249)	(47,249)	(18,901)	0	0
3537	Siuslaw School District 97J	6/30/2021	Proportion	5.5	2.5	1,668,161	758,255	303,302	303,302	303,302	151,651	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Contribution	5.5	2.5	(1,741,166)	(791,438)	(316,576)	(316,576)	(316,576)	(158,286)	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Proportion	5.4	1.4	230,972	59,880	42,773	42,773	17,107	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Contribution	5.4	1.4	(165,001)	(42,777)	(30,556)	(30,556)	(12,221)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Proportion	5.3	0.3	94,725	5,360	17,873	5,360	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Contribution	5.3	0.3	(336,346)	(19,036)	(63,462)	(19,036)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	5.2	0.0	(1,677,040)	0	(64,500)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Contribution	5.2	0.0	(211,525)	0	(8,135)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2023	Proportion	5.3	4.3	12,011,818	9,745,437	2,266,381	2,266,381	2,266,381	2,266,381	2,266,381	679,913	0
3579	Lincoln County School District	6/30/2023	Contribution	5.3	4.3	(1,907,105)	(1,547,274)	(359,831)	(359,831)	(359,831)	(359,831)	(359,831)	(107,950)	0
3579	Lincoln County School District	6/30/2022	Proportion	5.4	3.4	(10,200,470)	(6,422,518)	(1,888,976)	(1,888,976)	(1,888,976)	(1,888,976)	(755,590)	0	0
3579	Lincoln County School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2021	Proportion	5.5	2.5	5,714,824	2,597,647	1,039,059	1,039,059	1,039,059	519,529	0	0	0
3579	Lincoln County School District	6/30/2021	Contribution	5.5	2.5	(2,683,070)	(1,219,577)	(487,831)	(487,831)	(487,831)	(243,915)	0	0	0
3579	Lincoln County School District	6/30/2020	Proportion	5.4	1.4	(6,619,805)	(1,716,245)	(1,225,890)	(1,225,890)	(490,355)	0	0	0	0
3579	Lincoln County School District	6/30/2020	Contribution	5.4	1.4	(520,323)	(134,899)	(96,356)	(96,356)	(38,543)	0	0	0	0
3579	Lincoln County School District	6/30/2019	Proportion	5.3	0.3	10,479,169	593,159	1,977,202	593,159	0	0	0	0	0
3579	Lincoln County School District	6/30/2019	Contribution	5.3	0.3	(1,655,246)	(93,691)	(312,311)	(93,691)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3579	Lincoln County School District	6/30/2018	Proportion	5.2	0.0	(5,552,310)	0	(213,550)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2021	Contribution	5.5	2.5	1,227	558	223	223	223	112	0	0	0
3603	Hamilton Creek School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Contribution	5.3	0.3	567	32	107	32	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2023	Proportion	5.3	4.3	(1,032,564)	(837,741)	(194,823)	(194,823)	(194,823)	(194,823)	(194,823)	(58,449)	0
3615	Central Linn School District 552C	6/30/2023	Contribution	5.3	4.3	316,861	257,076	59,785	59,785	59,785	59,785	59,785	17,936	0
3615	Central Linn School District 552C	6/30/2022	Proportion	5.4	3.4	249,621	157,169	46,226	46,226	46,226	46,226	18,491	0	0
3615	Central Linn School District 552C	6/30/2022	Contribution	5.4	3.4	103,547	65,197	19,175	19,175	19,175	19,175	7,672	0	0
3615	Central Linn School District 552C	6/30/2021	Proportion	5.5	2.5	(273,458)	(124,298)	(49,720)	(49,720)	(49,720)	(24,858)	0	0	0
3615	Central Linn School District 552C	6/30/2021	Contribution	5.5	2.5	(545,455)	(247,933)	(99,174)	(99,174)	(99,174)	(49,585)	0	0	0
3615	Central Linn School District 552C	6/30/2020	Proportion	5.4	1.4	(446,679)	(115,807)	(82,718)	(82,718)	(33,089)	0	0	0	0
3615	Central Linn School District 552C	6/30/2020	Contribution	5.4	1.4	202,163	52,411	37,438	37,438	14,973	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Proportion	5.3	0.3	(308,714)	(17,474)	(58,248)	(17,474)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Contribution	5.3	0.3	106	6	20	6	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Proportion	5.2	0.0	(419,996)	0	(16,156)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Contribution	5.2	0.0	135,927	0	5,227	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2023	Proportion	5.3	4.3	3,693,371	2,996,509	696,862	696,862	696,862	696,862	696,862	209,061	0
3618	Sweet Home School District 55	6/30/2023	Contribution	5.3	4.3	(646,135)	(524,223)	(121,912)	(121,912)	(121,912)	(121,912)	(121,912)	(36,575)	0
3618	Sweet Home School District 55	6/30/2022	Proportion	5.4	3.4	(2,951,429)	(1,858,307)	(546,561)	(546,561)	(546,561)	(546,561)	(218,624)	0	0
3618	Sweet Home School District 55	6/30/2022	Contribution	5.4	3.4	181,426	114,232	33,597	33,597	33,597	33,597	13,441	0	0
3618	Sweet Home School District 55	6/30/2021	Proportion	5.5	2.5	676,475	307,490	122,995	122,995	122,995	61,500	0	0	0
3618	Sweet Home School District 55	6/30/2021	Contribution	5.5	2.5	(2,545,291)	(1,156,951)	(462,780)	(462,780)	(462,780)	(231,391)	0	0	0
3618	Sweet Home School District 55	6/30/2020	Proportion	5.4	1.4	(786,400)	(203,880)	(145,630)	(145,630)	(58,250)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3618	Sweet Home School District 55	6/30/2020	Contribution	5.4	1.4	(953,748)	(247,268)	(176,620)	(176,620)	(70,648)	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Proportion	5.3	0.3	3,054,560	172,900	576,332	172,900	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Contribution	5.3	0.3	212,889	12,049	40,168	12,049	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Proportion	5.2	0.0	(1,665,167)	0	(64,047)	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Contribution	5.2	0.0	(708,972)	0	(27,267)	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2023	Proportion	5.3	4.3	(60,811)	(49,337)	(11,474)	(11,474)	(11,474)	(11,474)	(11,474)	(3,441)	0
3647	Scio School District 95C	6/30/2023	Contribution	5.3	4.3	147,462	119,639	27,823	27,823	27,823	27,823	27,823	8,347	0
3647	Scio School District 95C	6/30/2022	Proportion	5.4	3.4	(460,325)	(289,835)	(85,245)	(85,245)	(85,245)	(85,245)	(34,100)	0	0
3647	Scio School District 95C	6/30/2022	Contribution	5.4	3.4	150,746	94,914	27,916	27,916	27,916	27,916	11,166	0	0
3647	Scio School District 95C	6/30/2021	Proportion	5.5	2.5	197,597	89,816	35,927	35,927	35,927	17,962	0	0	0
3647	Scio School District 95C	6/30/2021	Contribution	5.5	2.5	(490,321)	(222,874)	(89,149)	(89,149)	(89,149)	(44,576)	0	0	0
3647	Scio School District 95C	6/30/2020	Proportion	5.4	1.4	(762,938)	(197,798)	(141,285)	(141,285)	(56,513)	0	0	0	0
3647	Scio School District 95C	6/30/2020	Contribution	5.4	1.4	2,473,172	641,192	457,995	457,995	183,197	0	0	0	0
3647	Scio School District 95C	6/30/2019	Proportion	5.3	0.3	(791,198)	(44,783)	(149,283)	(44,783)	0	0	0	0	0
3647	Scio School District 95C	6/30/2019	Contribution	5.3	0.3	113,602	6,432	21,434	6,432	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Proportion	5.2	0.0	(592,366)	0	(22,781)	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Contribution	5.2	0.0	7,004	0	269	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2023	Proportion	5.3	4.3	309,502	251,105	58,397	58,397	58,397	58,397	58,397	17,517	0
3665	Santiam Canyon School District	6/30/2023	Contribution	5.3	4.3	(195,108)	(158,295)	(36,813)	(36,813)	(36,813)	(36,813)	(36,813)	(11,043)	0
3665	Santiam Canyon School District	6/30/2022	Proportion	5.4	3.4	(145,053)	(91,329)	(26,862)	(26,862)	(26,862)	(26,862)	(10,743)	0	0
3665	Santiam Canyon School District	6/30/2022	Contribution	5.4	3.4	(164,186)	(103,376)	(30,405)	(30,405)	(30,405)	(30,405)	(12,161)	0	0
3665	Santiam Canyon School District	6/30/2021	Proportion	5.5	2.5	(38,929)	(17,695)	(7,078)	(7,078)	(7,078)	(3,539)	0	0	0
3665	Santiam Canyon School District	6/30/2021	Contribution	5.5	2.5	(800,046)	(363,657)	(145,463)	(145,463)	(145,463)	(72,731)	0	0	0
3665	Santiam Canyon School District	6/30/2020	Proportion	5.4	1.4	457,726	118,670	84,764	84,764	33,906	0	0	0	0
3665	Santiam Canyon School District	6/30/2020	Contribution	5.4	1.4	(274,016)	(71,040)	(50,744)	(50,744)	(20,296)	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Proportion	5.3	0.3	1,003,255	56,790	189,293	56,790	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Contribution	5.3	0.3	(327,583)	(18,543)	(61,808)	(18,543)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Proportion	5.2	0.0	(451,368)	0	(17,358)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Contribution	5.2	0.0	(205,186)	0	(7,891)	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2023	Proportion	5.3	4.3	(426,392)	(345,941)	(80,451)	(80,451)	(80,451)	(80,451)	(80,451)	(24,137)	0
3684	Ontario School District 8C	6/30/2023	Contribution	5.3	4.3	(27,403)	(22,233)	(5,170)	(5,170)	(5,170)	(5,170)	(5,170)	(1,553)	0
3684	Ontario School District 8C	6/30/2022	Proportion	5.4	3.4	(2,580,853)	(1,624,981)	(477,936)	(477,936)	(477,936)	(477,936)	(191,173)	0	0
3684	Ontario School District 8C	6/30/2022	Contribution	5.4	3.4	(259,302)	(163,264)	(48,019)	(48,019)	(48,019)	(48,019)	(19,207)	0	0
3684	Ontario School District 8C	6/30/2021	Proportion	5.5	2.5	1,944,771	883,986	353,595	353,595	353,595	176,796	0	0	0
3684	Ontario School District 8C	6/30/2021	Contribution	5.5	2.5	(3,079,727)	(1,399,877)	(559,950)	(559,950)	(559,950)	(279,977)	0	0	0
3684	Ontario School District 8C	6/30/2020	Proportion	5.4	1.4	149,344	38,720	27,656	27,656	11,064	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Contribution	5.4	1.4	136,250	35,326	25,231	25,231	10,095	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Proportion	5.3	0.3	(81,136)	(4,591)	(15,309)	(4,591)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Contribution	5.3	0.3	(533,000)	(30,170)	(100,566)	(30,170)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Proportion	5.2	0.0	(356,884)	0	(13,724)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Contribution	5.2	0.0	(230,940)	0	(8,880)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2023	Proportion	5.3	4.3	(23,230)	(18,847)	(4,383)	(4,383)	(4,383)	(4,383)	(4,383)	(1,315)	0
3687	Juntura Grade School	6/30/2023	Contribution	5.3	4.3	9,048	7,341	1,707	1,707	1,707	1,707	1,707	513	0

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Exhibit I

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

June 30, 2024 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
3687	Juntura Grade School	6/30/2022	Proportion	5.4	3.4	(16,480)	(10,376)	(3,052)	(3,052)	(3,052)	(3,052)	(1,220)	0	0
3687	Juntura Grade School	6/30/2022	Contribution	5.4	3.4	329	207	61	61	61	61	24	0	0
3687	Juntura Grade School	6/30/2021	Proportion	5.5	2.5	29,717	13,508	5,403	5,403	5,403	2,702	0	0	0
3687	Juntura Grade School	6/30/2021	Contribution	5.5	2.5	(13,058)	(5,936)	(2,374)	(2,374)	(2,374)	(1,188)	0	0	0
3687	Juntura Grade School	6/30/2020	Proportion	5.4	1.4	87,021	22,561	16,115	16,115	6,446	0	0	0	0
3687	Juntura Grade School	6/30/2020	Contribution	5.4	1.4	(1,311)	(339)	(243)	(243)	(96)	0	0	0	0
3687	Juntura Grade School	6/30/2019	Proportion	5.3	0.3	(124,462)	(7,047)	(23,483)	(7,047)	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Contribution	5.3	0.3	8,429	479	1,590	479	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Proportion	5.2	0.0	(21,540)	0	(830)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Contribution	5.2	0.0	(8,965)	0	(345)	0	0	0	0	0	0
3689	Vale School District 15	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2022	Contribution	5.4	3.4	1,032	650	191	191	191	191	77	0	0
3689	Vale School District 15	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2021	Contribution	5.5	2.5	792	360	144	144	144	72	0	0	0
3689	Vale School District 15	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Contribution	5.3	0.3	1,016	56	192	56	0	0	0	0	0
3689	Vale School District 15	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2023	Proportion	5.3	4.3	(1,560,080)	(1,265,725)	(294,355)	(294,355)	(294,355)	(294,355)	(294,355)	(88,305)	0
3694	Nyssa School District 26	6/30/2023	Contribution	5.3	4.3	650,961	528,138	122,823	122,823	122,823	122,823	122,823	36,846	0
3694	Nyssa School District 26	6/30/2022	Proportion	5.4	3.4	98,099	61,767	18,166	18,166	18,166	18,166	7,269	0	0
3694	Nyssa School District 26	6/30/2022	Contribution	5.4	3.4	395,050	248,736	73,157	73,157	73,157	73,157	29,265	0	0
3694	Nyssa School District 26	6/30/2021	Proportion	5.5	2.5	656,669	298,487	119,394	119,394	119,394	59,699	0	0	0
3694	Nyssa School District 26	6/30/2021	Contribution	5.5	2.5	(1,083,954)	(492,705)	(197,083)	(197,083)	(197,083)	(98,539)	0	0	0
3694	Nyssa School District 26	6/30/2020	Proportion	5.4	1.4	(114,096)	(29,580)	(21,129)	(21,129)	(8,451)	0	0	0	0
3694	Nyssa School District 26	6/30/2020	Contribution	5.4	1.4	596,441	154,633	110,452	110,452	44,181	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Proportion	5.3	0.3	(970,020)	(54,905)	(183,023)	(54,905)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Contribution	5.3	0.3	170,566	9,656	32,182	9,656	0	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Proportion	5.2	0.0	449,285	0	17,280	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Contribution	5.2	0.0	165,911	0	6,381	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2023	Proportion	5.3	4.3	(256,336)	(207,971)	(48,365)	(48,365)	(48,365)	(48,365)	(48,365)	(14,511)	0
3696	Annex Elementary School	6/30/2023	Contribution	5.3	4.3	155,849	126,444	29,405	29,405	29,405	29,405	29,405	8,824	0
3696	Annex Elementary School	6/30/2022	Proportion	5.4	3.4	79,463	50,033	14,715	14,715	14,715	14,715	5,888	0	0
3696	Annex Elementary School	6/30/2022	Contribution	5.4	3.4	59,395	37,397	10,999	10,999	10,999	10,999	4,400	0	0
3696	Annex Elementary School	6/30/2021	Proportion	5.5	2.5	(432)	(195)	(79)	(79)	(79)	(37)	0	0	0
3696	Annex Elementary School	6/30/2021	Contribution	5.5	2.5	(102,188)	(46,448)	(18,580)	(18,580)	(18,580)	(9,288)	0	0	0
3696	Annex Elementary School	6/30/2020	Proportion	5.4	1.4	22,371	5,799	4,143	4,143	1,656	0	0	0	0
3696	Annex Elementary School	6/30/2020	Contribution	5.4	1.4	176,967	45,879	32,772	32,772	13,107	0	0	0	0
3696	Annex Elementary School	6/30/2019	Proportion	5.3	0.3	(2,750)	(155)	(519)	(155)	0	0	0	0	0
3696	Annex Elementary School	6/30/2019	Contribution	5.3	0.3	(35,748)	(2,023)	(6,745)	(2,023)	0	0	0	0	0
3696	Annex Elementary School	6/30/2018	Proportion	5.2	0.0	344,884	0	13,264	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2018	Contribution	5.2	0.0	10,092	0	387	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2023	Proportion	5.3	4.3	(682,709)	(553,896)	(128,813)	(128,813)	(128,813)	(128,813)	(128,813)	(38,644)	0
3707	Adrian School District 61	6/30/2023	Contribution	5.3	4.3	213,640	173,331	40,309	40,309	40,309	40,309	40,309	12,095	0
3707	Adrian School District 61	6/30/2022	Proportion	5.4	3.4	168,557	106,129	31,214	31,214	31,214	31,214	12,487	0	0
3707	Adrian School District 61	6/30/2022	Contribution	5.4	3.4	67,814	42,698	12,558	12,558	12,558	12,558	5,024	0	0
3707	Adrian School District 61	6/30/2021	Proportion	5.5	2.5	261,874	119,035	47,613	47,613	47,613	23,809	0	0	0
3707	Adrian School District 61	6/30/2021	Contribution	5.5	2.5	(233,308)	(106,048)	(42,420)	(42,420)	(42,420)	(21,208)	0	0	0
3707	Adrian School District 61	6/30/2020	Proportion	5.4	1.4	(340,554)	(88,290)	(63,066)	(63,066)	(25,224)	0	0	0	0
3707	Adrian School District 61	6/30/2020	Contribution	5.4	1.4	220,177	57,081	40,774	40,774	16,307	0	0	0	0
3707	Adrian School District 61	6/30/2019	Proportion	5.3	0.3	24,877	1,407	4,694	1,407	0	0	0	0	0
3707	Adrian School District 61	6/30/2019	Contribution	5.3	0.3	35,949	2,034	6,783	2,034	0	0	0	0	0
3707	Adrian School District 61	6/30/2018	Proportion	5.2	0.0	(257,922)	0	(9,922)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2018	Contribution	5.2	0.0	103,031	0	3,961	0	0	0	0	0	0
3709	Harper School District 66	6/30/2023	Proportion	5.3	4.3	9,935	8,060	1,875	1,875	1,875	1,875	1,875	560	0
3709	Harper School District 66	6/30/2023	Contribution	5.3	4.3	108,843	88,307	20,536	20,536	20,536	20,536	20,536	6,163	0
3709	Harper School District 66	6/30/2022	Proportion	5.4	3.4	201,499	126,869	37,315	37,315	37,315	37,315	14,924	0	0
3709	Harper School District 66	6/30/2022	Contribution	5.4	3.4	160,317	100,941	29,688	29,688	29,688	29,688	11,877	0	0
3709	Harper School District 66	6/30/2021	Proportion	5.5	2.5	(56,789)	(25,814)	(10,325)	(10,325)	(10,325)	(5,164)	0	0	0
3709	Harper School District 66	6/30/2021	Contribution	5.5	2.5	(164,981)	(74,990)	(29,997)	(29,997)	(29,997)	(14,996)	0	0	0
3709	Harper School District 66	6/30/2020	Proportion	5.4	1.4	(39,931)	(10,351)	(7,395)	(7,395)	(2,956)	0	0	0	0
3709	Harper School District 66	6/30/2020	Contribution	5.4	1.4	124,437	32,261	23,044	23,044	9,217	0	0	0	0
3709	Harper School District 66	6/30/2019	Proportion	5.3	0.3	(82,032)	(4,642)	(15,478)	(4,642)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3709	Harper School District 66	6/30/2019	Contribution	5.3	0.3	(1,037)	(57)	(196)	(57)	0	0	0	0	0
3709	Harper School District 66	6/30/2018	Proportion	5.2	0.0	(53,260)	0	(2,050)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2018	Contribution	5.2	0.0	8,505	0	325	0	0	0	0	0	0
3712	W W Jones School	6/30/2023	Proportion	5.3	4.3	(10,326)	(8,378)	(1,948)	(1,948)	(1,948)	(1,948)	(1,948)	(586)	0
3712	W W Jones School	6/30/2023	Contribution	5.3	4.3	12,602	10,224	2,378	2,378	2,378	2,378	2,378	712	0
3712	W W Jones School	6/30/2022	Proportion	5.4	3.4	10,307	6,489	1,909	1,909	1,909	1,909	762	0	0
3712	W W Jones School	6/30/2022	Contribution	5.4	3.4	1,844	1,162	341	341	341	341	139	0	0
3712	W W Jones School	6/30/2021	Proportion	5.5	2.5	19,381	8,809	3,524	3,524	3,524	1,761	0	0	0
3712	W W Jones School	6/30/2021	Contribution	5.5	2.5	(15,976)	(7,261)	(2,905)	(2,905)	(2,905)	(1,451)	0	0	0
3712	W W Jones School	6/30/2020	Proportion	5.4	1.4	(24,995)	(6,479)	(4,629)	(4,629)	(1,850)	0	0	0	0
3712	W W Jones School	6/30/2020	Contribution	5.4	1.4	7,760	2,012	1,437	1,437	575	0	0	0	0
3712	W W Jones School	6/30/2019	Proportion	5.3	0.3	(5,205)	(295)	(982)	(295)	0	0	0	0	0
3712	W W Jones School	6/30/2019	Contribution	5.3	0.3	(7,316)	(416)	(1,380)	(416)	0	0	0	0	0
3712	W W Jones School	6/30/2018	Proportion	5.2	0.0	(6,324)	0	(244)	0	0	0	0	0	0
3712	W W Jones School	6/30/2018	Contribution	5.2	0.0	16	0	1	0	0	0	0	0	0
3715	Vale High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2023	Proportion	5.3	4.3	1,231,223	998,917	232,306	232,306	232,306	232,306	232,306	69,693	0
3729	Jefferson School District 14Cj	6/30/2023	Contribution	5.3	4.3	(648,295)	(525,975)	(122,320)	(122,320)	(122,320)	(122,320)	(122,320)	(36,695)	0
3729	Jefferson School District 14Cj	6/30/2022	Proportion	5.4	3.4	(823,073)	(518,231)	(152,421)	(152,421)	(152,421)	(152,421)	(60,968)	0	0
3729	Jefferson School District 14Cj	6/30/2022	Contribution	5.4	3.4	(357,693)	(225,215)	(66,239)	(66,239)	(66,239)	(66,239)	(26,498)	0	0
3729	Jefferson School District 14Cj	6/30/2021	Proportion	5.5	2.5	331,084	150,493	60,197	60,197	60,197	30,099	0	0	0
3729	Jefferson School District 14Cj	6/30/2021	Contribution	5.5	2.5	(984,080)	(447,308)	(178,924)	(178,924)	(178,924)	(89,460)	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Proportion	5.4	1.4	(642,154)	(166,486)	(118,917)	(118,917)	(47,569)	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Contribution	5.4	1.4	(128,466)	(33,306)	(23,790)	(23,790)	(9,516)	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2019	Proportion	5.3	0.3	(621,411)	(35,176)	(117,247)	(35,176)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2019	Contribution	5.3	0.3	(314,425)	(17,800)	(59,325)	(17,800)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2018	Proportion	5.2	0.0	(693,618)	0	(26,678)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2018	Contribution	5.2	0.0	(378,611)	0	(14,561)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2023	Proportion	5.3	4.3	6,513,454	5,284,500	1,228,954	1,228,954	1,228,954	1,228,954	1,228,954	368,684	0
3730	North Marion School District 15	6/30/2023	Contribution	5.3	4.3	(1,185,511)	(961,830)	(223,681)	(223,681)	(223,681)	(223,681)	(223,681)	(67,106)	0
3730	North Marion School District 15	6/30/2022	Proportion	5.4	3.4	(5,163,661)	(3,251,193)	(956,234)	(956,234)	(956,234)	(956,234)	(382,491)	0	0
3730	North Marion School District 15	6/30/2022	Contribution	5.4	3.4	(83,307)	(52,453)	(15,427)	(15,427)	(15,427)	(15,427)	(6,172)	0	0

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Exhibit I

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

June 30, 2024 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
3730	North Marion School District 15	6/30/2021	Proportion	5.5	2.5	(6,327,246)	(2,876,022)	(1,150,408)	(1,150,408)	(1,150,408)	(575,206)	0	0	0
3730	North Marion School District 15	6/30/2021	Contribution	5.5	2.5	13,988,469	6,358,395	2,543,358	2,543,358	2,543,358	1,271,679	0	0	0
3730	North Marion School District 15	6/30/2020	Proportion	5.4	1.4	(862,956)	(223,728)	(159,807)	(159,807)	(63,921)	0	0	0	0
3730	North Marion School District 15	6/30/2020	Contribution	5.4	1.4	(117,595)	(30,487)	(21,777)	(21,777)	(8,710)	0	0	0	0
3730	North Marion School District 15	6/30/2019	Proportion	5.3	0.3	(72,751)	(4,116)	(13,727)	(4,116)	0	0	0	0	0
3730	North Marion School District 15	6/30/2019	Contribution	5.3	0.3	(590,086)	(33,401)	(111,337)	(33,401)	0	0	0	0	0
3730	North Marion School District 15	6/30/2018	Proportion	5.2	0.0	(603,485)	0	(23,210)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2018	Contribution	5.2	0.0	(395,575)	0	(15,215)	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2023	Proportion	5.3	4.3	44,662,846	36,235,894	8,426,952	8,426,952	8,426,952	8,426,952	8,426,952	2,528,086	0
3735	Salem-Keizer Public Schools	6/30/2023	Contribution	5.3	4.3	(5,295,671)	(4,296,488)	(999,183)	(999,183)	(999,183)	(999,183)	(999,183)	(299,756)	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	5.4	3.4	(32,880,522)	(20,702,550)	(6,088,986)	(6,088,986)	(6,088,986)	(6,088,986)	(2,435,592)	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Contribution	5.4	3.4	(487,348)	(306,848)	(90,250)	(90,250)	(90,250)	(90,250)	(36,098)	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Proportion	5.5	2.5	9,163,265	4,165,121	1,666,048	1,666,048	1,666,048	833,025	0	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Contribution	5.5	2.5	(45,325,292)	(20,602,406)	(8,240,962)	(8,240,962)	(8,240,962)	(4,120,482)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	5.4	1.4	(20,006,936)	(5,186,984)	(3,704,988)	(3,704,988)	(1,481,996)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Contribution	5.4	1.4	773,322	200,490	143,208	143,208	57,282	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	5.3	0.3	(2,146,609)	(121,504)	(405,021)	(121,504)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Contribution	5.3	0.3	(10,074,495)	(570,255)	(1,900,848)	(570,255)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	5.2	0.0	(19,016,250)	0	(731,395)	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Contribution	5.2	0.0	(6,888,114)	0	(264,929)	0	0	0	0	0	0
3750	St Paul School District	6/30/2023	Proportion	5.3	4.3	(234,971)	(190,637)	(44,334)	(44,334)	(44,334)	(44,334)	(44,334)	(13,301)	0
3750	St Paul School District	6/30/2023	Contribution	5.3	4.3	206,297	167,373	38,924	38,924	38,924	38,924	38,924	11,677	0
3750	St Paul School District	6/30/2022	Proportion	5.4	3.4	240,248	151,268	44,490	44,490	44,490	44,490	17,798	0	0
3750	St Paul School District	6/30/2022	Contribution	5.4	3.4	146,161	92,027	27,067	27,067	27,067	27,067	10,826	0	0
3750	St Paul School District	6/30/2021	Proportion	5.5	2.5	114,043	51,838	20,735	20,735	20,735	10,368	0	0	0
3750	St Paul School District	6/30/2021	Contribution	5.5	2.5	(125,618)	(57,098)	(22,840)	(22,840)	(22,840)	(11,418)	0	0	0
3750	St Paul School District	6/30/2020	Proportion	5.4	1.4	(677,400)	(175,624)	(125,444)	(125,444)	(50,180)	0	0	0	0
3750	St Paul School District	6/30/2020	Contribution	5.4	1.4	198,099	51,359	36,685	36,685	14,674	0	0	0	0
3750	St Paul School District	6/30/2019	Proportion	5.3	0.3	(261,509)	(14,804)	(49,341)	(14,804)	0	0	0	0	0
3750	St Paul School District	6/30/2019	Contribution	5.3	0.3	19,019	1,079	3,588	1,079	0	0	0	0	0
3750	St Paul School District	6/30/2018	Proportion	5.2	0.0	175,749	0	6,759	0	0	0	0	0	0
3750	St Paul School District	6/30/2018	Contribution	5.2	0.0	(23,345)	0	(900)	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3760	West Stayton School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Contribution	5.3	0.3	615	35	116	35	0	0	0	0	0
3761	Bethany Elementary	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2023	Contribution	5.3	4.3	1,185	961	224	224	224	224	224	65	0
3763	Butte Creek School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Contribution	5.3	0.3	824	49	155	49	0	0	0	0	0
3769	Scotts Mills School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2023	Proportion	5.3	4.3	(601,096)	(487,682)	(113,414)	(113,414)	(113,414)	(113,414)	(113,414)	(34,026)	0
3780	Mt Angel School District 91	6/30/2023	Contribution	5.3	4.3	330,266	267,952	62,314	62,314	62,314	62,314	62,314	18,696	0
3780	Mt Angel School District 91	6/30/2022	Proportion	5.4	3.4	(582,893)	(367,007)	(107,943)	(107,943)	(107,943)	(107,943)	(43,178)	0	0
3780	Mt Angel School District 91	6/30/2022	Contribution	5.4	3.4	188,816	118,884	34,966	34,966	34,966	34,966	13,986	0	0
3780	Mt Angel School District 91	6/30/2021	Proportion	5.5	2.5	(515,881)	(234,490)	(93,797)	(93,797)	(93,797)	(46,896)	0	0	0
3780	Mt Angel School District 91	6/30/2021	Contribution	5.5	2.5	(685,753)	(311,707)	(124,682)	(124,682)	(124,682)	(62,343)	0	0	0
3780	Mt Angel School District 91	6/30/2020	Proportion	5.4	1.4	(332,916)	(86,312)	(61,651)	(61,651)	(24,661)	0	0	0	0
3780	Mt Angel School District 91	6/30/2020	Contribution	5.4	1.4	297,968	77,252	55,179	55,179	22,073	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3780	Mt Angel School District 91	6/30/2019	Proportion	5.3	0.3	(631,542)	(35,747)	(119,159)	(35,747)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2019	Contribution	5.3	0.3	(120,411)	(6,816)	(22,719)	(6,816)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2018	Proportion	5.2	0.0	(39,229)	0	(1,509)	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2018	Contribution	5.2	0.0	105,172	0	4,047	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2023	Proportion	5.3	4.3	(3,265,932)	(2,649,718)	(616,214)	(616,214)	(616,214)	(616,214)	(616,214)	(184,862)	0
3786	Woodburn School District	6/30/2023	Contribution	5.3	4.3	3,385,126	2,746,423	638,703	638,703	638,703	638,703	638,703	191,611	0
3786	Woodburn School District	6/30/2022	Proportion	5.4	3.4	(1,588,555)	(1,000,201)	(294,177)	(294,177)	(294,177)	(294,177)	(117,670)	0	0
3786	Woodburn School District	6/30/2022	Contribution	5.4	3.4	1,901,039	1,196,951	352,044	352,044	352,044	352,044	140,819	0	0
3786	Woodburn School District	6/30/2021	Proportion	5.5	2.5	(373,489)	(169,768)	(67,907)	(67,907)	(67,907)	(33,954)	0	0	0
3786	Woodburn School District	6/30/2021	Contribution	5.5	2.5	(5,084,116)	(2,310,961)	(924,385)	(924,385)	(924,385)	(462,191)	0	0	0
3786	Woodburn School District	6/30/2020	Proportion	5.4	1.4	318,837	82,661	59,044	59,044	23,617	0	0	0	0
3786	Woodburn School District	6/30/2020	Contribution	5.4	1.4	2,296,294	595,334	425,240	425,240	170,094	0	0	0	0
3786	Woodburn School District	6/30/2019	Proportion	5.3	0.3	(2,887,376)	(163,436)	(544,788)	(163,436)	0	0	0	0	0
3786	Woodburn School District	6/30/2019	Contribution	5.3	0.3	748,572	42,372	141,240	42,372	0	0	0	0	0
3786	Woodburn School District	6/30/2018	Proportion	5.2	0.0	(517,680)	0	(19,910)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2018	Contribution	5.2	0.0	994,324	0	38,244	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2023	Proportion	5.3	4.3	4,623,485	3,751,129	872,356	872,356	872,356	872,356	872,356	261,705	0
3809	Morrow County Schools	6/30/2023	Contribution	5.3	4.3	(247,031)	(200,421)	(46,610)	(46,610)	(46,610)	(46,610)	(46,610)	(13,981)	0
3809	Morrow County Schools	6/30/2022	Proportion	5.4	3.4	(2,619,306)	(1,649,192)	(485,057)	(485,057)	(485,057)	(485,057)	(194,021)	0	0

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June 30, 2024 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
3809	Morrow County Schools	6/30/2022	Contribution	5.4	3.4	112,282	70,696	20,793	20,793	20,793	20,793	8,317	0	0
3809	Morrow County Schools	6/30/2021	Proportion	5.5	2.5	(8,433,521)	(3,833,420)	(1,533,367)	(1,533,367)	(1,533,367)	(766,686)	0	0	0
3809	Morrow County Schools	6/30/2021	Contribution	5.5	2.5	16,885,727	7,675,331	3,070,132	3,070,132	3,070,132	1,535,067	0	0	0
3809	Morrow County Schools	6/30/2020	Proportion	5.4	1.4	849,241	220,173	157,267	157,267	62,906	0	0	0	0
3809	Morrow County Schools	6/30/2020	Contribution	5.4	1.4	429,494	111,350	79,536	79,536	31,814	0	0	0	0
3809	Morrow County Schools	6/30/2019	Proportion	5.3	0.3	(980,663)	(55,508)	(185,031)	(55,508)	0	0	0	0	0
3809	Morrow County Schools	6/30/2019	Contribution	5.3	0.3	(179,919)	(10,184)	(33,947)	(10,184)	0	0	0	0	0
3809	Morrow County Schools	6/30/2018	Proportion	5.2	0.0	12,623	0	483	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2018	Contribution	5.2	0.0	(251,911)	0	(9,691)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2023	Proportion	5.3	4.3	181,148,795	146,969,777	34,179,018	34,179,018	34,179,018	34,179,018	34,179,018	10,253,705	0
3818	Portland Public Schools	6/30/2023	Contribution	5.3	4.3	(41,572,317)	(33,728,484)	(7,843,833)	(7,843,833)	(7,843,833)	(7,843,833)	(7,843,833)	(2,353,152)	0
3818	Portland Public Schools	6/30/2022	Proportion	5.4	3.4	(121,525,162)	(76,515,842)	(22,504,660)	(22,504,660)	(22,504,660)	(22,504,660)	(9,001,862)	0	0
3818	Portland Public Schools	6/30/2022	Contribution	5.4	3.4	(7,664,390)	(4,825,728)	(1,419,331)	(1,419,331)	(1,419,331)	(1,419,331)	(567,735)	0	0
3818	Portland Public Schools	6/30/2021	Proportion	5.5	2.5	(153,930,604)	(69,968,455)	(27,987,383)	(27,987,383)	(27,987,383)	(13,993,689)	0	0	0
3818	Portland Public Schools	6/30/2021	Contribution	5.5	2.5	346,031,058	157,286,844	62,914,738	62,914,738	62,914,738	31,457,368	0	0	0
3818	Portland Public Schools	6/30/2020	Proportion	5.4	1.4	(25,869,691)	(6,706,955)	(4,790,684)	(4,790,684)	(1,916,271)	0	0	0	0
3818	Portland Public Schools	6/30/2020	Contribution	5.4	1.4	(30,321,773)	(7,861,201)	(5,615,143)	(5,615,143)	(2,246,058)	0	0	0	0
3818	Portland Public Schools	6/30/2019	Proportion	5.3	0.3	89,678,512	5,076,142	16,920,474	5,076,142	0	0	0	0	0
3818	Portland Public Schools	6/30/2019	Contribution	5.3	0.3	(30,738,268)	(1,739,903)	(5,799,673)	(1,739,903)	0	0	0	0	0
3818	Portland Public Schools	6/30/2018	Proportion	5.2	0.0	(60,799,139)	0	(2,338,429)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2018	Contribution	5.2	0.0	(21,998,494)	0	(846,094)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2023	Proportion	5.3	4.3	9,698,716	7,868,770	1,829,946	1,829,946	1,829,946	1,829,946	1,829,946	548,986	0
3820	Parkrose School District	6/30/2023	Contribution	5.3	4.3	(3,956)	(3,210)	(746)	(746)	(746)	(746)	(746)	(226)	0
3820	Parkrose School District	6/30/2022	Proportion	5.4	3.4	(8,092,486)	(5,095,268)	(1,498,609)	(1,498,609)	(1,498,609)	(1,498,609)	(599,441)	0	0
3820	Parkrose School District	6/30/2022	Contribution	5.4	3.4	1,823,721	1,148,269	337,726	337,726	337,726	337,726	135,091	0	0
3820	Parkrose School District	6/30/2021	Proportion	5.5	2.5	(11,673,561)	(5,306,163)	(2,122,466)	(2,122,466)	(2,122,466)	(1,061,231)	0	0	0
3820	Parkrose School District	6/30/2021	Contribution	5.5	2.5	28,064,489	12,756,587	5,102,634	5,102,634	5,102,634	2,551,319	0	0	0
3820	Parkrose School District	6/30/2020	Proportion	5.4	1.4	(3,534,151)	(916,263)	(654,472)	(654,472)	(261,791)	0	0	0	0
3820	Parkrose School District	6/30/2020	Contribution	5.4	1.4	1,276,084	330,836	236,312	236,312	94,524	0	0	0	0
3820	Parkrose School District	6/30/2019	Proportion	5.3	0.3	(1,051,938)	(59,543)	(198,479)	(59,543)	0	0	0	0	0
3820	Parkrose School District	6/30/2019	Contribution	5.3	0.3	94,860	5,370	17,898	5,370	0	0	0	0	0
3820	Parkrose School District	6/30/2018	Proportion	5.2	0.0	(8,669,758)	0	(333,453)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2018	Contribution	5.2	0.0	21,209,422	0	815,747	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2023	Proportion	5.3	4.3	21,281,485	17,266,110	4,015,375	4,015,375	4,015,375	4,015,375	4,015,375	1,204,610	0
3824	Reynolds School District	6/30/2023	Contribution	5.3	4.3	(8,159,722)	(6,620,152)	(1,539,570)	(1,539,570)	(1,539,570)	(1,539,570)	(1,539,570)	(461,872)	0
3824	Reynolds School District	6/30/2022	Proportion	5.4	3.4	(7,191,694)	(4,528,104)	(1,331,795)	(1,331,795)	(1,331,795)	(1,331,795)	(532,719)	0	0
3824	Reynolds School District	6/30/2022	Contribution	5.4	3.4	(3,431,928)	(2,160,844)	(635,542)	(635,542)	(635,542)	(635,542)	(254,218)	0	0
3824	Reynolds School District	6/30/2021	Proportion	5.5	2.5	4,662,555	2,119,344	847,737	847,737	847,737	423,870	0	0	0
3824	Reynolds School District	6/30/2021	Contribution	5.5	2.5	(13,195,872)	(5,998,125)	(2,399,249)	(2,399,249)	(2,399,249)	(1,199,627)	0	0	0
3824	Reynolds School District	6/30/2020	Proportion	5.4	1.4	(10,631,772)	(2,756,384)	(1,968,847)	(1,968,847)	(787,537)	0	0	0	0
3824	Reynolds School District	6/30/2020	Contribution	5.4	1.4	(1,198,529)	(310,729)	(221,950)	(221,950)	(88,779)	0	0	0	0
3824	Reynolds School District	6/30/2019	Proportion	5.3	0.3	(1,816,839)	(102,839)	(342,800)	(102,839)	0	0	0	0	0
3824	Reynolds School District	6/30/2019	Contribution	5.3	0.3	(3,809,008)	(215,603)	(718,681)	(215,603)	0	0	0	0	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 I

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

June 30, 2024 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
3824	Reynolds School District	6/30/2018	Proportion	5.2	0.0	(11,844,967)	0	(455,577)	0	0	0	0	0	0
3824	Reynolds School District	6/30/2018	Contribution	5.2	0.0	6,706,296	0	257,936	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2023	Proportion	5.3	4.3	75,256	61,057	14,199	14,199	14,199	14,199	14,199	4,261	0
3842	Corbett School District 39	6/30/2023	Contribution	5.3	4.3	388,512	315,208	73,304	73,304	73,304	73,304	73,304	21,992	0
3842	Corbett School District 39	6/30/2022	Proportion	5.4	3.4	(109,841)	(69,159)	(20,341)	(20,341)	(20,341)	(20,341)	(8,136)	0	0
3842	Corbett School District 39	6/30/2022	Contribution	5.4	3.4	339,015	213,453	62,781	62,781	62,781	62,781	25,110	0	0
3842	Corbett School District 39	6/30/2021	Proportion	5.5	2.5	(998,638)	(453,925)	(181,571)	(181,571)	(181,571)	(90,783)	0	0	0
3842	Corbett School District 39	6/30/2021	Contribution	5.5	2.5	(975,309)	(443,322)	(177,329)	(177,329)	(177,329)	(88,664)	0	0	0
3842	Corbett School District 39	6/30/2020	Proportion	5.4	1.4	252,539	65,475	46,766	46,766	18,709	0	0	0	0
3842	Corbett School District 39	6/30/2020	Contribution	5.4	1.4	242,610	62,898	44,928	44,928	17,970	0	0	0	0
3842	Corbett School District 39	6/30/2019	Proportion	5.3	0.3	(1,024,631)	(57,996)	(193,327)	(57,996)	0	0	0	0	0
3842	Corbett School District 39	6/30/2019	Contribution	5.3	0.3	41,695	2,360	7,867	2,360	0	0	0	0	0
3842	Corbett School District 39	6/30/2018	Proportion	5.2	0.0	(330,749)	0	(12,719)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2018	Contribution	5.2	0.0	66,198	0	2,548	0	0	0	0	0	0
3843	David Douglas School District	6/30/2023	Proportion	5.3	4.3	(5,958,136)	(4,833,959)	(1,124,177)	(1,124,177)	(1,124,177)	(1,124,177)	(1,124,177)	(337,251)	0
3843	David Douglas School District	6/30/2023	Contribution	5.3	4.3	2,774,316	2,250,860	523,456	523,456	523,456	523,456	523,456	157,036	0
3843	David Douglas School District	6/30/2022	Proportion	5.4	3.4	(4,136,570)	(2,604,508)	(766,031)	(766,031)	(766,031)	(766,031)	(306,415)	0	0
3843	David Douglas School District	6/30/2022	Contribution	5.4	3.4	2,358,207	1,484,797	436,705	436,705	436,705	436,705	174,682	0	0
3843	David Douglas School District	6/30/2021	Proportion	5.5	2.5	(5,247,232)	(2,385,106)	(954,042)	(954,042)	(954,042)	(477,022)	0	0	0
3843	David Douglas School District	6/30/2021	Contribution	5.5	2.5	(12,003,313)	(5,456,050)	(2,182,421)	(2,182,421)	(2,182,421)	(1,091,208)	0	0	0
3843	David Douglas School District	6/30/2020	Proportion	5.4	1.4	(10,206,394)	(2,646,102)	(1,890,073)	(1,890,073)	(756,029)	0	0	0	0
3843	David Douglas School District	6/30/2020	Contribution	5.4	1.4	2,952,107	765,363	546,686	546,686	218,677	0	0	0	0
3843	David Douglas School District	6/30/2019	Proportion	5.3	0.3	(7,422,331)	(420,131)	(1,400,440)	(420,131)	0	0	0	0	0
3843	David Douglas School District	6/30/2019	Contribution	5.3	0.3	(864,151)	(48,916)	(163,047)	(48,916)	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Proportion	5.2	0.0	(2,102,962)	0	(80,882)	0	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Contribution	5.2	0.0	(580,720)	0	(22,335)	0	0	0	0	0	0
3847	Riverdale School	6/30/2023	Proportion	5.3	4.3	788,832	639,996	148,836	148,836	148,836	148,836	148,836	44,652	0
3847	Riverdale School	6/30/2023	Contribution	5.3	4.3	(314,453)	(255,122)	(59,331)	(59,331)	(59,331)	(59,331)	(59,331)	(17,798)	0
3847	Riverdale School	6/30/2022	Proportion	5.4	3.4	(1,100,415)	(692,853)	(203,781)	(203,781)	(203,781)	(203,781)	(81,510)	0	0
3847	Riverdale School	6/30/2022	Contribution	5.4	3.4	(87,347)	(54,997)	(16,175)	(16,175)	(16,175)	(16,175)	(6,472)	0	0
3847	Riverdale School	6/30/2021	Proportion	5.5	2.5	669,532	304,333	121,733	121,733	121,733	60,867	0	0	0
3847	Riverdale School	6/30/2021	Contribution	5.5	2.5	(951,090)	(432,315)	(172,925)	(172,925)	(172,925)	(86,465)	0	0	0
3847	Riverdale School	6/30/2020	Proportion	5.4	1.4	(532,696)	(138,108)	(98,647)	(98,647)	(39,461)	0	0	0	0
3847	Riverdale School	6/30/2020	Contribution	5.4	1.4	206,372	53,504	38,217	38,217	15,287	0	0	0	0
3847	Riverdale School	6/30/2019	Proportion	5.3	0.3	(1,062,453)	(60,138)	(200,463)	(60,138)	0	0	0	0	0
3847	Riverdale School	6/30/2019	Contribution	5.3	0.3	(243,002)	(13,757)	(45,849)	(13,757)	0	0	0	0	0
3847	Riverdale School	6/30/2018	Proportion	5.2	0.0	(123,790)	0	(4,760)	0	0	0	0	0	0
3847	Riverdale School	6/30/2018	Contribution	5.2	0.0	(279,522)	0	(10,752)	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2023	Proportion	5.3	4.3	8,027,859	6,513,169	1,514,690	1,514,690	1,514,690	1,514,690	1,514,690	454,409	0
3850	Dallas School District	6/30/2023	Contribution	5.3	4.3	238,310	193,346	44,964	44,964	44,964	44,964	44,964	13,490	0
3850	Dallas School District	6/30/2022	Proportion	5.4	3.4	(5,904,257)	(3,717,495)	(1,093,381)	(1,093,381)	(1,093,381)	(1,093,381)	(437,352)	0	0
3850	Dallas School District	6/30/2022	Contribution	5.4	3.4	1,374,909	865,683	254,613	254,613	254,613	254,613	101,844	0	0
3850	Dallas School District	6/30/2021	Proportion	5.5	2.5	(21,279,804)	(9,672,639)	(3,869,055)	(3,869,055)	(3,869,055)	(1,934,529)	0	0	0
3850	Dallas School District	6/30/2021	Contribution	5.5	2.5	39,102,229	17,773,741	7,109,496	7,109,496	7,109,496	3,554,749	0	0	0
3850	Dallas School District	6/30/2020	Proportion	5.4	1.4	628,326	162,898	116,357	116,357	46,541	0	0	0	0
3850	Dallas School District	6/30/2020	Contribution	5.4	1.4	1,142,705	296,257	211,612	211,612	84,645	0	0	0	0
3850	Dallas School District	6/30/2019	Proportion	5.3	0.3	(4,350,574)	(246,259)	(820,863)	(246,259)	0	0	0	0	0
3850	Dallas School District	6/30/2019	Contribution	5.3	0.3	516,849	29,254	97,519	29,254	0	0	0	0	0
3850	Dallas School District	6/30/2018	Proportion	5.2	0.0	400,674	0	15,409	0	0	0	0	0	0
3850	Dallas School District	6/30/2018	Contribution	5.2	0.0	194,419	0	7,479	0	0	0	0	0	0
3859	Central School District 13J	6/30/2023	Proportion	5.3	4.3	3,274,870	2,656,970	617,900	617,900	617,900	617,900	617,900	185,370	0
3859	Central School District 13J	6/30/2023	Contribution	5.3	4.3	(1,260,813)	(1,022,924)	(237,889)	(237,889)	(237,889)	(237,889)	(237,889)	(71,368)	0
3859	Central School District 13J	6/30/2022	Proportion	5.4	3.4	(1,251,724)	(788,122)	(231,801)	(231,801)	(231,801)	(231,801)	(92,719)	0	0
3859	Central School District 13J	6/30/2022	Contribution	5.4	3.4	(779,378)	(490,720)	(144,329)	(144,329)	(144,329)	(144,329)	(57,733)	0	0
3859	Central School District 13J	6/30/2021	Proportion	5.5	2.5	1,042,620	473,919	189,567	189,567	189,567	94,785	0	0	0

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Exhibit I

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

June 30, 2024 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
3859	Central School District 13J	6/30/2021	Contribution	5.5	2.5	(3,910,378)	(1,777,444)	(710,978)	(710,978)	(710,978)	(355,488)	0	0	0
3859	Central School District 13J	6/30/2020	Proportion	5.4	1.4	333,163	86,375	61,697	61,697	24,678	0	0	0	0
3859	Central School District 13J	6/30/2020	Contribution	5.4	1.4	(536,419)	(139,071)	(99,337)	(99,337)	(39,734)	0	0	0	0
3859	Central School District 13J	6/30/2019	Proportion	5.3	0.3	700,484	39,649	132,167	39,649	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Contribution	5.3	0.3	(923,228)	(52,258)	(174,194)	(52,258)	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Proportion	5.2	0.0	(1,410,656)	0	(54,256)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Contribution	5.2	0.0	(906,022)	0	(34,847)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2023	Proportion	5.3	4.3	(113,267)	(91,896)	(21,371)	(21,371)	(21,371)	(21,371)	(21,371)	(6,412)	0
3865	Perrydale School District 21	6/30/2023	Contribution	5.3	4.3	63,962	51,894	12,068	12,068	12,068	12,068	12,068	3,622	0
3865	Perrydale School District 21	6/30/2022	Proportion	5.4	3.4	(242,244)	(152,524)	(44,860)	(44,860)	(44,860)	(44,860)	(17,944)	0	0
3865	Perrydale School District 21	6/30/2022	Contribution	5.4	3.4	(14,163)	(8,917)	(2,623)	(2,623)	(2,623)	(2,623)	(1,048)	0	0
3865	Perrydale School District 21	6/30/2021	Proportion	5.5	2.5	121,064	55,028	22,012	22,012	22,012	11,004	0	0	0
3865	Perrydale School District 21	6/30/2021	Contribution	5.5	2.5	(328,296)	(149,226)	(59,690)	(59,690)	(59,690)	(29,846)	0	0	0
3865	Perrydale School District 21	6/30/2020	Proportion	5.4	1.4	(217,101)	(56,285)	(40,204)	(40,204)	(16,081)	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Contribution	5.4	1.4	103,176	26,748	19,107	19,107	7,641	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Proportion	5.3	0.3	(166,054)	(9,399)	(31,331)	(9,399)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Contribution	5.3	0.3	51,478	2,913	9,713	2,913	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Proportion	5.2	0.0	285,889	0	10,994	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Contribution	5.2	0.0	(12,772)	0	(492)	0	0	0	0	0	0
3887	Falls City School District	6/30/2023	Proportion	5.3	4.3	292,730	237,498	55,232	55,232	55,232	55,232	55,232	16,570	0
3887	Falls City School District	6/30/2023	Contribution	5.3	4.3	(112,535)	(91,302)	(21,233)	(21,233)	(21,233)	(21,233)	(21,233)	(6,370)	0
3887	Falls City School District	6/30/2022	Proportion	5.4	3.4	(73,686)	(46,394)	(13,646)	(13,646)	(13,646)	(13,646)	(5,456)	0	0
3887	Falls City School District	6/30/2022	Contribution	5.4	3.4	(167,713)	(105,597)	(31,058)	(31,058)	(31,058)	(31,058)	(12,423)	0	0
3887	Falls City School District	6/30/2021	Proportion	5.5	2.5	456,285	207,402	82,961	82,961	82,961	41,480	0	0	0
3887	Falls City School District	6/30/2021	Contribution	5.5	2.5	(398,237)	(181,016)	(72,407)	(72,407)	(72,407)	(36,202)	0	0	0
3887	Falls City School District	6/30/2020	Proportion	5.4	1.4	(188,966)	(48,990)	(34,994)	(34,994)	(13,996)	0	0	0	0
3887	Falls City School District	6/30/2020	Contribution	5.4	1.4	(141,656)	(36,724)	(26,233)	(26,233)	(10,491)	0	0	0	0
3887	Falls City School District	6/30/2019	Proportion	5.3	0.3	621,394	35,174	117,244	35,174	0	0	0	0	0
3887	Falls City School District	6/30/2019	Contribution	5.3	0.3	(181,817)	(10,292)	(34,305)	(10,292)	0	0	0	0	0
3887	Falls City School District	6/30/2018	Proportion	5.2	0.0	104,205	0	4,010	0	0	0	0	0	0
3887	Falls City School District	6/30/2018	Contribution	5.2	0.0	(99,761)	0	(3,836)	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2023	Proportion	5.3	4.3	6,712,473	5,445,969	1,266,504	1,266,504	1,266,504	1,266,504	1,266,504	379,953	0
3902	Tillamook Public Schools	6/30/2023	Contribution	5.3	4.3	(1,465,469)	(1,188,965)	(276,504)	(276,504)	(276,504)	(276,504)	(276,504)	(82,949)	0
3902	Tillamook Public Schools	6/30/2022	Proportion	5.4	3.4	(5,397,548)	(3,398,456)	(999,546)	(999,546)	(999,546)	(999,546)	(399,818)	0	0
3902	Tillamook Public Schools	6/30/2022	Contribution	5.4	3.4	(377,275)	(237,543)	(69,866)	(69,866)	(69,866)	(69,866)	(27,945)	0	0
3902	Tillamook Public Schools	6/30/2021	Proportion	5.5	2.5	(3,467,515)	(1,576,144)	(630,457)	(630,457)	(630,457)	(315,230)	0	0	0
3902	Tillamook Public Schools	6/30/2021	Contribution	5.5	2.5	11,009,270	5,004,215	2,001,685	2,001,685	2,001,685	1,000,845	0	0	0
3902	Tillamook Public Schools	6/30/2020	Proportion	5.4	1.4	(470,848)	(122,072)	(87,194)	(87,194)	(34,878)	0	0	0	0
3902	Tillamook Public Schools	6/30/2020	Contribution	5.4	1.4	(979,355)	(253,907)	(181,362)	(181,362)	(72,545)	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Proportion	5.3	0.3	2,623,193	148,483	494,942	148,483	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Contribution	5.3	0.3	(1,266,998)	(71,718)	(239,056)	(71,718)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Proportion	5.2	0.0	(1,313,137)	0	(50,507)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Contribution	5.2	0.0	(844,897)	0	(32,497)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2023	Proportion	5.3	4.3	(395,538)	(320,908)	(74,630)	(74,630)	(74,630)	(74,630)	(74,630)	(22,388)	0
3920	Neah-Kah-Nie School District	6/30/2023	Contribution	5.3	4.3	678,630	550,587	128,043	128,043	128,043	128,043	128,043	38,415	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	5.4	3.4	(1,165,316)	(733,718)	(215,799)	(215,799)	(215,799)	(215,799)	(86,321)	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Contribution	5.4	3.4	494,782	311,530	91,626	91,626	91,626	91,626	36,652	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Proportion	5.5	2.5	(656,863)	(298,573)	(119,430)	(119,430)	(119,430)	(59,713)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Contribution	5.5	2.5	(947,640)	(430,746)	(172,298)	(172,298)	(172,298)	(86,150)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	5.4	1.4	(97,467)	(25,271)	(18,049)	(18,049)	(7,222)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Contribution	5.4	1.4	401,085	103,985	74,275	74,275	29,710	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	5.3	0.3	(754,563)	(42,713)	(142,370)	(42,713)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Contribution	5.3	0.3	137,258	7,768	25,898	7,768	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	5.2	0.0	508,016	0	19,541	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Contribution	5.2	0.0	185,340	0	7,130	0	0	0	0	0	0

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June 30, 2024 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
3927	Echo School District	6/30/2023	Proportion	5.3	4.3	796,238	646,004	150,234	150,234	150,234	150,234	150,234	45,068	0
3927	Echo School District	6/30/2023	Contribution	5.3	4.3	(119,324)	(96,810)	(22,514)	(22,514)	(22,514)	(22,514)	(22,514)	(6,754)	0
3927	Echo School District	6/30/2022	Proportion	5.4	3.4	(678,811)	(427,399)	(125,706)	(125,706)	(125,706)	(125,706)	(50,281)	0	0
3927	Echo School District	6/30/2022	Contribution	5.4	3.4	(45,342)	(28,548)	(8,397)	(8,397)	(8,397)	(8,397)	(3,357)	0	0
3927	Echo School District	6/30/2021	Proportion	5.5	2.5	(1,300,469)	(591,122)	(236,449)	(236,449)	(236,449)	(118,224)	0	0	0
3927	Echo School District	6/30/2021	Contribution	5.5	2.5	2,935,853	1,334,480	533,791	533,791	533,791	266,898	0	0	0
3927	Echo School District	6/30/2020	Proportion	5.4	1.4	(447,498)	(116,018)	(82,870)	(82,870)	(33,148)	0	0	0	0
3927	Echo School District	6/30/2020	Contribution	5.4	1.4	(6,877)	(1,781)	(1,274)	(1,274)	(507)	0	0	0	0
3927	Echo School District	6/30/2019	Proportion	5.3	0.3	118,244	6,694	22,310	6,694	0	0	0	0	0
3927	Echo School District	6/30/2019	Contribution	5.3	0.3	(111,633)	(6,318)	(21,063)	(6,318)	0	0	0	0	0
3927	Echo School District	6/30/2018	Proportion	5.2	0.0	307,733	0	11,838	0	0	0	0	0	0
3927	Echo School District	6/30/2018	Contribution	5.2	0.0	(103,649)	0	(3,989)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2023	Proportion	5.3	4.3	2,762,703	2,241,438	521,265	521,265	521,265	521,265	521,265	156,378	0
3928	Umatilla School District 6R	6/30/2023	Contribution	5.3	4.3	(155,212)	(125,927)	(29,285)	(29,285)	(29,285)	(29,285)	(29,285)	(8,787)	0
3928	Umatilla School District 6R	6/30/2022	Proportion	5.4	3.4	(1,499,871)	(944,363)	(277,754)	(277,754)	(277,754)	(277,754)	(111,101)	0	0
3928	Umatilla School District 6R	6/30/2022	Contribution	5.4	3.4	(36,463)	(22,959)	(6,752)	(6,752)	(6,752)	(6,752)	(2,703)	0	0
3928	Umatilla School District 6R	6/30/2021	Proportion	5.5	2.5	(5,547,053)	(2,521,388)	(1,008,555)	(1,008,555)	(1,008,555)	(504,278)	0	0	0
3928	Umatilla School District 6R	6/30/2021	Contribution	5.5	2.5	9,773,880	4,442,673	1,777,069	1,777,069	1,777,069	888,535	0	0	0
3928	Umatilla School District 6R	6/30/2020	Proportion	5.4	1.4	(734,485)	(190,421)	(136,016)	(136,016)	(54,405)	0	0	0	0
3928	Umatilla School District 6R	6/30/2020	Contribution	5.4	1.4	81,108	21,028	15,020	15,020	6,008	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Proportion	5.3	0.3	921,950	52,185	173,953	52,185	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Contribution	5.3	0.3	(192,023)	(10,868)	(36,231)	(10,868)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2018	Proportion	5.2	0.0	(446,325)	0	(17,165)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2018	Contribution	5.2	0.0	225,237	0	8,662	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2023	Proportion	5.3	4.3	4,893,235	3,969,983	923,252	923,252	923,252	923,252	923,252	276,975	0
3931	Pendleton School District 16R	6/30/2023	Contribution	5.3	4.3	(2,532,297)	(2,054,505)	(477,792)	(477,792)	(477,792)	(477,792)	(477,792)	(143,337)	0
3931	Pendleton School District 16R	6/30/2022	Proportion	5.4	3.4	(3,453,385)	(2,174,353)	(639,516)	(639,516)	(639,516)	(639,516)	(255,805)	0	0
3931	Pendleton School District 16R	6/30/2022	Contribution	5.4	3.4	(1,585,452)	(998,248)	(293,602)	(293,602)	(293,602)	(293,602)	(117,442)	0	0
3931	Pendleton School District 16R	6/30/2021	Proportion	5.5	2.5	2,715,014	1,234,097	493,639	493,639	493,639	246,819	0	0	0
3931	Pendleton School District 16R	6/30/2021	Contribution	5.5	2.5	(3,755,209)	(1,706,914)	(682,765)	(682,765)	(682,765)	(341,384)	0	0	0
3931	Pendleton School District 16R	6/30/2020	Proportion	5.4	1.4	(2,577,648)	(668,280)	(477,342)	(477,342)	(190,938)	0	0	0	0
3931	Pendleton School District 16R	6/30/2020	Contribution	5.4	1.4	(978,082)	(253,578)	(181,126)	(181,126)	(72,452)	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Proportion	5.3	0.3	1,816,568	102,823	342,749	102,823	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Contribution	5.3	0.3	(1,316,214)	(74,504)	(248,342)	(74,504)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Proportion	5.2	0.0	(3,542,424)	0	(136,249)	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Contribution	5.2	0.0	(1,031,431)	0	(39,671)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2023	Proportion	5.3	4.3	(224,037)	(181,766)	(42,271)	(42,271)	(42,271)	(42,271)	(42,271)	(12,682)	0
3935	Athena-Weston School District 29Rj	6/30/2023	Contribution	5.3	4.3	316,255	256,584	59,671	59,671	59,671	59,671	59,671	17,900	0
3935	Athena-Weston School District 29Rj	6/30/2022	Proportion	5.4	3.4	110,269	69,429	20,420	20,420	20,420	20,420	8,169	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Contribution	5.4	3.4	227,101	142,989	42,056	42,056	42,056	42,056	16,821	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Proportion	5.5	2.5	146,952	66,795	26,719	26,719	26,719	13,357	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Contribution	5.5	2.5	(483,433)	(219,742)	(87,897)	(87,897)	(87,897)	(43,948)	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2020	Proportion	5.4	1.4	(62,382)	(16,174)	(11,552)	(11,552)	(4,622)	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2020	Contribution	5.4	1.4	264,999	68,703	49,074	49,074	19,629	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2019	Proportion	5.3	0.3	(490,468)	(27,763)	(92,541)	(27,763)	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2019	Contribution	5.3	0.3	40,996	2,321	7,735	2,321	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2018	Proportion	5.2	0.0	(94,242)	0	(3,627)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2018	Contribution	5.2	0.0	39,197	0	1,507	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3936	Milton-Freewater Elementary School District 31	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2023	Proportion	5.3	4.3	817,633	663,363	154,270	154,270	154,270	154,270	154,270	46,283	0
3942	Stanfield School District	6/30/2023	Contribution	5.3	4.3	(347,884)	(282,246)	(65,638)	(65,638)	(65,638)	(65,638)	(65,638)	(19,694)	0
3942	Stanfield School District	6/30/2022	Proportion	5.4	3.4	(273,739)	(172,355)	(50,692)	(50,692)	(50,692)	(50,692)	(20,279)	0	0
3942	Stanfield School District	6/30/2022	Contribution	5.4	3.4	(183,845)	(115,755)	(34,045)	(34,045)	(34,045)	(34,045)	(13,620)	0	0
3942	Stanfield School District	6/30/2021	Proportion	5.5	2.5	158,979	72,264	28,905	28,905	28,905	14,454	0	0	0
3942	Stanfield School District	6/30/2021	Contribution	5.5	2.5	(599,397)	(272,454)	(108,981)	(108,981)	(108,981)	(54,492)	0	0	0
3942	Stanfield School District	6/30/2020	Proportion	5.4	1.4	(152,338)	(39,494)	(28,211)	(28,211)	(11,283)	0	0	0	0
3942	Stanfield School District	6/30/2020	Contribution	5.4	1.4	(150,123)	(38,919)	(27,801)	(27,801)	(11,118)	0	0	0	0
3942	Stanfield School District	6/30/2019	Proportion	5.3	0.3	273,688	15,493	51,639	15,493	0	0	0	0	0
3942	Stanfield School District	6/30/2019	Contribution	5.3	0.3	(267,604)	(15,149)	(50,491)	(15,149)	0	0	0	0	0
3942	Stanfield School District	6/30/2018	Proportion	5.2	0.0	(268,651)	0	(10,331)	0	0	0	0	0	0
3942	Stanfield School District	6/30/2018	Contribution	5.2	0.0	(245,003)	0	(9,423)	0	0	0	0	0	0
3944	Ukiah School	6/30/2023	Proportion	5.3	4.3	(218,200)	(177,030)	(41,170)	(41,170)	(41,170)	(41,170)	(41,170)	(12,350)	0
3944	Ukiah School	6/30/2023	Contribution	5.3	4.3	71,443	57,963	13,480	13,480	13,480	13,480	13,480	4,043	0
3944	Ukiah School	6/30/2022	Proportion	5.4	3.4	(20,995)	(13,219)	(3,888)	(3,888)	(3,888)	(3,888)	(1,555)	0	0
3944	Ukiah School	6/30/2022	Contribution	5.4	3.4	24,405	15,367	4,519	4,519	4,519	4,519	1,810	0	0
3944	Ukiah School	6/30/2021	Proportion	5.5	2.5	(90,656)	(41,207)	(16,483)	(16,483)	(16,483)	(8,241)	0	0	0
3944	Ukiah School	6/30/2021	Contribution	5.5	2.5	(67,259)	(30,572)	(12,229)	(12,229)	(12,229)	(6,114)	0	0	0
3944	Ukiah School	6/30/2020	Proportion	5.4	1.4	(18,972)	(4,920)	(3,513)	(3,513)	(1,407)	0	0	0	0
3944	Ukiah School	6/30/2020	Contribution	5.4	1.4	30,931	8,019	5,728	5,728	2,291	0	0	0	0
3944	Ukiah School	6/30/2019	Proportion	5.3	0.3	(84,001)	(4,756)	(15,849)	(4,756)	0	0	0	0	0
3944	Ukiah School	6/30/2019	Contribution	5.3	0.3	18,568	1,053	3,503	1,053	0	0	0	0	0
3944	Ukiah School	6/30/2018	Proportion	5.2	0.0	8,205	0	315	0	0	0	0	0	0
3944	Ukiah School	6/30/2018	Contribution	5.2	0.0	19,243	0	738	0	0	0	0	0	0
3957	Helix School District	6/30/2023	Proportion	5.3	4.3	(123,517)	(100,212)	(23,305)	(23,305)	(23,305)	(23,305)	(23,305)	(6,992)	0
3957	Helix School District	6/30/2023	Contribution	5.3	4.3	168,548	136,746	31,802	31,802	31,802	31,802	31,802	9,538	0
3957	Helix School District	6/30/2022	Proportion	5.4	3.4	61,150	38,502	11,324	11,324	11,324	11,324	4,530	0	0
3957	Helix School District	6/30/2022	Contribution	5.4	3.4	98,821	62,221	18,300	18,300	18,300	18,300	7,321	0	0
3957	Helix School District	6/30/2021	Proportion	5.5	2.5	114,853	52,207	20,882	20,882	20,882	10,443	0	0	0
3957	Helix School District	6/30/2021	Contribution	5.5	2.5	(219,431)	(99,740)	(39,897)	(39,897)	(39,897)	(19,946)	0	0	0
3957	Helix School District	6/30/2020	Proportion	5.4	1.4	(267,793)	(69,429)	(49,591)	(49,591)	(19,838)	0	0	0	0
3957	Helix School District	6/30/2020	Contribution	5.4	1.4	90,404	23,440	16,741	16,741	6,699	0	0	0	0
3957	Helix School District	6/30/2019	Proportion	5.3	0.3	(159,406)	(9,021)	(30,077)	(9,021)	0	0	0	0	0
3957	Helix School District	6/30/2019	Contribution	5.3	0.3	(11,213)	(633)	(2,116)	(633)	0	0	0	0	0
3957	Helix School District	6/30/2018	Proportion	5.2	0.0	59,538	0	2,288	0	0	0	0	0	0
3957	Helix School District	6/30/2018	Contribution	5.2	0.0	9,806	0	376	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2023	Proportion	5.3	4.3	128,673	104,395	24,278	24,278	24,278	24,278	24,278	7,283	0
3958	Pilot Rock School District 2R	6/30/2023	Contribution	5.3	4.3	(117,897)	(95,652)	(22,245)	(22,245)	(22,245)	(22,245)	(22,245)	(6,672)	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	5.4	3.4	(124,343)	(78,291)	(23,026)	(23,026)	(23,026)	(23,026)	(9,213)	0	0
3958	Pilot Rock School District 2R	6/30/2022	Contribution	5.4	3.4	(152,428)	(95,974)	(28,227)	(28,227)	(28,227)	(28,227)	(11,293)	0	0
3958	Pilot Rock School District 2R	6/30/2021	Proportion	5.5	2.5	579,221	263,282	105,313	105,313	105,313	52,656	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Contribution	5.5	2.5	(448,830)	(204,015)	(81,605)	(81,605)	(81,605)	(40,805)	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Proportion	5.4	1.4	(452,455)	(117,303)	(83,788)	(83,788)	(33,515)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Contribution	5.4	1.4	(8,519)	(2,207)	(1,578)	(1,578)	(629)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	5.3	0.3	86,144	4,874	16,254	4,874	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Contribution	5.3	0.3	(126,226)	(7,146)	(23,816)	(7,146)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	5.2	0.0	(159,670)	0	(6,140)	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Contribution	5.2	0.0	(87,644)	0	(3,369)	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2023	Proportion	5.3	4.3	5,235,248	4,247,465	987,783	987,783	987,783	987,783	987,783	296,333	0
3965	La Grande Public Schools	6/30/2023	Contribution	5.3	4.3	(1,005,678)	(815,927)	(189,751)	(189,751)	(189,751)	(189,751)	(189,751)	(56,923)	0

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Exhibit I

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

June 30, 2024 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
3965	La Grande Public Schools	6/30/2022	Proportion	5.4	3.4	(3,246,045)	(2,043,807)	(601,119)	(601,119)	(601,119)	(601,119)	(240,450)	0	0
3965	La Grande Public Schools	6/30/2022	Contribution	5.4	3.4	(363,357)	(228,781)	(67,288)	(67,288)	(67,288)	(67,288)	(26,917)	0	0
3965	La Grande Public Schools	6/30/2021	Proportion	5.5	2.5	(8,148,450)	(3,703,842)	(1,481,536)	(1,481,536)	(1,481,536)	(740,770)	0	0	0
3965	La Grande Public Schools	6/30/2021	Contribution	5.5	2.5	18,008,751	8,185,797	3,274,318	3,274,318	3,274,318	1,637,161	0	0	0
3965	La Grande Public Schools	6/30/2020	Proportion	5.4	1.4	(402,812)	(104,432)	(74,595)	(74,595)	(29,837)	0	0	0	0
3965	La Grande Public Schools	6/30/2020	Contribution	5.4	1.4	(419,302)	(108,706)	(77,649)	(77,649)	(31,057)	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Proportion	5.3	0.3	(2,424)	(139)	(457)	(139)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Contribution	5.3	0.3	(632,421)	(35,796)	(119,325)	(35,796)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Proportion	5.2	0.0	223,487	0	8,597	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Contribution	5.2	0.0	(485,938)	0	(18,688)	0	0	0	0	0	0
3966	Union County School District	6/30/2023	Proportion	5.3	4.3	75,824	61,518	14,306	14,306	14,306	14,306	14,306	4,294	0
3966	Union County School District	6/30/2023	Contribution	5.3	4.3	(57,121)	(46,343)	(10,778)	(10,778)	(10,778)	(10,778)	(10,778)	(3,231)	0
3966	Union County School District	6/30/2022	Proportion	5.4	3.4	71,925	45,287	13,319	13,319	13,319	13,319	5,330	0	0
3966	Union County School District	6/30/2022	Contribution	5.4	3.4	(141,374)	(89,014)	(26,180)	(26,180)	(26,180)	(26,180)	(10,474)	0	0
3966	Union County School District	6/30/2021	Proportion	5.5	2.5	661,499	300,680	120,273	120,273	120,273	60,134	0	0	0
3966	Union County School District	6/30/2021	Contribution	5.5	2.5	(428,768)	(194,894)	(77,958)	(77,958)	(77,958)	(38,978)	0	0	0
3966	Union County School District	6/30/2020	Proportion	5.4	1.4	(722,940)	(187,428)	(133,878)	(133,878)	(53,550)	0	0	0	0
3966	Union County School District	6/30/2020	Contribution	5.4	1.4	66,061	17,125	12,234	12,234	4,891	0	0	0	0
3966	Union County School District	6/30/2019	Proportion	5.3	0.3	438,344	24,814	82,706	24,814	0	0	0	0	0
3966	Union County School District	6/30/2019	Contribution	5.3	0.3	(165,202)	(9,352)	(31,170)	(9,352)	0	0	0	0	0
3966	Union County School District	6/30/2018	Proportion	5.2	0.0	(72,537)	0	(2,792)	0	0	0	0	0	0
3966	Union County School District	6/30/2018	Contribution	5.2	0.0	(54,602)	0	(2,102)	0	0	0	0	0	0
3967	North Powder School District	6/30/2023	Proportion	5.3	4.3	(587,098)	(476,325)	(110,773)	(110,773)	(110,773)	(110,773)	(110,773)	(33,233)	0
3967	North Powder School District	6/30/2023	Contribution	5.3	4.3	233,413	189,373	44,040	44,040	44,040	44,040	44,040	13,213	0
3967	North Powder School District	6/30/2022	Proportion	5.4	3.4	(44,305)	(27,895)	(8,205)	(8,205)	(8,205)	(8,205)	(3,280)	0	0
3967	North Powder School District	6/30/2022	Contribution	5.4	3.4	119,235	75,073	22,081	22,081	22,081	22,081	8,830	0	0
3967	North Powder School District	6/30/2021	Proportion	5.5	2.5	3,667	1,666	667	667	667	332	0	0	0
3967	North Powder School District	6/30/2021	Contribution	5.5	2.5	(244,909)	(111,322)	(44,529)	(44,529)	(44,529)	(22,264)	0	0	0
3967	North Powder School District	6/30/2020	Proportion	5.4	1.4	175,027	45,379	32,412	32,412	12,967	0	0	0	0
3967	North Powder School District	6/30/2020	Contribution	5.4	1.4	184,170	47,746	34,106	34,106	13,640	0	0	0	0
3967	North Powder School District	6/30/2019	Proportion	5.3	0.3	(232,990)	(13,190)	(43,960)	(13,190)	0	0	0	0	0
3967	North Powder School District	6/30/2019	Contribution	5.3	0.3	50,976	2,886	9,618	2,886	0	0	0	0	0
3967	North Powder School District	6/30/2018	Proportion	5.2	0.0	136,460	0	5,250	0	0	0	0	0	0
3967	North Powder School District	6/30/2018	Contribution	5.2	0.0	39,651	0	1,526	0	0	0	0	0	0
3969	Imbler School District	6/30/2023	Proportion	5.3	4.3	91,224	74,012	17,212	17,212	17,212	17,212	17,212	5,164	0
3969	Imbler School District	6/30/2023	Contribution	5.3	4.3	153,806	124,786	29,020	29,020	29,020	29,020	29,020	8,706	0
3969	Imbler School District	6/30/2022	Proportion	5.4	3.4	(451,126)	(284,042)	(83,542)	(83,542)	(83,542)	(83,542)	(33,416)	0	0
3969	Imbler School District	6/30/2022	Contribution	5.4	3.4	214,576	135,104	39,736	39,736	39,736	39,736	15,896	0	0
3969	Imbler School District	6/30/2021	Proportion	5.5	2.5	(305,675)	(138,944)	(55,577)	(55,577)	(55,577)	(27,790)	0	0	0
3969	Imbler School District	6/30/2021	Contribution	5.5	2.5	(344,589)	(156,630)	(62,653)	(62,653)	(62,653)	(31,324)	0	0	0
3969	Imbler School District	6/30/2020	Proportion	5.4	1.4	(19,103)	(4,951)	(3,538)	(3,538)	(1,413)	0	0	0	0
3969	Imbler School District	6/30/2020	Contribution	5.4	1.4	158,866	41,186	29,420	29,420	11,766	0	0	0	0
3969	Imbler School District	6/30/2019	Proportion	5.3	0.3	(374,417)	(21,192)	(70,645)	(21,192)	0	0	0	0	0
3969	Imbler School District	6/30/2019	Contribution	5.3	0.3	127,294	7,204	24,018	7,204	0	0	0	0	0
3969	Imbler School District	6/30/2018	Proportion	5.2	0.0	90,801	0	3,491	0	0	0	0	0	0
3969	Imbler School District	6/30/2018	Contribution	5.2	0.0	32,617	0	1,257	0	0	0	0	0	0
3970	Cove School District	6/30/2023	Proportion	5.3	4.3	(494,170)	(400,930)	(93,240)	(93,240)	(93,240)	(93,240)	(93,240)	(27,970)	0
3970	Cove School District	6/30/2023	Contribution	5.3	4.3	519,979	421,870	98,109	98,109	98,109	98,109	98,109	29,434	0
3970	Cove School District	6/30/2022	Proportion	5.4	3.4	501,227	315,587	92,820	92,820	92,820	92,820	37,127	0	0
3970	Cove School District	6/30/2022	Contribution	5.4	3.4	(14,962)	(9,420)	(2,771)	(2,771)	(2,771)	(2,771)	(1,107)	0	0
3970	Cove School District	6/30/2021	Proportion	5.5	2.5	(579,111)	(263,232)	(105,293)	(105,293)	(105,293)	(52,646)	0	0	0
3970	Cove School District	6/30/2021	Contribution	5.5	2.5	395,474	179,762	71,904	71,904	71,904	35,954	0	0	0
3970	Cove School District	6/30/2020	Proportion	5.4	1.4	(337,230)	(87,430)	(62,450)	(62,450)	(24,980)	0	0	0	0
3970	Cove School District	6/30/2020	Contribution	5.4	1.4	201,350	52,202	37,287	37,287	14,915	0	0	0	0
3970	Cove School District	6/30/2019	Proportion	5.3	0.3	104,685	5,925	19,752	5,925	0	0	0	0	0
3970	Cove School District	6/30/2019	Contribution	5.3	0.3	316,341	17,906	59,687	17,906	0	0	0	0	0
3970	Cove School District	6/30/2018	Proportion	5.2	0.0	(83,397)	0	(3,207)	0	0	0	0	0	0
3970	Cove School District	6/30/2018	Contribution	5.2	0.0	74,099	0	2,849	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2023	Proportion	5.3	4.3	555,450	450,648	104,802	104,802	104,802	104,802	104,802	31,440	0
3973	Elgin School District 23	6/30/2023	Contribution	5.3	4.3	191,417	155,301	36,116	36,116	36,116	36,116	36,116	10,837	0
3973	Elgin School District 23	6/30/2022	Proportion	5.4	3.4	(349,224)	(219,882)	(64,671)	(64,671)	(64,671)	(64,671)	(25,869)	0	0
3973	Elgin School District 23	6/30/2022	Contribution	5.4	3.4	138,922	87,470	25,726	25,726	25,726	25,726	10,292	0	0
3973	Elgin School District 23	6/30/2021	Proportion	5.5	2.5	413,649	188,022	75,209	75,209	75,209	37,604	0	0	0
3973	Elgin School District 23	6/30/2021	Contribution	5.5	2.5	(491,971)	(223,624)	(89,449)	(89,449)	(89,449)	(44,726)	0	0	0
3973	Elgin School District 23	6/30/2020	Proportion	5.4	1.4	(413,084)	(107,096)	(76,497)	(76,497)	(30,599)	0	0	0	0
3973	Elgin School District 23	6/30/2020	Contribution	5.4	1.4	220,330	57,122	40,802	40,802	16,320	0	0	0	0
3973	Elgin School District 23	6/30/2019	Proportion	5.3	0.3	(40,910)	(2,315)	(7,719)	(2,315)	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
3973	Elgin School District 23	6/30/2019	Contribution	5.3	0.3	37,561	2,126	7,087	2,126	0	0	0	0	0
3973	Elgin School District 23	6/30/2018	Proportion	5.2	0.0	87,404	0	3,364	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2018	Contribution	5.2	0.0	41,317	0	1,587	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2023	Proportion	5.3	4.3	(227,487)	(184,565)	(42,922)	(42,922)	(42,922)	(42,922)	(42,922)	(12,877)	0
3986	Joseph School District 6	6/30/2023	Contribution	5.3	4.3	160,595	130,294	30,301	30,301	30,301	30,301	30,301	9,090	0
3986	Joseph School District 6	6/30/2022	Proportion	5.4	3.4	4,089	2,575	757	757	757	757	304	0	0
3986	Joseph School District 6	6/30/2022	Contribution	5.4	3.4	198,603	125,047	36,778	36,778	36,778	36,778	14,713	0	0
3986	Joseph School District 6	6/30/2021	Proportion	5.5	2.5	(373,398)	(169,725)	(67,891)	(67,891)	(67,891)	(33,943)	0	0	0
3986	Joseph School District 6	6/30/2021	Contribution	5.5	2.5	(247,532)	(112,514)	(45,006)	(45,006)	(45,006)	(22,502)	0	0	0
3986	Joseph School District 6	6/30/2020	Proportion	5.4	1.4	127,830	33,142	23,672	23,672	9,470	0	0	0	0
3986	Joseph School District 6	6/30/2020	Contribution	5.4	1.4	74,224	19,244	13,745	13,745	5,499	0	0	0	0
3986	Joseph School District 6	6/30/2019	Proportion	5.3	0.3	(188,246)	(10,656)	(35,518)	(10,656)	0	0	0	0	0
3986	Joseph School District 6	6/30/2019	Contribution	5.3	0.3	18,394	1,039	3,471	1,039	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Proportion	5.2	0.0	(105,964)	0	(4,074)	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Contribution	5.2	0.0	(38,888)	0	(1,498)	0	0	0	0	0	0
3990	Wallowa School	6/30/2023	Proportion	5.3	4.3	(338,973)	(275,016)	(63,957)	(63,957)	(63,957)	(63,957)	(63,957)	(19,188)	0
3990	Wallowa School	6/30/2023	Contribution	5.3	4.3	106,478	86,388	20,090	20,090	20,090	20,090	20,090	6,028	0
3990	Wallowa School	6/30/2022	Proportion	5.4	3.4	19,113	12,035	3,539	3,539	3,539	3,539	1,418	0	0
3990	Wallowa School	6/30/2022	Contribution	5.4	3.4	80,411	50,629	14,891	14,891	14,891	14,891	5,956	0	0
3990	Wallowa School	6/30/2021	Proportion	5.5	2.5	22,331	10,151	4,060	4,060	4,060	2,031	0	0	0
3990	Wallowa School	6/30/2021	Contribution	5.5	2.5	(228,419)	(103,826)	(41,531)	(41,531)	(41,531)	(20,764)	0	0	0
3990	Wallowa School	6/30/2020	Proportion	5.4	1.4	(88,034)	(22,822)	(16,303)	(16,303)	(6,519)	0	0	0	0
3990	Wallowa School	6/30/2020	Contribution	5.4	1.4	102,506	26,574	18,983	18,983	7,591	0	0	0	0
3990	Wallowa School	6/30/2019	Proportion	5.3	0.3	(246,879)	(13,974)	(46,581)	(13,974)	0	0	0	0	0
3990	Wallowa School	6/30/2019	Contribution	5.3	0.3	78,882	4,467	14,883	4,467	0	0	0	0	0
3990	Wallowa School	6/30/2018	Proportion	5.2	0.0	81,218	0	3,123	0	0	0	0	0	0
3990	Wallowa School	6/30/2018	Contribution	5.2	0.0	13,788	0	528	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2023	Proportion	5.3	4.3	(696,609)	(565,173)	(131,436)	(131,436)	(131,436)	(131,436)	(131,436)	(39,429)	0
3993	Enterprise School District 21	6/30/2023	Contribution	5.3	4.3	239,897	194,633	45,264	45,264	45,264	45,264	45,264	13,577	0
3993	Enterprise School District 21	6/30/2022	Proportion	5.4	3.4	(62,305)	(39,229)	(11,538)	(11,538)	(11,538)	(11,538)	(4,615)	0	0
3993	Enterprise School District 21	6/30/2022	Contribution	5.4	3.4	77,888	49,040	14,424	14,424	14,424	14,424	5,768	0	0
3993	Enterprise School District 21	6/30/2021	Proportion	5.5	2.5	76,241	34,655	13,862	13,862	13,862	6,931	0	0	0
3993	Enterprise School District 21	6/30/2021	Contribution	5.5	2.5	(371,680)	(168,946)	(67,578)	(67,578)	(67,578)	(33,790)	0	0	0
3993	Enterprise School District 21	6/30/2020	Proportion	5.4	1.4	(194,275)	(50,367)	(35,977)	(35,977)	(14,390)	0	0	0	0
3993	Enterprise School District 21	6/30/2020	Contribution	5.4	1.4	173,445	44,969	32,119	32,119	12,850	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Proportion	5.3	0.3	89,274	5,054	16,844	5,054	0	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Contribution	5.3	0.3	167,518	9,483	31,607	9,483	0	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Proportion	5.2	0.0	46,228	0	1,778	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Contribution	5.2	0.0	(15,147)	0	(582)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2023	Proportion	5.3	4.3	(39,940)	(32,404)	(7,536)	(7,536)	(7,536)	(7,536)	(7,536)	(2,260)	0
4003	Troy School District 54	6/30/2023	Contribution	5.3	4.3	2,242	1,819	423	423	423	423	423	127	0
4003	Troy School District 54	6/30/2022	Proportion	5.4	3.4	21,547	13,567	3,990	3,990	3,990	3,990	1,597	0	0
4003	Troy School District 54	6/30/2022	Contribution	5.4	3.4	(4,191)	(2,639)	(776)	(776)	(776)	(776)	(311)	0	0
4003	Troy School District 54	6/30/2021	Proportion	5.5	2.5	(780)	(354)	(142)	(142)	(142)	(70)	0	0	0
4003	Troy School District 54	6/30/2021	Contribution	5.5	2.5	(11,409)	(5,187)	(2,074)	(2,074)	(2,074)	(1,039)	0	0	0
4003	Troy School District 54	6/30/2020	Proportion	5.4	1.4	(4,588)	(1,188)	(850)	(850)	(338)	0	0	0	0
4003	Troy School District 54	6/30/2020	Contribution	5.4	1.4	2,714	702	503	503	199	0	0	0	0
4003	Troy School District 54	6/30/2019	Proportion	5.3	0.3	(9,695)	(550)	(1,829)	(550)	0	0	0	0	0
4003	Troy School District 54	6/30/2019	Contribution	5.3	0.3	2,149	124	405	124	0	0	0	0	0
4003	Troy School District 54	6/30/2018	Proportion	5.2	0.0	(2)	0	(2)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2018	Contribution	5.2	0.0	(772)	0	(32)	0	0	0	0	0	0
4008	Chenowith School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2023	Proportion	5.3	4.3	(666,494)	(540,740)	(125,754)	(125,754)	(125,754)	(125,754)	(125,754)	(37,724)	0
4012	Dufur Schools	6/30/2023	Contribution	5.3	4.3	495,612	402,100	93,512	93,512	93,512	93,512	93,512	28,052	0
4012	Dufur Schools	6/30/2022	Proportion	5.4	3.4	539,951	339,969	99,991	99,991	99,991	99,991	39,996	0	0
4012	Dufur Schools	6/30/2022	Contribution	5.4	3.4	(36,589)	(23,037)	(6,776)	(6,776)	(6,776)	(6,776)	(2,709)	0	0

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Exhibit I

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

June 30, 2024 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
4012	Dufur Schools	6/30/2021	Proportion	5.5	2.5	(336,495)	(152,952)	(61,181)	(61,181)	(61,181)	(30,590)	0	0	0
4012	Dufur Schools	6/30/2021	Contribution	5.5	2.5	(225,822)	(102,645)	(41,059)	(41,059)	(41,059)	(20,527)	0	0	0
4012	Dufur Schools	6/30/2020	Proportion	5.4	1.4	299,335	77,607	55,432	55,432	22,175	0	0	0	0
4012	Dufur Schools	6/30/2020	Contribution	5.4	1.4	166,234	43,098	30,784	30,784	12,314	0	0	0	0
4012	Dufur Schools	6/30/2019	Proportion	5.3	0.3	(164,430)	(9,305)	(31,025)	(9,305)	0	0	0	0	0
4012	Dufur Schools	6/30/2019	Contribution	5.3	0.3	232,652	13,167	43,897	13,167	0	0	0	0	0
4012	Dufur Schools	6/30/2018	Proportion	5.2	0.0	143,559	0	5,519	0	0	0	0	0	0
4012	Dufur Schools	6/30/2018	Contribution	5.2	0.0	60,324	0	2,319	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2023	Proportion	5.3	4.3	973,143	789,531	183,612	183,612	183,612	183,612	183,612	55,083	0
4034	Gaston Public Schools	6/30/2023	Contribution	5.3	4.3	(416,823)	(338,177)	(78,646)	(78,646)	(78,646)	(78,646)	(78,646)	(23,593)	0
4034	Gaston Public Schools	6/30/2022	Proportion	5.4	3.4	(145,721)	(91,751)	(26,985)	(26,985)	(26,985)	(26,985)	(10,796)	0	0
4034	Gaston Public Schools	6/30/2022	Contribution	5.4	3.4	(266,092)	(167,540)	(49,276)	(49,276)	(49,276)	(49,276)	(19,712)	0	0
4034	Gaston Public Schools	6/30/2021	Proportion	5.5	2.5	324,870	147,669	59,067	59,067	59,067	29,535	0	0	0
4034	Gaston Public Schools	6/30/2021	Contribution	5.5	2.5	(619,702)	(281,683)	(112,673)	(112,673)	(112,673)	(56,337)	0	0	0
4034	Gaston Public Schools	6/30/2020	Proportion	5.4	1.4	(988,409)	(256,253)	(183,039)	(183,039)	(73,214)	0	0	0	0
4034	Gaston Public Schools	6/30/2020	Contribution	5.4	1.4	(19,866)	(5,150)	(3,679)	(3,679)	(1,471)	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Proportion	5.3	0.3	(186,217)	(10,542)	(35,135)	(10,542)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Contribution	5.3	0.3	(224,438)	(12,703)	(42,347)	(12,703)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Proportion	5.2	0.0	(511,688)	0	(19,678)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Contribution	5.2	0.0	(214,705)	0	(8,260)	0	0	0	0	0	0
4035	Banks School District	6/30/2023	Proportion	5.3	4.3	504,747	409,512	95,235	95,235	95,235	95,235	95,235	28,572	0
4035	Banks School District	6/30/2023	Contribution	5.3	4.3	150,063	121,749	28,314	28,314	28,314	28,314	28,314	8,493	0
4035	Banks School District	6/30/2022	Proportion	5.4	3.4	(265,473)	(167,149)	(49,162)	(49,162)	(49,162)	(49,162)	(19,663)	0	0
4035	Banks School District	6/30/2022	Contribution	5.4	3.4	202,168	127,290	37,439	37,439	37,439	37,439	14,973	0	0
4035	Banks School District	6/30/2021	Proportion	5.5	2.5	(770,603)	(350,273)	(140,110)	(140,110)	(140,110)	(70,053)	0	0	0
4035	Banks School District	6/30/2021	Contribution	5.5	2.5	(782,561)	(355,709)	(142,284)	(142,284)	(142,284)	(71,141)	0	0	0
4035	Banks School District	6/30/2020	Proportion	5.4	1.4	(529,452)	(137,264)	(98,047)	(98,047)	(39,217)	0	0	0	0
4035	Banks School District	6/30/2020	Contribution	5.4	1.4	93,737	24,301	17,359	17,359	6,942	0	0	0	0
4035	Banks School District	6/30/2019	Proportion	5.3	0.3	(317,641)	(17,981)	(59,932)	(17,981)	0	0	0	0	0
4035	Banks School District	6/30/2019	Contribution	5.3	0.3	(67,153)	(3,803)	(12,670)	(3,803)	0	0	0	0	0
4035	Banks School District	6/30/2018	Proportion	5.2	0.0	626,132	0	24,082	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4035	Banks School District	6/30/2018	Contribution	5.2	0.0	5,454	0	209	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4062	Beaverton School District	6/30/2023	Proportion	5.3	4.3	39,069,492	31,697,890	7,371,602	7,371,602	7,371,602	7,371,602	7,371,602	2,211,482	0
4062	Beaverton School District	6/30/2023	Contribution	5.3	4.3	(5,433,272)	(4,408,126)	(1,025,146)	(1,025,146)	(1,025,146)	(1,025,146)	(1,025,146)	(307,542)	0
4062	Beaverton School District	6/30/2022	Proportion	5.4	3.4	(26,845,352)	(16,902,630)	(4,971,361)	(4,971,361)	(4,971,361)	(4,971,361)	(1,988,547)	0	0
4062	Beaverton School District	6/30/2022	Contribution	5.4	3.4	5,999,009	3,777,153	1,110,928	1,110,928	1,110,928	1,110,928	444,369	0	0
4062	Beaverton School District	6/30/2021	Proportion	5.5	2.5	(16,924,897)	(7,693,135)	(3,077,254)	(3,077,254)	(3,077,254)	(1,538,627)	0	0	0
4062	Beaverton School District	6/30/2021	Contribution	5.5	2.5	(43,663,958)	(19,847,255)	(7,938,901)	(7,938,901)	(7,938,901)	(3,969,453)	0	0	0
4062	Beaverton School District	6/30/2020	Proportion	5.4	1.4	(41,371,602)	(10,725,970)	(7,661,408)	(7,661,408)	(3,064,562)	0	0	0	0
4062	Beaverton School District	6/30/2020	Contribution	5.4	1.4	2,681,731	695,263	496,617	496,617	198,646	0	0	0	0
4062	Beaverton School District	6/30/2019	Proportion	5.3	0.3	2,622,824	148,464	494,872	148,464	0	0	0	0	0
4062	Beaverton School District	6/30/2019	Contribution	5.3	0.3	(8,553,571)	(484,166)	(1,613,881)	(484,166)	0	0	0	0	0
4062	Beaverton School District	6/30/2018	Proportion	5.2	0.0	244,712	0	9,412	0	0	0	0	0	0
4062	Beaverton School District	6/30/2018	Contribution	5.2	0.0	(5,413,819)	0	(208,224)	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4109	Spray School District 1	6/30/2023	Proportion	5.3	4.3	147,116	119,358	27,758	27,758	27,758	27,758	27,758	8,326	0
4109	Spray School District 1	6/30/2023	Contribution	5.3	4.3	51,256	41,585	9,671	9,671	9,671	9,671	9,671	2,901	0
4109	Spray School District 1	6/30/2022	Proportion	5.4	3.4	(12,886)	(8,114)	(2,386)	(2,386)	(2,386)	(2,386)	(956)	0	0
4109	Spray School District 1	6/30/2022	Contribution	5.4	3.4	84,284	53,068	15,608	15,608	15,608	15,608	6,244	0	0
4109	Spray School District 1	6/30/2021	Proportion	5.5	2.5	188,242	85,564	34,226	34,226	34,226	17,112	0	0	0
4109	Spray School District 1	6/30/2021	Contribution	5.5	2.5	(27,688)	(12,586)	(5,034)	(5,034)	(5,034)	(2,518)	0	0	0

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Exhibit I

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

June 30, 2024 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
4109	Spray School District 1	6/30/2020	Proportion	5.4	1.4	(6,999)	(1,815)	(1,296)	(1,296)	(519)	0	0	0	0
4109	Spray School District 1	6/30/2020	Contribution	5.4	1.4	85,087	22,059	15,757	15,757	6,302	0	0	0	0
4109	Spray School District 1	6/30/2019	Proportion	5.3	0.3	(20,812)	(1,177)	(3,927)	(1,177)	0	0	0	0	0
4109	Spray School District 1	6/30/2019	Contribution	5.3	0.3	30,541	1,731	5,762	1,731	0	0	0	0	0
4109	Spray School District 1	6/30/2018	Proportion	5.2	0.0	31,672	0	1,217	0	0	0	0	0	0
4109	Spray School District 1	6/30/2018	Contribution	5.2	0.0	38,230	0	1,470	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2023	Proportion	5.3	4.3	136,322	110,601	25,721	25,721	25,721	25,721	25,721	7,717	0
4114	Fossil School District 21J	6/30/2023	Contribution	5.3	4.3	142,622	115,712	26,910	26,910	26,910	26,910	26,910	8,072	0
4114	Fossil School District 21J	6/30/2022	Proportion	5.4	3.4	50,986	32,102	9,442	9,442	9,442	9,442	3,776	0	0
4114	Fossil School District 21J	6/30/2022	Contribution	5.4	3.4	144,180	90,780	26,700	26,700	26,700	26,700	10,680	0	0
4114	Fossil School District 21J	6/30/2021	Proportion	5.5	2.5	(179,307)	(81,504)	(32,601)	(32,601)	(32,601)	(16,302)	0	0	0
4114	Fossil School District 21J	6/30/2021	Contribution	5.5	2.5	(46,885)	(21,310)	(8,525)	(8,525)	(8,525)	(4,260)	0	0	0
4114	Fossil School District 21J	6/30/2020	Proportion	5.4	1.4	47,692	12,364	8,832	8,832	3,532	0	0	0	0
4114	Fossil School District 21J	6/30/2020	Contribution	5.4	1.4	91,515	23,727	16,947	16,947	6,780	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Proportion	5.3	0.3	(131,262)	(7,432)	(24,766)	(7,432)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Contribution	5.3	0.3	41,544	2,354	7,838	2,354	0	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Proportion	5.2	0.0	(1,049,932)	0	(40,382)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Contribution	5.2	0.0	22,434	0	864	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2023	Proportion	5.3	4.3	(1,947,504)	(1,580,050)	(367,454)	(367,454)	(367,454)	(367,454)	(367,454)	(110,234)	0
4135	Newberg School District 29Jt	6/30/2023	Contribution	5.3	4.3	(1,763,903)	(1,431,091)	(332,812)	(332,812)	(332,812)	(332,812)	(332,812)	(99,843)	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	5.4	3.4	(4,307,028)	(2,711,832)	(797,598)	(797,598)	(797,598)	(797,598)	(319,038)	0	0
4135	Newberg School District 29Jt	6/30/2022	Contribution	5.4	3.4	(2,160,346)	(1,360,218)	(400,064)	(400,064)	(400,064)	(400,064)	(160,026)	0	0
4135	Newberg School District 29Jt	6/30/2021	Proportion	5.5	2.5	5,811,361	2,641,528	1,056,611	1,056,611	1,056,611	528,306	0	0	0
4135	Newberg School District 29Jt	6/30/2021	Contribution	5.5	2.5	(6,009,442)	(2,731,564)	(1,092,626)	(1,092,626)	(1,092,626)	(546,312)	0	0	0
4135	Newberg School District 29Jt	6/30/2020	Proportion	5.4	1.4	(2,196,601)	(569,489)	(406,778)	(406,778)	(162,711)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2020	Contribution	5.4	1.4	(76,828)	(19,920)	(14,227)	(14,227)	(5,693)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Proportion	5.3	0.3	(4,550,555)	(257,580)	(858,595)	(257,580)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Contribution	5.3	0.3	(1,215,220)	(68,785)	(229,287)	(68,785)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	5.2	0.0	(3,836,752)	0	(147,567)	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Contribution	5.2	0.0	(1,639,973)	0	(63,078)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2023	Proportion	5.3	4.3	2,582,554	2,095,280	487,274	487,274	487,274	487,274	487,274	146,184	0
4142	McMinnville Schools	6/30/2023	Contribution	5.3	4.3	(1,157,328)	(938,964)	(218,364)	(218,364)	(218,364)	(218,364)	(218,364)	(65,508)	0
4142	McMinnville Schools	6/30/2022	Proportion	5.4	3.4	(1,486,866)	(936,174)	(275,346)	(275,346)	(275,346)	(275,346)	(110,136)	0	0
4142	McMinnville Schools	6/30/2022	Contribution	5.4	3.4	(320,055)	(201,517)	(59,269)	(59,269)	(59,269)	(59,269)	(23,710)	0	0
4142	McMinnville Schools	6/30/2021	Proportion	5.5	2.5	699,682	318,037	127,215	127,215	127,215	63,607	0	0	0
4142	McMinnville Schools	6/30/2021	Contribution	5.5	2.5	(6,586,365)	(2,993,802)	(1,197,521)	(1,197,521)	(1,197,521)	(598,760)	0	0	0
4142	McMinnville Schools	6/30/2020	Proportion	5.4	1.4	(6,244,416)	(1,618,924)	(1,156,373)	(1,156,373)	(462,551)	0	0	0	0
4142	McMinnville Schools	6/30/2020	Contribution	5.4	1.4	800,086	207,430	148,164	148,164	59,266	0	0	0	0
4142	McMinnville Schools	6/30/2019	Proportion	5.3	0.3	(1,893,325)	(107,170)	(357,231)	(107,170)	0	0	0	0	0
4142	McMinnville Schools	6/30/2019	Contribution	5.3	0.3	(1,535,786)	(86,931)	(289,771)	(86,931)	0	0	0	0	0
4142	McMinnville Schools	6/30/2018	Proportion	5.2	0.0	(1,241,330)	0	(47,745)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2018	Contribution	5.2	0.0	(888,209)	0	(34,164)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2023	Proportion	5.3	4.3	(397,671)	(322,639)	(75,032)	(75,032)	(75,032)	(75,032)	(75,032)	(22,511)	0
4144	Sheridan School District 48J	6/30/2023	Contribution	5.3	4.3	291,543	236,535	55,008	55,008	55,008	55,008	55,008	16,503	0
4144	Sheridan School District 48J	6/30/2022	Proportion	5.4	3.4	1,455,139	916,199	269,470	269,470	269,470	269,470	107,789	0	0
4144	Sheridan School District 48J	6/30/2022	Contribution	5.4	3.4	(8,819)	(5,553)	(1,633)	(1,633)	(1,633)	(1,633)	(654)	0	0
4144	Sheridan School District 48J	6/30/2021	Proportion	5.5	2.5	380,829	173,103	69,242	69,242	69,242	34,619	0	0	0
4144	Sheridan School District 48J	6/30/2021	Contribution	5.5	2.5	(362,003)	(164,546)	(65,819)	(65,819)	(65,819)	(32,908)	0	0	0
4144	Sheridan School District 48J	6/30/2020	Proportion	5.4	1.4	(983,851)	(255,071)	(182,195)	(182,195)	(72,876)	0	0	0	0
4144	Sheridan School District 48J	6/30/2020	Contribution	5.4	1.4	348,715	90,407	64,577	64,577	25,830	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Proportion	5.3	0.3	(1,702,639)	(96,374)	(321,253)	(96,374)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Contribution	5.3	0.3	525,140	29,725	99,083	29,725	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Proportion	5.2	0.0	80,475	0	3,095	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Contribution	5.2	0.0	13,683	0	528	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2023	Proportion	5.3	4.3	3,052,912	2,476,891	576,021	576,021	576,021	576,021	576,021	172,807	0

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Exhibit I

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

June 30, 2024 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
4166	Yamhill-Carlton School District 1	6/30/2023	Contribution	5.3	4.3	(584,402)	(474,137)	(110,265)	(110,265)	(110,265)	(110,265)	(110,265)	(33,077)	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	5.4	3.4	(2,161,154)	(1,360,726)	(400,214)	(400,214)	(400,214)	(400,214)	(160,084)	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Contribution	5.4	3.4	(96,238)	(60,594)	(17,822)	(17,822)	(17,822)	(17,822)	(7,128)	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Proportion	5.5	2.5	715,154	325,070	130,028	130,028	130,028	65,014	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Contribution	5.5	2.5	(734,083)	(333,673)	(133,470)	(133,470)	(133,470)	(66,733)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Proportion	5.4	1.4	(522,776)	(135,536)	(96,810)	(96,810)	(38,726)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Contribution	5.4	1.4	(226,620)	(58,752)	(41,967)	(41,967)	(16,785)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Proportion	5.3	0.3	595,264	33,694	112,314	33,694	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Contribution	5.3	0.3	(394,940)	(22,355)	(74,517)	(22,355)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	5.2	0.0	(1,168,008)	0	(44,923)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Contribution	5.2	0.0	(223,635)	0	(8,600)	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2023	Proportion	5.3	4.3	191,849	155,651	36,198	36,198	36,198	36,198	36,198	10,859	0
4219	Grant County Education Service District	6/30/2023	Contribution	5.3	4.3	80,746	65,511	15,235	15,235	15,235	15,235	15,235	4,571	0
4219	Grant County Education Service District	6/30/2022	Proportion	5.4	3.4	35,400	22,288	6,556	6,556	6,556	6,556	2,620	0	0
4219	Grant County Education Service District	6/30/2022	Contribution	5.4	3.4	76,615	48,239	14,188	14,188	14,188	14,188	5,675	0	0
4219	Grant County Education Service District	6/30/2021	Proportion	5.5	2.5	303,985	138,175	55,270	55,270	55,270	27,635	0	0	0
4219	Grant County Education Service District	6/30/2021	Contribution	5.5	2.5	(34,342)	(15,610)	(6,244)	(6,244)	(6,244)	(3,122)	0	0	0
4219	Grant County Education Service District	6/30/2020	Proportion	5.4	1.4	(253,918)	(65,830)	(47,022)	(47,022)	(18,808)	0	0	0	0
4219	Grant County Education Service District	6/30/2020	Contribution	5.4	1.4	102,825	26,657	19,042	19,042	7,615	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4219	Grant County Education Service District	6/30/2019	Proportion	5.3	0.3	(338,744)	(19,174)	(63,914)	(19,174)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Contribution	5.3	0.3	334,208	18,918	63,058	18,918	0	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Proportion	5.2	0.0	(92,429)	0	(3,554)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Contribution	5.2	0.0	(16,106)	0	(621)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2023	Proportion	5.3	4.3	11,016	8,938	2,078	2,078	2,078	2,078	2,078	626	0
4220	Jefferson County Education Service District	6/30/2023	Contribution	5.3	4.3	77,896	63,199	14,697	14,697	14,697	14,697	14,697	4,411	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	5.4	3.4	(134,612)	(84,756)	(24,928)	(24,928)	(24,928)	(24,928)	(9,972)	0	0
4220	Jefferson County Education Service District	6/30/2022	Contribution	5.4	3.4	17,692	11,140	3,276	3,276	3,276	3,276	1,312	0	0
4220	Jefferson County Education Service District	6/30/2021	Proportion	5.5	2.5	(897,142)	(407,791)	(163,117)	(163,117)	(163,117)	(81,557)	0	0	0
4220	Jefferson County Education Service District	6/30/2021	Contribution	5.5	2.5	2,205,985	1,002,721	401,088	401,088	401,088	200,545	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Proportion	5.4	1.4	(154,087)	(39,947)	(28,535)	(28,535)	(11,412)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Contribution	5.4	1.4	161,896	41,972	29,981	29,981	11,991	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	5.3	0.3	(229,302)	(12,977)	(43,265)	(12,977)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Contribution	5.3	0.3	1,630	90	308	90	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	5.2	0.0	184,532	0	7,097	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Contribution	5.2	0.0	3,291	0	126	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2023	Proportion	5.3	4.3	4,407,354	3,575,778	831,576	831,576	831,576	831,576	831,576	249,474	0
4223	InterMountain Education Service District	6/30/2023	Contribution	5.3	4.3	(715,938)	(580,855)	(135,083)	(135,083)	(135,083)	(135,083)	(135,083)	(40,523)	0
4223	InterMountain Education Service District	6/30/2022	Proportion	5.4	3.4	(1,745,098)	(1,098,766)	(323,166)	(323,166)	(323,166)	(323,166)	(129,268)	0	0
4223	InterMountain Education Service District	6/30/2022	Contribution	5.4	3.4	(349,445)	(220,021)	(64,712)	(64,712)	(64,712)	(64,712)	(25,885)	0	0
4223	InterMountain Education Service District	6/30/2021	Proportion	5.5	2.5	(6,272,650)	(2,851,204)	(1,140,482)	(1,140,482)	(1,140,482)	(570,240)	0	0	0
4223	InterMountain Education Service District	6/30/2021	Contribution	5.5	2.5	12,342,976	5,610,445	2,244,177	2,244,177	2,244,177	1,122,091	0	0	0
4223	InterMountain Education Service District	6/30/2020	Proportion	5.4	1.4	(886,160)	(229,744)	(164,104)	(164,104)	(65,640)	0	0	0	0
4223	InterMountain Education Service District	6/30/2020	Contribution	5.4	1.4	(86,258)	(22,362)	(15,974)	(15,974)	(6,388)	0	0	0	0
4223	InterMountain Education Service District	6/30/2019	Proportion	5.3	0.3	692,559	39,199	130,672	39,199	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2019	Contribution	5.3	0.3	(557,033)	(31,528)	(105,101)	(31,528)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Proportion	5.2	0.0	369,829	0	14,224	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Contribution	5.2	0.0	(477,475)	0	(18,365)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2023	Proportion	5.3	4.3	129,109	104,749	24,360	24,360	24,360	24,360	24,360	7,309	0
4224	Wallowa County Region 18	6/30/2023	Contribution	5.3	4.3	183,763	149,091	34,672	34,672	34,672	34,672	34,672	10,403	0
4224	Wallowa County Region 18	6/30/2022	Proportion	5.4	3.4	(142,024)	(89,422)	(26,301)	(26,301)	(26,301)	(26,301)	(10,519)	0	0
4224	Wallowa County Region 18	6/30/2022	Contribution	5.4	3.4	81,862	51,542	15,160	15,160	15,160	15,160	6,062	0	0
4224	Wallowa County Region 18	6/30/2021	Proportion	5.5	2.5	(214,129)	(97,330)	(38,933)	(38,933)	(38,933)	(19,464)	0	0	0
4224	Wallowa County Region 18	6/30/2021	Contribution	5.5	2.5	(168,199)	(76,453)	(30,582)	(30,582)	(30,582)	(15,289)	0	0	0
4224	Wallowa County Region 18	6/30/2020	Proportion	5.4	1.4	58,270	15,106	10,791	10,791	4,315	0	0	0	0
4224	Wallowa County Region 18	6/30/2020	Contribution	5.4	1.4	80,282	20,814	14,867	14,867	5,947	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Proportion	5.3	0.3	(162,298)	(9,188)	(30,622)	(9,188)	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Contribution	5.3	0.3	31,392	1,777	5,923	1,777	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Proportion	5.2	0.0	92,673	0	3,563	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Contribution	5.2	0.0	27,534	0	1,059	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2023	Proportion	5.3	4.3	209,583	170,039	39,544	39,544	39,544	39,544	39,544	11,863	0
4226	North Central Education Service District	6/30/2023	Contribution	5.3	4.3	146,481	118,843	27,638	27,638	27,638	27,638	27,638	8,291	0
4226	North Central Education Service District	6/30/2022	Proportion	5.4	3.4	232,343	146,291	43,026	43,026	43,026	43,026	17,213	0	0

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Exhibit I

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

June 30, 2024 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
4226	North Central Education Service District	6/30/2022	Contribution	5.4	3.4	155,742	98,060	28,841	28,841	28,841	28,841	11,537	0	0
4226	North Central Education Service District	6/30/2021	Proportion	5.5	2.5	(14,161)	(6,436)	(2,575)	(2,575)	(2,575)	(1,286)	0	0	0
4226	North Central Education Service District	6/30/2021	Contribution	5.5	2.5	146	65	27	27	27	11	0	0	0
4226	North Central Education Service District	6/30/2020	Proportion	5.4	1.4	52,120	13,512	9,652	9,652	3,860	0	0	0	0
4226	North Central Education Service District	6/30/2020	Contribution	5.4	1.4	80,777	20,941	14,959	14,959	5,982	0	0	0	0
4226	North Central Education Service District	6/30/2019	Proportion	5.3	0.3	(188,231)	(10,656)	(35,515)	(10,656)	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Contribution	5.3	0.3	161	11	30	11	0	0	0	0	0
4226	North Central Education Service District	6/30/2018	Proportion	5.2	0.0	(77,485)	0	(2,980)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2018	Contribution	5.2	0.0	(6,420)	0	(245)	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2023	Proportion	5.3	4.3	(884,649)	(717,734)	(166,915)	(166,915)	(166,915)	(166,915)	(166,915)	(50,074)	0
4232	South Coast Education Service District Region 7	6/30/2023	Contribution	5.3	4.3	654,356	530,893	123,463	123,463	123,463	123,463	123,463	37,041	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	5.4	3.4	(339,437)	(213,719)	(62,859)	(62,859)	(62,859)	(62,859)	(25,142)	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Contribution	5.4	3.4	378,655	238,413	70,121	70,121	70,121	70,121	28,050	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Proportion	5.5	2.5	271,500	123,408	49,364	49,364	49,364	24,680	0	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Contribution	5.5	2.5	(882,081)	(400,947)	(160,378)	(160,378)	(160,378)	(80,191)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	5.4	1.4	(996)	(260)	(184)	(184)	(76)	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Contribution	5.4	1.4	432,995	112,259	80,184	80,184	32,075	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	5.3	0.3	521,555	29,520	98,407	29,520	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Contribution	5.3	0.3	77,077	4,362	14,543	4,362	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	5.2	0.0	(628,954)	0	(24,189)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Contribution	5.2	0.0	186,753	0	7,183	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2023	Proportion	5.3	4.3	(1,261,969)	(1,023,862)	(238,107)	(238,107)	(238,107)	(238,107)	(238,107)	(71,434)	0
4237	Douglas Education Service District	6/30/2023	Contribution	5.3	4.3	609,347	494,376	114,971	114,971	114,971	114,971	114,971	34,492	0
4237	Douglas Education Service District	6/30/2022	Proportion	5.4	3.4	1,666,494	1,049,274	308,610	308,610	308,610	308,610	123,444	0	0
4237	Douglas Education Service District	6/30/2022	Contribution	5.4	3.4	(92,513)	(58,249)	(17,132)	(17,132)	(17,132)	(17,132)	(6,853)	0	0
4237	Douglas Education Service District	6/30/2021	Proportion	5.5	2.5	1,482,490	673,858	269,544	269,544	269,544	134,770	0	0	0
4237	Douglas Education Service District	6/30/2021	Contribution	5.5	2.5	(2,092,368)	(951,075)	(380,431)	(380,431)	(380,431)	(190,213)	0	0	0
4237	Douglas Education Service District	6/30/2020	Proportion	5.4	1.4	(14,949)	(3,877)	(2,768)	(2,768)	(1,109)	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Contribution	5.4	1.4	564,275	146,295	104,495	104,495	41,800	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Proportion	5.3	0.3	(517,046)	(29,266)	(97,556)	(29,266)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Contribution	5.3	0.3	(216,720)	(12,265)	(40,891)	(12,265)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Proportion	5.2	0.0	(39,822)	0	(1,532)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Contribution	5.2	0.0	(173,155)	0	(6,660)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2023	Proportion	5.3	4.3	15,870,831	12,876,335	2,994,496	2,994,496	2,994,496	2,994,496	2,994,496	898,351	0
4238	Multnomah Education Service District	6/30/2023	Contribution	5.3	4.3	(2,332,014)	(1,892,011)	(440,003)	(440,003)	(440,003)	(440,003)	(440,003)	(131,999)	0
4238	Multnomah Education Service District	6/30/2022	Proportion	5.4	3.4	(11,647,996)	(7,333,924)	(2,157,036)	(2,157,036)	(2,157,036)	(2,157,036)	(862,816)	0	0
4238	Multnomah Education Service District	6/30/2022	Contribution	5.4	3.4	605,095	380,985	112,055	112,055	112,055	112,055	44,820	0	0
4238	Multnomah Education Service District	6/30/2021	Proportion	5.5	2.5	(21,781,500)	(9,900,681)	(3,960,273)	(3,960,273)	(3,960,273)	(1,980,135)	0	0	0
4238	Multnomah Education Service District	6/30/2021	Contribution	5.5	2.5	60,155,741	27,343,520	10,937,407	10,937,407	10,937,407	5,468,706	0	0	0
4238	Multnomah Education Service District	6/30/2020	Proportion	5.4	1.4	2,345,532	608,100	434,358	434,358	173,742	0	0	0	0
4238	Multnomah Education Service District	6/30/2020	Contribution	5.4	1.4	(1,214,365)	(314,837)	(224,882)	(224,882)	(89,955)	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Proportion	5.3	0.3	5,078,543	287,463	958,216	287,463	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Contribution	5.3	0.3	(1,877,781)	(106,291)	(354,298)	(106,291)	0	0	0	0	0

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

June 30, 2024 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
4238	Multnomah Education Service District	6/30/2018	Proportion	5.2	0.0	(1,320,341)	0	(50,781)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2018	Contribution	5.2	0.0	(1,441,203)	0	(55,433)	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2023	Proportion	5.3	4.3	3,185,362	2,584,350	601,012	601,012	601,012	601,012	601,012	180,302	0
4252	High Desert Education Service District	6/30/2023	Contribution	5.3	4.3	122,158	99,109	23,049	23,049	23,049	23,049	23,049	6,913	0
4252	High Desert Education Service District	6/30/2022	Proportion	5.4	3.4	993,365	625,453	183,956	183,956	183,956	183,956	73,585	0	0
4252	High Desert Education Service District	6/30/2022	Contribution	5.4	3.4	378,741	238,467	70,137	70,137	70,137	70,137	28,056	0	0
4252	High Desert Education Service District	6/30/2021	Proportion	5.5	2.5	(2,095,694)	(952,589)	(381,035)	(381,035)	(381,035)	(190,519)	0	0	0
4252	High Desert Education Service District	6/30/2021	Contribution	5.5	2.5	(1,603,896)	(729,045)	(291,617)	(291,617)	(291,617)	(145,811)	0	0	0
4252	High Desert Education Service District	6/30/2020	Proportion	5.4	1.4	(743,297)	(192,705)	(137,648)	(137,648)	(55,057)	0	0	0	0
4252	High Desert Education Service District	6/30/2020	Contribution	5.4	1.4	(150,472)	(39,012)	(27,865)	(27,865)	(11,147)	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Proportion	5.3	0.3	1,970	110	372	110	0	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Contribution	5.3	0.3	15,570	880	2,938	880	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Proportion	5.2	0.0	(161,490)	0	(6,210)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Contribution	5.2	0.0	(498,033)	0	(19,153)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2023	Proportion	5.3	4.3	4,980,922	4,041,125	939,797	939,797	939,797	939,797	939,797	281,937	0
4254	Willamette Education Service District	6/30/2023	Contribution	5.3	4.3	(1,637,764)	(1,328,752)	(309,012)	(309,012)	(309,012)	(309,012)	(309,012)	(92,704)	0
4254	Willamette Education Service District	6/30/2022	Proportion	5.4	3.4	2,499,153	1,573,541	462,806	462,806	462,806	462,806	185,123	0	0
4254	Willamette Education Service District	6/30/2022	Contribution	5.4	3.4	(1,690,862)	(1,064,616)	(313,123)	(313,123)	(313,123)	(313,123)	(125,247)	0	0
4254	Willamette Education Service District	6/30/2021	Proportion	5.5	2.5	2,150,816	977,645	391,057	391,057	391,057	195,531	0	0	0
4254	Willamette Education Service District	6/30/2021	Contribution	5.5	2.5	(3,926,904)	(1,784,955)	(713,983)	(713,983)	(713,983)	(356,989)	0	0	0
4254	Willamette Education Service District	6/30/2020	Proportion	5.4	1.4	(356,800)	(92,504)	(66,074)	(66,074)	(26,430)	0	0	0	0
4254	Willamette Education Service District	6/30/2020	Contribution	5.4	1.4	(1,079,684)	(279,920)	(199,941)	(199,941)	(79,979)	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Proportion	5.3	0.3	4,212,683	238,453	794,846	238,453	0	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Contribution	5.3	0.3	(1,556,491)	(88,101)	(293,678)	(88,101)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2018	Proportion	5.2	0.0	(2,855,617)	0	(109,832)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2018	Contribution	5.2	0.0	(820,046)	0	(31,541)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2023	Proportion	5.3	4.3	13,353,592	10,834,046	2,519,546	2,519,546	2,519,546	2,519,546	2,519,546	755,862	0
4258	Hermiston School District 8R	6/30/2023	Contribution	5.3	4.3	(1,327,394)	(1,076,942)	(250,452)	(250,452)	(250,452)	(250,452)	(250,452)	(75,134)	0
4258	Hermiston School District 8R	6/30/2022	Proportion	5.4	3.4	(8,586,299)	(5,406,189)	(1,590,055)	(1,590,055)	(1,590,055)	(1,590,055)	(636,024)	0	0
4258	Hermiston School District 8R	6/30/2022	Contribution	5.4	3.4	936,327	589,539	173,394	173,394	173,394	173,394	69,357	0	0
4258	Hermiston School District 8R	6/30/2021	Proportion	5.5	2.5	(28,428,630)	(12,922,104)	(5,168,842)	(5,168,842)	(5,168,842)	(2,584,420)	0	0	0
4258	Hermiston School District 8R	6/30/2021	Contribution	5.5	2.5	63,555,387	28,888,812	11,555,525	11,555,525	11,555,525	5,777,762	0	0	0
4258	Hermiston School District 8R	6/30/2020	Proportion	5.4	1.4	(1,354,830)	(351,254)	(250,894)	(250,894)	(100,360)	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Contribution	5.4	1.4	421,626	109,310	78,079	78,079	31,231	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Proportion	5.3	0.3	892,079	50,494	168,317	50,494	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Contribution	5.3	0.3	(812,003)	(45,963)	(153,208)	(45,963)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Proportion	5.2	0.0	(594,076)	0	(22,851)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Contribution	5.2	0.0	(578,515)	0	(22,250)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2023	Proportion	5.3	4.3	4,283,204	3,475,052	808,152	808,152	808,152	808,152	808,152	242,444	0
4259	Clackamas Education Service District	6/30/2023	Contribution	5.3	4.3	(463,492)	(376,041)	(87,451)	(87,451)	(87,451)	(87,451)	(87,451)	(26,237)	0
4259	Clackamas Education Service District	6/30/2022	Proportion	5.4	3.4	(18,567)	(11,691)	(3,438)	(3,438)	(3,438)	(3,438)	(1,377)	0	0
4259	Clackamas Education Service District	6/30/2022	Contribution	5.4	3.4	(109,931)	(69,215)	(20,358)	(20,358)	(20,358)	(20,358)	(8,141)	0	0
4259	Clackamas Education Service District	6/30/2021	Proportion	5.5	2.5	(69,732)	(31,695)	(12,679)	(12,679)	(12,679)	(6,337)	0	0	0
4259	Clackamas Education Service District	6/30/2021	Contribution	5.5	2.5	(3,058,910)	(1,390,415)	(556,165)	(556,165)	(556,165)	(278,085)	0	0	0
4259	Clackamas Education Service District	6/30/2020	Proportion	5.4	1.4	1,024,447	265,599	189,712	189,712	75,887	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Contribution	5.4	1.4	(102,695)	(26,623)	(19,018)	(19,018)	(7,605)	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Proportion	5.3	0.3	903,563	51,143	170,484	51,143	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Contribution	5.3	0.3	(964,500)	(54,595)	(181,981)	(54,595)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Proportion	5.2	0.0	(1,179,555)	0	(45,365)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Contribution	5.2	0.0	(468,033)	0	(18,003)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2023	Proportion	5.3	4.3	(33,290)	(27,009)	(6,281)	(6,281)	(6,281)	(6,281)	(6,281)	(1,885)	0
4260	Greater Albany School District 8J	6/30/2023	Contribution	5.3	4.3	(882,530)	(716,015)	(166,515)	(166,515)	(166,515)	(166,515)	(166,515)	(49,955)	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	5.4	3.4	(1,386,370)	(872,900)	(256,735)	(256,735)	(256,735)	(256,735)	(102,695)	0	0
4260	Greater Albany School District 8J	6/30/2022	Contribution	5.4	3.4	(490,111)	(308,589)	(90,761)	(90,761)	(90,761)	(90,761)	(36,306)	0	0
4260	Greater Albany School District 8J	6/30/2021	Proportion	5.5	2.5	(705,077)	(320,489)	(128,196)	(128,196)	(128,196)	(64,097)	0	0	0

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Exhibit I

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

June 30, 2024 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
4260	Greater Albany School District 8J	6/30/2021	Contribution	5.5	2.5	(9,275,120)	(4,215,965)	(1,686,385)	(1,686,385)	(1,686,385)	(843,195)	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Proportion	5.4	1.4	(3,736,956)	(968,840)	(692,029)	(692,029)	(276,811)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Contribution	5.4	1.4	290,330	75,270	53,765	53,765	21,505	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	5.3	0.3	(117,091)	(6,626)	(22,093)	(6,626)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Contribution	5.3	0.3	(1,859,157)	(105,237)	(350,784)	(105,237)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	5.2	0.0	(663,713)	0	(25,528)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Contribution	5.2	0.0	(1,048,872)	0	(40,342)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2023	Proportion	5.3	4.3	6,846,933	5,555,059	1,291,874	1,291,874	1,291,874	1,291,874	1,291,874	387,563	0
4268	Lake Oswego School District	6/30/2023	Contribution	5.3	4.3	(1,780,409)	(1,444,483)	(335,926)	(335,926)	(335,926)	(335,926)	(335,926)	(100,779)	0
4268	Lake Oswego School District	6/30/2022	Proportion	5.4	3.4	(6,596,105)	(4,153,103)	(1,221,501)	(1,221,501)	(1,221,501)	(1,221,501)	(488,600)	0	0
4268	Lake Oswego School District	6/30/2022	Contribution	5.4	3.4	(398,929)	(251,177)	(73,876)	(73,876)	(73,876)	(73,876)	(29,549)	0	0
4268	Lake Oswego School District	6/30/2021	Proportion	5.5	2.5	1,162,668	528,486	211,394	211,394	211,394	105,698	0	0	0
4268	Lake Oswego School District	6/30/2021	Contribution	5.5	2.5	(9,428,877)	(4,285,854)	(1,714,341)	(1,714,341)	(1,714,341)	(857,172)	0	0	0
4268	Lake Oswego School District	6/30/2020	Proportion	5.4	1.4	2,035,296	527,668	376,907	376,907	150,761	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Contribution	5.4	1.4	(1,271,190)	(329,566)	(235,406)	(235,406)	(94,160)	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Proportion	5.3	0.3	3,524,533	199,503	665,006	199,503	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Contribution	5.3	0.3	(2,357,352)	(133,437)	(444,783)	(133,437)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Proportion	5.2	0.0	(234,244)	0	(9,009)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Contribution	5.2	0.0	(1,872,193)	0	(72,008)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2023	Proportion	5.3	4.3	8,437,870	6,845,819	1,592,051	1,592,051	1,592,051	1,592,051	1,592,051	477,615	0
4270	Silver Falls School District	6/30/2023	Contribution	5.3	4.3	(1,145,947)	(929,731)	(216,216)	(216,216)	(216,216)	(216,216)	(216,216)	(64,867)	0
4270	Silver Falls School District	6/30/2022	Proportion	5.4	3.4	(7,908,290)	(4,979,294)	(1,464,498)	(1,464,498)	(1,464,498)	(1,464,498)	(585,800)	0	0
4270	Silver Falls School District	6/30/2022	Contribution	5.4	3.4	(40,780)	(25,676)	(7,552)	(7,552)	(7,552)	(7,552)	(3,020)	0	0
4270	Silver Falls School District	6/30/2021	Proportion	5.5	2.5	(14,932,277)	(6,787,400)	(2,714,959)	(2,714,959)	(2,714,959)	(1,357,482)	0	0	0
4270	Silver Falls School District	6/30/2021	Contribution	5.5	2.5	32,831,170	14,923,258	5,969,304	5,969,304	5,969,304	2,984,650	0	0	0
4270	Silver Falls School District	6/30/2020	Proportion	5.4	1.4	(1,090,471)	(282,715)	(201,939)	(201,939)	(80,776)	0	0	0	0
4270	Silver Falls School District	6/30/2020	Contribution	5.4	1.4	252,378	65,430	46,737	46,737	18,693	0	0	0	0
4270	Silver Falls School District	6/30/2019	Proportion	5.3	0.3	(621,234)	(35,164)	(117,214)	(35,164)	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Contribution	5.3	0.3	(603,204)	(34,144)	(113,812)	(34,144)	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Proportion	5.2	0.0	(1,475,056)	0	(56,731)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Contribution	5.2	0.0	(466,296)	0	(17,936)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2023	Proportion	5.3	4.3	371,452	301,367	70,085	70,085	70,085	70,085	70,085	21,027	0
4271	Malheur Education Service District Region 14	6/30/2023	Contribution	5.3	4.3	345,508	280,318	65,190	65,190	65,190	65,190	65,190	19,558	0
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	5.4	3.4	982,870	618,844	182,013	182,013	182,013	182,013	72,805	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Contribution	5.4	3.4	277,473	174,705	51,384	51,384	51,384	51,384	20,553	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Proportion	5.5	2.5	210,546	95,703	38,281	38,281	38,281	19,141	0	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Contribution	5.5	2.5	(164,200)	(74,635)	(29,855)	(29,855)	(29,855)	(14,925)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	5.4	1.4	(484,152)	(125,520)	(89,658)	(89,658)	(35,862)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Contribution	5.4	1.4	136,480	35,384	25,274	25,274	10,110	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	5.3	0.3	(360,656)	(20,416)	(68,048)	(20,416)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Contribution	5.3	0.3	27,320	1,545	5,155	1,545	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	5.2	0.0	246,420	0	9,480	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Contribution	5.2	0.0	14,970	0	575	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Proportion	5.3	4.3	(1,624,843)	(1,318,269)	(306,574)	(306,574)	(306,574)	(306,574)	(306,574)	(91,973)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Contribution	5.3	4.3	1,306,718	1,060,167	246,551	246,551	246,551	246,551	246,551	73,963	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	5.4	3.4	777,891	489,783	144,054	144,054	144,054	144,054	57,621	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Contribution	5.4	3.4	948,175	596,999	175,588	175,588	175,588	175,588	70,235	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Proportion	5.5	2.5	(555,453)	(252,480)	(100,991)	(100,991)	(100,991)	(50,498)	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Contribution	5.5	2.5	(1,737,188)	(789,632)	(315,852)	(315,852)	(315,852)	(157,928)	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Proportion	5.4	1.4	(1,026,853)	(266,221)	(190,158)	(190,158)	(76,063)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Contribution	5.4	1.4	1,063,267	275,663	196,901	196,901	78,762	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	5.3	0.3	(1,098,680)	(62,190)	(207,298)	(62,190)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Contribution	5.3	0.3	256,407	14,512	48,379	14,512	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	5.2	0.0	(396,953)	0	(15,268)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Contribution	5.2	0.0	347,613	0	13,368	0	0	0	0	0	0
4273	Double O School District	6/30/2023	Proportion	5.3	4.3	(49,323)	(40,017)	(9,306)	(9,306)	(9,306)	(9,306)	(9,306)	(2,793)	0
4273	Double O School District	6/30/2023	Contribution	5.3	4.3	16,515	13,399	3,116	3,116	3,116	3,116	3,116	935	0
4273	Double O School District	6/30/2022	Proportion	5.4	3.4	(33,747)	(21,249)	(6,249)	(6,249)	(6,249)	(6,249)	(2,502)	0	0
4273	Double O School District	6/30/2022	Contribution	5.4	3.4	4,518	2,844	837	837	837	837	333	0	0
4273	Double O School District	6/30/2021	Proportion	5.5	2.5	(21,813)	(9,915)	(3,966)	(3,966)	(3,966)	(1,983)	0	0	0
4273	Double O School District	6/30/2021	Contribution	5.5	2.5	(9,208)	(4,186)	(1,674)	(1,674)	(1,674)	(838)	0	0	0
4273	Double O School District	6/30/2020	Proportion	5.4	1.4	37,548	9,736	6,953	6,953	2,783	0	0	0	0
4273	Double O School District	6/30/2020	Contribution	5.4	1.4	9,319	2,415	1,726	1,726	689	0	0	0	0
4273	Double O School District	6/30/2019	Proportion	5.3	0.3	(16,680)	(945)	(3,147)	(945)	0	0	0	0	0
4273	Double O School District	6/30/2019	Contribution	5.3	0.3	1,582	92	298	92	0	0	0	0	0
4273	Double O School District	6/30/2018	Proportion	5.2	0.0	9,461	0	366	0	0	0	0	0	0
4273	Double O School District	6/30/2018	Contribution	5.2	0.0	455	0	15	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4275	Tillamook County Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2023	Proportion	5.3	4.3	133,015	107,918	25,097	25,097	25,097	25,097	25,097	7,530	0
4276	Lane County Education Service District	6/30/2023	Contribution	5.3	4.3	444,377	360,532	83,845	83,845	83,845	83,845	83,845	25,152	0
4276	Lane County Education Service District	6/30/2022	Proportion	5.4	3.4	1,788,348	1,125,996	331,176	331,176	331,176	331,176	132,468	0	0
4276	Lane County Education Service District	6/30/2022	Contribution	5.4	3.4	(29,099)	(18,321)	(5,389)	(5,389)	(5,389)	(5,389)	(2,154)	0	0
4276	Lane County Education Service District	6/30/2021	Proportion	5.5	2.5	401,393	182,450	72,981	72,981	72,981	36,488	0	0	0
4276	Lane County Education Service District	6/30/2021	Contribution	5.5	2.5	(1,489,257)	(676,935)	(270,774)	(270,774)	(270,774)	(135,387)	0	0	0
4276	Lane County Education Service District	6/30/2020	Proportion	5.4	1.4	850,535	220,511	157,506	157,506	63,005	0	0	0	0
4276	Lane County Education Service District	6/30/2020	Contribution	5.4	1.4	185,516	48,096	34,355	34,355	13,741	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Proportion	5.3	0.3	(571,596)	(32,356)	(107,848)	(32,356)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Contribution	5.3	0.3	(134,594)	(7,619)	(25,395)	(7,619)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Proportion	5.2	0.0	154,900	0	5,960	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Contribution	5.2	0.0	(178,028)	0	(6,848)	0	0	0	0	0	0
4277	Mitchell School	6/30/2023	Proportion	5.3	4.3	4,293	3,483	810	810	810	810	810	243	0
4277	Mitchell School	6/30/2023	Contribution	5.3	4.3	106,202	86,164	20,038	20,038	20,038	20,038	20,038	6,012	0
4277	Mitchell School	6/30/2022	Proportion	5.4	3.4	(181,174)	(114,072)	(33,551)	(33,551)	(33,551)	(33,551)	(13,419)	0	0
4277	Mitchell School	6/30/2022	Contribution	5.4	3.4	22,225	13,993	4,116	4,116	4,116	4,116	1,645	0	0
4277	Mitchell School	6/30/2021	Proportion	5.5	2.5	(207,957)	(94,527)	(37,810)	(37,810)	(37,810)	(18,907)	0	0	0
4277	Mitchell School	6/30/2021	Contribution	5.5	2.5	(112,462)	(51,118)	(20,448)	(20,448)	(20,448)	(10,222)	0	0	0
4277	Mitchell School	6/30/2020	Proportion	5.4	1.4	109,977	28,513	20,366	20,366	8,147	0	0	0	0
4277	Mitchell School	6/30/2020	Contribution	5.4	1.4	10,062	2,610	1,863	1,863	747	0	0	0	0
4277	Mitchell School	6/30/2019	Proportion	5.3	0.3	306,514	17,349	57,833	17,349	0	0	0	0	0
4277	Mitchell School	6/30/2019	Contribution	5.3	0.3	33,616	1,901	6,343	1,901	0	0	0	0	0
4277	Mitchell School	6/30/2018	Proportion	5.2	0.0	(313,659)	0	(12,064)	0	0	0	0	0	0
4277	Mitchell School	6/30/2018	Contribution	5.2	0.0	66,360	0	2,550	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2023	Proportion	5.3	4.3	6,262,944	5,081,256	1,181,688	1,181,688	1,181,688	1,181,688	1,181,688	354,504	0
4279	St Helens School District 502	6/30/2023	Contribution	5.3	4.3	(2,643,877)	(2,145,032)	(498,845)	(498,845)	(498,845)	(498,845)	(498,845)	(149,652)	0
4279	St Helens School District 502	6/30/2022	Proportion	5.4	3.4	(2,695,784)	(1,697,346)	(499,219)	(499,219)	(499,219)	(499,219)	(199,689)	0	0
4279	St Helens School District 502	6/30/2022	Contribution	5.4	3.4	(1,326,340)	(835,102)	(245,619)	(245,619)	(245,619)	(245,619)	(98,245)	0	0
4279	St Helens School District 502	6/30/2021	Proportion	5.5	2.5	915,046	415,930	166,372	166,372	166,372	83,186	0	0	0
4279	St Helens School District 502	6/30/2021	Contribution	5.5	2.5	(3,426,471)	(1,557,486)	(622,995)	(622,995)	(622,995)	(311,496)	0	0	0
4279	St Helens School District 502	6/30/2020	Proportion	5.4	1.4	(289,415)	(75,035)	(53,595)	(53,595)	(21,440)	0	0	0	0
4279	St Helens School District 502	6/30/2020	Contribution	5.4	1.4	(1,104,044)	(286,232)	(204,453)	(204,453)	(81,779)	0	0	0	0
4279	St Helens School District 502	6/30/2019	Proportion	5.3	0.3	1,448,273	81,978	273,259	81,978	0	0	0	0	0
4279	St Helens School District 502	6/30/2019	Contribution	5.3	0.3	(1,413,635)	(80,015)	(266,724)	(80,015)	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Proportion	5.2	0.0	(1,773,284)	0	(68,204)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Contribution	5.2	0.0	(1,146,210)	0	(44,085)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2023	Proportion	5.3	4.3	1,081,148	877,158	203,990	203,990	203,990	203,990	203,990	61,198	0
4280	Northwest Regional Education Service District	6/30/2023	Contribution	5.3	4.3	3,053,977	2,477,755	576,222	576,222	576,222	576,222	576,222	172,867	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	5.4	3.4	2,292,079	1,443,161	424,459	424,459	424,459	424,459	169,784	0	0
4280	Northwest Regional Education Service District	6/30/2022	Contribution	5.4	3.4	2,229,552	1,403,792	412,880	412,880	412,880	412,880	165,152	0	0
4280	Northwest Regional Education Service District	6/30/2021	Proportion	5.5	2.5	(1,832,891)	(833,132)	(333,253)	(333,253)	(333,253)	(166,626)	0	0	0
4280	Northwest Regional Education Service District	6/30/2021	Contribution	5.5	2.5	(4,278,159)	(1,944,618)	(777,847)	(777,847)	(777,847)	(388,924)	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Proportion	5.4	1.4	267,329	69,309	49,505	49,505	19,804	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Contribution	5.4	1.4	1,931,403	500,735	357,667	357,667	143,068	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	5.3	0.3	(1,507,126)	(85,311)	(284,363)	(85,311)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Contribution	5.3	0.3	609,858	34,518	115,068	34,518	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	5.2	0.0	(27,777)	0	(1,067)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Contribution	5.2	0.0	944,930	0	36,345	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2023	Proportion	5.3	4.3	(171,653)	(139,266)	(32,387)	(32,387)	(32,387)	(32,387)	(32,387)	(9,718)	0
4286	Southern Oregon Education Service District	6/30/2023	Contribution	5.3	4.3	2,958,657	2,400,420	558,237	558,237	558,237	558,237	558,237	167,472	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	5.4	3.4	184,715	116,303	34,206	34,206	34,206	34,206	13,685	0	0
4286	Southern Oregon Education Service District	6/30/2022	Contribution	5.4	3.4	276,875	174,329	51,273	51,273	51,273	51,273	20,510	0	0
4286	Southern Oregon Education Service District	6/30/2021	Proportion	5.5	2.5	(1,899,729)	(863,514)	(345,405)	(345,405)	(345,405)	(172,704)	0	0	0
4286	Southern Oregon Education Service District	6/30/2021	Contribution	5.5	2.5	(673,801)	(306,274)	(122,509)	(122,509)	(122,509)	(61,256)	0	0	0
4286	Southern Oregon Education Service District	6/30/2020	Proportion	5.4	1.4	(3,031,880)	(786,044)	(561,459)	(561,459)	(224,585)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4286	Southern Oregon Education Service District	6/30/2020	Contribution	5.4	1.4	438,159	113,595	81,141	81,141	32,454	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	5.3	0.3	(1,900,521)	(107,576)	(358,589)	(107,576)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Contribution	5.3	0.3	(852,892)	(48,277)	(160,923)	(48,277)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	5.2	0.0	(1,181,055)	0	(45,425)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Contribution	5.2	0.0	(333,125)	0	(12,815)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2023	Proportion	5.3	4.3	(8,417,149)	(6,829,008)	(1,588,141)	(1,588,141)	(1,588,141)	(1,588,141)	(1,588,141)	(476,444)	0
4288	Medford School District 549C	6/30/2023	Contribution	5.3	4.3	1,855,830	1,505,673	350,157	350,157	350,157	350,157	350,157	105,045	0
4288	Medford School District 549C	6/30/2022	Proportion	5.4	3.4	(1,711,000)	(1,077,296)	(316,852)	(316,852)	(316,852)	(316,852)	(126,740)	0	0
4288	Medford School District 549C	6/30/2022	Contribution	5.4	3.4	108,840	68,528	20,156	20,156	20,156	20,156	8,060	0	0
4288	Medford School District 549C	6/30/2021	Proportion	5.5	2.5	10,749,503	4,886,138	1,954,455	1,954,455	1,954,455	977,228	0	0	0
4288	Medford School District 549C	6/30/2021	Contribution	5.5	2.5	(11,796,114)	(5,361,870)	(2,144,748)	(2,144,748)	(2,144,748)	(1,072,374)	0	0	0
4288	Medford School District 549C	6/30/2020	Proportion	5.4	1.4	(6,255,994)	(1,621,926)	(1,158,517)	(1,158,517)	(463,409)	0	0	0	0
4288	Medford School District 549C	6/30/2020	Contribution	5.4	1.4	3,926,238	1,017,914	727,081	727,081	290,833	0	0	0	0
4288	Medford School District 549C	6/30/2019	Proportion	5.3	0.3	(6,358,497)	(359,917)	(1,199,716)	(359,917)	0	0	0	0	0
4288	Medford School District 549C	6/30/2019	Contribution	5.3	0.3	(507,202)	(28,712)	(95,698)	(28,712)	0	0	0	0	0
4288	Medford School District 549C	6/30/2018	Proportion	5.2	0.0	(3,855,630)	0	(148,295)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2018	Contribution	5.2	0.0	(85,616)	0	(3,291)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2023	Proportion	5.3	4.3	1,630,432	1,322,803	307,629	307,629	307,629	307,629	307,629	92,287	0
4291	Dayton Public Schools	6/30/2023	Contribution	5.3	4.3	(708,585)	(574,890)	(133,695)	(133,695)	(133,695)	(133,695)	(133,695)	(40,110)	0
4291	Dayton Public Schools	6/30/2022	Proportion	5.4	3.4	(745,170)	(469,182)	(137,994)	(137,994)	(137,994)	(137,994)	(55,200)	0	0
4291	Dayton Public Schools	6/30/2022	Contribution	5.4	3.4	(209,130)	(131,674)	(38,728)	(38,728)	(38,728)	(38,728)	(15,490)	0	0
4291	Dayton Public Schools	6/30/2021	Proportion	5.5	2.5	(832,210)	(378,277)	(151,311)	(151,311)	(151,311)	(75,655)	0	0	0
4291	Dayton Public Schools	6/30/2021	Contribution	5.5	2.5	(676,775)	(307,625)	(123,050)	(123,050)	(123,050)	(61,525)	0	0	0
4291	Dayton Public Schools	6/30/2020	Proportion	5.4	1.4	(833,224)	(216,020)	(154,301)	(154,301)	(61,719)	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Contribution	5.4	1.4	(221,794)	(57,502)	(41,073)	(41,073)	(16,429)	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Proportion	5.3	0.3	256,842	14,537	48,461	14,537	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Contribution	5.3	0.3	(314,440)	(17,800)	(59,328)	(17,800)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Proportion	5.2	0.0	(356,731)	0	(13,721)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Contribution	5.2	0.0	(317,831)	0	(12,226)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2023	Proportion	5.3	4.3	(88,977)	(72,189)	(16,788)	(16,788)	(16,788)	(16,788)	(16,788)	(5,037)	0
4293	Lake County Education Service District	6/30/2023	Contribution	5.3	4.3	129,742	105,262	24,480	24,480	24,480	24,480	24,480	7,342	0
4293	Lake County Education Service District	6/30/2022	Proportion	5.4	3.4	150,240	94,596	27,822	27,822	27,822	27,822	11,130	0	0
4293	Lake County Education Service District	6/30/2022	Contribution	5.4	3.4	91,838	57,824	17,007	17,007	17,007	17,007	6,803	0	0
4293	Lake County Education Service District	6/30/2021	Proportion	5.5	2.5	(68,472)	(31,125)	(12,449)	(12,449)	(12,449)	(6,227)	0	0	0
4293	Lake County Education Service District	6/30/2021	Contribution	5.5	2.5	(1,507)	(685)	(274)	(274)	(274)	(137)	0	0	0
4293	Lake County Education Service District	6/30/2020	Proportion	5.4	1.4	94,009	24,373	17,409	17,409	6,964	0	0	0	0
4293	Lake County Education Service District	6/30/2020	Contribution	5.4	1.4	53,412	13,848	9,891	9,891	3,957	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Proportion	5.3	0.3	(321,431)	(18,196)	(60,647)	(18,196)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Contribution	5.3	0.3	24,595	1,390	4,641	1,390	0	0	0	0	0
4293	Lake County Education Service District	6/30/2018	Proportion	5.2	0.0	105,470	0	4,055	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2018	Contribution	5.2	0.0	(12,220)	0	(470)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2023	Proportion	5.3	4.3	370,260	300,400	69,860	69,860	69,860	69,860	69,860	20,960	0
4294	Harney Education Service District Region XVII	6/30/2023	Contribution	5.3	4.3	104,767	85,000	19,767	19,767	19,767	19,767	19,767	5,932	0
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	5.4	3.4	94,914	59,760	17,577	17,577	17,577	17,577	7,029	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Contribution	5.4	3.4	165,842	104,420	30,711	30,711	30,711	30,711	12,287	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Proportion	5.5	2.5	207,096	94,134	37,654	37,654	37,654	18,826	0	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Contribution	5.5	2.5	(103,258)	(46,936)	(18,774)	(18,774)	(18,774)	(9,388)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Proportion	5.4	1.4	(386,823)	(100,287)	(71,634)	(71,634)	(28,653)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Contribution	5.4	1.4	154,878	40,154	28,681	28,681	11,473	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	5.3	0.3	(159,375)	(9,020)	(30,071)	(9,020)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Contribution	5.3	0.3	(29,644)	(1,679)	(5,593)	(1,679)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	5.2	0.0	(242,364)	0	(9,324)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Contribution	5.2	0.0	7,509	0	289	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2023	Proportion	5.3	4.3	340,148	275,969	64,179	64,179	64,179	64,179	64,179	19,253	0
4295	Wasco County Education Service District	6/30/2023	Contribution	5.3	4.3	274,877	223,013	51,864	51,864	51,864	51,864	51,864	15,557	0
4295	Wasco County Education Service District	6/30/2022	Proportion	5.4	3.4	529,393	333,321	98,036	98,036	98,036	98,036	39,213	0	0
4295	Wasco County Education Service District	6/30/2022	Contribution	5.4	3.4	270,971	170,611	50,180	50,180	50,180	50,180	20,071	0	0
4295	Wasco County Education Service District	6/30/2021	Proportion	5.5	2.5	(46,678)	(21,217)	(8,487)	(8,487)	(8,487)	(4,243)	0	0	0
4295	Wasco County Education Service District	6/30/2021	Contribution	5.5	2.5	(175,157)	(79,616)	(31,847)	(31,847)	(31,847)	(15,922)	0	0	0
4295	Wasco County Education Service District	6/30/2020	Proportion	5.4	1.4	(42,278)	(10,962)	(7,829)	(7,829)	(3,133)	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Contribution	5.4	1.4	169,062	43,830	31,308	31,308	12,522	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Proportion	5.3	0.3	86,075	4,870	16,241	4,870	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Contribution	5.3	0.3	90,542	5,127	17,083	5,127	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Proportion	5.2	0.0	241,341	0	9,281	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Contribution	5.2	0.0	18,379	0	709	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0

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June 30, 2024 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
4297	Yamhill Education Service District	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4306	Amity School District	6/30/2023	Proportion	5.3	4.3	1,701,390	1,380,373	321,017	321,017	321,017	321,017	321,017	96,305	0
4306	Amity School District	6/30/2023	Contribution	5.3	4.3	(734,632)	(596,022)	(138,610)	(138,610)	(138,610)	(138,610)	(138,610)	(41,582)	0
4306	Amity School District	6/30/2022	Proportion	5.4	3.4	(1,218,768)	(767,372)	(225,698)	(225,698)	(225,698)	(225,698)	(90,278)	0	0
4306	Amity School District	6/30/2022	Contribution	5.4	3.4	(274,485)	(172,823)	(50,831)	(50,831)	(50,831)	(50,831)	(20,330)	0	0
4306	Amity School District	6/30/2021	Proportion	5.5	2.5	748,794	340,362	136,144	136,144	136,144	68,074	0	0	0
4306	Amity School District	6/30/2021	Contribution	5.5	2.5	(1,000,574)	(454,805)	(181,923)	(181,923)	(181,923)	(90,959)	0	0	0
4306	Amity School District	6/30/2020	Proportion	5.4	1.4	(697,261)	(180,773)	(129,122)	(129,122)	(51,651)	0	0	0	0
4306	Amity School District	6/30/2020	Contribution	5.4	1.4	(240,958)	(62,470)	(44,622)	(44,622)	(17,848)	0	0	0	0
4306	Amity School District	6/30/2019	Proportion	5.3	0.3	552,030	31,245	104,157	31,245	0	0	0	0	0
4306	Amity School District	6/30/2019	Contribution	5.3	0.3	(93,129)	(5,269)	(17,572)	(5,269)	0	0	0	0	0
4306	Amity School District	6/30/2018	Proportion	5.2	0.0	(467,041)	0	(17,961)	0	0	0	0	0	0
4306	Amity School District	6/30/2018	Contribution	5.2	0.0	(313,981)	0	(12,076)	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2023	Proportion	5.3	4.3	(803,615)	(651,990)	(151,625)	(151,625)	(151,625)	(151,625)	(151,625)	(45,490)	0
4309	Scappoose School District	6/30/2023	Contribution	5.3	4.3	855,611	694,175	161,436	161,436	161,436	161,436	161,436	48,431	0
4309	Scappoose School District	6/30/2022	Proportion	5.4	3.4	708,941	446,371	131,285	131,285	131,285	131,285	52,516	0	0
4309	Scappoose School District	6/30/2022	Contribution	5.4	3.4	909,185	572,449	168,368	168,368	168,368	168,368	67,345	0	0
4309	Scappoose School District	6/30/2021	Proportion	5.5	2.5	(2,345,922)	(1,066,329)	(426,531)	(426,531)	(426,531)	(213,267)	0	0	0
4309	Scappoose School District	6/30/2021	Contribution	5.5	2.5	(1,379,783)	(627,173)	(250,870)	(250,870)	(250,870)	(125,433)	0	0	0
4309	Scappoose School District	6/30/2020	Proportion	5.4	1.4	(80,208)	(20,796)	(14,853)	(14,853)	(5,943)	0	0	0	0
4309	Scappoose School District	6/30/2020	Contribution	5.4	1.4	460,966	119,510	85,364	85,364	34,146	0	0	0	0
4309	Scappoose School District	6/30/2019	Proportion	5.3	0.3	(1,355,538)	(76,728)	(255,762)	(76,728)	0	0	0	0	0
4309	Scappoose School District	6/30/2019	Contribution	5.3	0.3	152,762	8,647	28,823	8,647	0	0	0	0	0
4309	Scappoose School District	6/30/2018	Proportion	5.2	0.0	(710,553)	0	(27,328)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2018	Contribution	5.2	0.0	265,238	0	10,203	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2023	Proportion	5.3	4.3	14,283,963	11,588,876	2,695,087	2,695,087	2,695,087	2,695,087	2,695,087	808,528	0
4311	Redmond School District 2J	6/30/2023	Contribution	5.3	4.3	(1,291,245)	(1,047,614)	(243,631)	(243,631)	(243,631)	(243,631)	(243,631)	(73,090)	0
4311	Redmond School District 2J	6/30/2022	Proportion	5.4	3.4	(12,018,121)	(7,566,965)	(2,225,578)	(2,225,578)	(2,225,578)	(2,225,578)	(890,231)	0	0
4311	Redmond School District 2J	6/30/2022	Contribution	5.4	3.4	1,609,771	1,013,559	298,106	298,106	298,106	298,106	119,241	0	0
4311	Redmond School District 2J	6/30/2021	Proportion	5.5	2.5	(33,420,068)	(15,190,940)	(6,076,376)	(6,076,376)	(6,076,376)	(3,038,188)	0	0	0
4311	Redmond School District 2J	6/30/2021	Contribution	5.5	2.5	68,124,399	30,965,637	12,386,254	12,386,254	12,386,254	6,193,129	0	0	0
4311	Redmond School District 2J	6/30/2020	Proportion	5.4	1.4	(3,381,320)	(876,640)	(626,170)	(626,170)	(250,470)	0	0	0	0
4311	Redmond School District 2J	6/30/2020	Contribution	5.4	1.4	736,434	190,926	136,377	136,377	54,549	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Proportion	5.3	0.3	611,419	34,609	115,362	34,609	0	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Contribution	5.3	0.3	(1,255,740)	(71,080)	(236,932)	(71,080)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Proportion	5.2	0.0	(502,228)	0	(19,318)	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Contribution	5.2	0.0	(596,521)	0	(22,941)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2023	Proportion	5.3	4.3	427,054	346,478	80,576	80,576	80,576	80,576	80,576	24,174	0
4312	Reedsport School District	6/30/2023	Contribution	5.3	4.3	(138,615)	(112,461)	(26,154)	(26,154)	(26,154)	(26,154)	(26,154)	(7,845)	0
4312	Reedsport School District	6/30/2022	Proportion	5.4	3.4	(764,382)	(481,278)	(141,552)	(141,552)	(141,552)	(141,552)	(56,622)	0	0
4312	Reedsport School District	6/30/2022	Contribution	5.4	3.4	(70,588)	(44,444)	(13,072)	(13,072)	(13,072)	(13,072)	(5,228)	0	0
4312	Reedsport School District	6/30/2021	Proportion	5.5	2.5	197,101	89,590	35,837	35,837	35,837	17,916	0	0	0
4312	Reedsport School District	6/30/2021	Contribution	5.5	2.5	(753,262)	(342,391)	(136,957)	(136,957)	(136,957)	(68,477)	0	0	0
4312	Reedsport School District	6/30/2020	Proportion	5.4	1.4	(96,068)	(24,908)	(17,790)	(17,790)	(7,118)	0	0	0	0
4312	Reedsport School District	6/30/2020	Contribution	5.4	1.4	(144,118)	(37,362)	(26,689)	(26,689)	(10,673)	0	0	0	0
4312	Reedsport School District	6/30/2019	Proportion	5.3	0.3	739,574	41,864	139,542	41,864	0	0	0	0	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 I

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

June 30, 2024 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
4312	Reedsport School District	6/30/2019	Contribution	5.3	0.3	(275,169)	(15,574)	(51,919)	(15,574)	0	0	0	0	0
4312	Reedsport School District	6/30/2018	Proportion	5.2	0.0	(527,075)	0	(20,270)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2018	Contribution	5.2	0.0	(210,023)	0	(8,078)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2023	Proportion	5.3	4.3	3,083,962	2,502,082	581,880	581,880	581,880	581,880	581,880	174,562	0
4313	Forest Grove School District	6/30/2023	Contribution	5.3	4.3	(318,155)	(258,126)	(60,029)	(60,029)	(60,029)	(60,029)	(60,029)	(18,010)	0
4313	Forest Grove School District	6/30/2022	Proportion	5.4	3.4	(2,717,806)	(1,711,212)	(503,297)	(503,297)	(503,297)	(503,297)	(201,321)	0	0
4313	Forest Grove School District	6/30/2022	Contribution	5.4	3.4	497,459	313,215	92,122	92,122	92,122	92,122	36,849	0	0
4313	Forest Grove School District	6/30/2021	Proportion	5.5	2.5	(2,490,917)	(1,132,235)	(452,894)	(452,894)	(452,894)	(226,447)	0	0	0
4313	Forest Grove School District	6/30/2021	Contribution	5.5	2.5	(6,102,459)	(2,773,845)	(1,109,538)	(1,109,538)	(1,109,538)	(554,769)	0	0	0
4313	Forest Grove School District	6/30/2020	Proportion	5.4	1.4	(1,157,445)	(300,077)	(214,342)	(214,342)	(85,735)	0	0	0	0
4313	Forest Grove School District	6/30/2020	Contribution	5.4	1.4	592,899	153,715	109,796	109,796	43,919	0	0	0	0
4313	Forest Grove School District	6/30/2019	Proportion	5.3	0.3	(3,692,257)	(208,997)	(696,652)	(208,997)	0	0	0	0	0
4313	Forest Grove School District	6/30/2019	Contribution	5.3	0.3	2,940,937	166,467	554,894	166,467	0	0	0	0	0
4313	Forest Grove School District	6/30/2018	Proportion	5.2	0.0	(330,470)	0	(12,710)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2018	Contribution	5.2	0.0	(667,655)	0	(25,680)	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2023	Proportion	5.3	4.3	(413,207)	(335,243)	(77,964)	(77,964)	(77,964)	(77,964)	(77,964)	(23,387)	0
4314	Willamina School District 30J	6/30/2023	Contribution	5.3	4.3	200,705	162,836	37,869	37,869	37,869	37,869	37,869	11,360	0
4314	Willamina School District 30J	6/30/2022	Proportion	5.4	3.4	429,285	270,291	79,497	79,497	79,497	79,497	31,800	0	0
4314	Willamina School District 30J	6/30/2022	Contribution	5.4	3.4	98,838	62,232	18,303	18,303	18,303	18,303	7,323	0	0
4314	Willamina School District 30J	6/30/2021	Proportion	5.5	2.5	(433,079)	(196,853)	(78,742)	(78,742)	(78,742)	(39,369)	0	0	0
4314	Willamina School District 30J	6/30/2021	Contribution	5.5	2.5	(503,952)	(229,068)	(91,628)	(91,628)	(91,628)	(45,812)	0	0	0
4314	Willamina School District 30J	6/30/2020	Proportion	5.4	1.4	(753,521)	(195,357)	(139,541)	(139,541)	(55,816)	0	0	0	0
4314	Willamina School District 30J	6/30/2020	Contribution	5.4	1.4	237,205	61,497	43,927	43,927	17,570	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Proportion	5.3	0.3	331,966	18,791	62,635	18,791	0	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Contribution	5.3	0.3	(356,096)	(20,156)	(67,188)	(20,156)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Proportion	5.2	0.0	170,737	0	6,567	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Contribution	5.2	0.0	132,768	0	5,108	0	0	0	0	0	0
4315	John Day School District	6/30/2023	Proportion	5.3	4.3	388,022	314,810	73,212	73,212	73,212	73,212	73,212	21,962	0
4315	John Day School District	6/30/2023	Contribution	5.3	4.3	(320,325)	(259,886)	(60,439)	(60,439)	(60,439)	(60,439)	(60,439)	(18,130)	0
4315	John Day School District	6/30/2022	Proportion	5.4	3.4	(942,982)	(593,730)	(174,626)	(174,626)	(174,626)	(174,626)	(69,852)	0	0
4315	John Day School District	6/30/2022	Contribution	5.4	3.4	(239,409)	(150,739)	(44,335)	(44,335)	(44,335)	(44,335)	(17,734)	0	0
4315	John Day School District	6/30/2021	Proportion	5.5	2.5	614,605	279,367	111,746	111,746	111,746	55,875	0	0	0
4315	John Day School District	6/30/2021	Contribution	5.5	2.5	(663,854)	(301,751)	(120,701)	(120,701)	(120,701)	(60,349)	0	0	0
4315	John Day School District	6/30/2020	Proportion	5.4	1.4	(525,296)	(136,188)	(97,277)	(97,277)	(38,911)	0	0	0	0
4315	John Day School District	6/30/2020	Contribution	5.4	1.4	(179,020)	(46,412)	(33,152)	(33,152)	(13,260)	0	0	0	0
4315	John Day School District	6/30/2019	Proportion	5.3	0.3	279,904	15,844	52,812	15,844	0	0	0	0	0
4315	John Day School District	6/30/2019	Contribution	5.3	0.3	(107,257)	(6,072)	(20,237)	(6,072)	0	0	0	0	0
4315	John Day School District	6/30/2018	Proportion	5.2	0.0	(796,078)	0	(30,618)	0	0	0	0	0	0
4315	John Day School District	6/30/2018	Contribution	5.2	0.0	(95,343)	0	(3,668)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Proportion	5.3	4.3	(3,636,759)	(2,950,578)	(686,181)	(686,181)	(686,181)	(686,181)	(686,181)	(205,854)	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Contribution	5.3	4.3	3,152,956	2,558,059	594,897	594,897	594,897	594,897	594,897	178,471	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	5.4	3.4	(4,474,374)	(2,817,198)	(828,588)	(828,588)	(828,588)	(828,588)	(331,434)	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Contribution	5.4	3.4	3,176,874	2,000,254	588,310	588,310	588,310	588,310	235,324	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Proportion	5.5	2.5	2,244,432	1,020,195	408,079	408,079	408,079	204,037	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Contribution	5.5	2.5	(12,466,407)	(5,666,550)	(2,266,619)	(2,266,619)	(2,266,619)	(1,133,312)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Proportion	5.4	1.4	(2,566,426)	(665,370)	(475,264)	(475,264)	(190,106)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Contribution	5.4	1.4	3,526,470	914,270	653,050	653,050	261,220	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	5.3	0.3	(5,217,006)	(295,301)	(984,341)	(295,301)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Contribution	5.3	0.3	(195,177)	(11,047)	(36,826)	(11,047)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	5.2	0.0	(1,122,352)	0	(43,167)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Contribution	5.2	0.0	481,153	0	18,508	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2023	Proportion	5.3	4.3	(1,588,668)	(1,288,919)	(299,749)	(299,749)	(299,749)	(299,749)	(299,749)	(89,923)	0
4317	Sherwood School District 88J	6/30/2023	Contribution	5.3	4.3	689,406	559,329	130,077	130,077	130,077	130,077	130,077	39,021	0
4317	Sherwood School District 88J	6/30/2022	Proportion	5.4	3.4	(3,245,944)	(2,043,742)	(601,101)	(601,101)	(601,101)	(601,101)	(240,439)	0	0
4317	Sherwood School District 88J	6/30/2022	Contribution	5.4	3.4	640,600	403,340	118,630	118,630	118,630	118,630	47,450	0	0
4317	Sherwood School District 88J	6/30/2021	Proportion	5.5	2.5	279,459	127,026	50,811	50,811	50,811	25,404	0	0	0
4317	Sherwood School District 88J	6/30/2021	Contribution	5.5	2.5	(4,828,225)	(2,194,648)	(877,859)	(877,859)	(877,859)	(438,930)	0	0	0
4317	Sherwood School District 88J	6/30/2020	Proportion	5.4	1.4	(1,957,502)	(507,502)	(362,500)	(362,500)	(145,002)	0	0	0	0
4317	Sherwood School District 88J	6/30/2020	Contribution	5.4	1.4	1,092,229	283,169	202,265	202,265	80,904	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Proportion	5.3	0.3	(2,099,062)	(118,817)	(396,049)	(118,817)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Contribution	5.3	0.3	(390,213)	(22,088)	(73,625)	(22,088)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Proportion	5.2	0.0	(434,644)	0	(16,719)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Contribution	5.2	0.0	74,824	0	2,879	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2023	Proportion	5.3	4.3	934,350	758,058	176,292	176,292	176,292	176,292	176,292	52,890	0
4320	Rainier School District 13	6/30/2023	Contribution	5.3	4.3	(417,896)	(339,048)	(78,848)	(78,848)	(78,848)	(78,848)	(78,848)	(23,656)	0
4320	Rainier School District 13	6/30/2022	Proportion	5.4	3.4	(602,930)	(379,622)	(111,654)	(111,654)	(111,654)	(111,654)	(44,660)	0	0
4320	Rainier School District 13	6/30/2022	Contribution	5.4	3.4	(221,936)	(139,738)	(41,099)	(41,099)	(41,099)	(41,099)	(16,441)	0	0

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Exhibit I

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

June 30, 2024 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
4320	Rainier School District 13	6/30/2021	Proportion	5.5	2.5	39,818	18,098	7,240	7,240	7,240	3,618	0	0	0
4320	Rainier School District 13	6/30/2021	Contribution	5.5	2.5	(1,029,248)	(467,840)	(187,136)	(187,136)	(187,136)	(93,568)	0	0	0
4320	Rainier School District 13	6/30/2020	Proportion	5.4	1.4	(686,598)	(178,006)	(127,148)	(127,148)	(50,858)	0	0	0	0
4320	Rainier School District 13	6/30/2020	Contribution	5.4	1.4	(273,553)	(70,921)	(50,658)	(50,658)	(20,263)	0	0	0	0
4320	Rainier School District 13	6/30/2019	Proportion	5.3	0.3	1,409,444	79,779	265,933	79,779	0	0	0	0	0
4320	Rainier School District 13	6/30/2019	Contribution	5.3	0.3	(440,861)	(24,956)	(83,181)	(24,956)	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Proportion	5.2	0.0	(995,613)	0	(38,293)	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Contribution	5.2	0.0	(121,946)	0	(4,691)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2023	Proportion	5.3	4.3	25,758,841	20,898,682	4,860,159	4,860,159	4,860,159	4,860,159	4,860,159	1,458,046	0
4321	North Clackamas School District 12	6/30/2023	Contribution	5.3	4.3	(9,424,540)	(7,646,325)	(1,778,215)	(1,778,215)	(1,778,215)	(1,778,215)	(1,778,215)	(533,465)	0
4321	North Clackamas School District 12	6/30/2022	Proportion	5.4	3.4	(12,074,064)	(7,602,188)	(2,235,938)	(2,235,938)	(2,235,938)	(2,235,938)	(894,374)	0	0
4321	North Clackamas School District 12	6/30/2022	Contribution	5.4	3.4	(5,851,189)	(3,684,081)	(1,083,554)	(1,083,554)	(1,083,554)	(1,083,554)	(433,419)	0	0
4321	North Clackamas School District 12	6/30/2021	Proportion	5.5	2.5	13,763,154	6,255,978	2,502,392	2,502,392	2,502,392	1,251,194	0	0	0
4321	North Clackamas School District 12	6/30/2021	Contribution	5.5	2.5	(20,965,532)	(9,529,787)	(3,811,915)	(3,811,915)	(3,811,915)	(1,905,957)	0	0	0
4321	North Clackamas School District 12	6/30/2020	Proportion	5.4	1.4	(3,047,820)	(790,176)	(564,411)	(564,411)	(225,765)	0	0	0	0
4321	North Clackamas School District 12	6/30/2020	Contribution	5.4	1.4	(1,686,384)	(437,212)	(312,293)	(312,293)	(124,919)	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Proportion	5.3	0.3	2,292,017	129,737	432,456	129,737	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Contribution	5.3	0.3	(5,532,504)	(313,159)	(1,043,869)	(313,159)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Proportion	5.2	0.0	(6,351,706)	0	(244,296)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Contribution	5.2	0.0	(5,782,564)	0	(222,404)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2023	Proportion	5.3	4.3	1,027,053	833,269	193,784	193,784	193,784	193,784	193,784	58,133	0
4323	Estacada School District 108	6/30/2023	Contribution	5.3	4.3	(523,238)	(424,514)	(98,724)	(98,724)	(98,724)	(98,724)	(98,724)	(29,618)	0
4323	Estacada School District 108	6/30/2022	Proportion	5.4	3.4	(919,367)	(578,861)	(170,253)	(170,253)	(170,253)	(170,253)	(68,102)	0	0
4323	Estacada School District 108	6/30/2022	Contribution	5.4	3.4	(515,001)	(324,259)	(95,371)	(95,371)	(95,371)	(95,371)	(38,146)	0	0
4323	Estacada School District 108	6/30/2021	Proportion	5.5	2.5	2,344,897	1,065,862	426,345	426,345	426,345	213,172	0	0	0
4323	Estacada School District 108	6/30/2021	Contribution	5.5	2.5	(2,459,843)	(1,118,111)	(447,244)	(447,244)	(447,244)	(223,623)	0	0	0
4323	Estacada School District 108	6/30/2020	Proportion	5.4	1.4	349,057	90,497	64,640	64,640	25,857	0	0	0	0
4323	Estacada School District 108	6/30/2020	Contribution	5.4	1.4	(128,021)	(33,189)	(23,708)	(23,708)	(9,481)	0	0	0	0
4323	Estacada School District 108	6/30/2019	Proportion	5.3	0.3	(210,733)	(11,928)	(39,761)	(11,928)	0	0	0	0	0
4323	Estacada School District 108	6/30/2019	Contribution	5.3	0.3	(464,517)	(26,292)	(87,645)	(26,292)	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Proportion	5.2	0.0	(1,140,163)	0	(43,853)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Contribution	5.2	0.0	(452,272)	0	(17,397)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2023	Proportion	5.3	4.3	(4,176,244)	(3,388,273)	(787,971)	(787,971)	(787,971)	(787,971)	(787,971)	(236,389)	0
4324	Centennial School District 28	6/30/2023	Contribution	5.3	4.3	1,705,276	1,383,526	321,750	321,750	321,750	321,750	321,750	96,526	0
4324	Centennial School District 28	6/30/2022	Proportion	5.4	3.4	(4,033,703)	(2,539,739)	(746,982)	(746,982)	(746,982)	(746,982)	(298,793)	0	0
4324	Centennial School District 28	6/30/2022	Contribution	5.4	3.4	2,005,402	1,262,660	371,371	371,371	371,371	371,371	148,547	0	0
4324	Centennial School District 28	6/30/2021	Proportion	5.5	2.5	(7,113,705)	(3,233,502)	(1,293,401)	(1,293,401)	(1,293,401)	(646,700)	0	0	0
4324	Centennial School District 28	6/30/2021	Contribution	5.5	2.5	(5,612,845)	(2,551,294)	(1,020,517)	(1,020,517)	(1,020,517)	(510,260)	0	0	0
4324	Centennial School District 28	6/30/2020	Proportion	5.4	1.4	(2,176,119)	(564,179)	(402,985)	(402,985)	(161,194)	0	0	0	0
4324	Centennial School District 28	6/30/2020	Contribution	5.4	1.4	1,770,269	458,957	327,828	327,828	131,129	0	0	0	0
4324	Centennial School District 28	6/30/2019	Proportion	5.3	0.3	(7,112,573)	(402,598)	(1,341,995)	(402,598)	0	0	0	0	0
4324	Centennial School District 28	6/30/2019	Contribution	5.3	0.3	1,048,458	59,348	197,822	59,348	0	0	0	0	0
4324	Centennial School District 28	6/30/2018	Proportion	5.2	0.0	(810,716)	0	(31,181)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2018	Contribution	5.2	0.0	(101,230)	0	(3,895)	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Contribution	5.4	3.4	3,876	2,440	718	718	718	718	286	0	0
4326	Harney County School District 3	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Contribution	5.4	1.4	6,566	1,702	1,216	1,216	486	0	0	0	0
4326	Harney County School District 3	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2023	Proportion	5.3	4.3	(90,464)	(73,395)	(17,069)	(17,069)	(17,069)	(17,069)	(17,069)	(5,119)	0
4327	Jordan Valley School District 3	6/30/2023	Contribution	5.3	4.3	35,123	28,496	6,627	6,627	6,627	6,627	6,627	1,988	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	5.4	3.4	15,010	9,450	2,780	2,780	2,780	2,780	1,110	0	0
4327	Jordan Valley School District 3	6/30/2022	Contribution	5.4	3.4	35,593	22,411	6,591	6,591	6,591	6,591	2,638	0	0
4327	Jordan Valley School District 3	6/30/2021	Proportion	5.5	2.5	(75,026)	(34,103)	(13,641)	(13,641)	(13,641)	(6,821)	0	0	0
4327	Jordan Valley School District 3	6/30/2021	Contribution	5.5	2.5	(74,475)	(33,852)	(13,541)	(13,541)	(13,541)	(6,770)	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Proportion	5.4	1.4	(136,273)	(35,329)	(25,236)	(25,236)	(10,093)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2020	Contribution	5.4	1.4	53,066	13,758	9,827	9,827	3,931	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	5.3	0.3	5,047	287	952	287	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Contribution	5.3	0.3	(15,498)	(878)	(2,924)	(878)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	5.2	0.0	82,022	0	3,157	0	0	0	0	0	0

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Exhibit I

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June 30, 2024 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
4327	Jordan Valley School District 3	6/30/2018	Contribution	5.2	0.0	9,267	0	357	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2023	Proportion	5.3	4.3	2,384,697	1,934,754	449,943	449,943	449,943	449,943	449,943	134,982	0
4329	Gervais School District 1	6/30/2023	Contribution	5.3	4.3	(810,297)	(657,411)	(152,886)	(152,886)	(152,886)	(152,886)	(152,886)	(45,867)	0
4329	Gervais School District 1	6/30/2022	Proportion	5.4	3.4	(1,176,118)	(740,518)	(217,800)	(217,800)	(217,800)	(217,800)	(87,118)	0	0
4329	Gervais School District 1	6/30/2022	Contribution	5.4	3.4	(405,313)	(255,197)	(75,058)	(75,058)	(75,058)	(75,058)	(30,023)	0	0
4329	Gervais School District 1	6/30/2021	Proportion	5.5	2.5	(1,108,388)	(503,813)	(201,525)	(201,525)	(201,525)	(100,763)	0	0	0
4329	Gervais School District 1	6/30/2021	Contribution	5.5	2.5	2,934,275	1,333,760	533,505	533,505	533,505	266,750	0	0	0
4329	Gervais School District 1	6/30/2020	Proportion	5.4	1.4	(519,769)	(134,753)	(96,254)	(96,254)	(38,499)	0	0	0	0
4329	Gervais School District 1	6/30/2020	Contribution	5.4	1.4	(527,638)	(136,794)	(97,711)	(97,711)	(39,083)	0	0	0	0
4329	Gervais School District 1	6/30/2019	Proportion	5.3	0.3	710,829	40,234	134,119	40,234	0	0	0	0	0
4329	Gervais School District 1	6/30/2019	Contribution	5.3	0.3	(521,745)	(29,535)	(98,442)	(29,535)	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Proportion	5.2	0.0	(595,007)	0	(22,887)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Contribution	5.2	0.0	(339,153)	0	(13,043)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2023	Proportion	5.3	4.3	(1,376,113)	(1,116,469)	(259,644)	(259,644)	(259,644)	(259,644)	(259,644)	(77,893)	0
4330	Vale School District 84	6/30/2023	Contribution	5.3	4.3	716,041	580,939	135,102	135,102	135,102	135,102	135,102	40,531	0
4330	Vale School District 84	6/30/2022	Proportion	5.4	3.4	(87,345)	(54,995)	(16,175)	(16,175)	(16,175)	(16,175)	(6,470)	0	0
4330	Vale School District 84	6/30/2022	Contribution	5.4	3.4	28,008	17,634	5,187	5,187	5,187	5,187	2,073	0	0
4330	Vale School District 84	6/30/2021	Proportion	5.5	2.5	229,418	104,282	41,712	41,712	41,712	20,858	0	0	0
4330	Vale School District 84	6/30/2021	Contribution	5.5	2.5	(910,846)	(414,022)	(165,608)	(165,608)	(165,608)	(82,806)	0	0	0
4330	Vale School District 84	6/30/2020	Proportion	5.4	1.4	(857,708)	(222,368)	(158,835)	(158,835)	(63,533)	0	0	0	0
4330	Vale School District 84	6/30/2020	Contribution	5.4	1.4	353,843	91,739	65,526	65,526	26,213	0	0	0	0
4330	Vale School District 84	6/30/2019	Proportion	5.3	0.3	(847,244)	(47,959)	(159,857)	(47,959)	0	0	0	0	0
4330	Vale School District 84	6/30/2019	Contribution	5.3	0.3	6,254	354	1,180	354	0	0	0	0	0
4330	Vale School District 84	6/30/2018	Proportion	5.2	0.0	(164,441)	0	(6,326)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2018	Contribution	5.2	0.0	78,771	0	3,031	0	0	0	0	0	0
4331	Molalla River School District	6/30/2023	Proportion	5.3	4.3	5,201,983	4,220,477	981,506	981,506	981,506	981,506	981,506	294,453	0
4331	Molalla River School District	6/30/2023	Contribution	5.3	4.3	(2,101,897)	(1,705,313)	(396,584)	(396,584)	(396,584)	(396,584)	(396,584)	(118,977)	0
4331	Molalla River School District	6/30/2022	Proportion	5.4	3.4	(3,904,252)	(2,458,232)	(723,010)	(723,010)	(723,010)	(723,010)	(289,202)	0	0
4331	Molalla River School District	6/30/2022	Contribution	5.4	3.4	(1,219,457)	(767,807)	(225,825)	(225,825)	(225,825)	(225,825)	(90,332)	0	0
4331	Molalla River School District	6/30/2021	Proportion	5.5	2.5	4,461,627	2,028,012	811,205	811,205	811,205	405,602	0	0	0
4331	Molalla River School District	6/30/2021	Contribution	5.5	2.5	(3,101,283)	(1,409,673)	(563,870)	(563,870)	(563,870)	(281,933)	0	0	0
4331	Molalla River School District	6/30/2020	Proportion	5.4	1.4	(2,295,048)	(595,012)	(425,009)	(425,009)	(170,003)	0	0	0	0
4331	Molalla River School District	6/30/2020	Contribution	5.4	1.4	(1,085,991)	(281,555)	(201,109)	(201,109)	(80,446)	0	0	0	0
4331	Molalla River School District	6/30/2019	Proportion	5.3	0.3	2,428,898	137,483	458,283	137,483	0	0	0	0	0
4331	Molalla River School District	6/30/2019	Contribution	5.3	0.3	(1,463,781)	(82,856)	(276,185)	(82,856)	0	0	0	0	0
4331	Molalla River School District	6/30/2018	Proportion	5.2	0.0	(2,955,558)	0	(113,673)	0	0	0	0	0	0
4331	Molalla River School District	6/30/2018	Contribution	5.2	0.0	(762,240)	0	(29,315)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2023	Proportion	5.3	4.3	11,186,778	9,076,065	2,110,713	2,110,713	2,110,713	2,110,713	2,110,713	633,213	0
4332	Gresham-Barlow School District 10	6/30/2023	Contribution	5.3	4.3	(3,420,966)	(2,775,501)	(645,465)	(645,465)	(645,465)	(645,465)	(645,465)	(193,641)	0
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	5.4	3.4	(10,608,318)	(6,679,312)	(1,964,503)	(1,964,503)	(1,964,503)	(1,964,503)	(785,803)	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Contribution	5.4	3.4	355,596	223,894	65,851	65,851	65,851	65,851	26,341	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Proportion	5.5	2.5	5,309,322	2,413,329	965,331	965,331	965,331	482,667	0	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Contribution	5.5	2.5	(8,781,827)	(3,991,739)	(1,596,696)	(1,596,696)	(1,596,696)	(798,347)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2020	Proportion	5.4	1.4	(8,293,394)	(2,150,138)	(1,535,814)	(1,535,814)	(614,324)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2020	Contribution	5.4	1.4	(189,606)	(49,158)	(35,112)	(35,112)	(14,046)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	5.3	0.3	189,028	10,698	35,666	10,698	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Contribution	5.3	0.3	(3,241,030)	(183,455)	(611,515)	(183,455)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	5.2	0.0	(6,476,731)	0	(249,106)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Contribution	5.2	0.0	(2,230,452)	0	(85,787)	0	0	0	0	0	0
4333	Canby School District	6/30/2023	Proportion	5.3	4.3	7,942,014	6,443,521	1,498,493	1,498,493	1,498,493	1,498,493	1,498,493	449,549	0
4333	Canby School District	6/30/2023	Contribution	5.3	4.3	(3,352,923)	(2,720,296)	(632,627)	(632,627)	(632,627)	(632,627)	(632,627)	(189,788)	0
4333	Canby School District	6/30/2022	Proportion	5.4	3.4	(6,336,991)	(3,989,957)	(1,173,517)	(1,173,517)	(1,173,517)	(1,173,517)	(469,406)	0	0
4333	Canby School District	6/30/2022	Contribution	5.4	3.4	(1,815,511)	(1,143,099)	(336,206)	(336,206)	(336,206)	(336,206)	(134,481)	0	0
4333	Canby School District	6/30/2021	Proportion	5.5	2.5	3,698,019	1,680,918	672,367	672,367	672,367	336,184	0	0	0
4333	Canby School District	6/30/2021	Contribution	5.5	2.5	(6,023,820)	(2,738,100)	(1,095,240)	(1,095,240)	(1,095,240)	(547,620)	0	0	0
4333	Canby School District	6/30/2020	Proportion	5.4	1.4	(2,505,394)	(649,546)	(463,962)	(463,962)	(185,584)	0	0	0	0
4333	Canby School District	6/30/2020	Contribution	5.4	1.4	(1,615,080)	(418,724)	(299,089)	(299,089)	(119,635)	0	0	0	0
4333	Canby School District	6/30/2019	Proportion	5.3	0.3	4,056,876	229,636	765,448	229,636	0	0	0	0	0
4333	Canby School District	6/30/2019	Contribution	5.3	0.3	(2,395,866)	(135,616)	(452,050)	(135,616)	0	0	0	0	0
4333	Canby School District	6/30/2018	Proportion	5.2	0.0	(3,295,615)	0	(126,755)	0	0	0	0	0	0
4333	Canby School District	6/30/2018	Contribution	5.2	0.0	(1,942,613)	0	(74,718)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2023	Proportion	5.3	4.3	4,165,694	3,379,714	785,980	785,980	785,980	785,980	785,980	235,794	0
4334	Cascade School District 5	6/30/2023	Contribution	5.3	4.3	(956,396)	(775,944)	(180,452)	(180,452)	(180,452)	(180,452)	(180,452)	(54,136)	0
4334	Cascade School District 5	6/30/2022	Proportion	5.4	3.4	(2,581,014)	(1,625,082)	(477,966)	(477,966)	(477,966)	(477,966)	(191,184)	0	0
4334	Cascade School District 5	6/30/2022	Contribution	5.4	3.4	(268,820)	(169,258)	(49,781)	(49,781)	(49,781)	(49,781)	(19,915)	0	0
4334	Cascade School District 5	6/30/2021	Proportion	5.5	2.5	860,649	391,203	156,482	156,482	156,482	78,239	0	0	0
4334	Cascade School District 5	6/30/2021	Contribution	5.5	2.5	(2,815,942)	(1,279,975)	(511,989)	(511,989)	(511,989)	(255,997)	0	0	0

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Exhibit I

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

June 30, 2024 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
4334	Cascade School District 5	6/30/2020	Proportion	5.4	1.4	(41,483)	(10,755)	(7,682)	(7,682)	(3,073)	0	0	0	0
4334	Cascade School District 5	6/30/2020	Contribution	5.4	1.4	(574,379)	(148,915)	(106,366)	(106,366)	(42,549)	0	0	0	0
4334	Cascade School District 5	6/30/2019	Proportion	5.3	0.3	1,494,477	84,592	281,977	84,592	0	0	0	0	0
4334	Cascade School District 5	6/30/2019	Contribution	5.3	0.3	(901,905)	(51,050)	(170,171)	(51,050)	0	0	0	0	0
4334	Cascade School District 5	6/30/2018	Proportion	5.2	0.0	(450,257)	0	(17,317)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2018	Contribution	5.2	0.0	(703,455)	0	(27,055)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Proportion	5.3	4.3	3,904,531	3,167,827	736,704	736,704	736,704	736,704	736,704	221,011	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Contribution	5.3	4.3	(1,165,371)	(945,490)	(219,881)	(219,881)	(219,881)	(219,881)	(219,881)	(65,966)	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	5.4	3.4	(3,429,910)	(2,159,572)	(635,169)	(635,169)	(635,169)	(635,169)	(254,065)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Contribution	5.4	3.4	(518,405)	(326,403)	(96,001)	(96,001)	(96,001)	(96,001)	(38,400)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Proportion	5.5	2.5	(2,480,129)	(1,127,330)	(450,933)	(450,933)	(450,933)	(225,464)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Contribution	5.5	2.5	6,375,155	2,897,798	1,159,119	1,159,119	1,159,119	579,560	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Proportion	5.4	1.4	(620,219)	(160,799)	(114,855)	(114,855)	(45,944)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Contribution	5.4	1.4	(664,234)	(172,210)	(123,006)	(123,006)	(49,204)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	5.3	0.3	1,857,374	105,134	350,448	105,134	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Contribution	5.3	0.3	(928,966)	(52,581)	(175,277)	(52,581)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	5.2	0.0	(713,486)	0	(27,441)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Contribution	5.2	0.0	(735,954)	0	(28,304)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2023	Proportion	5.3	4.3	(96,544)	(78,328)	(18,216)	(18,216)	(18,216)	(18,216)	(18,216)	(5,464)	0
4336	Nestucca Valley School District 101	6/30/2023	Contribution	5.3	4.3	76,731	62,253	14,478	14,478	14,478	14,478	14,478	4,341	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	5.4	3.4	484,318	304,940	89,689	89,689	89,689	89,689	35,873	0	0
4336	Nestucca Valley School District 101	6/30/2022	Contribution	5.4	3.4	10,518	6,622	1,948	1,948	1,948	1,948	778	0	0
4336	Nestucca Valley School District 101	6/30/2021	Proportion	5.5	2.5	21,887	9,950	3,979	3,979	3,979	1,992	0	0	0
4336	Nestucca Valley School District 101	6/30/2021	Contribution	5.5	2.5	(474,138)	(215,517)	(86,207)	(86,207)	(86,207)	(43,103)	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Proportion	5.4	1.4	433,172	112,304	80,217	80,217	32,087	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Contribution	5.4	1.4	81,758	21,198	15,140	15,140	6,058	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	5.3	0.3	(320,754)	(18,154)	(60,520)	(18,154)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Contribution	5.3	0.3	(27,439)	(1,554)	(5,177)	(1,554)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	5.2	0.0	(295,950)	0	(11,385)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Contribution	5.2	0.0	(47,944)	0	(1,844)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2023	Proportion	5.3	4.3	195,797	158,854	36,943	36,943	36,943	36,943	36,943	11,082	0
4337	Sherman County School District	6/30/2023	Contribution	5.3	4.3	125,476	101,801	23,675	23,675	23,675	23,675	23,675	7,101	0
4337	Sherman County School District	6/30/2022	Proportion	5.4	3.4	(495,400)	(311,918)	(91,741)	(91,741)	(91,741)	(91,741)	(36,695)	0	0
4337	Sherman County School District	6/30/2022	Contribution	5.4	3.4	157,381	99,091	29,145	29,145	29,145	29,145	11,656	0	0
4337	Sherman County School District	6/30/2021	Proportion	5.5	2.5	58,929	26,787	10,714	10,714	10,714	5,359	0	0	0
4337	Sherman County School District	6/30/2021	Contribution	5.5	2.5	(11,319)	(5,145)	(2,058)	(2,058)	(2,058)	(1,029)	0	0	0
4337	Sherman County School District	6/30/2020	Proportion	5.4	1.4	(416,915)	(108,091)	(77,206)	(77,206)	(30,885)	0	0	0	0
4337	Sherman County School District	6/30/2020	Contribution	5.4	1.4	1,773,318	459,750	328,392	328,392	131,358	0	0	0	0
4337	Sherman County School District	6/30/2019	Proportion	5.3	0.3	(466,571)	(26,411)	(88,032)	(26,411)	0	0	0	0	0
4337	Sherman County School District	6/30/2019	Contribution	5.3	0.3	71,758	4,063	13,539	4,063	0	0	0	0	0
4337	Sherman County School District	6/30/2018	Proportion	5.2	0.0	(170,071)	0	(6,541)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2018	Contribution	5.2	0.0	6,928	0	268	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2023	Proportion	5.3	4.3	690,686	560,368	130,318	130,318	130,318	130,318	130,318	39,096	0
4338	Three Rivers U J School District	6/30/2023	Contribution	5.3	4.3	(742,950)	(602,771)	(140,179)	(140,179)	(140,179)	(140,179)	(140,179)	(42,055)	0
4338	Three Rivers U J School District	6/30/2022	Proportion	5.4	3.4	(3,742,664)	(2,356,492)	(693,086)	(693,086)	(693,086)	(693,086)	(277,234)	0	0
4338	Three Rivers U J School District	6/30/2022	Contribution	5.4	3.4	(357,619)	(225,167)	(66,226)	(66,226)	(66,226)	(66,226)	(26,489)	0	0
4338	Three Rivers U J School District	6/30/2021	Proportion	5.5	2.5	532,163	241,892	96,757	96,757	96,757	48,378	0	0	0
4338	Three Rivers U J School District	6/30/2021	Contribution	5.5	2.5	(4,853,425)	(2,206,102)	(882,441)	(882,441)	(882,441)	(441,220)	0	0	0
4338	Three Rivers U J School District	6/30/2020	Proportion	5.4	1.4	(2,898,131)	(751,367)	(536,691)	(536,691)	(214,676)	0	0	0	0
4338	Three Rivers U J School District	6/30/2020	Contribution	5.4	1.4	6,529	1,693	1,209	1,209	484	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	5.3	0.3	528,801	29,931	99,774	29,931	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Contribution	5.3	0.3	(1,108,553)	(62,748)	(209,161)	(62,748)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Proportion	5.2	0.0	(1,473,992)	0	(56,692)	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Contribution	5.2	0.0	(1,221,613)	0	(46,983)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2023	Proportion	5.3	4.3	(5,106,999)	(4,143,414)	(963,585)	(963,585)	(963,585)	(963,585)	(963,585)	(289,074)	0
4339	Lebanon Community School District	6/30/2023	Contribution	5.3	4.3	1,572,531	1,275,827	296,704	296,704	296,704	296,704	296,704	89,011	0
4339	Lebanon Community School District	6/30/2022	Proportion	5.4	3.4	2,489,309	1,567,343	460,983	460,983	460,983	460,983	184,394	0	0
4339	Lebanon Community School District	6/30/2022	Contribution	5.4	3.4	795,638	500,958	147,340	147,340	147,340	147,340	58,938	0	0
4339	Lebanon Community School District	6/30/2021	Proportion	5.5	2.5	(4,738,959)	(2,154,072)	(861,629)	(861,629)	(861,629)	(430,814)	0	0	0
4339	Lebanon Community School District	6/30/2021	Contribution	5.5	2.5	(2,998,281)	(1,362,855)	(545,142)	(545,142)	(545,142)	(272,571)	0	0	0
4339	Lebanon Community School District	6/30/2020	Proportion	5.4	1.4	1,107,349	287,089	205,065	205,065	82,024	0	0	0	0
4339	Lebanon Community School District	6/30/2020	Contribution	5.4	1.4	725,085	187,985	134,275	134,275	53,710	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Proportion	5.3	0.3	(523,310)	(29,620)	(98,738)	(29,620)	0	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Contribution	5.3	0.3	145,532	8,237	27,459	8,237	0	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Proportion	5.2	0.0	(1,490,317)	0	(57,322)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Contribution	5.2	0.0	587,594	0	22,599	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2023	Proportion	5.3	4.3	13,918	11,292	2,626	2,626	2,626	2,626	2,626	788	0

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June 30, 2024 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
4340	Monroe School District 1J	6/30/2023	Contribution	5.3	4.3	(63,852)	(51,804)	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)	(3,612)	0
4340	Monroe School District 1J	6/30/2022	Proportion	5.4	3.4	(407,829)	(256,781)	(75,524)	(75,524)	(75,524)	(75,524)	(30,209)	0	0
4340	Monroe School District 1J	6/30/2022	Contribution	5.4	3.4	(40,670)	(25,608)	(7,531)	(7,531)	(7,531)	(7,531)	(3,015)	0	0
4340	Monroe School District 1J	6/30/2021	Proportion	5.5	2.5	25,518	11,598	4,640	4,640	4,640	2,318	0	0	0
4340	Monroe School District 1J	6/30/2021	Contribution	5.5	2.5	(411,383)	(186,992)	(74,797)	(74,797)	(74,797)	(37,398)	0	0	0
4340	Monroe School District 1J	6/30/2020	Proportion	5.4	1.4	(512,214)	(132,798)	(94,854)	(94,854)	(37,944)	0	0	0	0
4340	Monroe School District 1J	6/30/2020	Contribution	5.4	1.4	29,699	7,699	5,500	5,500	2,199	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Proportion	5.3	0.3	(133,157)	(7,537)	(25,124)	(7,537)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Contribution	5.3	0.3	(119,760)	(6,780)	(22,596)	(6,780)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Proportion	5.2	0.0	(562,542)	0	(21,637)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Contribution	5.2	0.0	(42,418)	0	(1,633)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2023	Proportion	5.3	4.3	25,874,569	20,992,575	4,881,994	4,881,994	4,881,994	4,881,994	4,881,994	1,464,599	0
4341	Hillsboro School District 1J	6/30/2023	Contribution	5.3	4.3	(3,155,203)	(2,559,882)	(595,321)	(595,321)	(595,321)	(595,321)	(595,321)	(178,598)	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	5.4	3.4	(19,816,351)	(12,476,961)	(3,669,695)	(3,669,695)	(3,669,695)	(3,669,695)	(1,467,876)	0	0
4341	Hillsboro School District 1J	6/30/2022	Contribution	5.4	3.4	2,276,422	1,433,302	421,560	421,560	421,560	421,560	168,622	0	0
4341	Hillsboro School District 1J	6/30/2021	Proportion	5.5	2.5	(1,722,398)	(782,909)	(313,163)	(313,163)	(313,163)	(156,583)	0	0	0
4341	Hillsboro School District 1J	6/30/2021	Contribution	5.5	2.5	(21,172,628)	(9,623,921)	(3,849,569)	(3,849,569)	(3,849,569)	(1,924,783)	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Proportion	5.4	1.4	(12,501,257)	(3,241,065)	(2,315,048)	(2,315,048)	(926,017)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Contribution	5.4	1.4	379,433	98,373	70,265	70,265	28,108	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	5.3	0.3	(2,821,538)	(159,708)	(532,366)	(159,708)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Contribution	5.3	0.3	(4,411,138)	(249,688)	(832,290)	(249,688)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	5.2	0.0	(7,943,123)	0	(305,503)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Contribution	5.2	0.0	(4,356,189)	0	(167,544)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2023	Proportion	5.3	4.3	4,281,229	3,473,450	807,779	807,779	807,779	807,779	807,779	242,334	0
4342	North Santiam School District 29J	6/30/2023	Contribution	5.3	4.3	(1,094,192)	(887,741)	(206,451)	(206,451)	(206,451)	(206,451)	(206,451)	(61,937)	0
4342	North Santiam School District 29J	6/30/2022	Proportion	5.4	3.4	(4,149,165)	(2,612,437)	(768,364)	(768,364)	(768,364)	(768,364)	(307,345)	0	0
4342	North Santiam School District 29J	6/30/2022	Contribution	5.4	3.4	(392,106)	(246,882)	(72,612)	(72,612)	(72,612)	(72,612)	(29,046)	0	0
4342	North Santiam School District 29J	6/30/2021	Proportion	5.5	2.5	(6,017,839)	(2,735,380)	(1,094,153)	(1,094,153)	(1,094,153)	(547,074)	0	0	0
4342	North Santiam School District 29J	6/30/2021	Contribution	5.5	2.5	13,005,491	5,911,586	2,364,635	2,364,635	2,364,635	1,182,316	0	0	0
4342	North Santiam School District 29J	6/30/2020	Proportion	5.4	1.4	(902,993)	(234,109)	(167,221)	(167,221)	(66,888)	0	0	0	0
4342	North Santiam School District 29J	6/30/2020	Contribution	5.4	1.4	(591,393)	(153,325)	(109,517)	(109,517)	(43,808)	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Proportion	5.3	0.3	781,521	44,236	147,457	44,236	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Contribution	5.3	0.3	(1,233,207)	(69,802)	(232,681)	(69,802)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2018	Proportion	5.2	0.0	(1,430,151)	0	(55,006)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2018	Contribution	5.2	0.0	(637,939)	0	(24,534)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2023	Proportion	5.3	4.3	(1,371,547)	(1,112,765)	(258,782)	(258,782)	(258,782)	(258,782)	(258,782)	(77,637)	0
4343	Harrisburg Sschool District 7	6/30/2023	Contribution	5.3	4.3	358,107	290,540	67,567	67,567	67,567	67,567	67,567	20,272	0
4343	Harrisburg Sschool District 7	6/30/2022	Proportion	5.4	3.4	604,749	380,767	111,991	111,991	111,991	111,991	44,794	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Contribution	5.4	3.4	102,250	64,380	18,935	18,935	18,935	18,935	7,575	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Proportion	5.5	2.5	229,075	104,125	41,650	41,650	41,650	20,825	0	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Contribution	5.5	2.5	(603,634)	(274,378)	(109,752)	(109,752)	(109,752)	(54,874)	0	0	0
4343	Harrisburg Sschool District 7	6/30/2020	Proportion	5.4	1.4	(1,436,571)	(372,443)	(266,032)	(266,032)	(106,411)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2020	Contribution	5.4	1.4	350,095	90,767	64,832	64,832	25,935	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Proportion	5.3	0.3	(1,455,831)	(82,406)	(274,685)	(82,406)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Contribution	5.3	0.3	(233,345)	(13,210)	(44,027)	(13,210)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Proportion	5.2	0.0	210,002	0	8,077	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Contribution	5.2	0.0	142,673	0	5,488	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2023	Proportion	5.3	4.3	162,835	132,111	30,724	30,724	30,724	30,724	30,724	9,215	0
4344	South Wasco County School District 1	6/30/2023	Contribution	5.3	4.3	34,056	27,630	6,426	6,426	6,426	6,426	6,426	1,926	0
4344	South Wasco County School District 1	6/30/2022	Proportion	5.4	3.4	239,803	150,987	44,408	44,408	44,408	44,408	17,763	0	0
4344	South Wasco County School District 1	6/30/2022	Contribution	5.4	3.4	338,497	213,127	62,685	62,685	62,685	62,685	25,072	0	0
4344	South Wasco County School District 1	6/30/2021	Proportion	5.5	2.5	(146,980)	(66,808)	(26,724)	(26,724)	(26,724)	(13,360)	0	0	0
4344	South Wasco County School District 1	6/30/2021	Contribution	5.5	2.5	(339,499)	(154,318)	(61,727)	(61,727)	(61,727)	(30,864)	0	0	0
4344	South Wasco County School District 1	6/30/2020	Proportion	5.4	1.4	147,676	38,288	27,347	27,347	10,941	0	0	0	0
4344	South Wasco County School District 1	6/30/2020	Contribution	5.4	1.4	158,124	40,996	29,282	29,282	11,714	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Proportion	5.3	0.3	(478,425)	(27,080)	(90,269)	(27,080)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Contribution	5.3	0.3	102,054	5,779	19,255	5,779	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	5.2	0.0	138,100	0	5,310	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2018	Contribution	5.2	0.0	(32,424)	0	(1,249)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2023	Proportion	5.3	4.3	(2,149,557)	(1,743,980)	(405,577)	(405,577)	(405,577)	(405,577)	(405,577)	(121,672)	0
4345	Oregon Trail School District 46	6/30/2023	Contribution	5.3	4.3	1,848,835	1,499,998	348,837	348,837	348,837	348,837	348,837	104,650	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	5.4	3.4	670,801	422,357	124,222	124,222	124,222	124,222	49,691	0	0
4345	Oregon Trail School District 46	6/30/2022	Contribution	5.4	3.4	1,274,744	802,616	236,064	236,064	236,064	236,064	94,424	0	0
4345	Oregon Trail School District 46	6/30/2021	Proportion	5.5	2.5	156,407	71,093	28,438	28,438	28,438	14,217	0	0	0
4345	Oregon Trail School District 46	6/30/2021	Contribution	5.5	2.5	(2,733,840)	(1,242,654)	(497,062)	(497,062)	(497,062)	(248,530)	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Proportion	5.4	1.4	(1,922,815)	(498,507)	(356,077)	(356,077)	(142,430)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Contribution	5.4	1.4	3,025,748	784,452	560,324	560,324	224,128	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4345	Oregon Trail School District 46	6/30/2019	Proportion	5.3	0.3	(1,730,895)	(97,975)	(326,584)	(97,975)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Contribution	5.3	0.3	343,343	19,433	64,782	19,433	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	5.2	0.0	(1,134,535)	0	(43,635)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Contribution	5.2	0.0	601,894	0	23,149	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2023	Proportion	5.3	4.3	173,724	140,946	32,778	32,778	32,778	32,778	32,778	9,834	0
4346	Knappa School District 4	6/30/2023	Contribution	5.3	4.3	283,535	230,038	53,497	53,497	53,497	53,497	53,497	16,050	0
4346	Knappa School District 4	6/30/2022	Proportion	5.4	3.4	393,332	247,654	72,839	72,839	72,839	72,839	29,137	0	0
4346	Knappa School District 4	6/30/2022	Contribution	5.4	3.4	68,218	42,952	12,633	12,633	12,633	12,633	5,053	0	0
4346	Knappa School District 4	6/30/2021	Proportion	5.5	2.5	(121,733)	(55,334)	(22,133)	(22,133)	(22,133)	(11,068)	0	0	0
4346	Knappa School District 4	6/30/2021	Contribution	5.5	2.5	(406,221)	(184,647)	(73,858)	(73,858)	(73,858)	(36,931)	0	0	0
4346	Knappa School District 4	6/30/2020	Proportion	5.4	1.4	207,547	53,807	38,435	38,435	15,372	0	0	0	0
4346	Knappa School District 4	6/30/2020	Contribution	5.4	1.4	195,820	50,768	36,263	36,263	14,505	0	0	0	0
4346	Knappa School District 4	6/30/2019	Proportion	5.3	0.3	(782,350)	(44,285)	(147,613)	(44,285)	0	0	0	0	0
4346	Knappa School District 4	6/30/2019	Contribution	5.3	0.3	60,565	3,430	11,427	3,430	0	0	0	0	0
4346	Knappa School District 4	6/30/2018	Proportion	5.2	0.0	244,767	0	9,412	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2018	Contribution	5.2	0.0	1,393	0	53	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2023	Proportion	5.3	4.3	(638,912)	(518,363)	(120,549)	(120,549)	(120,549)	(120,549)	(120,549)	(36,167)	0
4347	Clatskanie School District 6J	6/30/2023	Contribution	5.3	4.3	227,333	184,440	42,893	42,893	42,893	42,893	42,893	12,868	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	5.4	3.4	112,325	70,723	20,801	20,801	20,801	20,801	8,320	0	0
4347	Clatskanie School District 6J	6/30/2022	Contribution	5.4	3.4	261,912	164,908	48,502	48,502	48,502	48,502	19,402	0	0
4347	Clatskanie School District 6J	6/30/2021	Proportion	5.5	2.5	247,717	112,600	45,039	45,039	45,039	22,522	0	0	0
4347	Clatskanie School District 6J	6/30/2021	Contribution	5.5	2.5	(832,963)	(378,619)	(151,448)	(151,448)	(151,448)	(75,723)	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Proportion	5.4	1.4	298,532	77,396	55,284	55,284	22,112	0	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Contribution	5.4	1.4	258,331	66,975	47,839	47,839	19,136	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	5.3	0.3	(1,202,294)	(68,054)	(226,848)	(68,054)	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Contribution	5.3	0.3	88,613	5,018	16,719	5,018	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	5.2	0.0	439,535	0	16,905	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Contribution	5.2	0.0	3,455	0	135	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2023	Proportion	5.3	4.3	(6,483)	(5,260)	(1,223)	(1,223)	(1,223)	(1,223)	(1,223)	(368)	0
4348	Lourdes Charter School	6/30/2023	Contribution	5.3	4.3	18,620	15,107	3,513	3,513	3,513	3,513	3,513	1,055	0
4348	Lourdes Charter School	6/30/2022	Proportion	5.4	3.4	(19,978)	(12,578)	(3,700)	(3,700)	(3,700)	(3,700)	(1,478)	0	0
4348	Lourdes Charter School	6/30/2022	Contribution	5.4	3.4	13,444	8,464	2,490	2,490	2,490	2,490	994	0	0
4348	Lourdes Charter School	6/30/2021	Proportion	5.5	2.5	101,212	46,006	18,402	18,402	18,402	9,202	0	0	0
4348	Lourdes Charter School	6/30/2021	Contribution	5.5	2.5	(20,937)	(9,516)	(3,807)	(3,807)	(3,807)	(1,902)	0	0	0
4348	Lourdes Charter School	6/30/2020	Proportion	5.4	1.4	78,247	20,287	14,490	14,490	5,797	0	0	0	0
4348	Lourdes Charter School	6/30/2020	Contribution	5.4	1.4	24,886	6,450	4,609	4,609	1,841	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Proportion	5.3	0.3	(185,183)	(10,483)	(34,940)	(10,483)	0	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Contribution	5.3	0.3	28,122	1,592	5,306	1,592	0	0	0	0	0
4348	Lourdes Charter School	6/30/2018	Proportion	5.2	0.0	(35,457)	0	(1,362)	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2018	Contribution	5.2	0.0	(1,651)	0	(61)	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2023	Proportion	5.3	4.3	150,338	121,972	28,366	28,366	28,366	28,366	28,366	8,508	0
4350	Ridgeline Montessori	6/30/2023	Contribution	5.3	4.3	68,442	55,528	12,914	12,914	12,914	12,914	12,914	3,872	0
4350	Ridgeline Montessori	6/30/2022	Proportion	5.4	3.4	(87,825)	(55,297)	(16,264)	(16,264)	(16,264)	(16,264)	(6,505)	0	0
4350	Ridgeline Montessori	6/30/2022	Contribution	5.4	3.4	78,606	49,492	14,557	14,557	14,557	14,557	5,821	0	0
4350	Ridgeline Montessori	6/30/2021	Proportion	5.5	2.5	155,924	70,874	28,350	28,350	28,350	14,174	0	0	0
4350	Ridgeline Montessori	6/30/2021	Contribution	5.5	2.5	(174,826)	(79,465)	(31,787)	(31,787)	(31,787)	(15,891)	0	0	0
4350	Ridgeline Montessori	6/30/2020	Proportion	5.4	1.4	(97,178)	(25,194)	(17,996)	(17,996)	(7,198)	0	0	0	0
4350	Ridgeline Montessori	6/30/2020	Contribution	5.4	1.4	90,245	23,397	16,712	16,712	6,685	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Proportion	5.3	0.3	(122,134)	(6,914)	(23,044)	(6,914)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Contribution	5.3	0.3	6,972	397	1,315	397	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2018	Proportion	5.2	0.0	11,527	0	442	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2018	Contribution	5.2	0.0	11,995	0	460	0	0	0	0	0	0
4351	The Village School	6/30/2023	Proportion	5.3	4.3	(113,535)	(92,113)	(21,422)	(21,422)	(21,422)	(21,422)	(21,422)	(6,425)	0
4351	The Village School	6/30/2023	Contribution	5.3	4.3	42,048	34,114	7,934	7,934	7,934	7,934	7,934	2,378	0
4351	The Village School	6/30/2022	Proportion	5.4	3.4	65,152	41,022	12,065	12,065	12,065	12,065	4,827	0	0
4351	The Village School	6/30/2022	Contribution	5.4	3.4	(14,170)	(8,922)	(2,624)	(2,624)	(2,624)	(2,624)	(1,050)	0	0
4351	The Village School	6/30/2021	Proportion	5.5	2.5	(30,358)	(13,798)	(5,520)	(5,520)	(5,520)	(2,758)	0	0	0
4351	The Village School	6/30/2021	Contribution	5.5	2.5	(48,678)	(22,125)	(8,851)	(8,851)	(8,851)	(4,423)	0	0	0
4351	The Village School	6/30/2020	Proportion	5.4	1.4	(70,869)	(18,373)	(13,124)	(13,124)	(5,249)	0	0	0	0
4351	The Village School	6/30/2020	Contribution	5.4	1.4	11,175	2,899	2,069	2,069	830	0	0	0	0
4351	The Village School	6/30/2019	Proportion	5.3	0.3	(1,993)	(113)	(376)	(113)	0	0	0	0	0
4351	The Village School	6/30/2019	Contribution	5.3	0.3	(20,328)	(1,153)	(3,835)	(1,153)	0	0	0	0	0
4351	The Village School	6/30/2018	Proportion	5.2	0.0	(200,231)	0	(7,701)	0	0	0	0	0	0
4351	The Village School	6/30/2018	Contribution	5.2	0.0	(8,340)	0	(320)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2023	Proportion	5.3	4.3	(92,630)	(75,153)	(17,477)	(17,477)	(17,477)	(17,477)	(17,477)	(5,245)	0
4352	Armadillo Technical Institute	6/30/2023	Contribution	5.3	4.3	32,077	26,025	6,052	6,052	6,052	6,052	6,052	1,817	0
4352	Armadillo Technical Institute	6/30/2022	Proportion	5.4	3.4	(31,069)	(19,561)	(5,754)	(5,754)	(5,754)	(5,754)	(2,299)	0	0

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Exhibit I

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

June 30, 2024 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
4352	Armadillo Technical Institute	6/30/2022	Contribution	5.4	3.4	(3,493)	(2,199)	(647)	(647)	(647)	(647)	(258)	0	0
4352	Armadillo Technical Institute	6/30/2021	Proportion	5.5	2.5	(121,292)	(55,133)	(22,053)	(22,053)	(22,053)	(11,027)	0	0	0
4352	Armadillo Technical Institute	6/30/2021	Contribution	5.5	2.5	(71,505)	(32,502)	(13,001)	(13,001)	(13,001)	(6,500)	0	0	0
4352	Armadillo Technical Institute	6/30/2020	Proportion	5.4	1.4	2,373	617	439	439	178	0	0	0	0
4352	Armadillo Technical Institute	6/30/2020	Contribution	5.4	1.4	2,461	637	456	456	181	0	0	0	0
4352	Armadillo Technical Institute	6/30/2019	Proportion	5.3	0.3	91,390	5,175	17,243	5,175	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2019	Contribution	5.3	0.3	536	31	101	31	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	5.2	0.0	137,371	0	5,281	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Contribution	5.2	0.0	17,650	0	680	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2022	Proportion	5.4	3.4	(393,043)	(247,471)	(72,786)	(72,786)	(72,786)	(72,786)	(29,113)	0	0
4354	Opal Charter School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2021	Proportion	5.5	2.5	38,630	17,558	7,024	7,024	7,024	3,510	0	0	0
4354	Opal Charter School	6/30/2021	Contribution	5.5	2.5	(85,818)	(39,009)	(15,603)	(15,603)	(15,603)	(7,803)	0	0	0
4354	Opal Charter School	6/30/2020	Proportion	5.4	1.4	25,101	6,509	4,648	4,648	1,861	0	0	0	0
4354	Opal Charter School	6/30/2020	Contribution	5.4	1.4	42,690	11,066	7,906	7,906	3,160	0	0	0	0
4354	Opal Charter School	6/30/2019	Proportion	5.3	0.3	20,541	1,161	3,876	1,161	0	0	0	0	0
4354	Opal Charter School	6/30/2019	Contribution	5.3	0.3	9,445	535	1,782	535	0	0	0	0	0
4354	Opal Charter School	6/30/2018	Proportion	5.2	0.0	(148,265)	0	(5,705)	0	0	0	0	0	0
4354	Opal Charter School	6/30/2018	Contribution	5.2	0.0	13,931	0	536	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2023	Proportion	5.3	4.3	89,871	72,914	16,957	16,957	16,957	16,957	16,957	5,086	0
4355	Three Rivers Charter School	6/30/2023	Contribution	5.3	4.3	57,538	46,682	10,856	10,856	10,856	10,856	10,856	3,258	0
4355	Three Rivers Charter School	6/30/2022	Proportion	5.4	3.4	(248,727)	(156,605)	(46,061)	(46,061)	(46,061)	(46,061)	(18,422)	0	0
4355	Three Rivers Charter School	6/30/2022	Contribution	5.4	3.4	41,376	26,052	7,662	7,662	7,662	7,662	3,066	0	0
4355	Three Rivers Charter School	6/30/2021	Proportion	5.5	2.5	(126,613)	(57,550)	(23,021)	(23,021)	(23,021)	(11,508)	0	0	0
4355	Three Rivers Charter School	6/30/2021	Contribution	5.5	2.5	(122,955)	(55,890)	(22,355)	(22,355)	(22,355)	(11,180)	0	0	0
4355	Three Rivers Charter School	6/30/2020	Proportion	5.4	1.4	(59,234)	(15,358)	(10,969)	(10,969)	(4,389)	0	0	0	0
4355	Three Rivers Charter School	6/30/2020	Contribution	5.4	1.4	28,929	7,501	5,357	5,357	2,144	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Proportion	5.3	0.3	98,481	5,576	18,581	5,576	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Contribution	5.3	0.3	(14,403)	(813)	(2,718)	(813)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2018	Proportion	5.2	0.0	(143,324)	0	(5,514)	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2018	Contribution	5.2	0.0	35,978	0	1,383	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4359	Willamette Leadership Academy	6/30/2023	Contribution	5.3	4.3	6,875	5,578	1,297	1,297	1,297	1,297	1,297	390	0
4360	Luckiamute Valley Charter School	6/30/2023	Proportion	5.3	4.3	(46,874)	(38,030)	(8,844)	(8,844)	(8,844)	(8,844)	(8,844)	(2,654)	0
4360	Luckiamute Valley Charter School	6/30/2023	Contribution	5.3	4.3	149,627	121,395	28,232	28,232	28,232	28,232	28,232	8,467	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	5.4	3.4	397,785	250,457	73,664	73,664	73,664	73,664	29,465	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Contribution	5.4	3.4	69,538	43,784	12,877	12,877	12,877	12,877	5,153	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Proportion	5.5	2.5	10,212	4,641	1,857	1,857	1,857	927	0	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Contribution	5.5	2.5	(81,019)	(36,826)	(14,731)	(14,731)	(14,731)	(7,364)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Proportion	5.4	1.4	(205,909)	(53,385)	(38,131)	(38,131)	(15,254)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Contribution	5.4	1.4	39,523	10,247	7,319	7,319	2,928	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Proportion	5.3	0.3	179,345	10,150	33,839	10,150	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Contribution	5.3	0.3	(6,641)	(376)	(1,253)	(376)	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	5.2	0.0	39,209	0	1,509	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Contribution	5.2	0.0	37,807	0	1,452	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2023	Proportion	5.3	4.3	2,637	2,139	498	498	498	498	498	147	0
4362	Kings Valley Charter School	6/30/2023	Contribution	5.3	4.3	214	174	40	40	40	40	40	14	0
4362	Kings Valley Charter School	6/30/2022	Proportion	5.4	3.4	(73,833)	(46,487)	(13,673)	(13,673)	(13,673)	(13,673)	(5,468)	0	0
4362	Kings Valley Charter School	6/30/2022	Contribution	5.4	3.4	1,187	747	220	220	220	220	87	0	0
4362	Kings Valley Charter School	6/30/2021	Proportion	5.5	2.5	1,098	498	200	200	200	98	0	0	0
4362	Kings Valley Charter School	6/30/2021	Contribution	5.5	2.5	(19,143)	(8,700)	(3,481)	(3,481)	(3,481)	(1,738)	0	0	0
4362	Kings Valley Charter School	6/30/2020	Proportion	5.4	1.4	1,449	377	268	268	109	0	0	0	0
4362	Kings Valley Charter School	6/30/2020	Contribution	5.4	1.4	2,491	647	461	461	186	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Proportion	5.3	0.3	14,741	836	2,781	836	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Contribution	5.3	0.3	360	20	68	20	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Proportion	5.2	0.0	5,578	0	213	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Contribution	5.2	0.0	3,440	0	130	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2023	Proportion	5.3	4.3	(547,450)	(444,158)	(103,292)	(103,292)	(103,292)	(103,292)	(103,292)	(30,990)	0
4363	Multisensory Learning Academy	6/30/2023	Contribution	5.3	4.3	255,726	207,476	48,250	48,250	48,250	48,250	48,250	14,476	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	5.4	3.4	(494,608)	(311,420)	(91,594)	(91,594)	(91,594)	(91,594)	(36,638)	0	0
4363	Multisensory Learning Academy	6/30/2022	Contribution	5.4	3.4	86,550	54,494	16,028	16,028	16,028	16,028	6,410	0	0
4363	Multisensory Learning Academy	6/30/2021	Proportion	5.5	2.5	1,054,029	479,103	191,642	191,642	191,642	95,819	0	0	0
4363	Multisensory Learning Academy	6/30/2021	Contribution	5.5	2.5	(493,768)	(224,440)	(89,776)	(89,776)	(89,776)	(44,888)	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Proportion	5.4	1.4	14,971	3,883	2,772	2,772	1,111	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Contribution	5.4	1.4	257,620	66,792	47,707	47,707	19,085	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Proportion	5.3	0.3	(291,944)	(16,524)	(55,084)	(16,524)	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Contribution	5.3	0.3	75,277	4,262	14,203	4,262	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	5.2	0.0	344,296	0	13,241	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Contribution	5.2	0.0	27,418	0	1,053	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2023	Proportion	5.3	4.3	(297,419)	(241,302)	(56,117)	(56,117)	(56,117)	(56,117)	(56,117)	(16,834)	0
4365	Mitch Charter School	6/30/2023	Contribution	5.3	4.3	70,795	57,437	13,358	13,358	13,358	13,358	13,358	4,005	0
4365	Mitch Charter School	6/30/2022	Proportion	5.4	3.4	72,493	45,643	13,425	13,425	13,425	13,425	5,368	0	0
4365	Mitch Charter School	6/30/2022	Contribution	5.4	3.4	(15,002)	(9,446)	(2,778)	(2,778)	(2,778)	(2,778)	(1,112)	0	0
4365	Mitch Charter School	6/30/2021	Proportion	5.5	2.5	277,271	126,032	50,413	50,413	50,413	25,206	0	0	0
4365	Mitch Charter School	6/30/2021	Contribution	5.5	2.5	(141,984)	(64,539)	(25,815)	(25,815)	(25,815)	(12,909)	0	0	0
4365	Mitch Charter School	6/30/2020	Proportion	5.4	1.4	(8,609)	(2,233)	(1,594)	(1,594)	(639)	0	0	0	0
4365	Mitch Charter School	6/30/2020	Contribution	5.4	1.4	90,474	23,458	16,754	16,754	6,704	0	0	0	0
4365	Mitch Charter School	6/30/2019	Proportion	5.3	0.3	(473,961)	(26,826)	(89,427)	(26,826)	0	0	0	0	0
4365	Mitch Charter School	6/30/2019	Contribution	5.3	0.3	39,142	2,217	7,385	2,217	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Proportion	5.2	0.0	(210,074)	0	(8,079)	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Contribution	5.2	0.0	(44,595)	0	(1,715)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2023	Proportion	5.3	4.3	32,369	26,262	6,107	6,107	6,107	6,107	6,107	1,834	0
4366	Sand Ridge Charter School	6/30/2023	Contribution	5.3	4.3	179,243	145,424	33,819	33,819	33,819	33,819	33,819	10,148	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	5.4	3.4	110,806	69,766	20,520	20,520	20,520	20,520	8,206	0	0
4366	Sand Ridge Charter School	6/30/2022	Contribution	5.4	3.4	(23,745)	(14,951)	(4,397)	(4,397)	(4,397)	(4,397)	(1,760)	0	0
4366	Sand Ridge Charter School	6/30/2021	Proportion	5.5	2.5	(169,490)	(77,042)	(30,816)	(30,816)	(30,816)	(15,410)	0	0	0
4366	Sand Ridge Charter School	6/30/2021	Contribution	5.5	2.5	(128,017)	(58,189)	(23,276)	(23,276)	(23,276)	(11,637)	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Proportion	5.4	1.4	30,304	7,856	5,612	5,612	2,244	0	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Contribution	5.4	1.4	38,340	9,940	7,100	7,100	2,840	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Proportion	5.3	0.3	40,161	2,271	7,578	2,271	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Contribution	5.3	0.3	26,010	1,470	4,908	1,470	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2018	Proportion	5.2	0.0	12,397	0	477	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2018	Contribution	5.2	0.0	35,744	0	1,374	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2023	Proportion	5.3	4.3	(688,962)	(558,969)	(129,993)	(129,993)	(129,993)	(129,993)	(129,993)	(38,997)	0
4367	Arthur Academy Charter School	6/30/2023	Contribution	5.3	4.3	411,257	333,661	77,596	77,596	77,596	77,596	77,596	23,277	0
4367	Arthur Academy Charter School	6/30/2022	Proportion	5.4	3.4	731,465	460,553	135,456	135,456	135,456	135,456	54,185	0	0
4367	Arthur Academy Charter School	6/30/2022	Contribution	5.4	3.4	(17,167)	(10,809)	(3,179)	(3,179)	(3,179)	(3,179)	(1,272)	0	0
4367	Arthur Academy Charter School	6/30/2021	Proportion	5.5	2.5	(249,751)	(113,524)	(45,409)	(45,409)	(45,409)	(22,706)	0	0	0
4367	Arthur Academy Charter School	6/30/2021	Contribution	5.5	2.5	(592,163)	(269,165)	(107,666)	(107,666)	(107,666)	(53,833)	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Proportion	5.4	1.4	(690,093)	(178,913)	(127,795)	(127,795)	(51,118)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Contribution	5.4	1.4	3,173	821	588	588	233	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Proportion	5.3	0.3	(77,181)	(4,371)	(14,562)	(4,371)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Contribution	5.3	0.3	(87,512)	(4,952)	(16,512)	(4,952)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	5.2	0.0	548,697	0	21,102	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Contribution	5.2	0.0	(4,253)	0	(163)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2023	Contribution	5.3	4.3	191	155	36	36	36	36	36	11	0
4369	Trillium Charter School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4369	Trillium Charter School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2021	Proportion	5.5	2.5	(5,429)	(2,468)	(987)	(987)	(987)	(494)	0	0	0
4369	Trillium Charter School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Proportion	5.4	1.4	(2,145,701)	(556,293)	(397,352)	(397,352)	(158,941)	0	0	0	0
4369	Trillium Charter School	6/30/2020	Contribution	5.4	1.4	(701)	(181)	(130)	(130)	(51)	0	0	0	0
4369	Trillium Charter School	6/30/2019	Proportion	5.3	0.3	278,427	15,762	52,533	15,762	0	0	0	0	0
4369	Trillium Charter School	6/30/2019	Contribution	5.3	0.3	(217,694)	(12,324)	(41,074)	(12,324)	0	0	0	0	0
4369	Trillium Charter School	6/30/2018	Proportion	5.2	0.0	(419,044)	0	(16,119)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2018	Contribution	5.2	0.0	106,000	0	4,075	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2023	Proportion	5.3	4.3	60,424	49,023	11,401	11,401	11,401	11,401	11,401	3,419	0
4370	Howard Street Charter School, Inc.	6/30/2023	Contribution	5.3	4.3	39,570	32,104	7,466	7,466	7,466	7,466	7,466	2,240	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	5.4	3.4	(91,566)	(57,652)	(16,957)	(16,957)	(16,957)	(16,957)	(6,781)	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Contribution	5.4	3.4	55,671	35,053	10,309	10,309	10,309	10,309	4,126	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Proportion	5.5	2.5	56,325	25,602	10,241	10,241	10,241	5,120	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Contribution	5.5	2.5	(99,920)	(45,419)	(18,167)	(18,167)	(18,167)	(9,085)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Proportion	5.4	1.4	233,856	60,628	43,307	43,307	17,321	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Contribution	5.4	1.4	37,852	9,812	7,010	7,010	2,802	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	5.3	0.3	(121,062)	(6,852)	(22,842)	(6,852)	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Contribution	5.3	0.3	33,690	1,905	6,357	1,905	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	5.2	0.0	13,249	0	509	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Contribution	5.2	0.0	2,485	0	95	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2023	Proportion	5.3	4.3	343,129	278,388	64,741	64,741	64,741	64,741	64,741	19,424	0
4371	The Lighthouse School	6/30/2023	Contribution	5.3	4.3	150,612	122,195	28,417	28,417	28,417	28,417	28,417	8,527	0
4371	The Lighthouse School	6/30/2022	Proportion	5.4	3.4	(401,676)	(252,908)	(74,384)	(74,384)	(74,384)	(74,384)	(29,756)	0	0
4371	The Lighthouse School	6/30/2022	Contribution	5.4	3.4	105,756	66,588	19,584	19,584	19,584	19,584	7,836	0	0
4371	The Lighthouse School	6/30/2021	Proportion	5.5	2.5	(25,465)	(11,575)	(4,630)	(4,630)	(4,630)	(2,315)	0	0	0
4371	The Lighthouse School	6/30/2021	Contribution	5.5	2.5	(141,593)	(64,361)	(25,744)	(25,744)	(25,744)	(12,873)	0	0	0
4371	The Lighthouse School	6/30/2020	Proportion	5.4	1.4	382,995	99,295	70,925	70,925	28,370	0	0	0	0
4371	The Lighthouse School	6/30/2020	Contribution	5.4	1.4	(102)	(26)	(19)	(19)	(7)	0	0	0	0
4371	The Lighthouse School	6/30/2019	Proportion	5.3	0.3	(462,136)	(26,161)	(87,195)	(26,161)	0	0	0	0	0
4371	The Lighthouse School	6/30/2019	Contribution	5.3	0.3	130,597	7,392	24,641	7,392	0	0	0	0	0
4371	The Lighthouse School	6/30/2018	Proportion	5.2	0.0	47,548	0	1,828	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2018	Contribution	5.2	0.0	(10,331)	0	(396)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2023	Proportion	5.3	4.3	(418,590)	(339,611)	(78,979)	(78,979)	(78,979)	(78,979)	(78,979)	(23,695)	0
4373	Sheridan Japanese School Foundation	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	5.4	3.4	(148,393)	(93,433)	(27,480)	(27,480)	(27,480)	(27,480)	(10,993)	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Contribution	5.4	3.4	(43,206)	(27,204)	(8,001)	(8,001)	(8,001)	(8,001)	(3,201)	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Proportion	5.5	2.5	133,793	60,815	24,326	24,326	24,326	12,163	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Contribution	5.5	2.5	(66,516)	(30,234)	(12,094)	(12,094)	(12,094)	(6,046)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	5.4	1.4	(62,342)	(16,162)	(11,545)	(11,545)	(4,617)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Contribution	5.4	1.4	30,176	7,824	5,588	5,588	2,236	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	5.3	0.3	(97,352)	(5,512)	(18,368)	(5,512)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Contribution	5.3	0.3	6,216	351	1,173	351	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	5.2	0.0	(626)	0	(26)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Contribution	5.2	0.0	(1,931)	0	(76)	0	0	0	0	0	0
4374	Ione School District	6/30/2023	Proportion	5.3	4.3	(494,192)	(400,948)	(93,244)	(93,244)	(93,244)	(93,244)	(93,244)	(27,972)	0
4374	Ione School District	6/30/2023	Contribution	5.3	4.3	85,190	69,116	16,074	16,074	16,074	16,074	16,074	4,820	0
4374	Ione School District	6/30/2022	Proportion	5.4	3.4	(345,938)	(217,812)	(64,063)	(64,063)	(64,063)	(64,063)	(25,623)	0	0
4374	Ione School District	6/30/2022	Contribution	5.4	3.4	38,887	24,485	7,201	7,201	7,201	7,201	2,882	0	0
4374	Ione School District	6/30/2021	Proportion	5.5	2.5	(129,790)	(58,996)	(23,598)	(23,598)	(23,598)	(11,800)	0	0	0
4374	Ione School District	6/30/2021	Contribution	5.5	2.5	(278,857)	(126,754)	(50,701)	(50,701)	(50,701)	(25,352)	0	0	0
4374	Ione School District	6/30/2020	Proportion	5.4	1.4	(242,854)	(62,962)	(44,973)	(44,973)	(17,989)	0	0	0	0
4374	Ione School District	6/30/2020	Contribution	5.4	1.4	128,437	33,297	23,785	23,785	9,512	0	0	0	0
4374	Ione School District	6/30/2019	Proportion	5.3	0.3	98,747	5,587	18,632	5,587	0	0	0	0	0
4374	Ione School District	6/30/2019	Contribution	5.3	0.3	(21,283)	(1,203)	(4,016)	(1,203)	0	0	0	0	0
4374	Ione School District	6/30/2018	Proportion	5.2	0.0	(252,014)	0	(9,694)	0	0	0	0	0	0
4374	Ione School District	6/30/2018	Contribution	5.2	0.0	35,422	0	1,362	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2023	Proportion	5.3	4.3	(243,023)	(197,170)	(45,853)	(45,853)	(45,853)	(45,853)	(45,853)	(13,758)	0
4375	Eddyville Charter School	6/30/2023	Contribution	5.3	4.3	23,910	19,399	4,511	4,511	4,511	4,511	4,511	1,355	0
4375	Eddyville Charter School	6/30/2022	Proportion	5.4	3.4	603,042	379,694	111,674	111,674	111,674	111,674	44,672	0	0
4375	Eddyville Charter School	6/30/2022	Contribution	5.4	3.4	19,650	12,372	3,639	3,639	3,639	3,639	1,455	0	0
4375	Eddyville Charter School	6/30/2021	Proportion	5.5	2.5	(284,758)	(129,436)	(51,774)	(51,774)	(51,774)	(25,888)	0	0	0
4375	Eddyville Charter School	6/30/2021	Contribution	5.5	2.5	(103,952)	(47,252)	(18,900)	(18,900)	(18,900)	(9,452)	0	0	0
4375	Eddyville Charter School	6/30/2020	Proportion	5.4	1.4	699,425	181,333	129,523	129,523	51,810	0	0	0	0
4375	Eddyville Charter School	6/30/2020	Contribution	5.4	1.4	44,986	11,662	8,331	8,331	3,331	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Proportion	5.3	0.3	90,824	5,139	17,137	5,139	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Contribution	5.3	0.3	77,575	4,390	14,637	4,390	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4375	Eddyville Charter School	6/30/2018	Proportion	5.2	0.0	8,923	0	343	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Contribution	5.2	0.0	31,526	0	1,211	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2023	Proportion	5.3	4.3	(69,100)	(56,062)	(13,038)	(13,038)	(13,038)	(13,038)	(13,038)	(3,910)	0
4376	Four Rivers Community School	6/30/2023	Contribution	5.3	4.3	122,133	99,089	23,044	23,044	23,044	23,044	23,044	6,913	0
4376	Four Rivers Community School	6/30/2022	Proportion	5.4	3.4	114,391	72,023	21,184	21,184	21,184	21,184	8,471	0	0
4376	Four Rivers Community School	6/30/2022	Contribution	5.4	3.4	127,287	80,143	23,572	23,572	23,572	23,572	9,427	0	0
4376	Four Rivers Community School	6/30/2021	Proportion	5.5	2.5	436,705	198,502	79,401	79,401	79,401	39,700	0	0	0
4376	Four Rivers Community School	6/30/2021	Contribution	5.5	2.5	(311,679)	(141,672)	(56,669)	(56,669)	(56,669)	(28,334)	0	0	0
4376	Four Rivers Community School	6/30/2020	Proportion	5.4	1.4	(256,274)	(66,442)	(47,458)	(47,458)	(18,984)	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Contribution	5.4	1.4	112,988	29,292	20,924	20,924	8,368	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Proportion	5.3	0.3	184,775	10,460	34,863	10,460	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Contribution	5.3	0.3	5,831	331	1,100	331	0	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Proportion	5.2	0.0	66,268	0	2,548	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Contribution	5.2	0.0	42,470	0	1,635	0	0	0	0	0	0
4378	Mosier Community School	6/30/2023	Proportion	5.3	4.3	157,240	127,572	29,668	29,668	29,668	29,668	29,668	8,900	0
4378	Mosier Community School	6/30/2023	Contribution	5.3	4.3	(9,498)	(7,706)	(1,792)	(1,792)	(1,792)	(1,792)	(1,792)	(538)	0
4378	Mosier Community School	6/30/2022	Proportion	5.4	3.4	(199,253)	(125,455)	(36,899)	(36,899)	(36,899)	(36,899)	(14,758)	0	0
4378	Mosier Community School	6/30/2022	Contribution	5.4	3.4	76,524	48,182	14,171	14,171	14,171	14,171	5,669	0	0
4378	Mosier Community School	6/30/2021	Proportion	5.5	2.5	(295,023)	(134,100)	(53,641)	(53,641)	(53,641)	(26,818)	0	0	0
4378	Mosier Community School	6/30/2021	Contribution	5.5	2.5	(143,864)	(65,393)	(26,157)	(26,157)	(26,157)	(13,079)	0	0	0
4378	Mosier Community School	6/30/2020	Proportion	5.4	1.4	(16,665)	(4,321)	(3,086)	(3,086)	(1,235)	0	0	0	0
4378	Mosier Community School	6/30/2020	Contribution	5.4	1.4	23,780	6,164	4,404	4,404	1,760	0	0	0	0
4378	Mosier Community School	6/30/2019	Proportion	5.3	0.3	(208,703)	(11,813)	(39,378)	(11,813)	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Contribution	5.3	0.3	5,909	334	1,115	334	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Proportion	5.2	0.0	110,730	0	4,260	0	0	0	0	0	0
4378	Mosier Community School	6/30/2018	Contribution	5.2	0.0	(8,427)	0	(322)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2023	Proportion	5.3	4.3	(109,492)	(88,833)	(20,659)	(20,659)	(20,659)	(20,659)	(20,659)	(6,197)	0
4379	Siletz Valley School	6/30/2023	Contribution	5.3	4.3	115,762	93,920	21,842	21,842	21,842	21,842	21,842	6,552	0
4379	Siletz Valley School	6/30/2022	Proportion	5.4	3.4	23,881	15,037	4,422	4,422	4,422	4,422	1,771	0	0
4379	Siletz Valley School	6/30/2022	Contribution	5.4	3.4	79,713	50,189	14,762	14,762	14,762	14,762	5,903	0	0
4379	Siletz Valley School	6/30/2021	Proportion	5.5	2.5	491,741	223,520	89,407	89,407	89,407	44,706	0	0	0
4379	Siletz Valley School	6/30/2021	Contribution	5.5	2.5	(145,469)	(66,122)	(26,449)	(26,449)	(26,449)	(13,224)	0	0	0
4379	Siletz Valley School	6/30/2020	Proportion	5.4	1.4	(163,399)	(42,363)	(30,259)	(30,259)	(12,104)	0	0	0	0
4379	Siletz Valley School	6/30/2020	Contribution	5.4	1.4	67,470	17,494	12,494	12,494	5,000	0	0	0	0
4379	Siletz Valley School	6/30/2019	Proportion	5.3	0.3	(155,060)	(8,775)	(29,257)	(8,775)	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Contribution	5.3	0.3	17,210	975	3,247	975	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Proportion	5.2	0.0	(147,909)	0	(5,689)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2018	Contribution	5.2	0.0	18,785	0	720	0	0	0	0	0	0
4380	The Emerson School	6/30/2023	Proportion	5.3	4.3	(20,091)	(16,300)	(3,791)	(3,791)	(3,791)	(3,791)	(3,791)	(1,136)	0
4380	The Emerson School	6/30/2023	Contribution	5.3	4.3	26,164	21,227	4,937	4,937	4,937	4,937	4,937	1,479	0
4380	The Emerson School	6/30/2022	Proportion	5.4	3.4	27,493	17,311	5,091	5,091	5,091	5,091	2,038	0	0
4380	The Emerson School	6/30/2022	Contribution	5.4	3.4	10,419	6,561	1,929	1,929	1,929	1,929	774	0	0
4380	The Emerson School	6/30/2021	Proportion	5.5	2.5	101,579	46,172	18,469	18,469	18,469	9,234	0	0	0
4380	The Emerson School	6/30/2021	Contribution	5.5	2.5	(87,083)	(39,584)	(15,833)	(15,833)	(15,833)	(7,918)	0	0	0
4380	The Emerson School	6/30/2020	Proportion	5.4	1.4	(132,355)	(34,315)	(24,510)	(24,510)	(9,805)	0	0	0	0
4380	The Emerson School	6/30/2020	Contribution	5.4	1.4	24,423	6,331	4,523	4,523	1,808	0	0	0	0
4380	The Emerson School	6/30/2019	Proportion	5.3	0.3	(111,985)	(6,340)	(21,129)	(6,340)	0	0	0	0	0
4380	The Emerson School	6/30/2019	Contribution	5.3	0.3	123,987	7,017	23,394	7,017	0	0	0	0	0
4380	The Emerson School	6/30/2018	Proportion	5.2	0.0	(140,080)	0	(5,390)	0	0	0	0	0	0
4380	The Emerson School	6/30/2018	Contribution	5.2	0.0	(7,514)	0	(289)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2023	Proportion	5.3	4.3	4,415,601	3,582,469	833,132	833,132	833,132	833,132	833,132	249,941	0
4381	North Wasco County School District 21	6/30/2023	Contribution	5.3	4.3	3,472,318	2,817,164	655,154	655,154	655,154	655,154	655,154	196,548	0
4381	North Wasco County School District 21	6/30/2022	Proportion	5.4	3.4	(3,822,161)	(2,406,545)	(707,808)	(707,808)	(707,808)	(707,808)	(283,121)	0	0
4381	North Wasco County School District 21	6/30/2022	Contribution	5.4	3.4	(159,605)	(100,493)	(29,556)	(29,556)	(29,556)	(29,556)	(11,825)	0	0
4381	North Wasco County School District 21	6/30/2021	Proportion	5.5	2.5	2,808,275	1,276,490	510,595	510,595	510,595	255,300	0	0	0
4381	North Wasco County School District 21	6/30/2021	Contribution	5.5	2.5	(1,357,719)	(617,145)	(246,858)	(246,858)	(246,858)	(123,429)	0	0	0
4381	North Wasco County School District 21	6/30/2020	Proportion	5.4	1.4	(3,115,739)	(807,783)	(576,989)	(576,989)	(230,794)	0	0	0	0
4381	North Wasco County School District 21	6/30/2020	Contribution	5.4	1.4	(1,708)	(444)	(316)	(316)	(128)	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Proportion	5.3	0.3	1,532,350	86,735	289,123	86,735	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Contribution	5.3	0.3	(931,078)	(52,703)	(175,675)	(52,703)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Proportion	5.2	0.0	(2,358,939)	0	(90,729)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Contribution	5.2	0.0	1,161,751	0	44,681	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4382	Self Enhancement Inc	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Proportion	5.3	0.3	(36,447)	(2,062)	(6,877)	(2,062)	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	5.2	0.0	(466,252)	0	(17,932)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Contribution	5.2	0.0	(4,327)	0	(167)	0	0	0	0	0	0
4383	City View Charter School	6/30/2023	Proportion	5.3	4.3	606,173	491,801	114,372	114,372	114,372	114,372	114,372	34,313	0
4383	City View Charter School	6/30/2023	Contribution	5.3	4.3	49,686	40,311	9,375	9,375	9,375	9,375	9,375	2,811	0
4383	City View Charter School	6/30/2022	Proportion	5.4	3.4	(262,759)	(165,441)	(48,659)	(48,659)	(48,659)	(48,659)	(19,464)	0	0
4383	City View Charter School	6/30/2022	Contribution	5.4	3.4	116,370	73,270	21,550	21,550	21,550	21,550	8,620	0	0
4383	City View Charter School	6/30/2021	Proportion	5.5	2.5	357,794	162,635	65,053	65,053	65,053	32,529	0	0	0
4383	City View Charter School	6/30/2021	Contribution	5.5	2.5	(195,802)	(89,002)	(35,600)	(35,600)	(35,600)	(17,802)	0	0	0
4383	City View Charter School	6/30/2020	Proportion	5.4	1.4	(40,912)	(10,608)	(7,576)	(7,576)	(3,032)	0	0	0	0
4383	City View Charter School	6/30/2020	Contribution	5.4	1.4	67,947	17,615	12,583	12,583	5,032	0	0	0	0
4383	City View Charter School	6/30/2019	Proportion	5.3	0.3	11,528	653	2,175	653	0	0	0	0	0
4383	City View Charter School	6/30/2019	Contribution	5.3	0.3	(8,856)	(501)	(1,671)	(501)	0	0	0	0	0
4383	City View Charter School	6/30/2018	Proportion	5.2	0.0	202,119	0	7,774	0	0	0	0	0	0
4383	City View Charter School	6/30/2018	Contribution	5.2	0.0	(9,893)	0	(383)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2023	Proportion	5.3	4.3	175,496	142,384	33,112	33,112	33,112	33,112	33,112	9,936	0
4386	Nixyaawii Community School	6/30/2023	Contribution	5.3	4.3	43,727	35,477	8,250	8,250	8,250	8,250	8,250	2,477	0
4386	Nixyaawii Community School	6/30/2022	Proportion	5.4	3.4	(82,317)	(51,829)	(15,244)	(15,244)	(15,244)	(15,244)	(6,097)	0	0
4386	Nixyaawii Community School	6/30/2022	Contribution	5.4	3.4	63,184	39,782	11,701	11,701	11,701	11,701	4,679	0	0
4386	Nixyaawii Community School	6/30/2021	Proportion	5.5	2.5	(68,955)	(31,344)	(12,537)	(12,537)	(12,537)	(6,270)	0	0	0
4386	Nixyaawii Community School	6/30/2021	Contribution	5.5	2.5	(74,787)	(33,993)	(13,598)	(13,598)	(13,598)	(6,797)	0	0	0
4386	Nixyaawii Community School	6/30/2020	Proportion	5.4	1.4	5,411	1,403	1,002	1,002	401	0	0	0	0
4386	Nixyaawii Community School	6/30/2020	Contribution	5.4	1.4	18,414	4,774	3,410	3,410	1,364	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Proportion	5.3	0.3	96,427	5,457	18,194	5,457	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Contribution	5.3	0.3	19,219	1,089	3,626	1,089	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Proportion	5.2	0.0	64,980	0	2,500	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Contribution	5.2	0.0	29,695	0	1,140	0	0	0	0	0	0
4388	West Lane Tech	6/30/2023	Proportion	5.3	4.3	18,304	14,850	3,454	3,454	3,454	3,454	3,454	1,034	0
4388	West Lane Tech	6/30/2023	Contribution	5.3	4.3	56,247	45,634	10,613	10,613	10,613	10,613	10,613	3,182	0
4388	West Lane Tech	6/30/2022	Proportion	5.4	3.4	(195,473)	(123,075)	(36,199)	(36,199)	(36,199)	(36,199)	(14,478)	0	0
4388	West Lane Tech	6/30/2022	Contribution	5.4	3.4	38,080	23,976	7,052	7,052	7,052	7,052	2,820	0	0
4388	West Lane Tech	6/30/2021	Proportion	5.5	2.5	48,909	22,230	8,893	8,893	8,893	4,444	0	0	0
4388	West Lane Tech	6/30/2021	Contribution	5.5	2.5	(131,624)	(59,828)	(23,932)	(23,932)	(23,932)	(11,964)	0	0	0
4388	West Lane Tech	6/30/2020	Proportion	5.4	1.4	12,260	3,180	2,270	2,270	910	0	0	0	0
4388	West Lane Tech	6/30/2020	Contribution	5.4	1.4	37,973	9,845	7,032	7,032	2,813	0	0	0	0
4388	West Lane Tech	6/30/2019	Proportion	5.3	0.3	98,944	5,599	18,669	5,599	0	0	0	0	0
4388	West Lane Tech	6/30/2019	Contribution	5.3	0.3	31,478	1,783	5,939	1,783	0	0	0	0	0
4388	West Lane Tech	6/30/2018	Proportion	5.2	0.0	81,413	0	3,133	0	0	0	0	0	0
4388	West Lane Tech	6/30/2018	Contribution	5.2	0.0	40,358	0	1,553	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2023	Proportion	5.3	4.3	(5,037,530)	(4,087,053)	(950,477)	(950,477)	(950,477)	(950,477)	(950,477)	(285,145)	0
4390	Oregon Connections Academy	6/30/2023	Contribution	5.3	4.3	617,623	501,090	116,533	116,533	116,533	116,533	116,533	34,958	0
4390	Oregon Connections Academy	6/30/2022	Proportion	5.4	3.4	(893,967)	(562,869)	(165,549)	(165,549)	(165,549)	(165,549)	(66,222)	0	0
4390	Oregon Connections Academy	6/30/2022	Contribution	5.4	3.4	(155,930)	(98,178)	(28,876)	(28,876)	(28,876)	(28,876)	(11,550)	0	0
4390	Oregon Connections Academy	6/30/2021	Proportion	5.5	2.5	2,922,701	1,328,501	531,400	531,400	531,400	265,701	0	0	0
4390	Oregon Connections Academy	6/30/2021	Contribution	5.5	2.5	(2,297,658)	(1,044,390)	(417,756)	(417,756)	(417,756)	(208,878)	0	0	0
4390	Oregon Connections Academy	6/30/2020	Proportion	5.4	1.4	243,164	63,044	45,030	45,030	18,014	0	0	0	0
4390	Oregon Connections Academy	6/30/2020	Contribution	5.4	1.4	1,145,633	297,017	212,154	212,154	84,863	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Proportion	5.3	0.3	52,516	2,971	9,909	2,971	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Contribution	5.3	0.3	275,239	15,579	51,932	15,579	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Proportion	5.2	0.0	613,250	0	23,585	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2018	Contribution	5.2	0.0	192,403	0	7,398	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2023	Proportion	5.3	4.3	(129,203)	(104,825)	(24,378)	(24,378)	(24,378)	(24,378)	(24,378)	(7,313)	0
4392	Eagleridge High School	6/30/2023	Contribution	5.3	4.3	(35,107)	(28,483)	(6,624)	(6,624)	(6,624)	(6,624)	(6,624)	(1,987)	0
4392	Eagleridge High School	6/30/2022	Proportion	5.4	3.4	13,210	8,318	2,446	2,446	2,446	2,446	980	0	0
4392	Eagleridge High School	6/30/2022	Contribution	5.4	3.4	28,644	18,036	5,304	5,304	5,304	5,304	2,124	0	0
4392	Eagleridge High School	6/30/2021	Proportion	5.5	2.5	11,773	5,350	2,141	2,141	2,141	1,068	0	0	0
4392	Eagleridge High School	6/30/2021	Contribution	5.5	2.5	(161,541)	(73,428)	(29,371)	(29,371)	(29,371)	(14,686)	0	0	0
4392	Eagleridge High School	6/30/2020	Proportion	5.4	1.4	(209,375)	(54,283)	(38,773)	(38,773)	(15,510)	0	0	0	0
4392	Eagleridge High School	6/30/2020	Contribution	5.4	1.4	(105)	(29)	(19)	(19)	(10)	0	0	0	0
4392	Eagleridge High School	6/30/2019	Proportion	5.3	0.3	141,396	8,006	26,678	8,006	0	0	0	0	0
4392	Eagleridge High School	6/30/2019	Contribution	5.3	0.3	(29,638)	(1,678)	(5,592)	(1,678)	0	0	0	0	0
4392	Eagleridge High School	6/30/2018	Proportion	5.2	0.0	190,826	0	7,341	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2018	Contribution	5.2	0.0	36,764	0	1,414	0	0	0	0	0	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 I

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

June 30, 2024 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
4393	Cascade Heights Public Charter School	6/30/2023	Proportion	5.3	4.3	(283,055)	(229,648)	(53,407)	(53,407)	(53,407)	(53,407)	(53,407)	(16,020)	0
4393	Cascade Heights Public Charter School	6/30/2023	Contribution	5.3	4.3	124,809	101,260	23,549	23,549	23,549	23,549	23,549	7,064	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	5.4	3.4	(24,330)	(15,318)	(4,506)	(4,506)	(4,506)	(4,506)	(1,800)	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Contribution	5.4	3.4	27,509	17,321	5,094	5,094	5,094	5,094	2,039	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Proportion	5.5	2.5	103,276	46,945	18,777	18,777	18,777	9,391	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Contribution	5.5	2.5	(143,027)	(65,012)	(26,005)	(26,005)	(26,005)	(13,002)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Proportion	5.4	1.4	(196,507)	(50,947)	(36,390)	(36,390)	(14,557)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Contribution	5.4	1.4	37,793	9,797	6,999	6,999	2,798	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	5.3	0.3	69,154	3,914	13,048	3,914	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Contribution	5.3	0.3	(17,960)	(1,015)	(3,389)	(1,015)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	5.2	0.0	57,864	0	2,224	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Contribution	5.2	0.0	14,725	0	565	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2023	Proportion	5.3	4.3	245,244	198,972	46,272	46,272	46,272	46,272	46,272	13,884	0
4396	Sweet Home Charter School	6/30/2023	Contribution	5.3	4.3	32,489	26,359	6,130	6,130	6,130	6,130	6,130	1,839	0
4396	Sweet Home Charter School	6/30/2022	Proportion	5.4	3.4	(65,935)	(41,515)	(12,210)	(12,210)	(12,210)	(12,210)	(4,885)	0	0
4396	Sweet Home Charter School	6/30/2022	Contribution	5.4	3.4	36,600	23,044	6,778	6,778	6,778	6,778	2,710	0	0
4396	Sweet Home Charter School	6/30/2021	Proportion	5.5	2.5	(14,633)	(6,650)	(2,661)	(2,661)	(2,661)	(1,328)	0	0	0
4396	Sweet Home Charter School	6/30/2021	Contribution	5.5	2.5	(79,370)	(36,077)	(14,431)	(14,431)	(14,431)	(7,215)	0	0	0
4396	Sweet Home Charter School	6/30/2020	Proportion	5.4	1.4	(68,517)	(17,765)	(12,688)	(12,688)	(5,077)	0	0	0	0
4396	Sweet Home Charter School	6/30/2020	Contribution	5.4	1.4	32,744	8,488	6,064	6,064	2,424	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	5.3	0.3	(299,913)	(16,978)	(56,587)	(16,978)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Contribution	5.3	0.3	(4,782)	(272)	(902)	(272)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Proportion	5.2	0.0	57,246	0	2,201	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Contribution	5.2	0.0	(16,522)	0	(637)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2023	Proportion	5.3	4.3	47,179	38,277	8,902	8,902	8,902	8,902	8,902	2,669	0
4397	Springwater Environmental Sciences School	6/30/2023	Contribution	5.3	4.3	48,348	39,226	9,122	9,122	9,122	9,122	9,122	2,738	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	5.4	3.4	50,884	32,038	9,423	9,423	9,423	9,423	3,769	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Contribution	5.4	3.4	72,960	45,938	13,511	13,511	13,511	13,511	5,405	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Proportion	5.5	2.5	(383,303)	(174,230)	(69,691)	(69,691)	(69,691)	(34,848)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Contribution	5.5	2.5	(93,729)	(42,603)	(17,042)	(17,042)	(17,042)	(8,519)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	5.4	1.4	282,471	73,235	52,309	52,309	20,926	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Contribution	5.4	1.4	32,081	8,317	5,941	5,941	2,376	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	5.3	0.3	(205,988)	(11,658)	(38,866)	(11,658)	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Contribution	5.3	0.3	26,301	1,491	4,962	1,491	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	5.2	0.0	81,463	0	3,133	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Contribution	5.2	0.0	16,022	0	617	0	0	0	0	0	0
4398	LEP High	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2023	Proportion	5.3	4.3	(410,021)	(332,659)	(77,362)	(77,362)	(77,362)	(77,362)	(77,362)	(23,211)	0
4400	Phoenix School	6/30/2023	Contribution	5.3	4.3	23,666	19,201	4,465	4,465	4,465	4,465	4,465	1,341	0
4400	Phoenix School	6/30/2022	Proportion	5.4	3.4	81,759	51,477	15,141	15,141	15,141	15,141	6,054	0	0
4400	Phoenix School	6/30/2022	Contribution	5.4	3.4	(27,124)	(17,078)	(5,023)	(5,023)	(5,023)	(5,023)	(2,009)	0	0
4400	Phoenix School	6/30/2021	Proportion	5.5	2.5	(61,816)	(28,099)	(11,239)	(11,239)	(11,239)	(5,621)	0	0	0
4400	Phoenix School	6/30/2021	Contribution	5.5	2.5	(85,196)	(38,726)	(15,490)	(15,490)	(15,490)	(7,746)	0	0	0
4400	Phoenix School	6/30/2020	Proportion	5.4	1.4	117,983	30,587	21,849	21,849	8,738	0	0	0	0
4400	Phoenix School	6/30/2020	Contribution	5.4	1.4	14,958	3,878	2,770	2,770	1,108	0	0	0	0
4400	Phoenix School	6/30/2019	Proportion	5.3	0.3	(309,215)	(17,505)	(58,342)	(17,505)	0	0	0	0	0
4400	Phoenix School	6/30/2019	Contribution	5.3	0.3	11,302	642	2,132	642	0	0	0	0	0
4400	Phoenix School	6/30/2018	Proportion	5.2	0.0	399,668	0	15,373	0	0	0	0	0	0
4400	Phoenix School	6/30/2018	Contribution	5.2	0.0	(6,577)	0	(252)	0	0	0	0	0	0
4401	Ballston Community School	6/30/2023	Proportion	5.3	4.3	(235,855)	(191,354)	(44,501)	(44,501)	(44,501)	(44,501)	(44,501)	(13,350)	0
4401	Ballston Community School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	5.4	3.4	(29,586)	(18,628)	(5,479)	(5,479)	(5,479)	(5,479)	(2,191)	0	0
4401	Ballston Community School	6/30/2022	Contribution	5.4	3.4	(22,637)	(14,253)	(4,192)	(4,192)	(4,192)	(4,192)	(1,677)	0	0
4401	Ballston Community School	6/30/2021	Proportion	5.5	2.5	(93,422)	(42,464)	(16,986)	(16,986)	(16,986)	(8,492)	0	0	0
4401	Ballston Community School	6/30/2021	Contribution	5.5	2.5	(34,405)	(15,640)	(6,255)	(6,255)	(6,255)	(3,130)	0	0	0
4401	Ballston Community School	6/30/2020	Proportion	5.4	1.4	21,938	5,686	4,063	4,063	1,623	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4401	Ballston Community School	6/30/2020	Contribution	5.4	1.4	(4,092)	(1,060)	(758)	(758)	(302)	0	0	0	0
4401	Ballston Community School	6/30/2019	Proportion	5.3	0.3	(72,531)	(4,106)	(13,685)	(4,106)	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Contribution	5.3	0.3	2,892	162	546	162	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Proportion	5.2	0.0	(137,549)	0	(5,289)	0	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Contribution	5.2	0.0	(4,754)	0	(184)	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2021	Proportion	5.5	2.5	(82,987)	(37,720)	(15,089)	(15,089)	(15,089)	(7,542)	0	0	0
4402	Sage Community School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2020	Proportion	5.4	1.4	75,924	19,684	14,060	14,060	5,624	0	0	0	0
4402	Sage Community School	6/30/2020	Contribution	5.4	1.4	(10,715)	(2,779)	(1,984)	(1,984)	(795)	0	0	0	0
4402	Sage Community School	6/30/2019	Proportion	5.3	0.3	7,741	436	1,461	436	0	0	0	0	0
4402	Sage Community School	6/30/2019	Contribution	5.3	0.3	22,225	1,260	4,193	1,260	0	0	0	0	0
4402	Sage Community School	6/30/2018	Proportion	5.2	0.0	(280,653)	0	(10,793)	0	0	0	0	0	0
4402	Sage Community School	6/30/2018	Contribution	5.2	0.0	48,856	0	1,881	0	0	0	0	0	0
4403	Portland Village School	6/30/2023	Proportion	5.3	4.3	503,356	408,383	94,973	94,973	94,973	94,973	94,973	28,491	0
4403	Portland Village School	6/30/2023	Contribution	5.3	4.3	156,637	127,083	29,554	29,554	29,554	29,554	29,554	8,867	0
4403	Portland Village School	6/30/2022	Proportion	5.4	3.4	(156,964)	(98,830)	(29,067)	(29,067)	(29,067)	(29,067)	(11,629)	0	0
4403	Portland Village School	6/30/2022	Contribution	5.4	3.4	48,981	30,839	9,071	9,071	9,071	9,071	3,626	0	0
4403	Portland Village School	6/30/2021	Proportion	5.5	2.5	252,849	114,930	45,973	45,973	45,973	22,984	0	0	0
4403	Portland Village School	6/30/2021	Contribution	5.5	2.5	(241,944)	(109,974)	(43,990)	(43,990)	(43,990)	(21,994)	0	0	0
4403	Portland Village School	6/30/2020	Proportion	5.4	1.4	800,319	207,491	148,207	148,207	59,284	0	0	0	0
4403	Portland Village School	6/30/2020	Contribution	5.4	1.4	111,258	28,846	20,603	20,603	8,243	0	0	0	0
4403	Portland Village School	6/30/2019	Proportion	5.3	0.3	(1,092,206)	(61,821)	(206,077)	(61,821)	0	0	0	0	0
4403	Portland Village School	6/30/2019	Contribution	5.3	0.3	456,495	25,840	86,131	25,840	0	0	0	0	0
4403	Portland Village School	6/30/2018	Proportion	5.2	0.0	(165,494)	0	(6,364)	0	0	0	0	0	0
4403	Portland Village School	6/30/2018	Contribution	5.2	0.0	(90,443)	0	(3,478)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2023	Proportion	5.3	4.3	(31,007)	(25,157)	(5,850)	(5,850)	(5,850)	(5,850)	(5,850)	(1,757)	0
4404	Alliance Charter Academy	6/30/2023	Contribution	5.3	4.3	69,157	56,109	13,048	13,048	13,048	13,048	13,048	3,917	0
4404	Alliance Charter Academy	6/30/2022	Proportion	5.4	3.4	8,269	5,207	1,531	1,531	1,531	1,531	614	0	0
4404	Alliance Charter Academy	6/30/2022	Contribution	5.4	3.4	68,227	42,957	12,635	12,635	12,635	12,635	5,052	0	0
4404	Alliance Charter Academy	6/30/2021	Proportion	5.5	2.5	22,052	10,025	4,009	4,009	4,009	2,007	0	0	0
4404	Alliance Charter Academy	6/30/2021	Contribution	5.5	2.5	(232,750)	(105,796)	(42,318)	(42,318)	(42,318)	(21,160)	0	0	0
4404	Alliance Charter Academy	6/30/2020	Proportion	5.4	1.4	93,601	24,265	17,334	17,334	6,931	0	0	0	0
4404	Alliance Charter Academy	6/30/2020	Contribution	5.4	1.4	102,393	26,545	18,962	18,962	7,583	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Proportion	5.3	0.3	(501,731)	(28,401)	(94,666)	(28,401)	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Contribution	5.3	0.3	319,820	18,105	60,343	18,105	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Proportion	5.2	0.0	(34,161)	0	(1,316)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Contribution	5.2	0.0	(9,289)	0	(359)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2023	Proportion	5.3	4.3	112,899	91,597	21,302	21,302	21,302	21,302	21,302	6,389	0
4405	Forest Grove Community School	6/30/2023	Contribution	5.3	4.3	31,126	25,253	5,873	5,873	5,873	5,873	5,873	1,761	0
4405	Forest Grove Community School	6/30/2022	Proportion	5.4	3.4	(81,369)	(51,233)	(15,068)	(15,068)	(15,068)	(15,068)	(6,029)	0	0
4405	Forest Grove Community School	6/30/2022	Contribution	5.4	3.4	13,409	8,443	2,483	2,483	2,483	2,483	994	0	0
4405	Forest Grove Community School	6/30/2021	Proportion	5.5	2.5	150,185	68,267	27,306	27,306	27,306	13,655	0	0	0
4405	Forest Grove Community School	6/30/2021	Contribution	5.5	2.5	(133,651)	(60,751)	(24,300)	(24,300)	(24,300)	(12,151)	0	0	0
4405	Forest Grove Community School	6/30/2020	Proportion	5.4	1.4	(278,086)	(72,098)	(51,497)	(51,497)	(20,601)	0	0	0	0
4405	Forest Grove Community School	6/30/2020	Contribution	5.4	1.4	56,438	14,634	10,451	10,451	4,183	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Proportion	5.3	0.3	4,868	278	918	278	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Contribution	5.3	0.3	41,747	2,362	7,877	2,362	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Proportion	5.2	0.0	(49,778)	0	(1,913)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Contribution	5.2	0.0	18,514	0	714	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2023	Proportion	5.3	4.3	612,554	496,978	115,576	115,576	115,576	115,576	115,576	34,674	0
4407	Madrone Trail Public Charter School	6/30/2023	Contribution	5.3	4.3	75,684	61,404	14,280	14,280	14,280	14,280	14,280	4,284	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	5.4	3.4	(362,016)	(227,936)	(67,040)	(67,040)	(67,040)	(67,040)	(26,816)	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Contribution	5.4	3.4	273,815	172,403	50,706	50,706	50,706	50,706	20,285	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Proportion	5.5	2.5	173,466	78,849	31,539	31,539	31,539	15,771	0	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Contribution	5.5	2.5	(329,339)	(149,699)	(59,880)	(59,880)	(59,880)	(29,939)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	5.4	1.4	(192,107)	(49,807)	(35,575)	(35,575)	(14,232)	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2020	Contribution	5.4	1.4	84,897	22,009	15,722	15,722	6,287	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	5.3	0.3	264,435	14,970	49,893	14,970	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Contribution	5.3	0.3	(18,102)	(1,027)	(3,415)	(1,027)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	5.2	0.0	(97,181)	0	(3,736)	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Contribution	5.2	0.0	51,372	0	1,977	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2023	Proportion	5.3	4.3	244,888	198,683	46,205	46,205	46,205	46,205	46,205	13,863	0
4408	Muddy Creek Charter School	6/30/2023	Contribution	5.3	4.3	(2,343)	(1,901)	(442)	(442)	(442)	(442)	(442)	(133)	0

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June 30, 2024 Measurement Date

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4408	Muddy Creek Charter School	6/30/2022	Proportion	5.4	3.4	164,036	103,282	30,377	30,377	30,377	30,377	12,151	0	0
4408	Muddy Creek Charter School	6/30/2022	Contribution	5.4	3.4	57,968	36,498	10,735	10,735	10,735	10,735	4,293	0	0
4408	Muddy Creek Charter School	6/30/2021	Proportion	5.5	2.5	(338,054)	(153,662)	(61,464)	(61,464)	(61,464)	(30,734)	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Contribution	5.5	2.5	(13,617)	(6,189)	(2,476)	(2,476)	(2,476)	(1,237)	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Proportion	5.4	1.4	168,685	43,733	31,238	31,238	12,495	0	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Contribution	5.4	1.4	(1,446)	(374)	(268)	(268)	(106)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Proportion	5.3	0.3	(6,881)	(391)	(1,298)	(391)	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Contribution	5.3	0.3	24,959	1,414	4,709	1,414	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Proportion	5.2	0.0	5,030	0	195	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Contribution	5.2	0.0	8,777	0	337	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2023	Proportion	5.3	4.3	248,807	201,862	46,945	46,945	46,945	46,945	46,945	14,082	0
4409	Southwest Charter School	6/30/2023	Contribution	5.3	4.3	126,232	102,415	23,817	23,817	23,817	23,817	23,817	7,147	0
4409	Southwest Charter School	6/30/2022	Proportion	5.4	3.4	(222,628)	(140,174)	(41,227)	(41,227)	(41,227)	(41,227)	(16,493)	0	0
4409	Southwest Charter School	6/30/2022	Contribution	5.4	3.4	97,197	61,199	17,999	17,999	17,999	17,999	7,202	0	0
4409	Southwest Charter School	6/30/2021	Proportion	5.5	2.5	(213,649)	(97,114)	(38,845)	(38,845)	(38,845)	(19,424)	0	0	0
4409	Southwest Charter School	6/30/2021	Contribution	5.5	2.5	(165,929)	(75,422)	(30,169)	(30,169)	(30,169)	(15,084)	0	0	0
4409	Southwest Charter School	6/30/2020	Proportion	5.4	1.4	(11,344)	(2,940)	(2,101)	(2,101)	(839)	0	0	0	0
4409	Southwest Charter School	6/30/2020	Contribution	5.4	1.4	(16,925)	(4,389)	(3,134)	(3,134)	(1,255)	0	0	0	0
4409	Southwest Charter School	6/30/2019	Proportion	5.3	0.3	1,124,126	63,631	212,099	63,631	0	0	0	0	0
4409	Southwest Charter School	6/30/2019	Contribution	5.3	0.3	(14,947)	(847)	(2,820)	(847)	0	0	0	0	0
4409	Southwest Charter School	6/30/2018	Proportion	5.2	0.0	(915,291)	0	(35,201)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2018	Contribution	5.2	0.0	136,329	0	5,244	0	0	0	0	0	0
4410	Ace Academy	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2023	Proportion	5.3	4.3	(52,701)	(42,757)	(9,944)	(9,944)	(9,944)	(9,944)	(9,944)	(2,981)	0
4411	Sherwood Charter School	6/30/2023	Contribution	5.3	4.3	61,856	50,185	11,671	11,671	11,671	11,671	11,671	3,501	0
4411	Sherwood Charter School	6/30/2022	Proportion	5.4	3.4	70,750	44,546	13,102	13,102	13,102	13,102	5,240	0	0
4411	Sherwood Charter School	6/30/2022	Contribution	5.4	3.4	45,528	28,666	8,431	8,431	8,431	8,431	3,373	0	0
4411	Sherwood Charter School	6/30/2021	Proportion	5.5	2.5	26,222	11,918	4,768	4,768	4,768	2,382	0	0	0
4411	Sherwood Charter School	6/30/2021	Contribution	5.5	2.5	(86,185)	(39,175)	(15,670)	(15,670)	(15,670)	(7,835)	0	0	0
4411	Sherwood Charter School	6/30/2020	Proportion	5.4	1.4	(82,234)	(21,318)	(15,229)	(15,229)	(6,089)	0	0	0	0
4411	Sherwood Charter School	6/30/2020	Contribution	5.4	1.4	36,703	9,515	6,797	6,797	2,718	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Proportion	5.3	0.3	(97,314)	(5,509)	(18,361)	(5,509)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Contribution	5.3	0.3	(402)	(22)	(76)	(22)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	5.2	0.0	(274,037)	0	(10,542)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Contribution	5.2	0.0	12,244	0	469	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2023	Proportion	5.3	4.3	(640,652)	(519,774)	(120,878)	(120,878)	(120,878)	(120,878)	(120,878)	(36,262)	0
4412	Estacada Web Academy	6/30/2023	Contribution	5.3	4.3	244,633	198,476	46,157	46,157	46,157	46,157	46,157	13,848	0
4412	Estacada Web Academy	6/30/2022	Proportion	5.4	3.4	441,186	277,784	81,701	81,701	81,701	81,701	32,681	0	0
4412	Estacada Web Academy	6/30/2022	Contribution	5.4	3.4	139,982	88,136	25,923	25,923	25,923	25,923	10,367	0	0
4412	Estacada Web Academy	6/30/2021	Proportion	5.5	2.5	894,587	406,631	162,652	162,652	162,652	81,327	0	0	0
4412	Estacada Web Academy	6/30/2021	Contribution	5.5	2.5	(244,853)	(111,296)	(44,519)	(44,519)	(44,519)	(22,258)	0	0	0
4412	Estacada Web Academy	6/30/2020	Proportion	5.4	1.4	721,258	186,994	133,566	133,566	53,428	0	0	0	0
4412	Estacada Web Academy	6/30/2020	Contribution	5.4	1.4	315,349	81,757	58,398	58,398	23,359	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Proportion	5.3	0.3	99,293	5,618	18,735	5,618	0	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Contribution	5.3	0.3	132,666	7,511	25,031	7,511	0	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Proportion	5.2	0.0	200,123	0	7,698	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Contribution	5.2	0.0	77,227	0	2,972	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4413	Marcola Early College Academy	6/30/2019	Contribution	5.3	0.3	14,181	801	2,676	801	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Contribution	5.3	0.3	8,581	486	1,619	486	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Proportion	5.3	4.3	369,458	299,749	69,709	69,709	69,709	69,709	69,709	20,913	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Contribution	5.3	4.3	(39,589)	(32,119)	(7,470)	(7,470)	(7,470)	(7,470)	(7,470)	(2,239)	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	5.4	3.4	(102,105)	(64,289)	(18,908)	(18,908)	(18,908)	(18,908)	(7,565)	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Contribution	5.4	3.4	129,190	81,342	23,924	23,924	23,924	23,924	9,570	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Proportion	5.5	2.5	(910,416)	(413,826)	(165,530)	(165,530)	(165,530)	(82,766)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Contribution	5.5	2.5	(216,179)	(98,264)	(39,305)	(39,305)	(39,305)	(19,654)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Proportion	5.4	1.4	(39,386)	(10,210)	(7,294)	(7,294)	(2,916)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Contribution	5.4	1.4	(36,851)	(9,555)	(6,824)	(6,824)	(2,731)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	5.3	0.3	(12,392)	(702)	(2,338)	(702)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Contribution	5.3	0.3	(21,211)	(1,201)	(4,002)	(1,201)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	5.2	0.0	219,827	0	8,457	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Contribution	5.2	0.0	41,222	0	1,587	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2023	Proportion	5.3	4.3	(251,486)	(204,036)	(47,450)	(47,450)	(47,450)	(47,450)	(47,450)	(14,236)	0
4419	Silvies River Web Academy	6/30/2023	Contribution	5.3	4.3	267,308	216,873	50,435	50,435	50,435	50,435	50,435	15,133	0
4419	Silvies River Web Academy	6/30/2022	Proportion	5.4	3.4	920,149	579,353	170,398	170,398	170,398	170,398	68,159	0	0
4419	Silvies River Web Academy	6/30/2022	Contribution	5.4	3.4	35,045	22,065	6,490	6,490	6,490	6,490	2,595	0	0
4419	Silvies River Web Academy	6/30/2021	Proportion	5.5	2.5	708,052	321,841	128,737	128,737	128,737	64,367	0	0	0
4419	Silvies River Web Academy	6/30/2021	Contribution	5.5	2.5	(217,506)	(98,865)	(39,547)	(39,547)	(39,547)	(19,771)	0	0	0
4419	Silvies River Web Academy	6/30/2020	Proportion	5.4	1.4	737,286	191,150	136,534	136,534	54,616	0	0	0	0
4419	Silvies River Web Academy	6/30/2020	Contribution	5.4	1.4	173,761	45,049	32,178	32,178	12,871	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Proportion	5.3	0.3	385,441	21,816	72,725	21,816	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Contribution	5.3	0.3	86,387	4,892	16,299	4,892	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Proportion	5.2	0.0	200,950	0	7,730	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Contribution	5.2	0.0	82,887	0	3,187	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2023	Proportion	5.3	4.3	(2,354,781)	(1,910,483)	(444,298)	(444,298)	(444,298)	(444,298)	(444,298)	(133,291)	0
4420	Oregon Virtual Academy	6/30/2023	Contribution	5.3	4.3	(392,947)	(318,806)	(74,141)	(74,141)	(74,141)	(74,141)	(74,141)	(22,242)	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	5.4	3.4	1,828,721	1,151,417	338,652	338,652	338,652	338,652	135,461	0	0
4420	Oregon Virtual Academy	6/30/2022	Contribution	5.4	3.4	(240,564)	(151,466)	(44,549)	(44,549)	(44,549)	(44,549)	(17,819)	0	0
4420	Oregon Virtual Academy	6/30/2021	Proportion	5.5	2.5	1,948,080	885,492	354,196	354,196	354,196	177,100	0	0	0
4420	Oregon Virtual Academy	6/30/2021	Contribution	5.5	2.5	(589,013)	(267,734)	(107,093)	(107,093)	(107,093)	(53,548)	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Proportion	5.4	1.4	161,107	41,767	29,835	29,835	11,932	0	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Contribution	5.4	1.4	527,732	136,820	97,728	97,728	39,092	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Proportion	5.3	0.3	234,594	13,279	44,263	13,279	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Contribution	5.3	0.3	(80,805)	(4,575)	(15,246)	(4,575)	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Proportion	5.2	0.0	303,375	0	11,670	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Contribution	5.2	0.0	195,102	0	7,502	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2023	Proportion	5.3	4.3	327,372	265,604	61,768	61,768	61,768	61,768	61,768	18,532	0
4422	Redmond Proficiency Academy	6/30/2023	Contribution	5.3	4.3	112,028	90,891	21,137	21,137	21,137	21,137	21,137	6,343	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	5.4	3.4	242,231	152,515	44,858	44,858	44,858	44,858	17,941	0	0
4422	Redmond Proficiency Academy	6/30/2022	Contribution	5.4	3.4	326,041	205,285	60,378	60,378	60,378	60,378	24,151	0	0
4422	Redmond Proficiency Academy	6/30/2021	Proportion	5.5	2.5	771,878	350,855	140,341	140,341	140,341	70,173	0	0	0
4422	Redmond Proficiency Academy	6/30/2021	Contribution	5.5	2.5	(382,173)	(173,715)	(69,486)	(69,486)	(69,486)	(34,743)	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Proportion	5.4	1.4	(993,986)	(257,702)	(184,071)	(184,071)	(73,631)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Contribution	5.4	1.4	306,214	79,390	56,706	56,706	22,684	0	0	0	0

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Exhibit I

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June 30, 2024 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
4422	Redmond Proficiency Academy	6/30/2019	Proportion	5.3	0.3	357,455	20,235	67,444	20,235	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Contribution	5.3	0.3	(31,963)	(1,808)	(6,031)	(1,808)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	5.2	0.0	388,975	0	14,960	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Contribution	5.2	0.0	104,733	0	4,028	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2023	Proportion	5.3	4.3	(33,158)	(26,902)	(6,256)	(6,256)	(6,256)	(6,256)	(6,256)	(1,878)	0
4423	Molalla River Academy	6/30/2023	Contribution	5.3	4.3	42,254	34,282	7,972	7,972	7,972	7,972	7,972	2,394	0
4423	Molalla River Academy	6/30/2022	Proportion	5.4	3.4	490,695	308,957	90,869	90,869	90,869	90,869	36,350	0	0
4423	Molalla River Academy	6/30/2022	Contribution	5.4	3.4	40,300	25,374	7,463	7,463	7,463	7,463	2,985	0	0
4423	Molalla River Academy	6/30/2021	Proportion	5.5	2.5	(441,474)	(200,670)	(80,268)	(80,268)	(80,268)	(40,134)	0	0	0
4423	Molalla River Academy	6/30/2021	Contribution	5.5	2.5	(39,894)	(18,135)	(7,253)	(7,253)	(7,253)	(3,629)	0	0	0
4423	Molalla River Academy	6/30/2020	Proportion	5.4	1.4	218,999	56,779	40,555	40,555	16,224	0	0	0	0
4423	Molalla River Academy	6/30/2020	Contribution	5.4	1.4	42,492	11,016	7,869	7,869	3,147	0	0	0	0
4423	Molalla River Academy	6/30/2019	Proportion	5.3	0.3	46,723	2,643	8,816	2,643	0	0	0	0	0
4423	Molalla River Academy	6/30/2019	Contribution	5.3	0.3	115,255	6,525	21,746	6,525	0	0	0	0	0
4423	Molalla River Academy	6/30/2018	Proportion	5.2	0.0	114,664	0	4,409	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2018	Contribution	5.2	0.0	4,502	0	172	0	0	0	0	0	0
4424	The Ivy School	6/30/2023	Proportion	5.3	4.3	(7,607)	(6,172)	(1,435)	(1,435)	(1,435)	(1,435)	(1,435)	(432)	0
4424	The Ivy School	6/30/2023	Contribution	5.3	4.3	111,107	90,143	20,964	20,964	20,964	20,964	20,964	6,287	0
4424	The Ivy School	6/30/2022	Proportion	5.4	3.4	184,577	116,215	34,181	34,181	34,181	34,181	13,672	0	0
4424	The Ivy School	6/30/2022	Contribution	5.4	3.4	72,384	45,576	13,404	13,404	13,404	13,404	5,364	0	0
4424	The Ivy School	6/30/2021	Proportion	5.5	2.5	(322,531)	(146,605)	(58,642)	(58,642)	(58,642)	(29,321)	0	0	0
4424	The Ivy School	6/30/2021	Contribution	5.5	2.5	(96,615)	(43,917)	(17,566)	(17,566)	(17,566)	(8,785)	0	0	0
4424	The Ivy School	6/30/2020	Proportion	5.4	1.4	682,027	176,823	126,301	126,301	50,522	0	0	0	0
4424	The Ivy School	6/30/2020	Contribution	5.4	1.4	2,976	772	551	551	221	0	0	0	0
4424	The Ivy School	6/30/2019	Proportion	5.3	0.3	(496,574)	(28,109)	(93,693)	(28,109)	0	0	0	0	0
4424	The Ivy School	6/30/2019	Contribution	5.3	0.3	100,875	5,710	19,033	5,710	0	0	0	0	0
4424	The Ivy School	6/30/2018	Proportion	5.2	0.0	(352,899)	0	(13,574)	0	0	0	0	0	0
4424	The Ivy School	6/30/2018	Contribution	5.2	0.0	(8,918)	0	(343)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2023	Proportion	5.3	4.3	12,020	9,752	2,268	2,268	2,268	2,268	2,268	680	0
4429	Clackamas Web Academy	6/30/2023	Contribution	5.3	4.3	4,979	4,040	939	939	939	939	939	284	0
4429	Clackamas Web Academy	6/30/2022	Proportion	5.4	3.4	(2,925)	(1,841)	(542)	(542)	(542)	(542)	(215)	0	0
4429	Clackamas Web Academy	6/30/2022	Contribution	5.4	3.4	6,362	4,006	1,178	1,178	1,178	1,178	472	0	0
4429	Clackamas Web Academy	6/30/2021	Proportion	5.5	2.5	1,056	480	192	192	192	96	0	0	0
4429	Clackamas Web Academy	6/30/2021	Contribution	5.5	2.5	(2,054)	(935)	(373)	(373)	(373)	(189)	0	0	0
4429	Clackamas Web Academy	6/30/2020	Proportion	5.4	1.4	(298)	(78)	(55)	(55)	(23)	0	0	0	0
4429	Clackamas Web Academy	6/30/2020	Contribution	5.4	1.4	1,330	346	246	246	100	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Proportion	5.3	0.3	(6,003)	(338)	(1,133)	(338)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Contribution	5.3	0.3	209	14	39	14	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Proportion	5.2	0.0	3,980	0	155	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Contribution	5.2	0.0	(130)	0	(5)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2023	Proportion	5.3	4.3	(13,949)	(11,317)	(2,632)	(2,632)	(2,632)	(2,632)	(2,632)	(789)	0
4430	Clackamas Charter Alliance 2	6/30/2023	Contribution	5.3	4.3	5,239	4,251	988	988	988	988	988	299	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	5.4	3.4	(3,263)	(2,055)	(604)	(604)	(604)	(604)	(243)	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Contribution	5.4	3.4	2,238	1,410	414	414	414	414	168	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Proportion	5.5	2.5	(1,339)	(610)	(243)	(243)	(243)	(124)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Contribution	5.5	2.5	(15,265)	(6,940)	(2,775)	(2,775)	(2,775)	(1,390)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Proportion	5.4	1.4	(9,025)	(2,341)	(1,671)	(1,671)	(670)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Contribution	5.4	1.4	3,721	965	689	689	276	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	5.3	0.3	(15,646)	(886)	(2,952)	(886)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Contribution	5.3	0.3	672	37	127	37	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	5.2	0.0	593	0	23	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Contribution	5.2	0.0	(2,105)	0	(80)	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2023	Proportion	5.3	4.3	(482,661)	(391,593)	(91,068)	(91,068)	(91,068)	(91,068)	(91,068)	(27,321)	0
4432	Renaissance Public Academy	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	5.4	3.4	(169,288)	(106,588)	(31,350)	(31,350)	(31,350)	(31,350)	(12,538)	0	0

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

June 30, 2024 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
4432	Renaissance Public Academy	6/30/2022	Contribution	5.4	3.4	(59,355)	(37,371)	(10,992)	(10,992)	(10,992)	(10,992)	(4,395)	0	0
4432	Renaissance Public Academy	6/30/2021	Proportion	5.5	2.5	696,835	316,744	126,697	126,697	126,697	63,350	0	0	0
4432	Renaissance Public Academy	6/30/2021	Contribution	5.5	2.5	(100,826)	(45,830)	(18,332)	(18,332)	(18,332)	(9,166)	0	0	0
4432	Renaissance Public Academy	6/30/2020	Proportion	5.4	1.4	(71,779)	(18,611)	(13,292)	(13,292)	(5,319)	0	0	0	0
4432	Renaissance Public Academy	6/30/2020	Contribution	5.4	1.4	89,590	23,226	16,591	16,591	6,635	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Proportion	5.3	0.3	(610,612)	(34,562)	(115,210)	(34,562)	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Contribution	5.3	0.3	80,419	4,554	15,173	4,554	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Proportion	5.2	0.0	42,451	0	1,631	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Contribution	5.2	0.0	3,413	0	133	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2023	Proportion	5.3	4.3	(233,549)	(189,483)	(44,066)	(44,066)	(44,066)	(44,066)	(44,066)	(13,219)	0
4433	Powell Butte Community Charter School	6/30/2023	Contribution	5.3	4.3	100,352	81,418	18,934	18,934	18,934	18,934	18,934	5,682	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	5.4	3.4	(156,361)	(98,449)	(28,956)	(28,956)	(28,956)	(28,956)	(11,581)	0	0
4433	Powell Butte Community Charter School	6/30/2022	Contribution	5.4	3.4	54,581	34,365	10,108	10,108	10,108	10,108	4,041	0	0
4433	Powell Butte Community Charter School	6/30/2021	Proportion	5.5	2.5	(78,125)	(35,510)	(14,205)	(14,205)	(14,205)	(7,100)	0	0	0
4433	Powell Butte Community Charter School	6/30/2021	Contribution	5.5	2.5	(183,248)	(83,294)	(33,318)	(33,318)	(33,318)	(16,658)	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Proportion	5.4	1.4	218,423	56,627	40,449	40,449	16,178	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Contribution	5.4	1.4	23,862	6,186	4,419	4,419	1,767	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Proportion	5.3	0.3	86,650	4,905	16,349	4,905	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Contribution	5.3	0.3	21,074	1,194	3,976	1,194	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Proportion	5.2	0.0	(98,164)	0	(3,774)	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Contribution	5.2	0.0	38,712	0	1,487	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2023	Proportion	5.3	4.3	550,750	446,835	103,915	103,915	103,915	103,915	103,915	31,175	0
4434	Logos Public Charter School	6/30/2023	Contribution	5.3	4.3	251,452	204,008	47,444	47,444	47,444	47,444	47,444	14,232	0
4434	Logos Public Charter School	6/30/2022	Proportion	5.4	3.4	247,222	155,658	45,782	45,782	45,782	45,782	18,312	0	0
4434	Logos Public Charter School	6/30/2022	Contribution	5.4	3.4	202,717	127,637	37,540	37,540	37,540	37,540	15,017	0	0
4434	Logos Public Charter School	6/30/2021	Proportion	5.5	2.5	28,800	13,092	5,236	5,236	5,236	2,620	0	0	0
4434	Logos Public Charter School	6/30/2021	Contribution	5.5	2.5	(512,186)	(232,811)	(93,125)	(93,125)	(93,125)	(46,561)	0	0	0
4434	Logos Public Charter School	6/30/2020	Proportion	5.4	1.4	5,943	1,539	1,101	1,101	438	0	0	0	0
4434	Logos Public Charter School	6/30/2020	Contribution	5.4	1.4	137,194	35,570	25,406	25,406	10,164	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Proportion	5.3	0.3	4,569,394	258,644	862,150	258,644	0	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Contribution	5.3	0.3	(10,858)	(613)	(2,049)	(613)	0	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Proportion	5.2	0.0	(4,158,637)	0	(159,947)	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Contribution	5.2	0.0	591,314	0	22,744	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2023	Proportion	5.3	4.3	119,966	97,331	22,635	22,635	22,635	22,635	22,635	6,791	0
4435	Sunny Wolf Charter School	6/30/2023	Contribution	5.3	4.3	33,200	26,936	6,264	6,264	6,264	6,264	6,264	1,880	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	5.4	3.4	66,119	41,631	12,244	12,244	12,244	12,244	4,899	0	0
4435	Sunny Wolf Charter School	6/30/2022	Contribution	5.4	3.4	62,895	39,601	11,647	11,647	11,647	11,647	4,660	0	0
4435	Sunny Wolf Charter School	6/30/2021	Proportion	5.5	2.5	65,128	29,605	11,841	11,841	11,841	5,923	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Contribution	5.5	2.5	(115,579)	(52,537)	(21,014)	(21,014)	(21,014)	(10,509)	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Proportion	5.4	1.4	98,059	25,423	18,159	18,159	7,264	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Contribution	5.4	1.4	53,454	13,858	9,899	9,899	3,959	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Proportion	5.3	0.3	6,182	352	1,166	352	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Contribution	5.3	0.3	8,975	510	1,693	510	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2018	Proportion	5.2	0.0	2,535	0	95	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2018	Contribution	5.2	0.0	16,255	0	625	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Proportion	5.3	0.3	(1,303,012)	(73,757)	(245,851)	(73,757)	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2018	Proportion	5.2	0.0	136,703	0	5,258	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2018	Contribution	5.2	0.0	(154,715)	0	(5,950)	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2023	Proportion	5.3	4.3	147,862	119,964	27,898	27,898	27,898	27,898	27,898	8,372	0
4437	Center for Advance Learning	6/30/2023	Contribution	5.3	4.3	81,201	65,880	15,321	15,321	15,321	15,321	15,321	4,596	0
4437	Center for Advance Learning	6/30/2022	Proportion	5.4	3.4	(123,455)	(77,731)	(22,862)	(22,862)	(22,862)	(22,862)	(9,145)	0	0
4437	Center for Advance Learning	6/30/2022	Contribution	5.4	3.4	80,456	50,658	14,899	14,899	14,899	14,899	5,961	0	0
4437	Center for Advance Learning	6/30/2021	Proportion	5.5	2.5	322,430	146,558	58,624	58,624	58,624	29,310	0	0	0
4437	Center for Advance Learning	6/30/2021	Contribution	5.5	2.5	(129,020)	(58,646)	(23,458)	(23,458)	(23,458)	(11,730)	0	0	0
4437	Center for Advance Learning	6/30/2020	Proportion	5.4	1.4	(310,952)	(80,616)	(57,584)	(57,584)	(23,032)	0	0	0	0
4437	Center for Advance Learning	6/30/2020	Contribution	5.4	1.4	110,892	28,748	20,536	20,536	8,212	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Proportion	5.3	0.3	(72,064)	(4,079)	(13,597)	(4,079)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Contribution	5.3	0.3	5,743	323	1,084	323	0	0	0	0	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 I

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

June 30, 2024 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
4437	Center for Advance Learning	6/30/2018	Proportion	5.2	0.0	(53,897)	0	(2,072)	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2018	Contribution	5.2	0.0	15,427	0	592	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2023	Proportion	5.3	4.3	816,597	662,522	154,075	154,075	154,075	154,075	154,075	46,222	0
4440	Sheridan Allprep Academy	6/30/2023	Contribution	5.3	4.3	87,871	71,292	16,579	16,579	16,579	16,579	16,579	4,976	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	5.4	3.4	(316)	(198)	(59)	(59)	(59)	(59)	(21)	0	0
4440	Sheridan Allprep Academy	6/30/2022	Contribution	5.4	3.4	166,388	104,762	30,813	30,813	30,813	30,813	12,323	0	0
4440	Sheridan Allprep Academy	6/30/2021	Proportion	5.5	2.5	289,803	131,730	52,691	52,691	52,691	26,348	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Contribution	5.5	2.5	(99,187)	(45,085)	(18,034)	(18,034)	(18,034)	(9,017)	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Proportion	5.4	1.4	(141,395)	(36,659)	(26,184)	(26,184)	(10,475)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Contribution	5.4	1.4	453,319	117,527	83,948	83,948	33,579	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Proportion	5.3	0.3	42,320	2,395	7,985	2,395	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Contribution	5.3	0.3	7,925	450	1,495	450	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2018	Proportion	5.2	0.0	(37,162)	0	(1,427)	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2018	Contribution	5.2	0.0	15,948	0	613	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2023	Proportion	5.3	4.3	(1,612,182)	(1,307,997)	(304,185)	(304,185)	(304,185)	(304,185)	(304,185)	(91,257)	0
4441	Baker Web Academy	6/30/2023	Contribution	5.3	4.3	640,998	520,055	120,943	120,943	120,943	120,943	120,943	36,283	0
4441	Baker Web Academy	6/30/2022	Proportion	5.4	3.4	782,040	492,396	144,822	144,822	144,822	144,822	57,930	0	0
4441	Baker Web Academy	6/30/2022	Contribution	5.4	3.4	591,353	372,333	109,510	109,510	109,510	109,510	43,803	0	0
4441	Baker Web Academy	6/30/2021	Proportion	5.5	2.5	2,637,888	1,199,040	479,616	479,616	479,616	239,808	0	0	0
4441	Baker Web Academy	6/30/2021	Contribution	5.5	2.5	(1,340,118)	(609,144)	(243,658)	(243,658)	(243,658)	(121,828)	0	0	0
4441	Baker Web Academy	6/30/2020	Proportion	5.4	1.4	2,041,622	529,310	378,078	378,078	151,232	0	0	0	0
4441	Baker Web Academy	6/30/2020	Contribution	5.4	1.4	853,169	221,193	157,994	157,994	63,199	0	0	0	0
4441	Baker Web Academy	6/30/2019	Proportion	5.3	0.3	1,787,129	101,159	337,194	101,159	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Contribution	5.3	0.3	250,179	14,159	47,204	14,159	0	0	0	0	0
4441	Baker Web Academy	6/30/2018	Proportion	5.2	0.0	2,091,049	0	80,424	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2018	Contribution	5.2	0.0	502,880	0	19,340	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2023	Proportion	5.3	4.3	294,673	239,074	55,599	55,599	55,599	55,599	55,599	16,678	0
4443	Knova Learning Oreogn	6/30/2023	Contribution	5.3	4.3	188,724	153,116	35,608	35,608	35,608	35,608	35,608	10,684	0
4443	Knova Learning Oreogn	6/30/2022	Proportion	5.4	3.4	(56,984)	(35,878)	(10,553)	(10,553)	(10,553)	(10,553)	(4,219)	0	0
4443	Knova Learning Oreogn	6/30/2022	Contribution	5.4	3.4	134,270	84,540	24,865	24,865	24,865	24,865	9,945	0	0
4443	Knova Learning Oreogn	6/30/2021	Proportion	5.5	2.5	204,894	93,135	37,253	37,253	37,253	18,629	0	0	0
4443	Knova Learning Oreogn	6/30/2021	Contribution	5.5	2.5	(179,071)	(81,397)	(32,558)	(32,558)	(32,558)	(16,281)	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Proportion	5.4	1.4	(300,915)	(78,015)	(55,725)	(55,725)	(22,290)	0	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Contribution	5.4	1.4	60,972	15,808	11,291	11,291	4,517	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Proportion	5.3	0.3	45,785	2,590	8,639	2,590	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Contribution	5.3	0.3	(17,724)	(1,004)	(3,344)	(1,004)	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2018	Proportion	5.2	0.0	(118,825)	0	(4,570)	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2018	Contribution	5.2	0.0	17,087	0	657	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Proportion	5.3	4.3	77,445	62,833	14,612	14,612	14,612	14,612	14,612	4,385	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Contribution	5.3	4.3	36,107	29,294	6,813	6,813	6,813	6,813	6,813	2,042	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	5.4	3.4	9,083	5,719	1,682	1,682	1,682	1,682	673	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Contribution	5.4	3.4	48,996	30,850	9,073	9,073	9,073	9,073	3,631	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Proportion	5.5	2.5	308,754	140,343	56,137	56,137	56,137	28,069	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Contribution	5.5	2.5	(65,565)	(29,802)	(11,921)	(11,921)	(11,921)	(5,960)	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	5.4	1.4	(432,858)	(112,222)	(80,159)	(80,159)	(32,063)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Contribution	5.4	1.4	79,693	20,661	14,758	14,758	5,903	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	5.3	0.3	394,406	22,326	74,416	22,326	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Contribution	5.3	0.3	(20,860)	(1,180)	(3,936)	(1,180)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	5.2	0.0	(112,298)	0	(4,318)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Contribution	5.2	0.0	43,367	0	1,667	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2023	Proportion	5.3	4.3	238,192	193,250	44,942	44,942	44,942	44,942	44,942	13,482	0
4446	Coburg Community Charter School	6/30/2023	Contribution	5.3	4.3	63,639	51,632	12,007	12,007	12,007	12,007	12,007	3,604	0
4446	Coburg Community Charter School	6/30/2022	Proportion	5.4	3.4	(62,275)	(39,211)	(11,532)	(11,532)	(11,532)	(11,532)	(4,615)	0	0
4446	Coburg Community Charter School	6/30/2022	Contribution	5.4	3.4	83,620	52,650	15,485	15,485	15,485	15,485	6,195	0	0
4446	Coburg Community Charter School	6/30/2021	Proportion	5.5	2.5	(3,874)	(1,762)	(704)	(704)	(704)	(354)	0	0	0

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Exhibit I

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

June 30, 2024 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
4446	Coburg Community Charter School	6/30/2021	Contribution	5.5	2.5	(173,720)	(78,965)	(31,585)	(31,585)	(31,585)	(15,795)	0	0	0
4446	Coburg Community Charter School	6/30/2020	Proportion	5.4	1.4	217,594	56,414	40,295	40,295	16,119	0	0	0	0
4446	Coburg Community Charter School	6/30/2020	Contribution	5.4	1.4	56,152	14,556	10,399	10,399	4,157	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Proportion	5.3	0.3	(159,478)	(9,028)	(30,090)	(9,028)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Contribution	5.3	0.3	22,151	1,256	4,179	1,256	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2018	Proportion	5.2	0.0	(139,897)	0	(5,382)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2018	Contribution	5.2	0.0	522	0	22	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Proportion	5.3	4.3	(34,904)	(28,318)	(6,586)	(6,586)	(6,586)	(6,586)	(6,586)	(1,974)	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Contribution	5.3	4.3	60,999	49,490	11,509	11,509	11,509	11,509	11,509	3,454	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	5.4	3.4	(564,918)	(355,690)	(104,614)	(104,614)	(104,614)	(104,614)	(41,848)	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Contribution	5.4	3.4	71,118	44,778	13,170	13,170	13,170	13,170	5,268	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Proportion	5.5	2.5	72,701	33,047	13,218	13,218	13,218	6,611	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Contribution	5.5	2.5	(268,498)	(122,044)	(48,818)	(48,818)	(48,818)	(24,408)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	5.4	1.4	414,558	107,478	76,770	76,770	30,708	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Contribution	5.4	1.4	85,742	22,230	15,878	15,878	6,352	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	5.3	0.3	198,724	11,249	37,495	11,249	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Contribution	5.3	0.3	67,527	3,822	12,741	3,822	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	5.2	0.0	(261,726)	0	(10,066)	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Contribution	5.2	0.0	60,165	0	2,315	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2023	Proportion	5.3	4.3	304,560	247,096	57,464	57,464	57,464	57,464	57,464	17,240	0
4448	Gresham Barlow Web Academy	6/30/2023	Contribution	5.3	4.3	109,388	88,749	20,639	20,639	20,639	20,639	20,639	6,193	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	5.4	3.4	681,640	429,180	126,230	126,230	126,230	126,230	50,490	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Contribution	5.4	3.4	166,631	104,915	30,858	30,858	30,858	30,858	12,341	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Proportion	5.5	2.5	772,347	351,066	140,427	140,427	140,427	70,212	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Contribution	5.5	2.5	(300,373)	(136,534)	(54,613)	(54,613)	(54,613)	(27,308)	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Proportion	5.4	1.4	339,661	88,061	62,900	62,900	25,161	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Contribution	5.4	1.4	203,516	52,764	37,688	37,688	15,076	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	5.3	0.3	199,198	11,273	37,585	11,273	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Contribution	5.3	0.3	53,314	3,019	10,059	3,019	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	5.2	0.0	177,981	0	6,846	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Contribution	5.2	0.0	53,263	0	2,048	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2023	Proportion	5.3	4.3	(230,872)	(187,311)	(43,561)	(43,561)	(43,561)	(43,561)	(43,561)	(13,067)	0
4450	Sauvie Island Academy	6/30/2023	Contribution	5.3	4.3	88,808	72,052	16,756	16,756	16,756	16,756	16,756	5,028	0
4450	Sauvie Island Academy	6/30/2022	Proportion	5.4	3.4	72,012	45,340	13,336	13,336	13,336	13,336	5,332	0	0
4450	Sauvie Island Academy	6/30/2022	Contribution	5.4	3.4	53,076	33,418	9,829	9,829	9,829	9,829	3,931	0	0
4450	Sauvie Island Academy	6/30/2021	Proportion	5.5	2.5	(508,966)	(231,349)	(92,539)	(92,539)	(92,539)	(46,271)	0	0	0
4450	Sauvie Island Academy	6/30/2021	Contribution	5.5	2.5	(146,792)	(66,725)	(26,689)	(26,689)	(26,689)	(13,347)	0	0	0
4450	Sauvie Island Academy	6/30/2020	Proportion	5.4	1.4	484,092	125,504	89,647	89,647	35,857	0	0	0	0
4450	Sauvie Island Academy	6/30/2020	Contribution	5.4	1.4	(2,519)	(655)	(466)	(466)	(189)	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Proportion	5.3	0.3	(432,753)	(24,493)	(81,652)	(24,493)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Contribution	5.3	0.3	41,857	2,367	7,898	2,367	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2018	Proportion	5.2	0.0	71,773	0	2,763	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2018	Contribution	5.2	0.0	(5,413)	0	(208)	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2023	Proportion	5.3	4.3	89,488	72,603	16,885	16,885	16,885	16,885	16,885	5,063	0
4451	River's Edge Academy Charter School	6/30/2023	Contribution	5.3	4.3	10,687	8,671	2,016	2,016	2,016	2,016	2,016	607	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	5.4	3.4	89,954	56,638	16,658	16,658	16,658	16,658	6,664	0	0
4451	River's Edge Academy Charter School	6/30/2022	Contribution	5.4	3.4	71,369	44,937	13,216	13,216	13,216	13,216	5,289	0	0
4451	River's Edge Academy Charter School	6/30/2021	Proportion	5.5	2.5	222,173	100,988	40,395	40,395	40,395	20,198	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Contribution	5.5	2.5	(66,844)	(30,385)	(12,153)	(12,153)	(12,153)	(6,079)	0	0	0
4451	River's Edge Academy Charter School	6/30/2020	Proportion	5.4	1.4	(315,066)	(81,682)	(58,346)	(58,346)	(23,336)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2020	Contribution	5.4	1.4	(11,404)	(2,956)	(2,112)	(2,112)	(844)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	5.3	0.3	257,695	14,585	48,622	14,585	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Contribution	5.3	0.3	(10,632)	(602)	(2,006)	(602)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2018	Proportion	5.2	0.0	(293,394)	0	(11,284)	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2018	Contribution	5.2	0.0	51,988	0	1,998	0	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4452	South Columbia Family School	6/30/2023	Proportion	5.3	4.3	57,178	46,390	10,788	10,788	10,788	10,788	10,788	3,238	0
4452	South Columbia Family School	6/30/2023	Contribution	5.3	4.3	34,929	28,339	6,590	6,590	6,590	6,590	6,590	1,979	0
4452	South Columbia Family School	6/30/2022	Proportion	5.4	3.4	(90,230)	(56,812)	(16,709)	(16,709)	(16,709)	(16,709)	(6,685)	0	0
4452	South Columbia Family School	6/30/2022	Contribution	5.4	3.4	49,295	31,037	9,129	9,129	9,129	9,129	3,650	0	0
4452	South Columbia Family School	6/30/2021	Proportion	5.5	2.5	20,507	9,320	3,729	3,729	3,729	1,862	0	0	0
4452	South Columbia Family School	6/30/2021	Contribution	5.5	2.5	(35,066)	(15,938)	(6,376)	(6,376)	(6,376)	(3,186)	0	0	0
4452	South Columbia Family School	6/30/2020	Proportion	5.4	1.4	(18,561)	(4,813)	(3,437)	(3,437)	(1,376)	0	0	0	0
4452	South Columbia Family School	6/30/2020	Contribution	5.4	1.4	34,148	8,852	6,324	6,324	2,528	0	0	0	0
4452	South Columbia Family School	6/30/2019	Proportion	5.3	0.3	17,283	978	3,261	978	0	0	0	0	0
4452	South Columbia Family School	6/30/2019	Contribution	5.3	0.3	(2,439)	(139)	(460)	(139)	0	0	0	0	0
4452	South Columbia Family School	6/30/2018	Proportion	5.2	0.0	(51,111)	0	(1,966)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2018	Contribution	5.2	0.0	4,113	0	158	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2023	Proportion	5.3	4.3	242,201	196,503	45,698	45,698	45,698	45,698	45,698	13,711	0
4453	Woodland Educational Initiative	6/30/2023	Contribution	5.3	4.3	(16,441)	(13,339)	(3,102)	(3,102)	(3,102)	(3,102)	(3,102)	(931)	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	5.4	3.4	137,310	86,454	25,428	25,428	25,428	25,428	10,170	0	0
4453	Woodland Educational Initiative	6/30/2022	Contribution	5.4	3.4	84,682	53,318	15,682	15,682	15,682	15,682	6,272	0	0
4453	Woodland Educational Initiative	6/30/2021	Proportion	5.5	2.5	279,977	127,262	50,905	50,905	50,905	25,452	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Contribution	5.5	2.5	(118,336)	(53,788)	(21,516)	(21,516)	(21,516)	(10,756)	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Proportion	5.4	1.4	(654,485)	(169,681)	(121,201)	(121,201)	(48,480)	0	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Contribution	5.4	1.4	64,808	16,804	12,001	12,001	4,803	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	5.3	0.3	129,069	7,304	24,353	7,304	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Contribution	5.3	0.3	(59,174)	(3,349)	(11,165)	(3,349)	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Proportion	5.2	0.0	318,470	0	12,250	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Contribution	5.2	0.0	16,344	0	629	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2023	Proportion	5.3	4.3	(110,773)	(89,872)	(20,901)	(20,901)	(20,901)	(20,901)	(20,901)	(6,268)	0
4454	Le Monde Immersion Charter School	6/30/2023	Contribution	5.3	4.3	126,512	102,642	23,870	23,870	23,870	23,870	23,870	7,162	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	5.4	3.4	434,650	273,668	80,491	80,491	80,491	80,491	32,195	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Contribution	5.4	3.4	79,693	50,177	14,758	14,758	14,758	14,758	5,903	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Proportion	5.5	2.5	(49,199)	(22,364)	(8,945)	(8,945)	(8,945)	(4,474)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Contribution	5.5	2.5	(164,470)	(74,758)	(29,904)	(29,904)	(29,904)	(14,950)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Proportion	5.4	1.4	426,981	110,697	79,071	79,071	31,626	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Contribution	5.4	1.4	77,277	20,033	14,311	14,311	5,722	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	5.3	0.3	182,480	10,330	34,430	10,330	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Contribution	5.3	0.3	46,058	2,608	8,690	2,608	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	5.2	0.0	(31,241)	0	(1,201)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Contribution	5.2	0.0	35,975	0	1,385	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2023	Proportion	5.3	4.3	58,939	47,818	11,121	11,121	11,121	11,121	11,121	3,334	0
4455	Hope Chinese Charter School	6/30/2023	Contribution	5.3	4.3	153,308	124,382	28,926	28,926	28,926	28,926	28,926	8,678	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	5.4	3.4	93,556	58,906	17,325	17,325	17,325	17,325	6,931	0	0
4455	Hope Chinese Charter School	6/30/2022	Contribution	5.4	3.4	135,066	85,042	25,012	25,012	25,012	25,012	10,006	0	0
4455	Hope Chinese Charter School	6/30/2021	Proportion	5.5	2.5	12,104	5,501	2,201	2,201	2,201	1,099	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Contribution	5.5	2.5	(170,904)	(77,685)	(31,073)	(31,073)	(31,073)	(15,539)	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Proportion	5.4	1.4	(12,257)	(3,177)	(2,270)	(2,270)	(907)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Contribution	5.4	1.4	48,916	12,680	9,059	9,059	3,621	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	5.3	0.3	426,291	24,131	80,432	24,131	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Contribution	5.3	0.3	(729)	(39)	(138)	(39)	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Proportion	5.2	0.0	211,476	0	8,136	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Contribution	5.2	0.0	61,803	0	2,378	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2023	Proportion	5.3	4.3	(694,988)	(563,858)	(131,130)	(131,130)	(131,130)	(131,130)	(131,130)	(39,338)	0
4456	Insight School of Oregon Charter	6/30/2023	Contribution	5.3	4.3	60,065	48,732	11,333	11,333	11,333	11,333	11,333	3,400	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	5.4	3.4	1,361,778	857,416	252,181	252,181	252,181	252,181	100,873	0	0
4456	Insight School of Oregon Charter	6/30/2022	Contribution	5.4	3.4	47,786	30,088	8,849	8,849	8,849	8,849	3,541	0	0
4456	Insight School of Oregon Charter	6/30/2021	Proportion	5.5	2.5	1,006,886	457,676	183,070	183,070	183,070	91,536	0	0	0
4456	Insight School of Oregon Charter	6/30/2021	Contribution	5.5	2.5	88,788	40,359	16,143	16,143	16,143	8,073	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Proportion	5.4	1.4	898,735	233,007	166,432	166,432	66,575	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Contribution	5.4	1.4	246,392	63,880	45,628	45,628	18,252	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	5.3	0.3	13,057	737	2,464	737	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Contribution	5.3	0.3	93,415	5,290	17,625	5,290	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2018	Proportion	5.2	0.0	(415)	0	(15)	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2018	Contribution	5.2	0.0	57,730	0	2,220	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Proportion	5.5	2.5	(157,439)	(71,564)	(28,625)	(28,625)	(28,625)	(14,314)	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	5.4	1.4	(4,929)	(1,277)	(913)	(913)	(364)	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4457	Oregon Virtual Education East	6/30/2020	Contribution	5.4	1.4	(17,032)	(4,416)	(3,154)	(3,154)	(1,262)	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	5.3	0.3	2,003	113	378	113	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Contribution	5.3	0.3	(729)	(39)	(138)	(39)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2018	Proportion	5.2	0.0	15,353	0	593	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2018	Contribution	5.2	0.0	668	0	28	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Proportion	5.5	2.5	(157,439)	(71,564)	(28,625)	(28,625)	(28,625)	(14,314)	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Proportion	5.4	1.4	(4,045)	(1,049)	(749)	(749)	(300)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Contribution	5.4	1.4	(17,032)	(4,416)	(3,154)	(3,154)	(1,262)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Proportion	5.3	0.3	1,257	72	237	72	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Contribution	5.3	0.3	(610)	(35)	(115)	(35)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2018	Proportion	5.2	0.0	15,356	0	591	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2018	Contribution	5.2	0.0	668	0	28	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2023	Proportion	5.3	4.3	(110,969)	(90,031)	(20,938)	(20,938)	(20,938)	(20,938)	(20,938)	(6,279)	0
4459	Crater Lake Charter Academy	6/30/2023	Contribution	5.3	4.3	81,301	65,961	15,340	15,340	15,340	15,340	15,340	4,601	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	5.4	3.4	347,952	219,080	64,436	64,436	64,436	64,436	25,772	0	0
4459	Crater Lake Charter Academy	6/30/2022	Contribution	5.4	3.4	48,707	30,667	9,020	9,020	9,020	9,020	3,607	0	0
4459	Crater Lake Charter Academy	6/30/2021	Proportion	5.5	2.5	111,610	50,731	20,293	20,293	20,293	10,145	0	0	0
4459	Crater Lake Charter Academy	6/30/2021	Contribution	5.5	2.5	(131,249)	(59,660)	(23,863)	(23,863)	(23,863)	(11,934)	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Proportion	5.4	1.4	32,603	8,451	6,038	6,038	2,413	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Contribution	5.4	1.4	42,661	11,061	7,900	7,900	3,161	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Proportion	5.3	0.3	(114,131)	(6,461)	(21,534)	(6,461)	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Contribution	5.3	0.3	24,153	1,368	4,557	1,368	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2018	Proportion	5.2	0.0	478,480	0	18,405	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2018	Contribution	5.2	0.0	(22,680)	0	(870)	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2023	Proportion	5.3	4.3	335,439	272,149	63,290	63,290	63,290	63,290	63,290	18,989	0
4460	Kairos Pdx	6/30/2023	Contribution	5.3	4.3	19,406	15,744	3,662	3,662	3,662	3,662	3,662	1,096	0
4460	Kairos Pdx	6/30/2022	Proportion	5.4	3.4	(76,527)	(48,183)	(14,172)	(14,172)	(14,172)	(14,172)	(5,667)	0	0
4460	Kairos Pdx	6/30/2022	Contribution	5.4	3.4	132,992	83,736	24,628	24,628	24,628	24,628	9,852	0	0
4460	Kairos Pdx	6/30/2021	Proportion	5.5	2.5	571,597	259,816	103,927	103,927	103,927	51,962	0	0	0
4460	Kairos Pdx	6/30/2021	Contribution	5.5	2.5	(221,729)	(100,787)	(40,314)	(40,314)	(40,314)	(20,159)	0	0	0
4460	Kairos Pdx	6/30/2020	Proportion	5.4	1.4	269,108	69,768	49,835	49,835	19,933	0	0	0	0
4460	Kairos Pdx	6/30/2020	Contribution	5.4	1.4	128,437	33,297	23,785	23,785	9,512	0	0	0	0
4460	Kairos Pdx	6/30/2019	Proportion	5.3	0.3	137,531	7,786	25,949	7,786	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Contribution	5.3	0.3	9,091	516	1,715	516	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Proportion	5.2	0.0	167,715	0	6,450	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Contribution	5.2	0.0	72,828	0	2,803	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Contribution	5.5	2.5	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Proportion	5.2	0.0	(413,943)	0	(15,923)	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Contribution	5.2	0.0	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2023	Proportion	5.3	4.3	(11,035)	(8,953)	(2,082)	(2,082)	(2,082)	(2,082)	(2,082)	(625)	0
4462	Bend International School	6/30/2023	Contribution	5.3	4.3	97,556	79,149	18,407	18,407	18,407	18,407	18,407	5,521	0
4462	Bend International School	6/30/2022	Proportion	5.4	3.4	143,010	90,044	26,483	26,483	26,483	26,483	10,595	0	0
4462	Bend International School	6/30/2022	Contribution	5.4	3.4	25,218	15,878	4,670	4,670	4,670	4,670	1,868	0	0
4462	Bend International School	6/30/2021	Proportion	5.5	2.5	275,722	125,329	50,131	50,131	50,131	25,067	0	0	0
4462	Bend International School	6/30/2021	Contribution	5.5	2.5	(141,986)	(64,538)	(25,816)	(25,816)	(25,816)	(12,906)	0	0	0
4462	Bend International School	6/30/2020	Proportion	5.4	1.4	(171,228)	(44,392)	(31,709)	(31,709)	(12,683)	0	0	0	0
4462	Bend International School	6/30/2020	Contribution	5.4	1.4	24,277	6,293	4,496	4,496	1,797	0	0	0	0
4462	Bend International School	6/30/2019	Proportion	5.3	0.3	105,933	5,998	19,987	5,998	0	0	0	0	0
4462	Bend International School	6/30/2019	Contribution	5.3	0.3	31,141	1,761	5,876	1,761	0	0	0	0	0
4462	Bend International School	6/30/2018	Proportion	5.2	0.0	(43,779)	0	(1,684)	0	0	0	0	0	0
4462	Bend International School	6/30/2018	Contribution	5.2	0.0	24,410	0	940	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Proportion	5.3	4.3	241,503	195,936	45,567	45,567	45,567	45,567	45,567	13,668	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Contribution	5.3	4.3	23,163	18,793	4,370	4,370	4,370	4,370	4,370	1,313	0

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Exhibit I

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

June 30, 2024 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
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	5.4	3.4	193,008	121,524	35,742	35,742	35,742	35,742	14,298	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Contribution	5.4	3.4	50,001	31,483	9,259	9,259	9,259	9,259	3,706	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Proportion	5.5	2.5	210,574	95,716	38,286	38,286	38,286	19,144	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Contribution	5.5	2.5	(53,565)	(24,348)	(9,739)	(9,739)	(9,739)	(4,870)	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	5.4	1.4	27,997	7,257	5,185	5,185	2,072	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Contribution	5.4	1.4	43,227	11,207	8,005	8,005	3,202	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	5.3	0.3	(259,023)	(14,663)	(48,872)	(14,663)	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Contribution	5.3	0.3	14,548	823	2,745	823	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	5.2	0.0	124,802	0	4,802	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Contribution	5.2	0.0	(31,832)	0	(1,222)	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2023	Proportion	5.3	4.3	(207,054)	(167,987)	(39,067)	(39,067)	(39,067)	(39,067)	(39,067)	(11,719)	0
4464	The Valley School Of Southern Oregon	6/30/2023	Contribution	5.3	4.3	52,980	42,984	9,996	9,996	9,996	9,996	9,996	3,000	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	5.4	3.4	114,663	72,195	21,234	21,234	21,234	21,234	8,493	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Contribution	5.4	3.4	(19,549)	(12,309)	(3,620)	(3,620)	(3,620)	(3,620)	(1,449)	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Proportion	5.5	2.5	205,748	93,521	37,409	37,409	37,409	18,703	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Contribution	5.5	2.5	(83,500)	(37,954)	(15,182)	(15,182)	(15,182)	(7,590)	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Proportion	5.4	1.4	(30,017)	(7,781)	(5,559)	(5,559)	(2,222)	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Contribution	5.4	1.4	45,372	11,764	8,402	8,402	3,362	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	5.3	0.3	194,867	11,032	36,767	11,032	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Contribution	5.3	0.3	5,603	318	1,057	318	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	5.2	0.0	(87,977)	0	(3,382)	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Contribution	5.2	0.0	34,411	0	1,321	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	5.4	3.4	(203,517)	(128,141)	(37,688)	(37,688)	(37,688)	(37,688)	(15,077)	0	0
4465	Bridge Educational Foundation	6/30/2022	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Proportion	5.5	2.5	(58,265)	(26,483)	(10,594)	(10,594)	(10,594)	(5,295)	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Contribution	5.5	2.5	(54,603)	(24,819)	(9,928)	(9,928)	(9,928)	(4,963)	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	5.4	1.4	(34,162)	(8,858)	(6,326)	(6,326)	(2,532)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Contribution	5.4	1.4	(17,383)	(4,507)	(3,219)	(3,219)	(1,288)	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	5.3	0.3	(114,771)	(6,496)	(21,655)	(6,496)	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Contribution	5.3	0.3	(9,794)	(554)	(1,848)	(554)	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	5.2	0.0	190,218	0	7,318	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Contribution	5.2	0.0	(11,961)	0	(461)	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2023	Proportion	5.3	4.3	88,103	71,480	16,623	16,623	16,623	16,623	16,623	4,988	0
4467	Cannon Beach Academy	6/30/2023	Contribution	5.3	4.3	(13,256)	(10,755)	(2,501)	(2,501)	(2,501)	(2,501)	(2,501)	(751)	0
4467	Cannon Beach Academy	6/30/2022	Proportion	5.4	3.4	(23,314)	(14,680)	(4,317)	(4,317)	(4,317)	(4,317)	(1,729)	0	0
4467	Cannon Beach Academy	6/30/2022	Contribution	5.4	3.4	21,627	13,617	4,005	4,005	4,005	4,005	1,602	0	0
4467	Cannon Beach Academy	6/30/2021	Proportion	5.5	2.5	(27,913)	(12,688)	(5,075)	(5,075)	(5,075)	(2,538)	0	0	0
4467	Cannon Beach Academy	6/30/2021	Contribution	5.5	2.5	(33,489)	(15,222)	(6,089)	(6,089)	(6,089)	(3,044)	0	0	0
4467	Cannon Beach Academy	6/30/2020	Proportion	5.4	1.4	(26,493)	(6,869)	(4,906)	(4,906)	(1,963)	0	0	0	0
4467	Cannon Beach Academy	6/30/2020	Contribution	5.4	1.4	6,300	1,632	1,167	1,167	465	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Proportion	5.3	0.3	216,767	12,272	40,899	12,272	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Contribution	5.3	0.3	(470)	(25)	(89)	(25)	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	5.2	0.0	97,025	0	3,730	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Contribution	5.2	0.0	31,104	0	1,194	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2023	Proportion	5.3	4.3	(186,748)	(151,513)	(35,235)	(35,235)	(35,235)	(35,235)	(35,235)	(10,573)	0
4468	Frontier Charter Academy	6/30/2023	Contribution	5.3	4.3	31,626	25,659	5,967	5,967	5,967	5,967	5,967	1,791	0
4468	Frontier Charter Academy	6/30/2022	Proportion	5.4	3.4	181,526	114,294	33,616	33,616	33,616	33,616	13,446	0	0
4468	Frontier Charter Academy	6/30/2022	Contribution	5.4	3.4	73,516	46,288	13,614	13,614	13,614	13,614	5,446	0	0
4468	Frontier Charter Academy	6/30/2021	Proportion	5.5	2.5	863,112	392,325	156,929	156,929	156,929	78,467	0	0	0
4468	Frontier Charter Academy	6/30/2021	Contribution	5.5	2.5	(338,135)	(153,698)	(61,479)	(61,479)	(61,479)	(30,740)	0	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	5.4	1.4	1,133,209	293,793	209,854	209,854	83,939	0	0	0	0
4468	Frontier Charter Academy	6/30/2020	Contribution	5.4	1.4	207,986	53,922	38,516	38,516	15,406	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	5.3	0.3	990,680	56,075	186,921	56,075	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Contribution	5.3	0.3	180,207	10,202	34,001	10,202	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	5.2	0.0	575,442	0	22,132	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Contribution	5.2	0.0	164,291	0	6,321	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2023	Proportion	5.3	4.3	(169,129)	(137,218)	(31,911)	(31,911)	(31,911)	(31,911)	(31,911)	(9,574)	0
4469	Desert Sky Montessori	6/30/2023	Contribution	5.3	4.3	88,900	72,126	16,774	16,774	16,774	16,774	16,774	5,030	0
4469	Desert Sky Montessori	6/30/2022	Proportion	5.4	3.4	(38,866)	(24,472)	(7,197)	(7,197)	(7,197)	(7,197)	(2,881)	0	0
4469	Desert Sky Montessori	6/30/2022	Contribution	5.4	3.4	(39,261)	(24,719)	(7,271)	(7,271)	(7,271)	(7,271)	(2,906)	0	0
4469	Desert Sky Montessori	6/30/2021	Proportion	5.5	2.5	21,410	9,731	3,893	3,893	3,893	1,945	0	0	0
4469	Desert Sky Montessori	6/30/2021	Contribution	5.5	2.5	(87,748)	(39,886)	(15,954)	(15,954)	(15,954)	(7,978)	0	0	0
4469	Desert Sky Montessori	6/30/2020	Proportion	5.4	1.4	255,474	66,234	47,310	47,310	18,924	0	0	0	0
4469	Desert Sky Montessori	6/30/2020	Contribution	5.4	1.4	(13,198)	(3,422)	(2,444)	(2,444)	(978)	0	0	0	0
4469	Desert Sky Montessori	6/30/2019	Proportion	5.3	0.3	630,798	35,708	119,018	35,708	0	0	0	0	0

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Exhibit I

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

June 30, 2024 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
4469	Desert Sky Montessori	6/30/2019	Contribution	5.3	0.3	32,072	1,817	6,051	1,817	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2018	Proportion	5.2	0.0	34,058	0	1,308	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2018	Contribution	5.2	0.0	96,326	0	3,706	0	0	0	0	0	0
4470	Oregon Family School	6/30/2023	Proportion	5.3	4.3	668,967	542,747	126,220	126,220	126,220	126,220	126,220	37,867	0
4470	Oregon Family School	6/30/2023	Contribution	5.3	4.3	272,902	221,411	51,491	51,491	51,491	51,491	51,491	15,447	0
4470	Oregon Family School	6/30/2022	Proportion	5.4	3.4	1,024,776	645,230	189,773	189,773	189,773	189,773	75,911	0	0
4470	Oregon Family School	6/30/2022	Contribution	5.4	3.4	257,127	161,895	47,616	47,616	47,616	47,616	19,047	0	0
4470	Oregon Family School	6/30/2021	Proportion	5.5	2.5	474,773	215,807	86,322	86,322	86,322	43,163	0	0	0
4470	Oregon Family School	6/30/2021	Contribution	5.5	2.5	11,551	5,251	2,100	2,100	2,100	1,051	0	0	0
4470	Oregon Family School	6/30/2020	Proportion	5.4	1.4	1,479,352	383,536	273,954	273,954	109,582	0	0	0	0
4470	Oregon Family School	6/30/2020	Contribution	5.4	1.4	170,489	44,201	31,572	31,572	12,629	0	0	0	0
4470	Oregon Family School	6/30/2019	Proportion	5.3	0.3	177,166	10,026	33,428	10,026	0	0	0	0	0
4470	Oregon Family School	6/30/2019	Contribution	5.3	0.3	191,703	10,853	36,170	10,853	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Contribution	5.2	0.0	62,128	0	2,388	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2023	Proportion	5.3	4.3	(294,768)	(239,151)	(55,617)	(55,617)	(55,617)	(55,617)	(55,617)	(16,683)	0
4471	Wahtonka Community School	6/30/2023	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2022	Proportion	5.4	3.4	(463,853)	(292,055)	(85,899)	(85,899)	(85,899)	(85,899)	(34,358)	0	0
4471	Wahtonka Community School	6/30/2022	Contribution	5.4	3.4	(44,360)	(27,930)	(8,215)	(8,215)	(8,215)	(8,215)	(3,285)	0	0
4471	Wahtonka Community School	6/30/2021	Proportion	5.5	2.5	344,084	156,401	62,561	62,561	62,561	31,279	0	0	0
4471	Wahtonka Community School	6/30/2021	Contribution	5.5	2.5	(162,592)	(73,906)	(29,562)	(29,562)	(29,562)	(14,782)	0	0	0
4471	Wahtonka Community School	6/30/2020	Proportion	5.4	1.4	421,616	109,308	78,077	78,077	31,231	0	0	0	0
4471	Wahtonka Community School	6/30/2020	Contribution	5.4	1.4	48,844	12,664	9,045	9,045	3,619	0	0	0	0
4471	Wahtonka Community School	6/30/2019	Proportion	5.3	0.3	62,360	3,530	11,766	3,530	0	0	0	0	0
4471	Wahtonka Community School	6/30/2019	Contribution	5.3	0.3	94,382	5,342	17,808	5,342	0	0	0	0	0
4471	Wahtonka Community School	6/30/2018	Proportion	5.2	0.0	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2018	Contribution	5.2	0.0	32,236	0	1,241	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2023	Proportion	5.3	4.3	123,736	100,390	23,346	23,346	23,346	23,346	23,346	7,006	0
4472	Valley Inquiry Charter School	6/30/2023	Contribution	5.3	4.3	(13,056)	(10,593)	(2,463)	(2,463)	(2,463)	(2,463)	(2,463)	(741)	0
4472	Valley Inquiry Charter School	6/30/2022	Proportion	5.4	3.4	309,375	194,791	57,292	57,292	57,292	57,292	22,915	0	0
4472	Valley Inquiry Charter School	6/30/2022	Contribution	5.4	3.4	21,372	13,456	3,958	3,958	3,958	3,958	1,582	0	0
4472	Valley Inquiry Charter School	6/30/2021	Proportion	5.5	2.5	40,479	18,399	7,360	7,360	7,360	3,679	0	0	0
4472	Valley Inquiry Charter School	6/30/2021	Contribution	5.5	2.5	48,697	22,135	8,854	8,854	8,854	4,427	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Contribution	5.4	1.4	14,452	3,748	2,676	2,676	1,072	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Contribution	5.3	0.3	6,671	376	1,259	376	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2023	Proportion	5.3	4.3	(426,714)	(346,202)	(80,512)	(80,512)	(80,512)	(80,512)	(80,512)	(24,154)	0
4473	Willamette Connections Academy	6/30/2023	Contribution	5.3	4.3	48,360	39,235	9,125	9,125	9,125	9,125	9,125	2,735	0
4473	Willamette Connections Academy	6/30/2022	Proportion	5.4	3.4	853,516	537,398	158,059	158,059	158,059	158,059	63,221	0	0
4473	Willamette Connections Academy	6/30/2022	Contribution	5.4	3.4	(51,036)	(32,134)	(9,451)	(9,451)	(9,451)	(9,451)	(3,781)	0	0
4473	Willamette Connections Academy	6/30/2021	Proportion	5.5	2.5	2,042,723	928,511	371,404	371,404	371,404	185,703	0	0	0
4473	Willamette Connections Academy	6/30/2021	Contribution	5.5	2.5	(169,741)	(77,155)	(30,862)	(30,862)	(30,862)	(15,431)	0	0	0
4473	Willamette Connections Academy	6/30/2020	Proportion	5.4	1.4	583,186	151,198	107,997	107,997	43,201	0	0	0	0
4473	Willamette Connections Academy	6/30/2020	Contribution	5.4	1.4	582,462	151,010	107,863	107,863	43,147	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Contribution	5.3	0.3	57,308	3,243	10,813	3,243	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Proportion	5.3	4.3	316,363	256,672	59,691	59,691	59,691	59,691	59,691	17,908	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Contribution	5.3	4.3	87,495	70,987	16,508	16,508	16,508	16,508	16,508	4,955	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	5.4	3.4	1,153,261	726,127	213,567	213,567	213,567	213,567	85,426	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Contribution	5.4	3.4	63,804	40,172	11,816	11,816	11,816	11,816	4,724	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Proportion	5.5	2.5	0	0	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Contribution	5.5	2.5	128,384	58,355	23,343	23,343	23,343	11,669	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Contribution	5.4	1.4	21,050	5,458	3,898	3,898	1,560	0	0	0	0
4475	Teach-NW	6/30/2023	Proportion	5.3	4.3	1,125,718	913,318	212,400	212,400	212,400	212,400	212,400	63,718	0
4475	Teach-NW	6/30/2023	Contribution	5.3	4.3	97,875	79,408	18,467	18,467	18,467	18,467	18,467	5,540	0
4475	Teach-NW	6/30/2022	Proportion	5.4	3.4	1,359,854	856,204	251,825	251,825	251,825	251,825	100,729	0	0
4475	Teach-NW	6/30/2022	Contribution	5.4	3.4	275,094	173,208	50,943	50,943	50,943	50,943	20,379	0	0
4476	Kalmiopsis Community Arts High School	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4476	Kalmiopsis Community Arts High School	6/30/2023	Contribution	5.3	4.3	15,978	12,963	3,015	3,015	3,015	3,015	3,015	903	0
4477	Virtual Preparatory Academy of Oregon	6/30/2023	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4477	Virtual Preparatory Academy of Oregon	6/30/2023	Contribution	5.3	4.3	85,292	69,199	16,093	16,093	16,093	16,093	16,093	4,827	0
4479	Harmony Academy	6/30/2023	Proportion	5.3	4.3	(109,455)	(88,803)	(20,652)	(20,652)	(20,652)	(20,652)	(20,652)	(6,195)	0
4479	Harmony Academy	6/30/2023	Contribution	5.3	4.3	68,230	55,356	12,874	12,874	12,874	12,874	12,874	3,860	0
4479	Harmony Academy	6/30/2022	Proportion	5.4	3.4	160,627	101,135	29,746	29,746	29,746	29,746	11,897	0	0
4479	Harmony Academy	6/30/2022	Contribution	5.4	3.4	35,528	22,370	6,579	6,579	6,579	6,579	2,633	0	0

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June 30, 2024 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
4479	Harmony Academy	6/30/2021	Proportion	5.5	2.5	10,939	4,972	1,989	1,989	1,989	994	0	0	0
4479	Harmony Academy	6/30/2021	Contribution	5.5	2.5	(16,066)	(7,303)	(2,921)	(2,921)	(2,921)	(1,461)	0	0	0
4479	Harmony Academy	6/30/2020	Proportion	5.4	1.4	466,248	120,880	86,342	86,342	34,538	0	0	0	0
4479	Harmony Academy	6/30/2020	Contribution	5.4	1.4	23,152	6,004	4,287	4,287	1,717	0	0	0	0
4479	Harmony Academy	6/30/2019	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Contribution	5.3	0.3	53,815	3,045	10,154	3,045	0	0	0	0	0
4480	Holla School	6/30/2023	Proportion	5.3	4.3	192,617	156,274	36,343	36,343	36,343	36,343	36,343	10,902	0
4480	Holla School	6/30/2023	Contribution	5.3	4.3	107,531	87,242	20,289	20,289	20,289	20,289	20,289	6,086	0
4480	Holla School	6/30/2022	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4480	Holla School	6/30/2022	Contribution	5.4	3.4	44,861	28,245	8,308	8,308	8,308	8,308	3,321	0	0

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