

## Exhibit A

### RHIA Collective OPEB Expense

OPEB Expense	July 1, 2022 to June 30, 2023	July 1, 2023 to June 30, 2024
Service cost	\$1,543,400	\$1,367,235
Interest on total OPEB liability	24,941,764	23,934,496
Effect of plan changes	0	0
Administrative expenses	1,651,347	1,627,445
Member contributions	0	0
Expected investment return net of investment expenses	(49,424,066)	(49,105,813)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(12,107,317)	(13,468,157)
Recognition of assumption changes or inputs	(5,114,035)	(8,592,696)
Recognition of investment (gains) or losses	(3,870,992)	(3,783,036)
OPEB Expense	(\$42,379,899)	(\$48,020,526)

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	(\$7,899,765)	\$0
Changes of assumptions	(5,109,032)	0
Net difference between projected and actual earnings	<u>0</u>	<u>11,404,367</u>
Total	(\$13,008,797)	\$11,404,367

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.

### 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
<b>Investment (gains) or losses</b>	\$6,582,889	2023-2024	5.0	1,316,578	0	5,266,311	1,316,578	1,316,578	1,316,578	1,316,577	0	0
	\$24,266,304	2022-2023	5.0	4,853,261	0	14,559,782	4,853,261	4,853,261	4,853,260	0	0	0
	\$43,394,578	2021-2022	5.0	8,678,916	0	17,357,830	8,678,916	8,678,914	0	0	0	0
	(\$128,897,788)	2020-2021	5.0	(25,779,558)	(25,779,556)	0	(25,779,556)	0	0	0	0	0
	\$35,738,839	2019-2020	5.0	7,147,767	0	0	0	0	0	0	0	0
<b>Economic/demographic (gains) or losses</b>	(\$12,175,231)	2023-2024	2.1	(5,797,729)	(6,377,502)	0	(5,797,729)	(579,773)	0	0	0	0
	(\$11,670,687)	2022-2023	2.3	(5,074,212)	(1,522,263)	0	(1,522,263)	0	0	0	0	0
	(\$12,981,082)	2021-2022	2.5	(2,596,216)	0	0	0	0	0	0	0	0
<b>Assumption changes or inputs</b>	(\$9,753,607)	2023-2024	2.1	(4,644,575)	(5,109,032)	0	(4,644,575)	(464,457)	0	0	0	0
	\$0	2022-2023	2.3	0	0	0	0	0	0	0	0	0
	(\$19,740,609)	2021-2022	2.5	(3,948,121)	0	0	0	0	0	0	0	0

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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
1000	State Agencies	735,378	34.38353258%	4,246,910,400	30.64904544%	(125,900,756)	(123,794,102)
2000	Lake County	442	0.02065879%	5,332,051	0.03848028%	(75,645)	(155,425)
2001	Clackamas County	24,775	1.15838872%	189,921,463	1.37062264%	(4,241,624)	(5,536,061)
2002	Curry County	860	0.04023189%	6,816,272	0.04919158%	(147,315)	(198,689)
2003	Douglas County	4,112	0.19224819%	30,044,422	0.21682418%	(703,947)	(875,771)
2004	Harney County	120	0.00560795%	5,239,780	0.03781438%	(20,534)	(152,735)
2005	Jackson County	6,860	0.32075169%	54,827,854	0.39568092%	(1,174,483)	(1,598,189)
2006	Jefferson County	926	0.04328601%	8,361,172	0.06034079%	(158,499)	(243,722)
2007	Klamath County	84	0.00390742%	4,430,690	0.03197534%	(14,308)	(129,151)
2008	Lane County	15,851	0.74113257%	128,387,615	0.92654600%	(2,713,774)	(3,742,398)
2009	Marion County	14,070	0.65785312%	103,537,624	0.74720892%	(2,408,833)	(3,018,040)
2011	Washington County	30,579	1.42976673%	186,051,718	1.34269552%	(5,235,318)	(5,423,261)
2012	Grant County	38	0.00176318%	3,814,038	0.02752510%	(6,456)	(111,176)
2013	Umatilla County	3,335	0.15594008%	19,901,608	0.14362566%	(570,999)	(580,116)
2014	Linn County	7,635	0.35697985%	48,532,449	0.35024832%	(1,307,138)	(1,414,683)
2015	Yamhill County	2,603	0.12172806%	43,476,847	0.31376312%	(445,727)	(1,267,316)
2016	Sherman County	664	0.03105691%	2,651,946	0.01913852%	(113,720)	(77,302)
2017	Columbia County	1,793	0.08383865%	14,288,664	0.10311824%	(306,989)	(416,503)
2018	Coos County	2,903	0.13575493%	20,321,457	0.14665562%	(497,088)	(592,355)
2020	Wasco County	923	0.04313499%	8,598,161	0.06205109%	(157,946)	(250,630)
2021	Baker County	1,035	0.04837309%	6,383,957	0.04607166%	(177,126)	(186,087)
2022	Gilliam County	538	0.02515300%	2,650,533	0.01912833%	(92,102)	(77,261)
2027	Deschutes County	11,890	0.55595159%	93,999,178	0.67837200%	(2,035,705)	(2,740,002)
2035	Hood River County	1,890	0.08837775%	9,175,401	0.06621691%	(323,609)	(267,456)
2036	Clatsop County	2,167	0.10131755%	18,691,923	0.13489562%	(370,990)	(544,855)
2037	Polk County	3,292	0.15392115%	26,812,891	0.19350291%	(563,607)	(781,575)
2038	Multnomah County	52,351	2.44771600%	462,754,172	3.33959804%	(8,962,700)	(13,488,921)
2039	Malheur County	1,245	0.05819612%	8,431,232	0.06084640%	(213,094)	(245,764)
2040	Benton County	0	0.00000000%	41,127,447	0.29680800%	0	(1,198,833)
2042	Josephine County	4,364	0.20404947%	25,514,698	0.18413412%	(747,159)	(743,733)
2043	Lincoln County	427	0.01994622%	5,485,686	0.03958903%	(73,036)	(159,903)
2044	Crook County	445	0.02079765%	3,111,125	0.02245232%	(76,154)	(90,687)
2050	Wallowa County	114	0.00534564%	377,594	0.00272501%	(19,574)	(11,007)
2053	Community Counseling Solutions	32	0.00150976%	0	0.00000000%	(5,528)	0
2099	State Judiciary	27,725	1.29631641%	31,265,520	0.22563658%	(4,746,668)	(911,365)
2100	City of Roseburg	2,204	0.10304098%	12,823,886	0.09254724%	(377,301)	(373,806)
2101	City of Salem	19,311	0.90289520%	109,646,215	0.79129332%	(3,306,094)	(3,196,101)
2102	City of Medford	7,858	0.36739294%	48,134,243	0.34737455%	(1,345,267)	(1,403,075)
2103	City of Albany	6,392	0.29884732%	35,262,488	0.25448185%	(1,094,277)	(1,027,874)
2104	City of Ashland	2,948	0.13783512%	19,170,060	0.13834623%	(504,705)	(558,792)
2105	City of Astoria	1,169	0.05467303%	7,954,610	0.05740672%	(200,194)	(231,871)
2106	City of Beaverton	8,465	0.39578380%	52,468,430	0.37865345%	(1,449,225)	(1,529,413)
2107	City of Bend	8,554	0.39994885%	68,200,124	0.49218573%	(1,464,476)	(1,987,980)
2109	City of Canby	777	0.03632587%	8,481,740	0.06121090%	(133,013)	(247,236)
2110	City of Coquille	188	0.00877288%	360,731	0.00260332%	(32,123)	(10,515)
2111	City of Eugene	22,171	1.03665037%	135,527,913	0.97807600%	(3,795,860)	(3,950,532)
2112	City Of Forest Grove	295	0.01381507%	5,188,772	0.03744626%	(50,586)	(151,249)
2113	City of Grants Pass	2,425	0.11339656%	18,203,763	0.13137267%	(415,219)	(530,625)
2114	City of Gresham	9,125	0.42665650%	59,243,183	0.42754540%	(1,562,270)	(1,726,892)
2115	City of Hillsboro	12,226	0.57162943%	87,458,511	0.63116939%	(2,093,112)	(2,549,347)
2117	City of McMinnville	1,685	0.07877962%	15,094,206	0.10893166%	(288,464)	(439,984)
2118	City of Ontario	808	0.03776784%	3,143,682	0.02268728%	(138,293)	(91,636)
2119	City of Oregon City	3,360	0.15711366%	16,779,479	0.12109391%	(575,297)	(489,109)
2120	City of Lake Oswego	5,405	0.25270263%	32,057,656	0.23135326%	(925,311)	(934,455)
2121	City of Portland	61,989	2.89837623%	567,147,507	4.09298245%	(10,612,864)	(16,531,904)
2122	City of Redmond	1,435	0.06709009%	18,403,079	0.13281109%	(245,661)	(536,435)
2123	City of St Helens	953	0.04455124%	6,140,584	0.04431528%	(163,131)	(178,993)
2125	City of Vernonia	2	0.00008884%	936,734	0.00676021%	(325)	(27,305)
2126	City of West Linn	1,117	0.05224217%	10,103,355	0.07291375%	(191,293)	(294,505)
2127	City of Cottage Grove	445	0.02078830%	5,422,225	0.03913104%	(76,120)	(158,054)
2128	City of Tillamook	178	0.00830999%	2,225,394	0.01606019%	(30,428)	(64,868)
2129	City of Sweet Home	153	0.00716867%	905,964	0.00653815%	(26,249)	(26,408)
2131	City of Drain	37	0.00172110%	439,709	0.00317328%	(6,302)	(12,817)
2132	Eugene Water & Electric Board	10,155	0.47481638%	55,350,825	0.39945508%	(1,738,615)	(1,613,433)
2135	McMinnville Water & Light Department	900	0.04208064%	6,039,954	0.04358906%	(154,085)	(176,060)
2138	City of Hood River	1,126	0.05264147%	5,420,977	0.03912203%	(192,755)	(158,017)
2139	City of Reedsport	194	0.00907866%	1,533,597	0.01106764%	(33,243)	(44,703)
2140	City of Lebanon	1,311	0.06129091%	8,246,631	0.05951417%	(224,426)	(240,383)
2142	City of Sherwood	1,635	0.07644181%	10,543,265	0.07608849%	(279,904)	(307,328)
2143	City of Oakland	18	0.00083740%	241,551	0.00174322%	(3,066)	(7,041)
2145	City of Vale	18	0.00085237%	621,066	0.00448210%	(3,121)	(18,104)
2146	City of Prineville	237	0.01108918%	5,512,163	0.03978010%	(40,605)	(160,675)
2147	City of Wheeler	41	0.00192589%	168,889	0.00121883%	(7,052)	(4,923)
2148	City of Klamath Falls	1,679	0.07851966%	11,495,723	0.08296218%	(287,512)	(335,091)
2149	City of Canyonville	27	0.00125634%	288,372	0.00208112%	(4,600)	(8,406)
2150	City of Bandon	550	0.02569350%	2,759,646	0.01991578%	(94,081)	(80,442)
2152	City of Coos Bay	1,226	0.05731008%	9,394,247	0.06779627%	(209,850)	(273,835)
2154	City of Pendleton	1,688	0.07890961%	11,102,000	0.08012076%	(288,940)	(323,615)
2155	City of Corvallis	5,572	0.26050765%	40,363,282	0.29129319%	(953,890)	(1,176,558)
2157	City of Monmouth	747	0.03493955%	4,327,823	0.03123297%	(127,937)	(126,153)
2158	City of Milton-Freewater	636	0.02975054%	5,301,923	0.03826284%	(108,936)	(154,547)
2159	City of Baker City	713	0.03332973%	4,240,130	0.03060011%	(122,042)	(123,596)
2160	City of Hermiston	1,680	0.07853369%	8,315,206	0.06000907%	(287,564)	(242,382)
2161	City of Pilot Rock	68	0.00320000%	374,248	0.00270087%	(11,717)	(10,909)
2162	City of Clatskanie	76	0.00355628%	762,777	0.00550480%	(13,022)	(22,234)
2163	City of Milwaukie	1,412	0.06600535%	11,839,688	0.08544450%	(241,689)	(345,118)
2165	City of Cornelius	601	0.02809350%	3,203,195	0.02311678%	(102,869)	(93,371)
2166	City of Nyssa	223	0.01042852%	638,412	0.00460728%	(38,186)	(18,609)
2167	City of Athena	76	0.00354412%	273,936	0.00197694%	(12,977)	(7,985)
2168	City of Oakridge	197	0.00921285%	1,725,276	0.01245095%	(33,734)	(50,290)
2170	City of Madras	331	0.01546089%	2,374,856	0.01713883%	(56,612)	(69,225)
2172	City of Sandy	473	0.02211992%	6,157,188	0.04443511%	(80,996)	(179,477)
2174	City of Mt Angel	180	0.00843062%	1,077,279	0.00777449%	(30,870)	(31,402)
2175	City of Umatilla	29	0.00137276%	3,754,780	0.02709745%	(5,027)	(109,449)
2176	City of Scappoose	450	0.02103330%	2,773,616	0.02001659%	(77,017)	(80,849)
2177	City of Condon	77	0.00358480%	252,359	0.00182122%	(13,126)	(7,356)
2178	City of Boardman	215	0.01004745%	1,986,246	0.01433431%	(36,790)	(57,897)
2179	City of Estacada	135	0.00631163%	1,568,657	0.01132066%	(23,111)	(45,725)
2180	City of Enterprise	114	0.00530777%	824,975	0.00595367%	(19,435)	(24,047)
2181	City of Central Point	997	0.04663189%	6,079,966	0.04387781%	(170,750)	(177,226)
2182	City of Cascade Locks	139	0.00652063%	925,635	0.00668011%	(23,876)	(26,982)
2183	City of Myrtle Point	14	0.00064150%	1,627,031	0.01174194%	(2,349)	(47,427)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2184	City of Port Orford	59	0.00275348%	591,836	0.00427116%	(10,082)	(17,252)
2185	City of Wood Village	69	0.00324161%	926,642	0.00668737%	(11,870)	(27,011)
2186	City of Chiloquin	36	0.00169959%	251,125	0.00181232%	(6,223)	(7,320)
2187	City of Philomath	402	0.01880023%	1,927,273	0.01390872%	(68,840)	(56,179)
2188	City of Talent	231	0.01079135%	1,785,441	0.01288515%	(39,514)	(52,044)
2189	City of Willamina	68	0.00317849%	647,405	0.00467218%	(11,639)	(18,871)
2191	City of Huntington	0	0.00000000%	136,627	0.00098601%	0	(3,983)
2192	City of North Plains	38	0.00176598%	919,767	0.00663776%	(6,466)	(26,810)
2193	City of Heppner	0	0.00000000%	382,539	0.00276070%	0	(11,151)
2194	City of Cave Junction	35	0.00164629%	741,301	0.00534981%	(6,028)	(21,608)
2195	City of Metolius	0	0.00000000%	111,594	0.00080535%	0	(3,253)
2196	City of Hubbard	268	0.01253629%	870,326	0.00628096%	(45,904)	(25,369)
2197	City of Myrtle Creek	2	0.00009071%	1,160,065	0.00837194%	(332)	(33,815)
2198	City of Carlton	121	0.00565096%	774,452	0.00558905%	(20,692)	(22,575)
2199	City of Junction City	495	0.02314762%	3,230,029	0.02331043%	(84,759)	(94,153)
2200	City of Wallowa	30	0.00140222%	219,444	0.00158368%	(5,134)	(6,397)
2201	City of Coburg	185	0.00865879%	1,056,774	0.00762651%	(31,706)	(30,804)
2202	City of Dallas	974	0.04551816%	6,649,571	0.04798853%	(166,672)	(193,830)
2203	City of Rockaway Beach	102	0.00478270%	886,750	0.00639948%	(17,513)	(25,848)
2204	City of Burns	31	0.00143729%	652,589	0.00470959%	(5,263)	(19,022)
2205	City of Elgin	1	0.00003320%	856,857	0.00618376%	(122)	(24,977)
2206	City of Weston	31	0.00146815%	227,126	0.00163912%	(5,376)	(6,621)
2207	City of Mill City	40	0.00188521%	385,041	0.00277876%	(6,903)	(11,224)
2208	City of Fairview	152	0.00709012%	1,855,200	0.01338858%	(25,962)	(54,078)
2209	City of Monroe	3	0.00015243%	178,175	0.00128585%	(558)	(5,194)
2210	City of Helix	22	0.00102162%	0	0.00000000%	(3,741)	0
2211	City of Jefferson	120	0.00561776%	543,856	0.00392489%	(20,570)	(15,853)
2212	Town of Lakeview	15	0.00070228%	1,180,918	0.00852244%	(2,572)	(34,423)
2213	City of Stanfield	169	0.00790835%	781,786	0.00564198%	(28,958)	(22,788)
2214	City of Yamhill	38	0.00179638%	331,340	0.00239121%	(6,578)	(9,658)
2215	City of Powers	0	0.00000000%	0	0.00000000%	0	0
2216	City of Brookings	288	0.01346066%	3,307,682	0.02387083%	(49,288)	(96,416)
2217	City of Sutherlin	300	0.01403342%	3,510,427	0.02533400%	(51,386)	(102,326)
2218	City of Prairie City	67	0.00313922%	241,660	0.00174401%	(11,495)	(7,044)
2219	City of Sheridan	180	0.00843810%	961,060	0.00693576%	(30,897)	(28,014)
2220	City of Garibaldi	0	0.00000000%	485,581	0.00350434%	0	(14,154)
2221	City of Sisters	85	0.00397802%	1,151,558	0.00831055%	(14,566)	(33,567)
2222	City of Jacksonville	296	0.01383284%	1,367,478	0.00986880%	(50,651)	(39,861)
2223	City of Cannon Beach	461	0.02153453%	3,109,498	0.02244058%	(78,852)	(90,639)
2224	City of Falls City	0	0.00000000%	201,875	0.00145689%	0	(5,885)
2225	City of Echo	47	0.00221064%	149,378	0.00107803%	(8,095)	(4,354)
2226	City of Hines	40	0.00186090%	441,350	0.00318513%	(6,814)	(12,865)
2228	City of Turner	149	0.00696996%	722,855	0.00521669%	(25,522)	(21,071)
2229	City of John Day	11	0.00053349%	686,895	0.00495717%	(1,953)	(20,022)
2231	City of Banks	3	0.00015243%	353,629	0.00255206%	(558)	(10,308)
2232	City of Joseph	0	0.00000000%	491,957	0.00355035%	0	(14,340)
2233	City of Lafayette	139	0.00649257%	603,316	0.00435400%	(23,774)	(17,586)
2234	City of Aumsville	190	0.00890520%	1,317,475	0.00950793%	(32,608)	(38,403)
2235	City of Amity	4	0.00019778%	298,276	0.00215260%	(724)	(8,695)
2236	City of Creswell	192	0.00899965%	1,267,377	0.00914639%	(32,954)	(36,943)
2237	City of Troutdale	869	0.04061342%	4,569,476	0.03297693%	(148,712)	(133,197)
2238	City of Warrenton	289	0.01349619%	3,127,919	0.02257352%	(49,418)	(91,176)
2240	City of Wilsonville	1,843	0.08617085%	12,437,931	0.08976189%	(315,528)	(362,556)
2241	City of Bay City	99	0.00461484%	798,621	0.00576348%	(16,898)	(23,279)
2242	City of Gaston	0	0.00000000%	116,113	0.00083797%	0	(3,385)
2244	City of Lakeside	18	0.00084489%	282,714	0.00204029%	(3,094)	(8,241)
2245	City of Dundee	72	0.00335757%	826,461	0.00596439%	(12,294)	(24,091)
2246	City of Merrill	8	0.00038621%	0	0.00000000%	(1,414)	0
2247	City of Malin	44	0.00204699%	149,295	0.00107743%	(7,495)	(4,352)
2248	City of Fossil	0	0.00000000%	140,798	0.00101611%	0	(4,104)
2249	City of Phoenix	144	0.00671747%	1,726,101	0.01245690%	(24,597)	(50,314)
2250	City of Gold Beach	159	0.00745248%	914,286	0.00659821%	(27,288)	(26,651)
2251	City of Rogue River	117	0.00545739%	818,350	0.00590586%	(19,983)	(23,854)
2252	City of Dayton	66	0.00309994%	592,390	0.00427516%	(11,351)	(17,268)
2253	Town of Butte Falls	3	0.00014915%	85,427	0.00061651%	(546)	(2,490)
2254	City of Shady Cove	0	0.00000000%	246,821	0.00178125%	0	(7,195)
2255	Town of Canyon City	0	0.00000000%	124,441	0.00089807%	0	(3,627)
2256	City of Jordan Valley	34	0.00158644%	56,856	0.00041032%	(5,809)	(1,657)
2257	City of Culver	54	0.00252390%	182,389	0.00131627%	(9,242)	(5,317)
2258	City of Adair Village	5	0.00022864%	389,854	0.00281349%	(837)	(11,364)
2260	City of Riddle	62	0.00289515%	295,802	0.00213474%	(10,601)	(8,622)
2261	City of Waldport	141	0.00661274%	929,572	0.00670852%	(24,214)	(27,096)
2262	City of Dufur	0	0.00000000%	148,137	0.00106907%	0	(4,318)
2263	City of La Grande	260	0.01214868%	2,525,997	0.01822958%	(44,484)	(73,631)
2264	City of Gervais	160	0.00749783%	753,325	0.00543659%	(27,454)	(21,959)
2265	City of Westfir	0	0.00000000%	64,826	0.00046784%	0	(1,890)
2266	City of Irrigon	129	0.00605166%	596,905	0.00430774%	(22,159)	(17,399)
2267	City of Independence	548	0.02563693%	3,828,873	0.02763216%	(93,874)	(111,609)
2268	City of Harrisburg	109	0.00510017%	796,986	0.00575168%	(18,675)	(23,232)
2269	City of Durham	0	0.00000000%	93,823	0.00067710%	0	(2,735)
2270	City of Lyons	26	0.00121426%	57,494	0.00041492%	(4,446)	(1,676)
2271	City of Columbia City	76	0.00355394%	571,625	0.00412530%	(13,013)	(16,662)
2272	City of Aurora	0	0.00000000%	351,077	0.00253365%	0	(10,234)
2273	City of Silverton	585	0.02736036%	2,957,819	0.02134595%	(100,184)	(86,218)
2274	City of Gold Hill	0	0.00000000%	192,386	0.00138841%	0	(5,608)
2275	City of Toledo	26	0.00121426%	2,883,584	0.02081021%	(4,446)	(84,054)
2276	City of Newport	35	0.00165190%	2,543,855	0.01835846%	(6,049)	(74,151)
2278	City of Springfield	5,738	0.26826873%	36,491,177	0.26334903%	(982,308)	(1,063,689)
2279	City of Keizer	1,119	0.05230202%	7,741,131	0.05586609%	(191,512)	(225,648)
2280	City of Winston	223	0.01041542%	1,970,478	0.01422052%	(38,138)	(57,438)
2281	City of Manzanita	88	0.00409912%	1,023,820	0.00738869%	(15,010)	(29,844)
2282	City of Eagle Point	85	0.00397428%	1,040,844	0.00751155%	(14,552)	(30,340)
2283	City of Maupin	0	0.00000000%	508,887	0.00367253%	0	(14,834)
2284	City of Halsey	3	0.00013933%	293,803	0.00212031%	(510)	(8,564)
2285	City of Veneta	14	0.00064383%	1,145,532	0.00826706%	(2,357)	(33,391)
2286	City of Millersburg	72	0.00334681%	462,085	0.00333477%	(12,555)	(13,469)
2287	City of King City	64	0.00299193%	518,760	0.00374378%	(10,955)	(15,121)
2288	City of Tualatin	1,240	0.05796327%	14,008,505	0.10109639%	(212,242)	(408,337)
2290	City of Molalla	980	0.04583002%	4,491,213	0.03241213%	(167,814)	(130,915)
2291	City of Florence	112	0.00525868%	3,950,058	0.02850672%	(19,255)	(115,141)
2292	City of North Bend	493	0.02304616%	4,004,722	0.02890123%	(84,387)	(116,735)
2293	City of Lowell	0	0.00000000%	354,445	0.00255796%	0	(10,332)





Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
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Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2294	City of Depoe Bay	54	0.00251549%	705,300	0.00509000%	(9,211)	(20,559)
2295	City of Tigard	147	0.00686475%	7,404,271	0.05343504%	(25,136)	(215,829)
2296	City of Happy Valley	792	0.03704499%	6,134,482	0.04427125%	(135,646)	(178,815)
2297	City of Rainier	195	0.00910251%	1,209,762	0.00873059%	(33,330)	(35,264)
2298	City of Lincoln City	1,200	0.05611032%	9,786,556	0.07062748%	(205,457)	(285,270)
2299	City of Dunes City	6	0.00029877%	62,811	0.00045329%	(1,094)	(1,831)
2300	City of Yachats	95	0.00446101%	584,070	0.00421511%	(16,335)	(17,025)
2301	City of Moro	0	0.00000000%	109,936	0.00079338%	0	(3,205)
2302	City of Mt. Vernon	36	0.00167715%	124,972	0.00090190%	(6,141)	(3,643)
2303	City of Woodburn	1,453	0.06792376%	12,441,408	0.08978699%	(248,714)	(362,657)
2304	City of Gladstone	654	0.03058888%	3,685,187	0.02659521%	(112,006)	(107,420)
2305	City of Elkton	30	0.00141204%	81,616	0.00058900%	(5,170)	(2,379)
2306	City of Imbler	0	0.00000000%	18,881	0.00013626%	0	(550)
2307	City of Yoncalla	25	0.00115628%	326,321	0.00235499%	(4,234)	(9,512)
2308	City of North Powder	2	0.00007762%	116,582	0.00084135%	(284)	(3,398)
2309	City of Gearhart	142	0.00664219%	979,791	0.00707094%	(24,321)	(28,560)
2403	Central Coos Fire and Rescue	0	0.00000000%	109,664	0.00079142%	0	(3,197)
2408	Pleasant Hill Goshen Rural Fire Protection District	0	0.00000000%	321,046	0.00231692%	0	(9,358)
2501	Port of The Dalles	14	0.00064056%	190,459	0.00137450%	(2,346)	(5,552)
2507	Port of Astoria	140	0.00653606%	1,643,089	0.01185782%	(23,933)	(47,895)
2508	Multnomah Drainage	391	0.01827001%	3,883,893	0.02802922%	(66,899)	(113,212)
2510	Horsefly Irrigation District	0	0.00000000%	138,485	0.00099942%	0	(4,037)
2511	Grants Pass Irrigation District	0	0.00000000%	644,451	0.00465086%	0	(18,785)
2512	Port of Portland	11,459	0.53576364%	79,841,206	0.57619694%	(1,961,784)	(2,327,308)
2513	Port of Coos Bay	57	0.00268334%	1,510,848	0.01090346%	(9,825)	(44,040)
2515	Klamath County Fire District 1	802	0.03749946%	7,037,753	0.05078996%	(137,310)	(205,145)
2518	Clackamas County Housing Authority	780	0.03647924%	3,629,203	0.02619118%	(133,575)	(105,788)
2519	Home Forward	2,969	0.13880812%	23,738,498	0.17131567%	(508,268)	(691,959)
2521	League of Oregon Cities	129	0.00601613%	2,091,395	0.01509315%	(22,029)	(60,963)
2522	Lane Council of Governments	1,160	0.05422511%	18,630,723	0.13445395%	(198,554)	(543,071)
2526	Clatskanie PUD	255	0.01191163%	4,647,723	0.03354163%	(43,616)	(135,477)
2527	Deschutes Valley Water District	462	0.02160373%	1,764,782	0.01273605%	(79,105)	(51,442)
2528	Columbia River Fire & Rescue	708	0.03308941%	6,441,508	0.04648699%	(121,162)	(187,765)
2529	East Fork Irrigation District	47	0.00217884%	438,698	0.00316599%	(7,978)	(12,788)
2531	Oregon School Boards Association	526	0.02460502%	4,012,723	0.02895897%	(90,095)	(116,968)
2533	Owyhee Irrigation District	35	0.00164535%	1,514,282	0.01092825%	(6,025)	(44,140)
2536	Valley View Cemetery	5	0.00024921%	69,214	0.00049950%	(913)	(2,018)
2538	Clackamas Vector Control	0	0.00000000%	300,400	0.00216792%	0	(8,756)
2540	West Extension Irrigation District	44	0.00206850%	206,697	0.00149169%	(7,574)	(6,025)
2541	Jackson County Vector Control District	0	0.00000000%	208,215	0.00150264%	0	(6,069)
2542	Rainbow Water District	94	0.00439462%	706,802	0.00510084%	(16,092)	(20,603)
2545	Council of Governments	256	0.01197895%	11,185,177	0.08072104%	(43,863)	(326,039)
2549	Rogue River Fire District	241	0.01128369%	1,189,756	0.00858621%	(41,317)	(34,680)
2550	Nyssa Road Assessment District 2	45	0.00211292%	240,063	0.00173249%	(7,737)	(6,998)
2552	Winston-Dillard Fire District	243	0.01133933%	982,161	0.00708805%	(41,521)	(28,629)
2553	Tangent Rural Fire Protection District	58	0.00270017%	186,583	0.00134653%	(9,887)	(5,439)
2555	Monroe Fire Department	4	0.00019357%	178,347	0.00128709%	(709)	(5,199)
2556	Jackson County Fire District 5	708	0.03309221%	5,384,726	0.03886042%	(121,172)	(156,961)
2557	Estacada Fire Department	175	0.00817112%	1,247,936	0.00900609%	(29,920)	(36,376)
2559	Keizer Fire Department	263	0.01229643%	4,373,343	0.03156148%	(45,025)	(127,480)
2561	Jefferson Rural Fire Protection District	14	0.00065833%	466,648	0.00336770%	(2,411)	(13,602)
2562	WyEast Fire District	35	0.00164863%	59,924	0.00043246%	(6,037)	(1,747)
2563	Central Oregon Irrigation District	200	0.00936715%	2,199,288	0.01587179%	(34,299)	(64,108)
2564	Illinois Valley Fire District	49	0.00228498%	807,681	0.00582886%	(8,367)	(23,543)
2567	Charleston Rural Fire Protection District	203	0.00951350%	271,018	0.00195588%	(34,835)	(7,900)
2568	Molalla Rural Fire Protection District 73	379	0.01772296%	1,729,957	0.01248473%	(64,895)	(50,427)
2569	Central Oregon Intergovernmental Council	417	0.01951934%	5,162,290	0.03725514%	(71,473)	(150,477)
2570	Port of St Helens	25	0.00119041%	1,294,793	0.00934424%	(4,359)	(37,742)
2571	Crystal Springs Water District	81	0.00379754%	667,280	0.00481562%	(13,905)	(19,451)
2572	Local Government Personnel Institute	0	0.00000000%	0	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	13	0.00058866%	599,017	0.00432298%	(2,155)	(17,461)
2576	Depoe Bay Rural Fire Protection District	0	0.00000000%	1,492,437	0.01077060%	0	(43,503)
2579	La Pine Rural Fire Protection District	313	0.01465435%	2,831,051	0.02043109%	(53,659)	(82,523)
2580	Marion County Fire District 1	1,184	0.05536736%	6,306,124	0.04550995%	(202,736)	(183,819)
2581	Port of Umatilla	103	0.00480327%	192,649	0.00139031%	(17,588)	(5,616)
2582	Talent Irrigation District	142	0.00662115%	468,844	0.00338355%	(24,244)	(13,666)
2585	Rogue River Valley Irrigation District	103	0.00480795%	443,653	0.00320175%	(17,605)	(12,932)
2587	Tualatin Valley Irrigation District	3	0.00014915%	466,902	0.00336953%	(546)	(13,610)
2588	Clatskanie Rural Fire Protection District	205	0.00960467%	1,903,459	0.01373685%	(35,169)	(55,484)
2589	West Slope Water District	82	0.00384523%	549,914	0.00396861%	(14,080)	(16,030)
2590	Redmond Fire & Rescue	1,064	0.04972996%	6,059,904	0.04373303%	(182,094)	(176,641)
2592	Medford Irrigation District	102	0.00476072%	462,747	0.00333955%	(17,432)	(13,489)
2594	Metro	10,118	0.47306489%	84,282,057	0.60824561%	(1,732,202)	(2,456,756)
2595	Canby Fire District	478	0.02233921%	2,969,450	0.02142989%	(81,799)	(86,557)
2596	Bend Parks & Recreation	705	0.03295615%	12,338,855	0.08904688%	(120,674)	(359,668)
2597	Mapleton Water District	0	0.00000000%	57,979	0.00041842%	0	(1,690)
2598	Marion County Housing Authority	84	0.00390602%	912,095	0.00658240%	(14,303)	(26,587)
2599	South Suburban Sanitary District	92	0.00429503%	946,546	0.00683102%	(15,727)	(27,591)
2600	Winston-Dillard Water District	45	0.00209655%	590,082	0.00425849%	(7,677)	(17,200)
2601	Baker Valley Irrigation District	36	0.00167013%	56,679	0.00040904%	(6,115)	(1,652)
2602	Aumsville Rural Fire Protection District	3	0.00016224%	251,105	0.00181217%	(594)	(7,320)
2603	Corbett Water District	0	0.00000000%	218,669	0.00157809%	0	(6,374)
2604	Netarts-Oceanside Sanitary District	102	0.00478270%	428,937	0.00309555%	(17,513)	(12,503)
2605	Scio Fire District	45	0.00209141%	72,800	0.00052538%	(7,658)	(2,122)
2606	West Valley Housing Authority	223	0.01044021%	999,365	0.00721220%	(38,228)	(29,131)
2607	Hoodland Fire District 74	185	0.00863308%	1,260,485	0.00909665%	(31,611)	(36,742)
2608	Gaston Rural Fire Protection District	0	0.00000000%	267,576	0.00193104%	0	(7,800)
2610	Turner Fire District	2	0.00010801%	654,352	0.00472232%	(395)	(19,074)
2611	Burnt River Irrigation District	0	0.00000000%	48,677	0.00035129%	0	(1,419)
2612	Community Services Consortium	726	0.03392354%	6,966,571	0.05027626%	(124,216)	(203,070)
2613	Polk Soil & Water Conservation District	2	0.00010193%	143,113	0.00103282%	(373)	(4,172)
2617	Clean Water Services	5,331	0.24927961%	41,399,194	0.29876914%	(912,777)	(1,206,754)
2618	Estacada Cemetery District	14	0.00066067%	8,396	0.00006059%	(2,419)	(245)
2620	Jackson County Fire District 4	44	0.00206476%	551,254	0.00397828%	(7,560)	(16,069)
2623	Evans Valley Fire District 6	0	0.00000000%	135,070	0.00097477%	0	(3,937)
2624	Klamath Vector Control	0	0.00000000%	119,748	0.00086420%	0	(3,491)
2625	Port of Newport	96	0.00447411%	1,462,530	0.01055477%	(16,383)	(42,632)
2626	Tillamook Peoples Utility District	1,618	0.07563059%	10,093,586	0.07284325%	(276,933)	(294,220)
2628	McKenzie Fire And Rescue	100	0.00465786%	615,027	0.00443852%	(17,055)	(17,928)
2630	Sheridan Fire District	97	0.00452975%	1,089,112	0.00785989%	(16,586)	(31,747)
2631	Arch Cape Water-Sanitary District	40	0.00186464%	153,961	0.00111110%	(6,828)	(4,488)
2633	Port of Cascade Locks	65	0.00303401%	753,638	0.00543884%	(11,110)	(21,968)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2637	Northeast Oregon Housing Authority	0	0.00000000%	944,879	0.00681899%	0	(27,542)
2638	North Douglas County Fire and EMS	78	0.00363436%	401,252	0.00289575%	(13,308)	(11,696)
2641	Suburban East Salem Water District	122	0.00568603%	307,063	0.00221600%	(20,820)	(8,951)
2642	Dexter Rural Fire Protection District	21	0.00098936%	69,492	0.00050151%	(3,623)	(2,026)
2643	Sweet Home Cemetery	26	0.00123156%	186,364	0.00134495%	(4,510)	(5,432)
2644	Lakeside Water District	54	0.00253746%	259,062	0.00186960%	(9,291)	(7,551)
2645	Chiloquin Agency Lake Rural Fire Protection District	22	0.00104079%	311,567	0.00224852%	(3,811)	(9,082)
2646	Keno Rural Fire Protection District	98	0.00458211%	202,099	0.00145850%	(16,778)	(5,891)
2647	Crooked River Ranch Rural Fire Protection District	12	0.00057089%	338,828	0.00244525%	(2,090)	(9,877)
2648	Black Butte Ranch Rural Fire Protection District	47	0.00221718%	783,074	0.00565128%	(8,119)	(22,826)
2649	Colton Fire Department	48	0.00226674%	31,557	0.00022774%	(8,300)	(920)
2651	Imbler Rural Fire Protection District	0	0.00000000%	5,968	0.00004307%	0	(174)
2652	The Oregon Consortium	0	0.00000000%	0	0.00000000%	0	0
2653	Umatilla Fire Department	0	0.00000000%	656,974	0.00474124%	0	(19,150)
2657	Mid-Willamette Valley Senior Service Agency	1,405	0.06567431%	17,295,385	0.12481710%	(240,477)	(504,147)
2659	Silverton Fire District	197	0.00918854%	694,633	0.00501302%	(33,645)	(20,248)
2660	Tualatin Valley Fire & Rescue	14,671	0.68596859%	68,819,717	0.49665720%	(2,511,783)	(2,006,041)
2663	Metropolitan Area Communications Commission	0	0.00000000%	912,118	0.00658256%	0	(26,588)
2664	Applegate Valley Rural Fire Protection District 9	7	0.00030719%	521,223	0.00376155%	(1,125)	(15,193)
2669	Roseburg Urban Sanitary Authority	212	0.00989035%	1,185,709	0.00855701%	(36,215)	(34,562)
2671	Columbia 911 Communications District	381	0.01782302%	1,492,051	0.01076781%	(65,262)	(43,492)
2672	Rockwood Water PUD	392	0.01832845%	2,179,519	0.01572912%	(67,113)	(63,531)
2673	Port Orford Library	20	0.00093232%	81,251	0.00058637%	(3,414)	(2,368)
2674	Nestucca Rural Fire District	25	0.00117171%	790,607	0.00570564%	(4,290)	(23,046)
2676	Woodburn Fire District	376	0.01756633%	2,566,942	0.01852507%	(64,322)	(74,824)
2678	Central Oregon Regional Housing Authority	76	0.00356142%	1,483,431	0.01070560%	(13,041)	(43,241)
2679	Columbia River Public Utility District	591	0.02765212%	5,301,277	0.03825818%	(101,253)	(154,528)
2681	Cloverdale Rural Fire Protection District	84	0.00391023%	430,145	0.00310426%	(14,318)	(12,538)
2684	Parkdale Fire District	58	0.00269316%	211,547	0.00152669%	(9,861)	(6,166)
2685	Oregon Community College Association	28	0.00131572%	787,354	0.00568216%	(4,818)	(22,951)
2686	Weston Cemetery	0	0.00000000%	0	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	49	0.00230929%	226,159	0.00163214%	(8,456)	(6,592)
2688	Polk County Fire District 1	228	0.01067632%	1,630,393	0.01176620%	(39,093)	(47,525)
2689	Redmond Area Park & Recreation District	0	0.00000000%	929,089	0.00670504%	0	(27,082)
2692	Siuslaw Public Library	89	0.00414635%	495,483	0.00357579%	(15,183)	(14,443)
2693	City-County Insurance Services	1,097	0.05129209%	7,918,294	0.05714464%	(187,814)	(230,812)
2694	Philomath Fire Department	0	0.00000000%	634,694	0.00458045%	0	(18,501)
2695	Washington County Consolidated Communications Agency	995	0.04653978%	8,819,356	0.06364741%	(170,413)	(257,077)
2696	Stayton Fire District	190	0.00886218%	515,006	0.00371668%	(32,450)	(15,012)
2698	Halsey Shedd Rural Fire Protection District	14	0.00067048%	171,941	0.00124086%	(2,455)	(5,012)
2699	Chetco Library Board	35	0.00161543%	384,291	0.00277335%	(5,915)	(11,202)
2700	Lowell Rural Fire Protection District	7	0.00034740%	233,916	0.00168812%	(1,272)	(6,818)
2701	Sisters-Camp Sherman Rural Fire Protection District	317	0.01483062%	1,270,669	0.00917015%	(54,305)	(37,039)
2702	Banks Fire District 13	32	0.00148217%	222,213	0.00160367%	(5,427)	(6,477)
2704	Clatsop County 4-H District	0	0.00000000%	0	0.00000000%	0	0
2705	Lebanon Fire District	624	0.02916609%	4,275,149	0.03085284%	(106,796)	(124,617)
2707	Clatskanie Library	0	0.00000000%	99,929	0.00072116%	0	(2,913)
2709	Scappoose Public Library	0	0.00000000%	176,718	0.00127533%	0	(5,151)
2710	Klamath County Emergency Communications District	123	0.00575850%	955,002	0.00689204%	(21,086)	(27,838)
2713	Port of Tillamook Bay	86	0.00400421%	1,053,864	0.00760551%	(14,662)	(30,719)
2714	Winchester Bay Sanitary District	37	0.00171081%	178,982	0.00129168%	(6,264)	(5,217)
2715	Jackson County Fire District 3	1,916	0.08956162%	8,506,361	0.06138859%	(327,944)	(247,954)
2716	Neskowin Water District	0	0.00000982%	221,650	0.00159960%	(36)	(6,461)
2717	Ice Fountain Water District	75	0.00351841%	418,997	0.00302381%	(12,883)	(12,213)
2718	Curry Library	0	0.00000000%	203,051	0.00146538%	0	(5,919)
2721	Klamath Housing Authority	100	0.00465272%	973,282	0.00702397%	(17,037)	(28,370)
2722	Tillamook 9-1-1	4	0.00020666%	686,147	0.00495178%	(757)	(20,001)
2724	Nehalem Bay Wastewater Agency	62	0.00292040%	367,540	0.00265246%	(10,694)	(10,714)
2725	West Valley Fire District	0	0.00000000%	0	0.00000000%	0	0
2726	Yamhill Communications Agency	77	0.00357732%	1,039,374	0.00750094%	(13,099)	(30,297)
2728	Baker County Library District	71	0.00331595%	520,914	0.00375933%	(12,142)	(15,184)
2729	Douglas County Fire District 2	496	0.02317194%	4,712,376	0.03400821%	(84,848)	(137,362)
2731	Canby Utility Board	160	0.00747399%	2,166,856	0.01563774%	(27,367)	(63,162)
2732	Umatilla County Special Library District	2	0.00010520%	102,468	0.00073949%	(385)	(2,987)
2733	Wiard Memorial Park District	0	0.00000000%	0	0.00000000%	0	0
2734	Seal Rock Water District	115	0.00537089%	709,307	0.00511892%	(19,666)	(20,676)
2739	Scappoose Rural Fire Protection District	486	0.02273102%	2,760,585	0.01992255%	(83,233)	(80,469)
2740	Neskowin Regional Sanitary Authority	0	0.00000000%	155,194	0.00112000%	0	(4,524)
2741	Port of Garibaldi	0	0.00000000%	136,197	0.00098290%	0	(3,970)
2742	Amity Fire District	21	0.00097440%	156,062	0.00112627%	(3,568)	(4,549)
2743	Douglas Soil & Water Conservation District	0	0.00000000%	0	0.00000000%	0	0
2745	Clackamas County Fire District	4,401	0.20575607%	40,748,660	0.29407438%	(753,408)	(1,187,791)
2747	Salem Housing Authority	461	0.02155604%	2,705,751	0.01952682%	(78,931)	(78,870)
2749	Black Butte Ranch Police	184	0.00858024%	286,031	0.00206423%	(31,418)	(8,338)
2751	Lane Regional Air Protection Agency	0	0.00000000%	1,298,136	0.00936837%	0	(37,840)
2752	Mist-Birkenfeld Rural Fire Protection District	0	0.00000000%	281,869	0.00203419%	0	(8,216)
2753	Linn-Benton Housing Authority	440	0.02058725%	1,770,773	0.01277929%	(75,383)	(51,617)
2757	City of Stayton	200	0.00935265%	809,792	0.00584409%	(34,246)	(23,605)
2758	Mohawk Valley Rural Fire District	0	0.00000000%	281,489	0.00203145%	0	(8,205)
2760	Knappa Svensen Burnside Rural Fire Protection District	38	0.00177113%	110,686	0.00079880%	(6,485)	(3,226)
2761	Clackamas River Water	647	0.03023774%	3,279,077	0.02366440%	(110,720)	(95,583)
2763	Junction City Fire Department	33	0.00152986%	557,848	0.00402587%	(5,602)	(16,261)
2765	Green Sanitary	0	0.00000000%	0	0.00000000%	0	0
2766	Southwest Lincoln County Water District	14	0.00066815%	358,682	0.00258853%	(2,447)	(10,455)
2767	Springfield Utility Board	0	0.00000000%	0	0.00000000%	0	0
2768	Lake County Library District	0	0.00000000%	75,371	0.00054394%	0	(2,197)
2771	Harbor Water PUD	0	0.00000000%	288,519	0.00208218%	0	(8,410)
2772	Umatilla County Soil & Water District	0	0.00000000%	71,718	0.00051757%	0	(2,091)
2773	Housing Authority of Jackson County	618	0.02888929%	3,589,553	0.02590503%	(105,783)	(104,633)
2774	Oregon Trail Library District	3	0.00016224%	293,568	0.00211862%	(594)	(8,557)
2776	Rainier Cemetery District	0	0.00000000%	85,662	0.00061821%	0	(2,497)
2777	City of Newberg	1,080	0.05050985%	7,140,046	0.05152819%	(184,950)	(208,127)
2778	Mulino Water District 23	45	0.00208206%	82,005	0.00059181%	(7,624)	(2,390)
2779	Brownsville Rural Fire Protection District	37	0.00174167%	80,368	0.00058000%	(6,377)	(2,343)
2780	Nehalem Bay Health District	0	0.00000000%	0	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	0	0.00000000%	800,234	0.00577512%	0	(23,326)
2783	Tillamook Fire District	66	0.00308264%	179,427	0.00129489%	(11,288)	(5,230)
2784	Eisenschmidt Pool	84	0.00391584%	233,614	0.00168594%	(14,338)	(6,810)
2785	Fern Ridge Community Library	5	0.00025669%	301,614	0.00217668%	(940)	(8,792)
2786	Seal Rock Rural Fire Protection District	0	0.00000000%	248,532	0.00179360%	0	(7,245)
2788	Port of Hood River	260	0.01217159%	1,626,765	0.01174001%	(44,568)	(47,419)
2789	Farmers Irrigation District	85	0.00397943%	677,892	0.00489220%	(14,571)	(19,760)



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



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Valuation Pay	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2790	Silver Falls Library District	94	0.00437966%	544,975	0.00393297%	(16,037)	(15,886)
2792	North Wasco County Parks And Recreation District	75	0.00352636%	321,417	0.00231960%	(12,912)	(9,369)
2793	North Lincoln Fire & Rescue District 1	206	0.00964301%	2,022,480	0.01459580%	(35,309)	(58,954)
2796	West Side Rural Fire Protection District	72	0.00334494%	361,643	0.00260990%	(12,248)	(10,542)
2797	Vernonia Fire	17	0.00079579%	277,900	0.00200555%	(2,914)	(8,101)
2798	Fairview Water District	0	0.00000000%	130,033	0.00093842%	0	(3,790)
2799	Sublimity Fire District	26	0.00119509%	147,885	0.00106726%	(4,376)	(4,311)
2801	Coburg Rural Fire Protection District	5	0.00023565%	257,932	0.00186144%	(863)	(7,519)
2802	Rural Road Assessment District 3	0	0.00000000%	243,059	0.00175411%	0	(7,085)
2803	Southwestern Polk County Rural Fire Protection District	133	0.00621157%	310,504	0.00224084%	(22,745)	(9,051)
2804	Aurora Rural Fire Protection District	72	0.00335850%	904,063	0.00652443%	(12,298)	(26,353)
2806	Multnomah County Rural Fire Protection District 14	0	0.00000000%	31,886	0.00023012%	0	(929)
2809	Juntura Road District 4	0	0.00000000%	0	0.00000000%	0	0
2810	Sutherlin Water Control District	0	0.00000000%	91,266	0.00065865%	0	(2,660)
2811	Mid-Columbia Center For Living	238	0.01110555%	5,708,195	0.04119483%	(40,665)	(166,389)
2814	The Job Council	0	0.00000000%	0	0.00000000%	0	0
2816	Odell Sanitary District	37	0.00174401%	336,015	0.00242495%	(6,386)	(9,795)
2817	Wickiup Water District	0	0.00000000%	211,962	0.00152968%	0	(6,179)
2818	Netarts Water District	29	0.00136762%	252,906	0.00182517%	(5,008)	(7,372)
2819	Harrisburg Fire and Rescue	2	0.00007715%	280,400	0.00202358%	(282)	(8,173)
2820	Central Oregon Coast Fire & Rescue District	0	0.00000000%	612,476	0.00442011%	0	(17,853)
2821	Tillamook County Soil And Water Conservation District	67	0.00312145%	181,785	0.00131191%	(11,430)	(5,299)
2822	Deschutes County Rural Fire Protection District 2	69	0.00323366%	0	0.00000000%	(11,841)	0
2823	Lyons Fire District	19	0.00088510%	122,843	0.00088653%	(3,241)	(3,581)
2824	Glide Fire Department	5	0.00024641%	163,549	0.00118030%	(902)	(4,767)
2825	Northern Oregon Corrections	43	0.00201239%	3,932,926	0.02838309%	(7,369)	(114,642)
2826	Wasco County Soil-Water Conservation District	127	0.00593010%	603,263	0.00435362%	(21,714)	(17,585)
2828	Deschutes Public Library District	911	0.04259869%	6,164,528	0.04448808%	(155,982)	(179,691)
2829	Hubbard Rural Fire Protection District	0	0.00000000%	329,607	0.00237871%	0	(9,608)
2830	Netarts-Oceanside Rural Fire Protection District	0	0.00000000%	160,404	0.00115760%	0	(4,676)
2833	Boardman Rural Fire Protection District	0	0.00000000%	933,783	0.00673891%	0	(27,219)
2834	Crescent Rural Fire Protection District	26	0.00120397%	116,189	0.00083851%	(4,409)	(3,387)
2835	North Clackamas County Water Commission	0	0.00000000%	374,879	0.00270542%	0	(10,927)
2837	NORCOM	175	0.00818889%	1,577,726	0.01138612%	(29,985)	(45,990)
2838	High Desert Parks & Recreation District	0	0.00000000%	44,999	0.00032475%	0	(1,312)
2839	North Morrow Vector Control District	94	0.00438808%	175,495	0.00126651%	(16,068)	(5,116)
2840	Cannon Beach Rural Fire Protection District	65	0.00304570%	479,280	0.00345886%	(11,152)	(13,971)
2841	Jefferson County Soil & Water Conservation District	61	0.00285540%	255,667	0.00184509%	(10,455)	(7,452)
2842	Tualatin Valley Water District	2,151	0.10055776%	13,890,758	0.10024663%	(368,208)	(404,905)
2843	Yachats Rural Fire Protection District	13	0.00059147%	387,286	0.00279496%	(2,166)	(11,289)
2844	Crook County Rural Fire Protection District 1	398	0.01859029%	3,094,935	0.02233549%	(68,071)	(90,215)
2845	Sunrise Water Authority	160	0.00748568%	1,735,774	0.01252671%	(27,410)	(50,596)
2846	Jefferson County Library District	5	0.00021040%	395,530	0.00285445%	(770)	(11,529)
2847	Sweet Home Fire and Ambulance District	256	0.01195651%	1,591,701	0.01148696%	(43,781)	(46,397)
2849	Lebanon Aquatic District	0	0.00000000%	335,437	0.00242078%	0	(9,778)
2850	Lake County 4-H & Extension Service	0	0.00000000%	0	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2852	Ochoco Irrigation District	70	0.00327107%	631,703	0.00455886%	(11,978)	(18,414)
2853	Mill City Rural Fire Protection District	28	0.00131105%	0	0.00000000%	(4,801)	0
2855	Harney Hospital	306	0.01430040%	12,130,504	0.08754326%	(52,363)	(353,595)
2857	Sunriver Service District	349	0.01630157%	2,268,512	0.01637137%	(59,691)	(66,125)
2858	Nesika Beach-Ophir Water District	0	0.00000000%	209,327	0.00151067%	0	(6,102)
2859	South Lane County Fire and Rescue	312	0.01458468%	2,806,611	0.02025471%	(53,404)	(81,810)
2860	Coos County Airport District	133	0.00621017%	1,124,635	0.00811625%	(22,740)	(32,782)
2861	Mt Angel Fire District	28	0.00130123%	147,538	0.00106475%	(4,765)	(4,301)
2864	Tri-City Water and Sanitary Authority	0	0.00000000%	499,642	0.00360581%	0	(14,564)
2865	Tri-County Cooperative Weed Management Area	0	0.00000000%	131,534	0.00094925%	0	(3,834)
2867	West Multnomah Soil And Water Conservation District	95	0.00445494%	1,019,959	0.00736083%	(16,312)	(29,731)
2869	Nehalem Bay Fire & Rescue	0	0.00000000%	570,732	0.00411885%	0	(16,636)
2870	Clackamas River Water Providers	63	0.00296248%	206,563	0.00149072%	(10,848)	(6,021)
2873	Mosier Fire District	4	0.00018609%	41,521	0.00029965%	(681)	(1,210)
2874	Umatilla-Morrow Radio and Data District	112	0.00525774%	185,593	0.00133939%	(19,252)	(5,410)
2876	Oregon Municipal Electric Utilities Association	0	0.00000000%	152,867	0.00110321%	0	(4,456)
2877	Mid-Columbia Fire And Rescue V1-801	30	0.00142092%	2,215,908	0.01599173%	(5,203)	(64,592)
2878	Yamhill Fire Protection District	7	0.00031981%	151,659	0.00109449%	(1,171)	(4,421)
2879	LaGrande Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2880	Oregon Health & Science University	61,773	2.88827407%	366,741,109	2.64669227%	(10,575,873)	(10,690,215)
2881	Lake Chinook Fire and Rescue District	0	0.00000000%	89,391	0.00064512%	0	(2,606)
2883	Lane Fire Authority	595	0.02781811%	4,237,470	0.03058092%	(101,860)	(123,519)
2884	North Central Public Health District	34	0.00157054%	1,507,469	0.01087908%	(5,751)	(43,942)
2885	Siletz Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2886	Idanha-Detroit Rural Fire Protection District	18	0.00083740%	61,193	0.00044162%	(3,066)	(1,784)
2887	Umatilla County Fire District #1	538	0.02513430%	4,260,024	0.03074369%	(92,033)	(124,176)
2888	Oak Lodge Water Services District	331	0.01548334%	3,465,477	0.02500961%	(56,695)	(101,016)
2889	Mid-valley Behavioral Care Network	0	0.00000000%	0	0.00000000%	0	0
2890	Central Cascades Fire & EMS	0	0.00000000%	66,452	0.00047957%	0	(1,937)
2891	Grant County Emergency Communications Agency	7	0.00033477%	188,056	0.00135716%	(1,226)	(5,482)
2892	Lake Health District	0	0.00000000%	0	0.00000000%	0	0
2894	Greater Toledo Pool Recreation District	0	0.00000000%	0	0.00000000%	0	0
2895	Western Lane Fire and EMS Authority	377	0.01763880%	2,572,080	0.01856215%	(64,587)	(74,974)
2897	Morrow County	0	0.00000000%	445,694	0.00321648%	0	(12,992)
2898	Adair Rural Fire Protection District	0	0.00000000%	76,501	0.00055209%	0	(2,230)
2899	New Carlton Fire District	16	0.00076867%	91,420	0.00065976%	(2,815)	(2,665)
2900	Clatsop Community College	1,111	0.05194387%	7,602,957	0.05486892%	(190,201)	(221,620)
2901	Blue Mountain Community College	1,635	0.07646379%	10,930,763	0.07888498%	(279,984)	(318,623)
2902	Treasure Valley Community College	1,855	0.08671463%	8,209,684	0.05924754%	(317,519)	(239,306)
2903	Umpqua Community College	1,042	0.04871722%	12,508,246	0.09026934%	(178,386)	(364,606)
2904	Lane Community College	11,364	0.53131805%	48,210,713	0.34792642%	(1,945,505)	(1,405,304)
2905	Mt Hood Community College	6,370	0.29784300%	48,949,771	0.35326004%	(1,090,599)	(1,426,847)
2906	Klamath Community College	288	0.01346814%	10,615,784	0.07661184%	(49,316)	(309,442)
2908	Clackamas Community College	4,385	0.20502013%	35,317,587	0.25487948%	(750,714)	(1,029,480)
2910	Linn-Benton Community College	4,457	0.20841323%	32,724,763	0.23616763%	(763,138)	(953,901)
2918	Portland Community College	16,862	0.78838678%	145,327,087	1.04879455%	(2,886,803)	(4,236,170)
2919	Chemeketa Community College	13,733	0.64209860%	53,389,586	0.38530124%	(2,351,146)	(1,556,264)
2922	Rogue Community College	3,313	0.15491939%	20,621,851	0.14882350%	(567,262)	(601,111)
2995	Oregon Coast Community College	98	0.00460315%	3,781,892	0.02729311%	(16,855)	(110,239)
2996	Columbia Gorge Community College	619	0.02894026%	6,625,683	0.04781614%	(105,969)	(193,133)
2997	Tillamook Bay Community College	0	0.00000000%	2,157,640	0.01557123%	0	(62,894)
2998	Southwestern Community College	1,014	0.04739635%	11,177,703	0.08066710%	(173,549)	(325,821)
2999	Central Oregon Community College	3,120	0.14587720%	24,860,699	0.17941436%	(534,152)	(724,670)
3003	Baker School District 5J	2,381	0.11133648%	14,971,037	0.10804278%	(407,676)	(436,394)
3008	Huntington School District 16J	128	0.00597732%	780,504	0.00563273%	(21,887)	(22,751)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3016	Burnt River High School	80	0.00375032%	322,662	0.00232858%	(13,732)	(9,405)
3027	Pine-Eagle School District 61	193	0.00901133%	2,155,198	0.01555361%	(32,996)	(62,822)
3037	Alsea School	500	0.02336784%	5,352,241	0.03862598%	(85,565)	(156,014)
3039	Corvallis School District 509J	7,866	0.36777213%	51,524,032	0.37183794%	(1,346,656)	(1,501,885)
3043	Philomath School District 17J	2,384	0.11145430%	10,873,183	0.07846944%	(408,108)	(316,945)
3075	West Linn School District	9,792	0.45783591%	69,712,111	0.50309742%	(1,676,439)	(2,032,053)
3116	Colton School District 53	722	0.03373792%	4,168,826	0.03008553%	(123,537)	(121,518)
3122	Oregon City School District 62	10,123	0.47333234%	53,846,454	0.38859836%	(1,733,181)	(1,569,582)
3160	Gladstone School District 115	2,844	0.13297387%	14,779,657	0.10666163%	(486,905)	(430,815)
3179	Clatsop County School District 1C	2,618	0.12239246%	14,289,881	0.10312702%	(448,159)	(416,539)
3186	Jewell School District 8	319	0.01491759%	2,673,136	0.01929145%	(54,623)	(77,920)
3187	Seaside Schools	1,621	0.07577600%	11,215,005	0.08093629%	(277,466)	(326,909)
3195	Warrenton-Hammond School District	689	0.03223657%	6,818,090	0.04920470%	(118,039)	(198,742)
3230	Vernonia School District	689	0.03221834%	4,287,568	0.03094246%	(117,973)	(124,979)
3241	Coquille School District 8	971	0.04540875%	8,527,631	0.06154209%	(166,271)	(248,574)
3242	Coos Bay School District 9	2,925	0.13676253%	19,080,162	0.13769745%	(500,778)	(556,172)
3245	North Bend Public Schools	361	0.01686966%	15,656,688	0.11299097%	(61,771)	(456,380)
3252	Powers School District	222	0.01040233%	1,362,308	0.00983149%	(38,090)	(39,710)
3257	Myrtle Point School District 41	516	0.02412015%	3,984,103	0.02875242%	(88,320)	(116,133)
3264	Bandon School District	585	0.02735475%	4,714,561	0.03402398%	(100,164)	(137,426)
3274	Crook County School District	2,962	0.13849485%	21,396,479	0.15441382%	(507,121)	(623,691)
3275	Port Orford-Langlois School District 2Cj	101	0.00470649%	2,033,202	0.01467318%	(17,234)	(59,266)
3283	Brookings-Harbor School District 17C	1,094	0.05114153%	8,491,036	0.06127800%	(187,263)	(247,507)
3288	Central Curry School District 1	684	0.03197287%	3,010,883	0.02172890%	(117,074)	(87,765)
3291	Bend-La Pine Public Schools	18,894	0.88339036%	124,978,959	0.90194646%	(3,234,674)	(3,643,038)
3296	Sisters School District	1,547	0.07233240%	8,736,139	0.06304685%	(264,857)	(254,652)
3307	Oakland School District	491	0.02294330%	3,816,310	0.02754150%	(84,011)	(111,242)
3310	Roseburg Public Schools	6,598	0.30851090%	36,527,928	0.26361426%	(1,129,662)	(1,064,760)
3316	Glide School District 12	722	0.03374586%	5,008,380	0.03614441%	(123,566)	(145,990)
3318	Days Creek School District 15	217	0.01014845%	1,826,907	0.01318440%	(37,160)	(53,253)
3319	South Umpqua School District	1,213	0.05671488%	8,427,220	0.06081745%	(207,671)	(245,647)
3320	Camas Valley School District 21	162	0.00758948%	1,725,852	0.01245510%	(27,790)	(50,307)
3321	North Douglas School District 22	309	0.01445049%	2,119,349	0.01529489%	(52,913)	(61,777)
3324	Yoncalla School District 32	246	0.01148614%	2,263,211	0.01633311%	(42,058)	(65,971)
3325	Elkton School District 34	197	0.00922922%	1,871,488	0.01350613%	(33,794)	(54,552)
3335	Riddle School District	542	0.02533628%	2,428,757	0.01752782%	(92,773)	(70,796)
3338	Glendale 77	275	0.01286218%	2,205,390	0.01591583%	(47,097)	(64,285)
3349	Winston-Dillard Schools	1,392	0.06508191%	9,477,846	0.06839959%	(238,308)	(276,272)
3353	Sutherlin School District 130	1,448	0.06768577%	8,991,632	0.06489069%	(247,842)	(262,099)
3361	Arlington Public Schools	277	0.01296925%	1,083,747	0.00782117%	(47,489)	(31,590)
3364	Condon Admin School District 25J	367	0.01715394%	985,654	0.00711325%	(62,812)	(28,731)
3370	Prairie City School District 4	463	0.02166124%	1,747,229	0.01260938%	(79,316)	(50,930)
3372	Monument School District 8	171	0.00797615%	601,801	0.00434307%	(29,206)	(17,542)
3375	Dayville School District 16J	55	0.00255897%	712,346	0.00514085%	(9,370)	(20,764)
3376	Long Creek Schools	155	0.00724956%	440,945	0.00318221%	(26,545)	(12,853)
3394	Crane Elementary School	248	0.01160490%	1,065,010	0.00768595%	(42,493)	(31,044)
3395	Pine Creek School	0	0.00000000%	72,459	0.00052292%	0	(2,112)
3396	Diamond School District 7	10	0.00046289%	18,815	0.00013578%	(1,695)	(548)
3397	Suntex School District	2	0.00008790%	40,806	0.00029449%	(322)	(1,189)
3398	Drewsey School	0	0.00000000%	209,225	0.00150993%	0	(6,099)
3399	Frenchglen School District	51	0.00237989%	176,893	0.00127660%	(8,714)	(5,156)
3405	Fields-Trout Creek 33	0	0.00000000%	168,594	0.00121671%	0	(4,914)
3407	Crane Union High School	266	0.01243857%	1,029,594	0.00743036%	(45,546)	(30,012)
3409	Hood River County School District	5,562	0.26005692%	32,584,637	0.23515637%	(952,240)	(949,817)
3414	Phoenix-Talent School District	2,648	0.12379609%	18,685,244	0.13484742%	(453,299)	(544,660)
3415	Ashland Public Schools	2,887	0.13497551%	23,496,227	0.16956725%	(494,234)	(684,897)
3416	Central Point School District 6	4,793	0.22410557%	32,170,429	0.23216712%	(820,598)	(937,743)
3417	Eagle Point School District 9	5,967	0.27901378%	26,377,115	0.19035800%	(1,021,653)	(768,872)
3424	Rogue River School District	869	0.04064475%	6,485,019	0.04680100%	(148,827)	(189,033)
3432	Prospect School District	245	0.01147492%	1,569,294	0.01132526%	(42,017)	(45,744)
3439	Butte Falls School District	324	0.01514529%	1,735,230	0.01252278%	(55,457)	(50,581)
3440	Pinehurst School	3	0.00015430%	219,284	0.00158253%	(565)	(6,392)
3445	Culver School District 4	813	0.03802640%	4,937,523	0.03563305%	(139,240)	(143,925)
3446	Ashwood School	30	0.00141905%	27,565	0.00019893%	(5,196)	(803)
3447	Madras School District	3,451	0.16136100%	24,956,887	0.18010852%	(590,849)	(727,474)
3451	Black Butte School District	0	0.00000000%	415,894	0.00300142%	0	(12,123)
3454	Grants Pass School District	8,588	0.40153670%	44,415,351	0.32053611%	(1,470,290)	(1,294,673)
3456	Klamath County School District	6,030	0.28194213%	47,950,864	0.34605115%	(1,032,376)	(1,397,730)
3457	Klamath Falls City Schools	3,576	0.16719338%	20,142,942	0.14536731%	(612,205)	(587,151)
3461	Lake County School District 7	914	0.04271652%	6,214,641	0.04484974%	(156,413)	(181,152)
3462	Paisley School District	139	0.00650426%	1,198,467	0.00864908%	(23,816)	(34,934)
3463	North Lake School District 14	417	0.01950017%	2,189,050	0.01579791%	(71,403)	(63,809)
3464	Plush School District	55	0.00256037%	154,116	0.00111222%	(9,375)	(4,492)
3465	Adel School District 21	42	0.00196236%	94,720	0.00068357%	(7,185)	(2,761)
3470	Pleasant Hill School District	699	0.03267281%	6,059,261	0.04372840%	(119,637)	(176,623)
3473	Eugene School District 4J	20,562	0.96140225%	134,250,232	0.96885526%	(3,520,327)	(3,913,289)
3487	Springfield School District 19	11,804	0.55190951%	71,244,552	0.51415672%	(2,020,904)	(2,076,723)
3494	Fern Ridge School District	1,356	0.06339494%	7,987,943	0.05764728%	(232,131)	(232,842)
3498	Mapleton School District	184	0.00862606%	1,955,408	0.01411176%	(31,586)	(56,999)
3502	Creswell School District 40	1,465	0.06849512%	7,879,314	0.05686333%	(250,806)	(229,676)
3506	South Lane School District	2,254	0.10538441%	21,955,372	0.15844723%	(385,882)	(639,982)
3510	Bethel School District	4,795	0.22418692%	39,803,818	0.28725566%	(820,896)	(1,160,250)
3517	Crow-Applegate-Lorane District 66	283	0.01325119%	2,650,560	0.01912853%	(48,521)	(77,262)
3519	McKenzie School District	130	0.00606148%	2,513,930	0.01814250%	(22,195)	(73,279)
3520	Junction City School District 69	1,733	0.08103234%	11,070,098	0.07989054%	(296,713)	(322,685)
3522	Lowell School District	178	0.00831747%	3,241,314	0.02339187%	(30,456)	(94,482)
3524	Oakridge School District	515	0.02409257%	3,796,338	0.02739736%	(88,219)	(110,660)
3527	Marcola School District 79	385	0.01802033%	3,147,968	0.02271821%	(65,984)	(91,761)
3533	Triangle Lake Schools	890	0.04162009%	2,768,273	0.01997803%	(152,399)	(80,693)
3537	Siuslaw School District 97J	1,587	0.07418535%	11,071,519	0.07990079%	(271,641)	(322,726)
3579	Lincoln County School District	2,940	0.13746014%	31,587,002	0.22795665%	(503,332)	(920,736)
3615	Central Linn School District 552C	639	0.02985855%	4,409,737	0.03182413%	(109,332)	(128,540)
3618	Sweet Home School District 55	2,002	0.09359855%	15,454,797	0.11153397%	(342,726)	(450,495)
3647	Scio School District 95C	534	0.02494680%	4,538,822	0.03275571%	(91,347)	(132,303)
3665	Santiam Canyon School District	572	0.02674318%	4,618,097	0.03332782%	(97,924)	(134,614)
3684	Ontario School District 8C	2,153	0.10067278%	17,032,415	0.12291930%	(368,629)	(496,482)
3687	Juntura Grade School	0	0.00000000%	62,666	0.00045225%	0	(1,827)
3694	Nyssa School District 26	1,315	0.06146157%	8,993,474	0.06490398%	(225,051)	(262,153)
3696	Annex Elementary School	234	0.01094190%	741,128	0.00534856%	(40,066)	(21,603)
3707	Adrian School District 61	418	0.01956142%	1,917,328	0.01383695%	(71,627)	(55,889)
3709	Harper School District 66	321	0.01502279%	1,371,943	0.00990102%	(55,008)	(39,991)
3712	W W Jones School	0	0.00000000%	161,640	0.00116652%	0	(4,712)





Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
Employer		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Number	Employer Name	Measurement Period Contribution	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3729	Jefferson School District 14Cj	684	0.03199812%	6,049,921	0.04366099%	(117,166)	(176,350)
3730	North Marion School District 15	2,373	0.11096991%	13,144,800	0.09486322%	(406,334)	(383,161)
3735	Salem-Keizer Public Schools	47,337	2.21328993%	331,862,482	2.39498066%	(8,104,312)	(9,673,531)
3750	St Paul School District	320	0.01494985%	2,193,035	0.01582667%	(54,741)	(63,925)
3780	Mt Angel School District 91	925	0.04326310%	4,827,604	0.03483979%	(158,415)	(140,721)
3786	Woodburn School District	7,692	0.35964963%	43,651,716	0.31502511%	(1,316,914)	(1,272,413)
3809	Morrow County Schools	3,204	0.14978415%	17,033,211	0.12292505%	(548,458)	(496,505)
3818	Portland Public Schools	62,628	2.92825675%	455,882,767	3.29000858%	(10,722,276)	(13,288,625)
3820	Parkrose School District	3,520	0.16460495%	23,328,492	0.16835674%	(602,727)	(680,007)
3824	Reynolds School District	15,988	0.74753724%	89,188,089	0.64365139%	(2,737,226)	(2,599,763)
3842	Corbett School District 39	667	0.03116913%	8,093,884	0.05841183%	(114,131)	(235,930)
3843	David Douglas School District	15,577	0.72831013%	91,674,179	0.66159297%	(2,666,823)	(2,672,230)
3847	Riverdale School	942	0.04405515%	5,669,152	0.04091306%	(161,315)	(165,251)
3850	Dallas School District	3,216	0.15035832%	20,887,208	0.15073852%	(550,561)	(608,846)
3859	Central School District 13J	3,739	0.17479875%	25,518,477	0.18416140%	(640,053)	(743,844)
3865	Perrydale School District 21	338	0.01579988%	2,354,927	0.01699501%	(57,854)	(68,644)
3887	Falls City School District	232	0.01084091%	2,086,244	0.01505597%	(39,696)	(60,812)
3902	Tillamook Public Schools	1,464	0.06844930%	15,023,855	0.10842396%	(250,638)	(437,934)
3920	Neah-Kah-Nie School District	1,446	0.06762826%	7,148,149	0.05158666%	(247,632)	(208,363)
3927	Echo School District	300	0.01401566%	2,451,296	0.01769048%	(51,321)	(71,453)
3928	Umatilla School District 6R	1,008	0.04713732%	9,403,752	0.06786487%	(172,601)	(274,112)
3931	Pendleton School District 16R	4,594	0.21478377%	20,404,080	0.14725188%	(786,465)	(594,763)
3935	Athena-Weston School District 29Rj	944	0.04415521%	4,646,534	0.03353304%	(161,681)	(135,443)
3942	Stanfield School District	507	0.02372600%	3,913,536	0.02824315%	(86,877)	(114,076)
3944	Ukiah School	143	0.00666838%	335,981	0.00242470%	(24,417)	(9,794)
3957	Helix School District	329	0.01538889%	1,399,196	0.01009770%	(56,349)	(40,785)
3958	Pilot Rock School District 2R	348	0.01626791%	2,468,110	0.01781182%	(59,568)	(71,943)
3965	La Grande Public Schools	2,014	0.09416431%	15,527,089	0.11205569%	(344,798)	(452,602)
3966	Union County School District	667	0.03120653%	2,604,176	0.01879378%	(114,268)	(75,910)
3967	North Powder School District	427	0.01994201%	1,952,684	0.01409210%	(73,021)	(56,919)
3969	Imbler School District	455	0.02128672%	2,148,876	0.01550798%	(77,945)	(62,638)
3970	Cove School District	251	0.01173115%	2,133,325	0.01539575%	(42,955)	(62,185)
3973	Elgin School District 23	411	0.01920981%	3,221,694	0.02325028%	(70,340)	(93,910)
3986	Joseph School District 6	367	0.01716890%	2,162,849	0.01560882%	(62,867)	(63,045)
3990	Wallowa School	236	0.01102559%	1,556,229	0.01123097%	(40,372)	(45,363)
3993	Enterprise School District 21	361	0.01689912%	2,561,152	0.01848329%	(61,879)	(74,656)
4003	Troy School District 54	0	0.00000000%	62,791	0.00045315%	0	(1,830)
4012	Dufur Schools	505	0.02360490%	2,982,952	0.02152733%	(86,433)	(86,951)
4034	Gaston Public Schools	493	0.02304149%	4,106,414	0.02963511%	(84,370)	(119,699)
4035	Banks School District	1,130	0.05282569%	6,688,348	0.04826838%	(193,430)	(194,960)
4062	Beaverton School District	59,855	2.79859930%	342,135,711	2.46912037%	(10,247,515)	(9,972,987)
4109	Spray School District 1	78	0.00362408%	712,937	0.00514511%	(13,270)	(20,782)
4114	Fossil School District 21J	297	0.01387071%	1,150,485	0.00830280%	(50,790)	(33,536)
4135	Newberg School District 29Jt	5,606	0.26213851%	29,682,997	0.21421585%	(959,862)	(865,236)
4142	McMinnville Schools	6,752	0.31569454%	48,821,678	0.35233562%	(1,155,966)	(1,423,114)
4144	Sheridan School District 48J	656	0.03069221%	6,078,280	0.04386565%	(112,384)	(177,177)
4166	Yamhill-Carlton School District 1	838	0.03919063%	6,230,557	0.04496460%	(143,503)	(181,616)
4219	Grant County Education Service District	156	0.00728556%	952,953	0.00687726%	(26,677)	(27,778)
4220	Jefferson County Education Service District	315	0.01473056%	1,333,060	0.00962041%	(53,938)	(38,858)
4223	InterMountain Education Service District	2,272	0.10621667%	15,151,214	0.10934307%	(388,929)	(441,646)
4224	Wallowa County Region 18	204	0.00955745%	1,511,577	0.01090873%	(34,996)	(44,061)
4226	North Central Education Service District	85	0.00398784%	1,121,329	0.00809239%	(14,602)	(32,686)
4232	South Coast Education Service District Region 7	1,111	0.05196117%	6,489,789	0.04683542%	(190,264)	(189,172)
4237	Douglas Education Service District	1,170	0.05470109%	16,600,436	0.11980180%	(200,297)	(483,890)
4238	Multnomah Education Service District	4,320	0.20200528%	36,112,784	0.26061825%	(739,674)	(1,052,659)
4252	High Desert Education Service District	3,459	0.16171775%	18,887,857	0.13630963%	(592,155)	(550,566)
4254	Willamette Education Service District	5,073	0.23720153%	26,560,927	0.19168454%	(868,551)	(774,230)
4258	Hermiston School District 8R	5,490	0.25668860%	36,547,505	0.26375554%	(939,906)	(1,065,331)
4259	Clackamas Education Service District	3,940	0.18422622%	24,454,744	0.17648466%	(674,574)	(712,837)
4260	Greater Albany School District 8J	9,310	0.43531669%	66,037,780	0.47658055%	(1,593,981)	(1,924,949)
4268	Lake Oswego School District	9,521	0.44515140%	56,710,676	0.40926884%	(1,629,992)	(1,653,072)
4270	Silver Falls School District	5,290	0.24732052%	25,301,832	0.18259792%	(905,603)	(737,529)
4271	Malheur Education Service District Region 14	501	0.02342395%	4,301,086	0.03104002%	(85,771)	(125,373)
4272	Linn-Benton-Lincoln Education Service District	3,492	0.16328175%	16,856,244	0.12164791%	(597,882)	(491,346)
4273	Double O School District	11	0.00051572%	24,466	0.00017657%	(1,888)	(713)
4276	Lane County Education Service District	2,234	0.10444040%	13,482,385	0.09729949%	(382,425)	(393,001)
4277	Mitchell School	118	0.00551256%	707,474	0.00510569%	(20,185)	(20,622)
4279	St Helens School District 502	4,410	0.20617501%	21,706,237	0.15664928%	(754,942)	(632,720)
4280	Northwest Regional Education Service District	5,169	0.24168873%	44,568,782	0.32164338%	(884,982)	(1,299,145)
4286	Southern Oregon Education Service District	3,337	0.15602751%	13,532,022	0.09765772%	(571,319)	(394,444)
4288	Medford School District 549C	11,287	0.52773044%	82,216,420	0.59333835%	(1,932,369)	(2,396,544)
4291	Dayton Public Schools	1,168	0.05463329%	5,991,373	0.04323846%	(200,048)	(174,644)
4293	Lake County Education Service District	211	0.00986323%	742,943	0.00536166%	(36,116)	(21,656)
4294	Harney Education Service District Region XVII	266	0.01243249%	1,722,605	0.01243167%	(45,524)	(50,213)
4295	Wasco County Education Service District	555	0.02593944%	3,624,596	0.02615794%	(94,981)	(105,653)
4306	Amity School District	796	0.03720022%	5,435,739	0.03922857%	(136,215)	(158,448)
4309	Scappoose School District	1,925	0.09002731%	13,445,301	0.09703186%	(329,649)	(391,920)
4311	Redmond School District 2J	8,380	0.39183617%	47,635,806	0.34377744%	(1,434,770)	(1,388,546)
4312	Reedsport School District	520	0.02430577%	4,240,597	0.03060348%	(88,999)	(123,610)
4313	Forest Grove School District	6,657	0.31124895%	47,241,512	0.34093190%	(1,139,687)	(1,377,053)
4314	Willamina School District 30J	995	0.04650892%	6,421,535	0.04634285%	(170,300)	(187,183)
4315	John Day School District	581	0.02716773%	3,654,551	0.02637412%	(99,479)	(106,527)
4316	Tigard-Tualatin School District 23J	17,280	0.80795334%	93,337,990	0.67360034%	(2,958,449)	(2,720,729)
4317	Sherwood School District 88J	5,276	0.24669398%	33,641,522	0.24278368%	(903,309)	(980,624)
4320	Rainier School District 13	719	0.03359998%	6,359,163	0.04589272%	(123,032)	(185,365)
4321	North Clackamas School District 12	25,773	1.20507017%	141,293,408	1.01968435%	(4,412,555)	(4,118,592)
4323	Estacada School District 108	1,789	0.08366191%	14,582,540	0.10523908%	(306,341)	(425,070)
4324	Centennial School District 28	7,498	0.35058219%	41,810,635	0.30173843%	(1,283,712)	(1,218,747)
4326	Harney County School District 3	1,027	0.04800045%	4,904,147	0.03539218%	(175,761)	(142,952)
4327	Jordan Valley School District 3	62	0.00288346%	710,049	0.00512427%	(10,558)	(20,697)
4329	Gervais School District 1	1,196	0.05591348%	7,656,836	0.05525775%	(204,736)	(223,191)
4330	Vale School District 84	1,035	0.04840769%	6,559,687	0.04733986%	(177,252)	(191,210)
4331	Molalla River School District	3,003	0.14039409%	17,156,663	0.12381597%	(514,075)	(500,103)
4332	Gresham-Barlow School District 10	15,432	0.72154263%	76,107,301	0.54925014%	(2,642,043)	(2,218,468)
4333	Canby School District	6,328	0.29589560%	34,347,481	0.24787844%	(1,083,469)	(1,001,202)
4334	Cascade School District 5	3,331	0.15576661%	16,407,218	0.11840739%	(570,364)	(478,258)
4335	Milton-Freewater Unified School District 7	1,631	0.07627910%	11,204,672	0.08086173%	(279,308)	(326,607)
4336	Nestucca Valley School District 101	964	0.04508613%	4,513,414	0.03257234%	(165,090)	(131,562)
4337	Sherman County School District	242	0.01133512%	1,786,107	0.01288995%	(41,505)	(52,064)
4338	Three Rivers U J School District	5,090	0.23796693%	30,115,452	0.21733679%	(871,354)	(877,842)
4339	Lebanon Community School District	4,368	0.20424491%	26,897,292	0.19411201%	(747,875)	(784,035)
4340	Monroe School District 1J	312	0.01458889%	2,397,148	0.01729970%	(53,420)	(69,875)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer  
June 30, 2024 Meaurement Date (MD)

		2,138,751	100.000000%	13,856,582,934	100.000000%	(366,165,848)	(403,908,515)
		Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
Employer		Measurement Period	Share at Prior	Measurement Period	at Current	Liability/(Asset) at Prior	Liability/(Asset) at
Number	Employer Name	Contribution	Measurement Date	Valuation Pay	Measurement Date	Measurement Date	Measurement Date
4341	Hillsboro School District 1J	22,812	1.06660477%	163,089,263	1.17698038%	(3,905,542)	(4,753,924)
4342	North Santiam School District 29J	1,504	0.07030412%	13,559,197	0.09785383%	(257,430)	(395,240)
4343	Harrisburg Sschool District 7	657	0.03072447%	5,031,519	0.03631140%	(112,503)	(146,665)
4344	South Wasco County School District 1	549	0.02565189%	2,658,966	0.01918919%	(93,928)	(77,507)
4345	Oregon Trail School District 46	4,122	0.19273819%	28,410,950	0.20503576%	(705,741)	(828,157)
4346	Knappa School District 4	187	0.00875745%	4,521,406	0.03263002%	(32,067)	(131,795)
4347	Clatskanie School District 6J	599	0.02799718%	6,127,580	0.04422144%	(102,516)	(178,614)
4348	Lourdes Charter School	32	0.00147984%	199,086	0.00143676%	(5,419)	(5,803)
4350	Ridgeline Montessori	116	0.00543027%	1,370,934	0.00989374%	(19,884)	(39,962)
4351	The Village School	0	0.00000000%	265,935	0.00191920%	0	(7,752)
4352	Armadillo Technical Institute	0	0.00000000%	399,519	0.00288324%	0	(11,646)
4354	Opal Charter School	0	0.00000000%	0	0.00000000%	0	0
4355	Three Rivers Charter School	6	0.00026745%	708,976	0.00511653%	(979)	(20,666)
4360	Luckiamute Valley Charter School	172	0.00802758%	1,577,361	0.01138348%	(29,394)	(45,979)
4362	Kings Valley Charter School	0	0.00000000%	44,096	0.00031823%	0	(1,285)
4363	Multisensory Learning Academy	159	0.00741461%	2,526,844	0.01823569%	(27,150)	(73,656)
4365	Mitch Charter School	15	0.00067937%	988,884	0.00713657%	(2,488)	(28,825)
4366	Sand Ridge Charter School	43	0.00202174%	1,567,443	0.01131190%	(7,403)	(45,690)
4367	Arthur Academy Charter School	130	0.00607551%	4,834,491	0.03488949%	(22,246)	(140,922)
4369	Trillium Charter School	0	0.00000000%	0	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	88	0.00411175%	704,591	0.00508488%	(15,056)	(20,538)
4371	The Lighthouse School	76	0.00357452%	1,021,372	0.00737102%	(13,089)	(29,772)
4373	Sheridan Japanese School Foundation	0	0.00000000%	0	0.00000000%	0	0
4374	Ione School District	396	0.01850893%	1,291,135	0.00931785%	(67,773)	(37,636)
4375	Eddyville Charter School	153	0.00715745%	1,754,208	0.01265974%	(26,208)	(51,134)
4376	Four Rivers Community School	196	0.00918246%	2,153,808	0.01554357%	(33,623)	(62,782)
4378	Mosier Community School	66	0.00310134%	976,678	0.00704848%	(11,356)	(28,469)
4379	Siletz Valley School	27	0.00125634%	1,493,742	0.01078002%	(4,600)	(43,541)
4380	The Emerson School	40	0.00187446%	720,186	0.00519743%	(6,864)	(20,993)
4381	North Wasco County School District 21	3,006	0.14054979%	20,010,860	0.14441411%	(514,645)	(583,301)
4382	Self Enhancement Inc	0	0.00000000%	0	0.00000000%	0	0
4383	City View Charter School	0	0.00000000%	1,590,535	0.01147855%	0	(46,363)
4386	Nixyaawii Community School	110	0.00515114%	723,829	0.00522372%	(18,862)	(21,099)
4388	West Lane Tech	89	0.00416037%	523,893	0.00378082%	(15,234)	(15,271)
4390	Oregon Connections Academy	1,270	0.05936409%	11,315,405	0.08166086%	(217,371)	(329,835)
4392	Eagleridge High School	20	0.00091596%	940,332	0.00678618%	(3,354)	(27,410)
4393	Cascade Heights Public Charter School	83	0.00387750%	905,389	0.00653400%	(14,198)	(26,391)
4396	Sweet Home Charter School	14	0.00067610%	742,861	0.00536107%	(2,476)	(21,654)
4397	Springwater Environmental Sciences School	197	0.00922033%	1,038,296	0.00749316%	(33,762)	(30,266)
4400	Phoenix School	0	0.00000000%	441,965	0.00318956%	0	(12,883)
4401	Ballston Community School	0	0.00000000%	0	0.00000000%	0	0
4402	Sage Community School	0	0.00000000%	0	0.00000000%	0	0
4403	Portland Village School	28	0.00130824%	2,100,048	0.01515560%	(4,790)	(61,215)
4404	Alliance Charter Academy	150	0.00699427%	2,247,351	0.01621865%	(25,611)	(65,509)
4405	Forest Grove Community School	38	0.00176645%	1,100,855	0.00794464%	(6,468)	(32,089)
4407	Madrone Trail Public Charter School	59	0.00275815%	1,331,739	0.00961088%	(10,099)	(38,819)
4408	Muddy Creek Charter School	20	0.00092390%	749,652	0.00541008%	(3,383)	(21,852)
4409	Southwest Charter School	0	0.00000000%	903,283	0.00651880%	0	(26,330)
4410	Ace Academy	0	0.00000000%	0	0.00000000%	0	0
4411	Sherwood Charter School	97	0.00455687%	947,970	0.00684130%	(16,686)	(27,633)
4412	Estacada Web Academy	624	0.02917637%	3,808,001	0.02748153%	(106,834)	(111,000)
4413	Marcola Early College Academy	0	0.00000000%	0	0.00000000%	0	0
4414	Marcola Web Academy	0	0.00000000%	0	0.00000000%	0	0
4418	Lewis And Clark Montessori Charter School	84	0.00391256%	1,873,642	0.01352167%	(14,326)	(54,615)
4419	Silvies River Web Academy	135	0.00633360%	2,706,694	0.01953363%	(23,191)	(78,898)
4420	Oregon Virtual Academy	351	0.01640350%	7,112,750	0.05133120%	(60,064)	(207,331)
4422	Redmond Proficiency Academy	368	0.01718620%	4,778,318	0.03448410%	(62,930)	(139,284)
4423	Molalla River Academy	105	0.00490847%	1,340,937	0.00967725%	(17,973)	(39,878)
4424	The Ivy School	0	0.00002057%	1,221,549	0.00881566%	(75)	(35,607)
4429	Clackamas Web Academy	15	0.00068217%	24,309	0.00017543%	(2,498)	(709)
4430	Clackamas Charter Alliance 2	7	0.00033711%	99,492	0.00071801%	(1,234)	(2,900)
4432	Renaissance Public Academy	0	0.00000000%	0	0.00000000%	0	0
4433	Powell Butte Community Charter School	97	0.00453863%	951,261	0.00686505%	(16,619)	(27,729)
4434	Logos Public Charter School	98	0.00459240%	4,741,241	0.03421652%	(16,816)	(138,203)
4435	Sunny Wolf Charter School	11	0.00049936%	1,094,142	0.00789619%	(1,828)	(31,893)
4436	Academy Of Arts & Academics	0	0.00000000%	0	0.00000000%	0	0
4437	Center for Advance Learning	126	0.00590111%	1,194,294	0.00861897%	(21,608)	(34,813)
4440	Sheridan Allprep Academy	204	0.00955838%	1,602,410	0.01156425%	(35,000)	(46,709)
4441	Baker Web Academy	1,283	0.06000465%	11,366,066	0.08202647%	(219,717)	(331,312)
4443	Knova Learning Oreogn	0	0.00000000%	1,546,352	0.01115969%	0	(45,075)
4444	Bennett Pearson Academy, Inc.	138	0.00645610%	829,354	0.00598527%	(23,640)	(24,175)
4446	Coburg Community Charter School	8	0.00037639%	1,387,187	0.01001103%	(1,378)	(40,435)
4447	Arco Iris Spanish Immersion Charter School	136	0.00633641%	1,260,339	0.00909560%	(23,202)	(36,738)
4448	Gresham Barlow Web Academy	166	0.00774003%	3,943,822	0.02846172%	(28,341)	(114,959)
4449	Mosier Middle School	0	0.00000000%	0	0.00000000%	0	0
4450	Sauvie Island Academy	133	0.00620830%	1,015,318	0.00732733%	(22,733)	(29,596)
4451	River's Edge Academy Charter School	75	0.00351140%	970,482	0.00700376%	(12,858)	(28,289)
4452	South Columbia Family School	46	0.00214752%	240,382	0.00173478%	(7,863)	(7,007)
4453	Woodland Educational Initiative	0	0.00000000%	1,014,361	0.00732042%	0	(29,568)
4454	Le Monde Immersion Charter School	0	0.00000000%	1,867,906	0.01348028%	0	(54,448)
4455	Hope Chinese Charter School	111	0.00518854%	1,939,551	0.01399733%	(18,999)	(56,536)
4456	Insight School of Oregon Charter	152	0.00711724%	3,171,582	0.02288863%	(26,061)	(92,449)
4457	Oregon Virtual Education East	0	0.00000000%	0	0.00000000%	0	0
4458	Oregon Virtual Education West	0	0.00000000%	0	0.00000000%	0	0
4459	Crater Lake Charter Academy	46	0.00215359%	1,521,619	0.01098120%	(7,886)	(44,354)
4460	Kairos Pdx	0	0.00000000%	1,972,441	0.01423468%	0	(57,495)
4461	Mountain View Academy	0	0.00000000%	0	0.00000000%	0	0
4462	Bend International School	0	0.00000000%	1,229,335	0.00887184%	0	(35,834)
4463	Dallas Community School-Community Innovation Partners	125	0.00582162%	1,032,278	0.00744973%	(21,317)	(30,090)
4464	The Valley School Of Southern Oregon	30	0.00140035%	486,725	0.00351259%	(5,128)	(14,188)
4465	Bridge Educational Foundation	0	0.00000000%	0	0.00000000%	0	0
4467	Cannon Beach Academy	19	0.00089024%	289,154	0.00208676%	(3,260)	(8,429)
4468	Frontier Charter Academy	56	0.00262910%	2,828,433	0.02041220%	(9,627)	(82,447)
4469	Desert Sky Montessori	0	0.00000000%	591,798	0.00427088%	0	(17,250)
4470	Oregon Family School	185	0.00863354%	2,858,667	0.02063039%	(31,613)	(83,328)
4471	Wahtonka Community School	0	0.00000000%	0	0.00000000%	0	0
4472	Valley Inquiry Charter School	6	0.00027867%	369,162	0.00266416%	(1,020)	(10,761)
4473	Willamette Connections Academy	32	0.00148919%	2,235,264	0.01613142%	(5,453)	(65,156)
4474	Oregon for Quality Virtual Education Inc	51	0.00236867%	1,165,408	0.00841050%	(8,673)	(33,971)
4475	Teach-NW	89	0.00418001%	1,951,214	0.01408150%	(15,306)	(56,876)
4479	Harmony Academy	10	0.00047317%	379,082	0.00273575%	(1,733)	(11,050)
4480	Holla School	0	0.00000000%	145,213	0.00104797%	0	(4,233)





Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
1000	State Agencies	(123,794,102)	0	0	3,495,330	6,926,048	0	2,421,203	1,565,870	0	123,526	0	(14,717,833)	8,639,719	0	(6,078,114)
2000	Lake County	(155,425)	0	0	4,388	211	0	3,040	1,966	0	33,052	0	(18,478)	(29,015)	0	(47,493)
2001	Clackamas County	(5,536,061)	0	0	156,311	86,447	0	108,276	70,026	0	393,613	0	(658,180)	(171,994)	0	(830,174)
2002	Curry County	(198,689)	0	0	5,610	2,033	0	3,886	2,513	0	16,617	0	(23,622)	(15,377)	0	(38,999)
2003	Douglas County	(875,771)	0	0	24,727	8,101	0	17,129	11,078	0	45,579	0	(104,120)	(35,051)	0	(139,171)
2004	Harney County	(152,735)	0	0	4,312	3,212	0	2,987	1,932	0	59,731	0	(18,159)	(42,675)	0	(60,834)
2005	Jackson County	(1,598,189)	0	0	45,125	35,232	0	31,258	20,215	0	138,965	0	(190,008)	(49,438)	0	(239,446)
2006	Jefferson County	(243,722)	0	0	6,881	0	0	4,767	3,083	0	35,373	0	(28,976)	(40,087)	0	(69,063)
2007	Klamath County	(129,151)	0	0	3,647	8,571	0	2,526	1,634	0	52,055	0	(15,355)	(20,322)	0	(35,677)
2008	Lane County	(3,742,398)	0	0	105,667	4,590	0	73,195	47,338	0	343,871	0	(444,932)	(319,607)	0	(764,539)
2009	Marion County	(3,018,040)	0	0	85,214	45,557	0	59,028	38,175	0	165,721	0	(358,814)	(55,771)	0	(414,585)
2011	Washington County	(5,423,261)	0	0	153,126	161,484	0	106,070	68,599	0	90,051	0	(644,769)	(186,324)	0	(831,093)
2012	Grant County	(111,176)	0	0	3,139	7,206	0	2,174	1,406	0	47,779	0	(13,218)	(19,215)	0	(32,433)
2013	Umatilla County	(580,116)	0	0	16,380	22,839	0	11,346	7,338	0	9,907	0	(68,970)	(18,470)	0	(87,440)
2014	Linn County	(1,414,683)	0	0	39,944	31,139	0	27,669	17,894	0	0	0	(168,191)	38,197	0	(129,994)
2015	Yamhill County	(1,267,316)	0	0	35,783	36,908	0	24,787	16,030	0	356,152	0	(150,671)	(202,571)	0	(353,242)
2016	Sherman County	(77,302)	0	0	2,183	22,104	0	1,512	978	0	1,343	0	(9,190)	16,527	0	7,337
2017	Columbia County	(416,503)	0	0	11,760	0	0	8,146	5,268	0	40,570	0	(49,518)	(45,637)	0	(95,155)
2018	Coos County	(592,355)	0	0	16,725	0	0	11,585	7,493	0	26,079	0	(70,425)	(34,537)	0	(104,962)
2020	Wasco County	(250,630)	0	0	7,077	3,911	0	4,902	3,170	0	35,082	0	(29,797)	(25,067)	0	(54,864)
2021	Baker County	(186,087)	0	0	5,254	4,269	0	3,640	2,354	0	3,005	0	(22,124)	(6,900)	0	(29,024)
2022	Gilliam County	(77,261)	0	0	2,181	11,173	0	1,511	977	0	1,714	0	(9,186)	4,098	0	(5,088)
2027	Deschutes County	(2,740,002)	0	0	77,364	0	0	53,590	34,658	0	263,278	0	(325,758)	(292,642)	0	(618,400)
2035	Hood River County	(267,456)	0	0	7,552	41,100	0	5,231	3,383	0	3,861	0	(31,798)	21,700	0	(10,098)
2036	Clatsop County	(544,855)	0	0	15,384	11,048	0	10,656	6,892	0	62,275	0	(64,778)	(29,355)	0	(94,133)
2037	Polk County	(781,575)	0	0	22,068	0	0	15,286	9,886	0	84,367	0	(92,921)	(96,783)	0	(189,704)
2038	Multnomah County	(13,488,921)	0	0	380,860	466,751	0	263,820	170,621	0	1,654,100	0	(1,603,693)	(448,312)	0	(2,052,005)
2039	Malheur County	(245,764)	0	0	6,939	1,329	0	4,807	3,109	0	4,915	0	(29,219)	440	0	(28,779)
2040	Benton County	(1,198,833)	0	0	33,849	202,080	0	23,447	15,164	0	550,466	0	(142,529)	12,726	0	(129,803)
2042	Josephine County	(743,733)	0	0	20,999	36,935	0	14,546	9,407	0	6,452	0	(88,422)	(17,825)	0	(106,247)
2043	Lincoln County	(159,903)	0	0	4,515	4,401	0	3,127	2,023	0	36,430	0	(19,011)	(22,290)	0	(41,301)
2044	Crook County	(90,687)	0	0	2,561	41	0	1,774	1,147	0	3,069	0	(10,782)	(6,946)	0	(17,728)
2050	Wallowa County	(11,007)	0	0	311	4,860	0	215	139	0	1,207	0	(1,309)	(525)	0	(1,834)
2053	Community Counseling Solutions	0	0	0	0	2,800	0	0	0	0	610	0	0	514	0	514
2099	State Judiciary	(911,365)	0	0	25,732	1,985,702	0	17,825	11,528	0	210,449	0	(108,352)	1,053,056	0	944,704
2100	City of Roseburg	(373,806)	0	0	10,554	19,462	0	7,311	4,728	0	5,464	0	(44,442)	2,065	0	(42,377)
2101	City of Salem	(3,196,101)	0	0	90,242	206,979	0	62,510	40,427	0	18,383	0	(379,983)	118,720	0	(261,263)
2102	City of Medford	(1,403,075)	0	0	39,616	37,127	0	27,442	17,747	0	2,720	0	(166,811)	20,572	0	(146,239)
2103	City of Albany	(1,027,874)	0	0	29,022	82,281	0	20,103	13,002	0	24,452	0	(122,204)	13,008	0	(109,196)
2104	City of Ashland	(558,792)	0	0	15,778	5,177	0	10,929	7,068	0	948	0	(66,435)	41,073	0	(25,362)
2105	City of Astoria	(231,871)	0	0	6,547	17,366	0	4,535	2,933	0	5,070	0	(27,567)	28,386	0	819
2106	City of Beaverton	(1,529,413)	0	0	43,183	31,770	0	29,913	19,346	0	5,957	0	(181,831)	(17,417)	0	(199,248)
2107	City of Bend	(1,987,980)	0	0	56,131	0	0	38,882	25,146	0	181,648	0	(236,350)	(153,037)	0	(389,387)
2109	City of Canby	(247,236)	0	0	6,981	5,923	0	4,836	3,127	0	46,152	0	(29,394)	(19,434)	0	(48,828)
2110	City of Coquille	(10,515)	0	0	297	11,565	0	206	133	0	0	0	(1,250)	14,297	0	13,047
2111	City of Eugene	(3,950,532)	0	0	111,543	108,633	0	77,266	49,970	0	3,861	0	(469,677)	61,297	0	(408,380)
2112	City Of Forest Grove	(151,249)	0	0	4,271	0	0	2,958	1,913	0	45,327	0	(17,982)	(47,294)	0	(65,276)
2113	City of Grants Pass	(530,625)	0	0	14,982	0	0	10,378	6,712	0	35,225	0	(63,086)	(16,549)	0	(79,635)
2114	City of Gresham	(1,726,892)	0	0	48,759	0	0	33,775	21,843	0	24,342	0	(205,310)	(54,534)	0	(259,844)
2115	City of Hillsboro	(2,549,347)	0	0	71,981	0	0	49,861	32,247	0	144,223	0	(303,091)	(190,145)	0	(493,236)
2117	City of McMinnville	(439,984)	0	0	12,423	7,226	0	8,605	5,565	0	55,920	0	(52,310)	13,380	0	(38,930)
2118	City of Ontario	(91,636)	0	0	2,587	27,969	0	1,792	1,159	0	1,698	0	(10,895)	15,124	0	4,229
2119	City of Oregon City	(489,109)	0	0	13,810	66,803	0	9,566	6,187	0	3,591	0	(58,150)	47,311	0	(10,839)
2120	City of Lake Oswego	(934,455)	0	0	26,384	39,595	0	18,276	11,820	0	7,413	0	(111,097)	35,799	0	(75,298)
2121	City of Portland	(16,531,904)	0	0	466,779	400,297	0	323,336	209,112	0	2,215,538	0	(1,965,472)	(1,272,735)	0	(3,238,207)
2122	City of Redmond	(536,435)	0	0	15,146	5,775	0	10,492	6,785	0	121,887	0	(63,777)	(87,423)	0	(151,200)
2123	City of St Helens	(178,993)	0	0	5,054	437	0	3,501	2,264	0	2,197	0	(21,280)	(8,490)	0	(29,770)
2125	City of Vernonia	(27,305)	0	0	771	718	0	534	345	0	12,372	0	(3,246)	(8,784)	0	(12,030)
2126	City of West Linn	(294,505)	0	0	8,315	6,457	0	5,760	3,725	0	38,338	0	(35,014)	(15,866)	0	(50,880)
2127	City of Cottage Grove	(158,054)	0	0	4,463	5,636	0	3,091	1,999	0	34,019	0	(18,791)	(15,861)	0	(34,652)
2128	City of Tillamook	(64,868)	0	0	1,832	2,836	0	1,269	821	0	14,374	0	(7,712)	(4,967)	0	(12,679)
2129	City of Sweet Home	(26,408)	0	0	746	1,227	0	516	334	0	0	0	(3,140)	2,368	0	(772)
2131	City of Drain	(12,817)	0	0	362	151	0	251	162	0	2,693	0	(1,524)	(1,751)	0	(3,275)
2132	Eugene Water & Electric Board	(1,613,433)	0	0	45,555	139,767	0	31,556	20,408	0	43,114	0	(191,820)	(66,659)	0	(258,479)
2135	McMinnville Water & Light Department	(176,060)	0	0	4,971	490	0	3,443	2,227	0	2,798	0	(20,932)	(2,842)	0	(23,774)
2138	City of Hood River	(158,017)	0	0	4,462	25,073	0	3,091	1,999	0	2,488	0	(18,787)	14,618	0	(4,169)
2139	City of Reedsport	(44,703)	0	0	1,262	823	0	874	565	0	3,689	0	(5,315)	356	0	(4,959)
2140	City of Lebanon	(240,383)	0	0	6,787	3,295	0	4,701	3,041	0	943	0	(28,579)	(5,155)	0	(33,734)
2142	City of Sherwood	(307,328)	0	0	8,677	656	0	6,011	3,887	0	2,895	0	(36,538)	(11,294)	0	(47,832)
2143	City of Oakland	(7,041)	0	0	199	113	0	138	89	0	1,680	0	(837)	(1,163)	0	(2,000)
2145	City of Vale	(18,104)	0	0	511	236	0	354	229	0	6,732	0	(2,152)	(5,577)	0	(7,729)
2146	City of Prineville	(160,675)	0	0	4,537	8,729	0	3,143	2,032	0	53,211	0	(19,103)	(22,540)	0	(41,643)
2147	City of Wheeler	(4,923)	0	0	139	1,311	0	96	62	0	167	0	(585)	(132)	0	(717)
2148	City of Klamath Falls	(335,091)	0	0	9,461	9,969	0	6,554	4,239	0	8,239	0	(39,839)	18,184	0	(21,655)
2149	City of Canyonville	(8,406)	0	0	237	214	0	164	106	0	1,530	0	(999)	(730)	0	(1,729)
2150	City of Bandon	(80,442)	0	0	2,271	10,716	0	1,573	1,018	0	1,359	0	(9,564)	5,043	0	(4,521



Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2172	City of Sandy	(179,477)	0	0	5,068	0	0	3,510	2,270	0	41,896	0	(21,338)	(39,188)	0	(60,526)
2174	City of Mt Angel	(31,402)	0	0	887	1,217	0	614	397	0	205	0	(3,733)	(739)	0	(4,472)
2175	City of Umatilla	(109,449)	0	0	3,090	5,701	0	2,141	1,384	0	47,710	0	(13,012)	(24,976)	0	(37,988)
2176	City of Scappoose	(80,849)	0	0	2,283	2,256	0	1,581	1,023	0	0	0	(9,612)	3,839	0	(5,773)
2177	City of Condon	(7,356)	0	0	208	3,271	0	144	93	0	302	0	(875)	1,805	0	930
2178	City of Boardman	(57,897)	0	0	1,635	0	0	1,132	732	0	8,454	0	(6,883)	(8,255)	0	(15,138)
2179	City of Estacada	(45,725)	0	0	1,291	1,166	0	894	578	0	9,290	0	(5,436)	(4,152)	0	(9,588)
2180	City of Enterprise	(24,047)	0	0	679	116	0	470	304	0	1,198	0	(2,859)	(267)	0	(3,126)
2181	City of Central Point	(177,226)	0	0	5,004	5,952	0	3,466	2,242	0	0	0	(21,070)	7,416	0	(13,654)
2182	City of Cascade Locks	(26,982)	0	0	762	650	0	528	341	0	296	0	(3,208)	882	0	(2,326)
2183	City of Myrtle Point	(47,427)	0	0	1,339	1,913	0	928	600	0	20,587	0	(5,639)	(11,419)	0	(17,058)
2184	City of Port Orford	(17,252)	0	0	487	77	0	337	218	0	2,815	0	(2,051)	(1,899)	0	(3,950)
2185	City of Wood Village	(27,011)	0	0	763	0	0	528	342	0	6,613	0	(3,211)	(6,599)	0	(9,810)
2186	City of Chiloquin	(7,320)	0	0	207	0	0	143	93	0	493	0	(870)	(887)	0	(1,757)
2187	City of Philomath	(56,179)	0	0	1,586	9,072	0	1,099	711	0	857	0	(6,679)	4,400	0	(2,279)
2188	City of Talent	(52,044)	0	0	1,469	0	0	1,018	658	0	4,501	0	(6,188)	(6,245)	0	(12,433)
2189	City of Willamina	(18,871)	0	0	533	584	0	369	239	0	2,770	0	(2,244)	(1,400)	0	(3,644)
2191	City of Huntington	(3,983)	0	0	112	0	0	78	50	0	1,828	0	(473)	(1,662)	0	(2,135)
2192	City of North Plains	(26,810)	0	0	757	0	0	524	339	0	9,271	0	(3,187)	(8,525)	0	(11,712)
2193	City of Heppner	(11,151)	0	0	315	0	0	218	141	0	5,120	0	(1,326)	(4,655)	0	(5,981)
2194	City of Cave Junction	(21,608)	0	0	610	0	0	423	273	0	6,887	0	(2,569)	(6,147)	0	(8,716)
2195	City of Metolius	(3,253)	0	0	92	0	0	64	41	0	1,493	0	(387)	(1,358)	0	(1,745)
2196	City of Hubbard	(25,369)	0	0	716	11,601	0	496	321	0	1,516	0	(3,016)	4,773	0	1,757
2197	City of Myrtle Creek	(33,815)	0	0	955	1,065	0	661	428	0	15,359	0	(4,020)	(9,252)	0	(13,272)
2198	City of Carlton	(22,575)	0	0	637	115	0	442	286	0	124	0	(2,684)	(2,027)	0	(4,711)
2199	City of Junction City	(94,153)	0	0	2,658	1,997	0	1,841	1,191	0	302	0	(11,194)	3,043	0	(8,151)
2200	City of Wallowa	(6,397)	0	0	181	66	0	125	81	0	336	0	(760)	(125)	0	(885)
2201	City of Coburg	(30,804)	0	0	870	1,915	0	602	390	0	641	0	(3,662)	(1,310)	0	(4,972)
2202	City of Dallas	(193,830)	0	0	5,473	0	0	3,791	2,452	0	6,669	0	(23,044)	(14,016)	0	(37,060)
2203	City of Rockaway Beach	(25,848)	0	0	730	0	0	506	327	0	3,336	0	(3,073)	(2,850)	0	(5,923)
2204	City of Burns	(19,022)	0	0	537	318	0	372	241	0	6,069	0	(2,262)	(4,172)	0	(6,434)
2205	City of Elgin	(24,977)	0	0	705	125	0	489	316	0	11,407	0	(2,969)	(10,127)	0	(13,096)
2206	City of Weston	(6,621)	0	0	187	0	0	129	84	0	571	0	(787)	(1,119)	0	(1,906)
2207	City of Mill City	(11,224)	0	0	317	0	0	220	142	0	1,813	0	(1,334)	(1,975)	0	(3,309)
2208	City of Fairview	(54,078)	0	0	1,527	428	0	1,058	684	0	11,681	0	(6,429)	(5,958)	0	(12,387)
2209	City of Monroe	(5,194)	0	0	147	615	0	102	66	0	2,102	0	(617)	(714)	0	(1,331)
2210	City of Helix	0	0	0	0	1,895	0	0	0	0	141	0	0	910	0	910
2211	City of Jefferson	(15,853)	0	0	448	3,140	0	310	201	0	564	0	(1,885)	930	0	(955)
2212	Town of Lakeview	(34,423)	0	0	672	2,375	0	673	435	0	14,503	0	(4,093)	(3,971)	0	(8,064)
2213	City of Stanfield	(22,788)	0	0	643	4,204	0	446	288	0	648	0	(2,709)	1,063	0	(1,646)
2214	City of Yamhill	(9,658)	0	0	273	731	0	189	122	0	1,103	0	(1,148)	1,662	0	514
2215	City of Powers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2216	City of Brookings	(96,416)	0	0	2,722	0	0	1,886	1,220	0	19,851	0	(11,463)	(20,291)	0	(31,754)
2217	City of Sutherlin	(102,326)	0	0	2,889	2,353	0	2,001	1,294	0	20,958	0	(12,166)	(12,403)	0	(24,569)
2218	City of Prairie City	(7,044)	0	0	199	2,588	0	138	89	0	625	0	(837)	418	0	(419)
2219	City of Sheridan	(28,014)	0	0	791	2,787	0	548	354	0	475	0	(3,331)	869	0	(2,462)
2220	City of Garibaldi	(14,154)	0	0	400	305	0	277	179	0	6,499	0	(1,683)	(4,250)	0	(5,933)
2221	City of Sisters	(33,567)	0	0	948	221	0	657	425	0	8,035	0	(3,991)	(6,969)	0	(10,960)
2222	City of Jacksonville	(39,861)	0	0	1,125	7,352	0	780	504	0	326	0	(4,739)	2,478	0	(2,261)
2223	City of Cannon Beach	(90,639)	0	0	2,559	0	0	1,773	1,146	0	2,659	0	(10,776)	(5,973)	0	(16,749)
2224	City of Falls City	(5,885)	0	0	166	387	0	115	74	0	2,702	0	(700)	(1,507)	0	(2,207)
2225	City of Echo	(4,354)	0	0	123	2,100	0	85	55	0	367	0	(518)	732	0	214
2226	City of Hines	(12,865)	0	0	363	0	0	252	163	0	2,688	0	(1,530)	(3,629)	0	(5,159)
2228	City of Turner	(21,071)	0	0	595	3,252	0	412	267	0	127	0	(2,505)	1,702	0	(803)
2229	City of John Day	(20,022)	0	0	565	916	0	392	253	0	8,204	0	(2,380)	(4,395)	0	(6,775)
2231	City of Banks	(10,308)	0	0	291	20	0	202	130	0	4,451	0	(1,226)	(3,285)	0	(4,511)
2232	City of Joseph	(14,340)	0	0	405	0	0	280	181	0	6,584	0	(1,705)	(5,986)	0	(7,691)
2233	City of Lafayette	(17,586)	0	0	497	3,966	0	344	222	0	314	0	(2,091)	2,292	0	201
2234	City of Aumsville	(38,403)	0	0	1,084	0	0	751	486	0	1,249	0	(4,566)	(1,977)	0	(6,543)
2235	City of Amity	(8,695)	0	0	245	889	0	170	110	0	3,625	0	(1,034)	(920)	0	(1,954)
2236	City of Creswell	(36,943)	0	0	1,043	0	0	723	467	0	396	0	(4,392)	153	0	(4,239)
2237	City of Troutdale	(133,197)	0	0	3,761	14,163	0	2,605	1,685	0	2,268	0	(15,836)	2,039	0	(13,797)
2238	City of Warrenton	(91,176)	0	0	2,574	3,124	0	1,783	1,153	0	16,835	0	(10,840)	(6,658)	0	(17,498)
2240	City of Wilsonville	(362,556)	0	0	10,237	0	0	7,091	4,586	0	13,098	0	(43,104)	(22,207)	0	(65,311)
2241	City of Bay City	(23,279)	0	0	657	0	0	455	294	0	2,638	0	(2,768)	(5,276)	0	(8,044)
2242	City of Gaston	(3,385)	0	0	96	0	0	66	43	0	1,554	0	(402)	(1,413)	0	(1,815)
2244	City of Lakeside	(8,241)	0	0	233	305	0	161	104	0	2,217	0	(980)	(1,240)	0	(2,220)
2245	City of Dundee	(24,091)	0	0	680	886	0	471	305	0	4,834	0	(2,864)	(1,378)	0	(4,242)
2246	City of Merrill	0	0	0	0	716	0	0	0	0	59	0	0	917	0	917
2247	City of Malin	(4,352)	0	0	123	1,917	0	85	55	0	0	0	(517)	2,160	0	1,643
2248	City of Fossil	(4,104)	0	0	116	0	0	80	52	0	1,885	0	(488)	(1,713)	0	(2,201)
2249	City of Phoenix	(50,314)	0	0	1,421	0	0	984	636	0	11,231	0	(5,982)	(12,231)	0	(18,213)
2250	City of Gold Beach	(26,651)	0	0	752	3,217	0	521	337	0	0	0	(3,168)	5,745	0	2,577
2251	City of Rogue River	(23,854)	0	0	674	284	0	467	302	0	832	0	(2,836)	(175)	0	(3,011)
2252	City of Dayton	(17,268)	0	0	488	191	0	338	218	0	2,180	0	(2,053)	(1,614)	0	(3,667)
2253	Town of Butte Falls	(2,490)	0	0	70	43	0	49	31	0	867	0	(296)	(774)	0	(1,070)
2254	City of Shady Cove	(7,195)	0	0	203	0	0	141	91	0	3,303	0	(855)	(3,003)	0	(3,858)
2255	Town of Canyon City	(3,627)	0	0	102	28	0	71	46	0	1,665	0	(431)	(1,456)	0	(1,887)
2256	City of Jordan Valley	(1,657)	0	0	47	2,181	0	32	21	0	161	0	(197)	1,371	0	1,174
2257	City of Culver	(5,317)	0	0	150	2,240	0	104	67	0	138	0	(632)	1,250	0	618
2258	City of Adair Village	(11,364)	0	0	321	178	0	222	144	0	4,794	0	(1,351)	(4,105)	0	(5,456)
2260	City of Riddle	(8,622)	0	0	243	1,410	0	169	109	0	1	0	(1,025)	1,311	0	286
2261	City of Waldport	(27,096)	0	0	765	637	0	530	343	0	178	0	(3,221)	1,765	0	(1,456)
2262	City of Dufur	(4,318)	0	0	122	0	0	84	55	0	1,9					

Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2270	City of Lyons	(1,676)	0	0	47	1,482	0	33	21	0	133	0	(199)	805	0	606
2271	City of Columbia City	(16,662)	0	0	470	0	0	326	211	0	1,290	0	(1,981)	(2,817)	0	(4,798)
2272	City of Aurora	(10,234)	0	0	289	0	0	200	129	0	4,699	0	(1,217)	(4,271)	0	(5,488)
2273	City of Silverton	(86,218)	0	0	2,434	11,155	0	1,686	1,091	0	1,202	0	(10,250)	7,838	0	(2,412)
2274	City of Gold Hill	(5,608)	0	0	158	0	0	110	71	0	2,575	0	(667)	(2,341)	0	(3,008)
2275	City of Toledo	(84,054)	0	0	2,373	15,577	0	1,644	1,063	0	36,343	0	(9,993)	1,631	0	(8,362)
2276	City of Newport	(74,151)	0	0	2,094	6,967	0	1,450	938	0	30,984	0	(8,816)	(3,867)	0	(12,683)
2278	City of Springfield	(1,063,689)	0	0	30,033	20,552	0	20,804	13,455	0	0	0	(126,462)	66,931	0	(59,531)
2279	City of Keizer	(225,648)	0	0	6,371	0	0	4,413	2,854	0	7,179	0	(26,827)	(7,247)	0	(34,074)
2280	City of Winston	(57,438)	0	0	1,622	0	0	1,123	727	0	8,211	0	(6,829)	(11,220)	0	(18,049)
2281	City of Manzanita	(29,844)	0	0	843	0	0	584	377	0	6,672	0	(3,548)	(7,722)	0	(11,270)
2282	City of Eagle Point	(30,340)	0	0	857	0	0	593	384	0	6,670	0	(3,607)	(5,599)	0	(9,206)
2283	City of Maupin	(14,834)	0	0	419	0	0	290	188	0	6,811	0	(1,764)	(5,830)	0	(7,594)
2284	City of Halsey	(8,564)	0	0	242	534	0	167	108	0	3,675	0	(1,018)	(1,521)	0	(2,539)
2285	City of Veneta	(33,391)	0	0	943	3,133	0	653	422	0	14,138	0	(3,970)	(2,841)	0	(6,811)
2286	City of Millersburg	(13,469)	0	0	380	22	0	263	170	0	205	0	(1,601)	(1,225)	0	(2,826)
2287	City of King City	(15,121)	0	0	427	190	0	296	191	0	1,394	0	(1,798)	(27)	0	(1,825)
2288	City of Tualatin	(408,337)	0	0	11,529	5,752	0	7,986	5,165	0	79,996	0	(48,547)	(57,808)	0	(106,355)
2290	City of Molalla	(130,915)	0	0	3,696	24,885	0	2,560	1,656	0	4,119	0	(15,564)	4,791	0	(10,773)
2291	City of Florence	(115,141)	0	0	3,251	9,547	0	2,252	1,456	0	43,116	0	(13,689)	(11,557)	0	(25,246)
2292	City of North Bend	(116,735)	0	0	3,296	5,640	0	2,283	1,477	0	10,859	0	(13,879)	12,794	0	(1,085)
2293	City of Lowell	(10,332)	0	0	292	0	0	202	131	0	4,744	0	(1,228)	(4,313)	0	(5,541)
2294	City of Depoe Bay	(20,559)	0	0	580	0	0	402	260	0	5,069	0	(2,444)	(5,203)	0	(7,647)
2295	City of Tigard	(215,829)	0	0	6,094	16,625	0	4,221	2,730	0	86,370	0	(25,660)	(19,596)	0	(45,256)
2296	City of Happy Valley	(178,815)	0	0	5,049	0	0	3,497	2,262	0	17,002	0	(21,259)	(24,013)	0	(45,272)
2297	City of Rainier	(35,264)	0	0	996	690	0	690	446	0	604	0	(4,192)	(570)	0	(4,762)
2298	City of Lincoln City	(285,270)	0	0	8,055	8,916	0	5,579	3,608	0	26,924	0	(33,916)	(11,248)	0	(45,164)
2299	City of Dunes City	(1,831)	0	0	52	158	0	36	23	0	287	0	(218)	(84)	0	(302)
2300	City of Yachats	(17,025)	0	0	481	456	0	333	215	0	1,077	0	(2,024)	(2,427)	0	(4,451)
2301	City of Moro	(3,205)	0	0	90	0	0	63	41	0	1,471	0	(381)	(1,338)	0	(1,719)
2302	City of Mt. Vernon	(3,643)	0	0	103	1,438	0	71	46	0	65	0	(433)	1,091	0	658
2303	City of Woodburn	(362,657)	0	0	10,240	0	0	7,093	4,587	0	43,455	0	(43,116)	(41,402)	0	(84,518)
2304	City of Gladstone	(107,420)	0	0	3,033	7,406	0	2,101	1,359	0	303	0	(12,771)	4,740	0	(8,031)
2305	City of Elkton	(2,379)	0	0	67	1,527	0	47	30	0	151	0	(283)	947	0	664
2306	City of Imbler	(550)	0	0	16	0	0	11	7	0	252	0	(65)	(230)	0	(295)
2307	City of Yoncalla	(9,512)	0	0	269	0	0	186	120	0	2,418	0	(1,131)	(2,402)	0	(3,533)
2308	City of North Powder	(3,398)	0	0	96	119	0	66	43	0	1,417	0	(404)	(1,083)	0	(1,487)
2309	City of Gearhart	(28,560)	0	0	806	374	0	559	361	0	795	0	(3,396)	1,554	0	(1,842)
2403	Central Coos Fire and Rescue	(3,197)	0	0	90	0	0	63	40	0	1,468	0	(380)	(1,334)	0	(1,714)
2408	Pleasant Hill Goshen Rural Fire Protection District	(9,358)	0	0	264	0	0	183	118	0	4,297	0	(1,113)	2,798	0	1,685
2501	Port of The Dalles	(5,552)	0	0	157	831	0	109	70	0	1,361	0	(660)	1,583	0	923
2507	Port of Astoria	(47,895)	0	0	1,352	0	0	937	606	0	10,520	0	(5,694)	(11,012)	0	(16,706)
2508	Multnomah Drainage	(113,212)	0	0	3,197	1,087	0	2,214	1,432	0	18,100	0	(13,460)	(18,578)	0	(32,038)
2510	Horsefly Irrigation District	(4,037)	0	0	114	0	0	79	51	0	1,854	0	(480)	(1,685)	0	(2,165)
2511	Grants Pass Irrigation District	(18,785)	0	0	530	1,206	0	367	238	0	8,626	0	(2,233)	(5,336)	0	(7,569)
2512	Port of Portland	(2,327,308)	0	0	65,712	28,439	0	45,518	29,438	0	74,989	0	(276,693)	(18,657)	0	(295,350)
2513	Port of Coos Bay	(44,040)	0	0	1,243	3,476	0	861	557	0	15,245	0	(5,236)	(5,851)	0	(11,087)
2515	Klamath County Fire District 1	(205,145)	0	0	5,792	0	0	4,012	2,595	0	28,850	0	(24,390)	(31,426)	0	(55,816)
2518	Clackamas County Housing Authority	(105,788)	0	0	2,987	19,080	0	2,069	1,338	0	3,714	0	(12,577)	9,150	0	(3,427)
2519	Home Forward	(691,959)	0	0	19,537	7,313	0	13,534	8,753	0	60,289	0	(82,267)	(49,360)	0	(131,627)
2521	League of Oregon Cities	(60,963)	0	0	1,721	2,273	0	1,192	771	0	16,834	0	(7,248)	(11,446)	0	(18,694)
2522	Lane Council of Governments	(543,071)	0	0	15,334	0	0	10,622	6,869	0	150,413	0	(64,565)	(133,164)	0	(197,729)
2526	Clatskanie PUD	(135,477)	0	0	3,825	3,139	0	2,650	1,714	0	40,116	0	(16,107)	(30,063)	0	(46,170)
2527	Deschutes Valley Water District	(51,442)	0	0	1,452	16,446	0	1,006	651	0	6,116	0	(6,116)	11,596	0	5,480
2528	Columbia River Fire & Rescue	(187,765)	0	0	5,302	1,448	0	3,672	2,375	0	24,847	0	(22,323)	(13,147)	0	(35,470)
2529	East Fork Irrigation District	(12,788)	0	0	361	143	0	250	162	0	1,831	0	(1,520)	(464)	0	(1,984)
2531	Oregon School Boards Association	(116,968)	0	0	3,303	0	0	2,288	1,480	0	9,855	0	(13,906)	(11,055)	0	(24,961)
2533	Owyhee Irrigation District	(44,140)	0	0	1,246	1,580	0	863	558	0	17,216	0	(5,248)	(10,316)	0	(15,564)
2536	Valley View Cemetery	(2,018)	0	0	57	0	0	39	26	0	484	0	(240)	(482)	0	(722)
2538	Clackamas Vector Control	(8,756)	0	0	247	0	0	171	111	0	4,021	0	(1,041)	(3,655)	0	(4,696)
2540	West Extension Irrigation District	(6,025)	0	0	170	1,812	0	118	76	0	0	0	(716)	1,956	0	1,240
2541	Jackson County Vector Control District	(6,069)	0	0	171	0	0	119	77	0	2,787	0	(722)	(2,534)	0	(3,256)
2542	Rainbow Water District	(20,603)	0	0	582	0	0	403	261	0	1,699	0	(2,449)	(2,418)	0	(4,867)
2545	Council of Governments	(326,039)	0	0	9,206	3,102	0	6,377	4,124	0	127,491	0	(38,763)	(100,065)	0	(138,828)
2549	Rogue River Fire District	(34,680)	0	0	979	5,474	0	678	439	0	0	0	(4,123)	6,925	0	2,802
2550	Nyssa Road Assessment District 2	(6,998)	0	0	198	706	0	137	89	0	244	0	(832)	(110)	0	(942)
2552	Winston-Dillard Fire District	(28,629)	0	0	808	7,884	0	560	362	0	1,185	0	(3,404)	3,259	0	(145)
2553	Tangent Rural Fire Protection District	(5,439)	0	0	154	2,511	0	106	69	0	535	0	(647)	(190)	0	(837)
2555	Monroe Fire Department	(5,199)	0	0	147	496	0	102	66	0	2,028	0	(618)	(51)	0	(669)
2556	Jackson County Fire District 5	(156,961)	0	0	4,432	0	0	3,070	1,985	0	13,453	0	(18,661)	(19,385)	0	(38,046)
2557	Estacada Fire Department	(36,376)	0	0	1,027	0	0	711	460	0	2,880	0	(4,325)	(8,320)	0	(12,645)
2559	Keizer Fire Department	(127,480)	0	0	3,599	547	0	2,493	1,612	0	35,729	0	(15,156)	(31,024)	0	(46,180)
2561	Jefferson Rural Fire Protection District	(13,602)	0	0	384	2,698	0	266	172	0	5,025	0	(1,617)	2,131	0	514
2562	WyEast Fire District	(1,747)	0	0	49	2,256	0	34	22	0	261	0	(208)	1,261	0	1,053
2563	Central Oregon Irrigation District	(64,108)	0	0	1,810	0	0	1,254	811	0	12,570	0	(7,622)	(12,072)	0	(19,694)
2564	Illinois Valley Fire District	(23,543)	0	0	665	0	0	460	298	0	6,703	0	(2,799)	(6,383)	0	(9,182)
2567	Charleston Rural Fire Protection District	(7,900)	0	0	223	14,016	0	155	100	0	2,911	0	(939)	3,649	0	2,710
2568	Molalla Rural Fire Protection District 73	(50,427)	0	0	1,424	9,715	0	986	638	0	544	0	(5,995)	8,992	0	2,997
2569	Central Oregon Intergovernmental Council	(150,477)	0	0	4,249	8,134	0	2,943	1,903	0	32,893	0	(17,890)	(14,625)	0	(32,515)
2570	Port of St Helens	(37,742)	0	0	1,066	0	0	738	477	0	15,506	0	(4,487)	(15,147)	0	(19,634)
2571	Crystal Springs Water District	(19,451)	0	0	549	0	0	380	246	0	2,223	0	(2,312)	(2,752)	0	(5,064)
2572	Local Government Personnel Institute	0														

Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2589	West Slope Water District	(16,030)	0	0	453	0	0	314	203	0	371	0	(1,906)	225	0	(1,681)
2590	Redmond Fire & Rescue	(176,641)	0	0	4,987	11,796	0	3,455	2,234	0	0	0	(21,001)	25,646	0	4,645
2592	Medford Irrigation District	(13,489)	0	0	381	2,636	0	264	171	0	755	0	(1,604)	(464)	0	(2,068)
2594	Metro	(2,456,756)	0	0	69,367	15,419	0	48,050	31,075	0	250,709	0	(292,083)	(241,748)	0	(533,831)
2595	Canby Fire District	(66,557)	0	0	2,444	1,687	0	1,693	1,095	0	719	0	(10,291)	(5,002)	0	(15,293)
2596	Bend Parks & Recreation	(359,668)	0	0	10,155	4,093	0	7,034	4,549	0	104,026	0	(42,761)	(78,357)	0	(121,118)
2597	Mapleton Water District	(1,690)	0	0	48	0	0	33	21	0	776	0	(201)	(34)	0	(235)
2598	Marion County Housing Authority	(26,587)	0	0	751	0	0	520	336	0	5,414	0	(3,161)	(5,766)	0	(8,927)
2599	South Suburban Sanitary District	(27,591)	0	0	779	0	0	540	349	0	4,899	0	(3,280)	(4,175)	0	(7,455)
2600	Winston-Dillard Water District	(17,200)	0	0	486	30	0	336	218	0	4,009	0	(2,045)	(2,856)	0	(4,901)
2601	Baker Valley Irrigation District	(1,652)	0	0	47	2,339	0	32	21	0	281	0	(196)	1,287	0	1,091
2602	Aumsville Rural Fire Protection District	(7,320)	0	0	207	825	0	143	93	0	3,060	0	(870)	(1,151)	0	(2,021)
2603	Corbett Water District	(6,374)	0	0	180	360	0	125	81	0	2,927	0	(758)	(1,912)	0	(2,670)
2604	Netarts-Oceanside Sanitary District	(12,503)	0	0	353	3,129	0	245	158	0	422	0	(1,486)	1,540	0	54
2605	Scio Fire District	(2,122)	0	0	60	3,875	0	42	27	0	0	0	(252)	4,612	0	4,360
2606	West Valley Housing Authority	(29,131)	0	0	823	5,987	0	570	368	0	1,061	0	(3,463)	3,805	0	342
2607	Hoodland Fire District 74	(36,742)	0	0	1,037	0	0	719	465	0	1,665	0	(4,368)	(4,073)	0	(8,441)
2608	Gaston Rural Fire Protection District	(7,800)	0	0	220	100	0	153	99	0	3,581	0	(927)	(3,049)	0	(3,976)
2610	Turner Fire District	(19,074)	0	0	539	1,510	0	373	241	0	8,558	0	(2,268)	(4,439)	0	(6,707)
2611	Burnt River Irrigation District	(1,419)	0	0	40	0	0	28	18	0	652	0	(169)	(592)	0	(761)
2612	Community Services Consortium	(203,070)	0	0	5,734	4,073	0	3,972	2,569	0	30,328	0	(24,143)	(23,159)	0	(47,302)
2613	Polk Soil & Water Conservation District	(4,172)	0	0	118	94	0	82	53	0	1,727	0	(496)	(1,427)	0	(1,923)
2617	Clean Water Services	(1,206,754)	0	0	34,073	2,521	0	23,602	15,264	0	91,785	0	(143,471)	(78,173)	0	(221,644)
2618	Estacada Cemetery District	(245)	0	0	7	1,113	0	5	3	0	267	0	(29)	210	0	181
2620	Jackson County Fire District 4	(16,069)	0	0	454	0	0	314	203	0	3,892	0	(1,910)	(4,990)	0	(6,900)
2623	Evans Valley Fire District 6	(3,937)	0	0	111	0	0	77	50	0	1,808	0	(468)	(1,643)	0	(2,111)
2624	Klamath Vector Control	(3,491)	0	0	99	0	0	68	44	0	1,602	0	(415)	(1,457)	0	(1,872)
2625	Port of Newport	(42,632)	0	0	1,204	2,988	0	834	539	0	11,277	0	(5,068)	(2,752)	0	(7,820)
2626	Tillamook Peoples Utility District	(294,220)	0	0	8,307	7,627	0	5,754	3,722	0	0	0	(34,980)	3,541	0	(31,439)
2628	McKenzie Fire And Rescue	(17,928)	0	0	506	406	0	351	227	0	625	0	(2,131)	(1,678)	0	(3,809)
2630	Sheridan Fire District	(31,747)	0	0	896	0	0	621	402	0	7,508	0	(3,774)	(10,681)	0	(14,455)
2631	Arch Cape Water-Sanitary District	(4,488)	0	0	127	1,398	0	88	57	0	103	0	(534)	1,026	0	492
2633	Port of Cascade Locks	(21,968)	0	0	620	848	0	430	278	0	4,460	0	(2,612)	(3,027)	0	(5,639)
2637	Northeast Oregon Housing Authority	(27,542)	0	0	778	586	0	539	348	0	12,647	0	(3,275)	(10,082)	0	(13,357)
2638	North Douglas County Fire and EMS	(11,696)	0	0	330	1,579	0	229	148	0	0	0	(1,391)	1,592	0	201
2641	Suburban East Salem Water District	(8,951)	0	0	253	6,436	0	175	113	0	412	0	(1,064)	4,640	0	3,576
2642	Dexter Rural Fire Protection District	(2,026)	0	0	57	905	0	40	26	0	399	0	(241)	(510)	0	(751)
2643	Sweet Home Cemetery	(5,432)	0	0	153	0	0	106	69	0	321	0	(646)	(503)	0	(1,149)
2644	Lakeside Water District	(7,551)	0	0	213	1,238	0	148	96	0	157	0	(898)	611	0	(287)
2645	Chiloquin Agency Lake Rural Fire Protection District	(9,082)	0	0	256	189	0	178	115	0	2,240	0	(1,080)	(1,579)	0	(2,659)
2646	Keno Rural Fire Protection District	(5,891)	0	0	166	5,793	0	115	75	0	245	0	(700)	2,433	0	1,733
2647	Crooked River Ranch Rural Fire Protection District	(9,877)	0	0	279	0	0	193	125	0	3,691	0	(1,174)	(3,879)	0	(5,053)
2648	Black Butte Ranch Rural Fire Protection District	(22,826)	0	0	644	2,651	0	446	289	0	6,370	0	(2,714)	(1,415)	0	(4,129)
2649	Colton Fire Department	(920)	0	0	26	3,781	0	18	12	0	830	0	(109)	984	0	875
2651	Imbler Rural Fire Protection District	(174)	0	0	5	0	0	3	2	0	80	0	(21)	(32)	0	(53)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	(19,150)	0	0	541	567	0	375	242	0	8,793	0	(2,277)	(6,153)	0	(8,430)
2657	Mid-Willamette Valley Senior Service Agency	(504,147)	0	0	14,235	0	0	9,860	6,377	0	114,907	0	(59,938)	(115,871)	0	(175,809)
2659	Silverton Fire District	(20,248)	0	0	572	7,743	0	396	256	0	753	0	(2,407)	5,384	0	2,977
2660	Tualatin Valley Fire & Rescue	(2,006,041)	0	0	56,641	351,101	0	39,235	25,374	0	10,107	0	(238,497)	247,824	0	9,327
2663	Metropolitan Area Communications Commission	(26,588)	0	0	751	913	0	520	336	0	12,208	0	(3,161)	(9,201)	0	(12,362)
2664	Applegate Valley Rural Fire Protection District 9	(15,193)	0	0	429	1,612	0	297	192	0	6,407	0	(1,806)	(575)	0	(2,381)
2669	Roseburg Urban Sanitary Authority	(34,562)	0	0	976	2,778	0	676	437	0	0	0	(4,109)	3,444	0	(665)
2671	Columbia 911 Communications District	(43,492)	0	0	1,228	13,085	0	851	550	0	3,581	0	(5,171)	974	0	(4,197)
2672	Rockwood Water PUD	(63,531)	0	0	1,794	4,821	0	1,243	804	0	2,108	0	(7,553)	(2,974)	0	(10,527)
2673	Port Orford Library	(2,368)	0	0	67	642	0	46	30	0	59	0	(282)	425	0	143
2674	Nestucca Rural Fire District	(23,046)	0	0	651	223	0	451	292	0	8,409	0	(2,740)	(6,857)	0	(9,597)
2676	Woodburn Fire District	(74,824)	0	0	2,113	4,020	0	1,463	946	0	1,778	0	(8,896)	11,203	0	2,307
2678	Central Oregon Regional Housing Authority	(43,241)	0	0	1,221	2,143	0	846	547	0	13,250	0	(5,141)	(7,976)	0	(13,117)
2679	Columbia River Public Utility District	(154,528)	0	0	4,363	2,965	0	3,022	1,955	0	19,670	0	(18,372)	(10,643)	0	(29,015)
2681	Cloverdale Rural Fire Protection District	(12,538)	0	0	354	1,494	0	245	159	0	539	0	(1,491)	(461)	0	(1,952)
2684	Parkdale Fire District	(6,166)	0	0	174	2,163	0	121	78	0	228	0	(733)	1,194	0	461
2685	Oregon Community College Association	(22,951)	0	0	648	750	0	449	290	0	8,098	0	(2,729)	(4,806)	0	(7,535)
2686	Weston Cemetery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	(6,592)	0	0	186	1,256	0	129	83	0	298	0	(784)	277	0	(507)
2688	Polk County Fire District 1	(47,525)	0	0	1,342	1,083	0	930	601	0	2,021	0	(5,650)	2,033	0	(3,617)
2689	Redmond Area Park & Recreation District	(27,082)	0	0	765	1,944	0	530	343	0	12,436	0	(3,220)	(5,750)	0	(8,970)
2692	Siuslaw Public Library	(14,443)	0	0	408	1,058	0	282	183	0	462	0	(1,717)	(412)	0	(2,129)
2693	City-County Insurance Services	(230,812)	0	0	6,517	0	0	4,514	2,920	0	12,570	0	(27,441)	(15,715)	0	(43,156)
2694	Philomath Fire Department	(18,501)	0	0	522	367	0	362	234	0	8,495	0	(2,200)	(6,964)	0	(9,164)
2695	Washington County Consolidated Communications Agency	(257,077)	0	0	7,259	2,336	0	5,028	3,252	0	31,728	0	(30,564)	(24,966)	0	(55,530)
2696	Stayton Fire District	(15,012)	0	0	424	9,543	0	294	190	0	57	0	(1,785)	8,580	0	6,795
2698	Halsey Shedd Rural Fire Protection District	(5,012)	0	0	142	0	0	98	63	0	1,151	0	(596)	(1,252)	0	(1,848)
2699	Chetco Library Board	(11,202)	0	0	316	0	0	219	142	0	2,308	0	(1,332)	(2,429)	0	(3,761)
2700	Lowell Rural Fire Protection District	(6,818)	0	0	193	0	0	133	86	0	2,531	0	(811)	(2,397)	0	(3,208)
2701	Sisters-Camp Sherman Rural Fire Protection District	(37,039)	0	0	1,046	10,498	0	724	469	0	335	0	(4,404)	5,362	0	958
2702	Banks Fire District 13	(6,477)	0	0	183	0	0	127	82	0	382	0	(770)	(499)	0	(1,269)
2704	Clatsop County 4-H District	0	0	0	0	553	0	0	0	0	0	0	0	1,147	0	1,147
2705	Lebanon Fire District	(124,617)	0	0	3,519	0	0	2,437	1,576	0	3,496	0	(14,816)	(3,273)	0	(18,089)
2707	Clatskanie Library	(2,913)	0	0	82	16	0	57	37	0	1,337	0	(346)	(1,012)	0	(1,358)
2709	Scappoose Public Library	(5,151)	0	0	145	0	0	101	65	0	2,365	0	(612)	(2,150)	0	(2,762)
2710	Klamath County Emergency Communications District	(27,838)	0	0	786	2,217	0	544	352	0	2,103	0	(3,310)	2,583	0	(727)
2713	Port of Tillamook Bay	(30,719)	0	0	867	1,709	0	601	389	0	6,679	0	(3,652)	(2,99		



Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2725	West Valley Fire District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2726	Yamhill Communications Agency	(30,297)	0	0	855	320	0	593	383	0	7,277	0	(3,602)	(5,133)	0	(8,735)
2728	Baker County Library District	(15,184)	0	0	429	460	0	297	192	0	823	0	(1,805)	(958)	0	(2,763)
2729	Douglas County Fire District 2	(137,362)	0	0	3,878	35	0	2,687	1,737	0	20,098	0	(16,331)	(9,456)	0	(25,787)
2731	Canby Utility Board	(63,162)	0	0	1,783	0	0	1,235	799	0	15,945	0	(7,509)	(14,821)	0	(22,330)
2732	Umatilla County Special Library District	(2,987)	0	0	84	707	0	58	38	0	1,177	0	(355)	883	0	528
2733	Ward Memorial Park District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2734	Seal Rock Water District	(20,676)	0	0	584	468	0	404	262	0	31	0	(2,458)	88	0	(2,370)
2739	Scappoose Rural Fire Protection District	(80,469)	0	0	2,272	5,209	0	1,574	1,018	0	2,412	0	(9,567)	(1,765)	0	(11,332)
2740	Neskowin Regional Sanitary Authority	(4,524)	0	0	128	0	0	88	57	0	2,077	0	(538)	(1,889)	0	(2,427)
2741	Port of Garibaldi	(3,970)	0	0	112	872	0	78	50	0	1,823	0	(472)	5,860	0	5,388
2742	Amity Fire District	(4,549)	0	0	128	0	0	89	58	0	557	0	(541)	(1,323)	0	(1,864)
2743	Douglas Soil & Water Conservation District	0	0	0	0	34	0	0	0	0	0	0	0	1,067	0	1,067
2745	Clackamas County Fire District	(1,187,791)	0	0	33,537	0	0	23,231	15,024	0	167,866	0	(141,216)	(147,027)	0	(288,243)
2747	Salem Housing Authority	(78,870)	0	0	2,227	3,763	0	1,543	998	0	1,275	0	(9,377)	(1,198)	0	(10,575)
2749	Black Butte Ranch Police	(8,338)	0	0	235	12,090	0	163	105	0	0	0	(991)	8,224	0	7,233
2751	Lane Regional Air Protection Agency	(37,840)	0	0	1,068	0	0	740	479	0	17,375	0	(4,499)	(15,795)	0	(20,294)
2752	Mist-Birkenfeld Rural Fire Protection District	(8,216)	0	0	232	302	0	161	104	0	3,773	0	(977)	(1,935)	0	(2,912)
2753	Linn-Benton Housing Authority	(51,617)	0	0	1,457	14,481	0	1,010	653	0	1,615	0	(6,137)	8,837	0	2,700
2757	City of Stayton	(23,605)	0	0	666	6,791	0	462	299	0	0	0	(2,806)	6,470	0	3,664
2758	Mohawk Valley Rural Fire District	(8,205)	0	0	232	0	0	160	104	0	3,767	0	(976)	(3,425)	0	(4,401)
2760	Knappa Svensen Burnsides Rural Fire Protection District	(3,226)	0	0	91	1,986	0	63	41	0	0	0	(384)	2,047	0	1,663
2761	Clackamas River Water	(95,583)	0	0	2,699	12,191	0	1,869	1,209	0	304	0	(11,364)	11,220	0	(144)
2763	Junction City Fire Department	(16,261)	0	0	459	675	0	318	206	0	4,629	0	(1,933)	(3,067)	0	(5,000)
2765	Green Sanitary	0	0	0	0	198	0	0	0	0	0	0	0	3,740	0	3,740
2766	Southwest Lincoln County Water District	(10,455)	0	0	295	1,047	0	204	132	0	3,562	0	(1,243)	395	0	(848)
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	(2,197)	0	0	62	335	0	43	28	0	1,009	0	(261)	(222)	0	(483)
2771	Harbor Water PUD	(8,410)	0	0	237	920	0	164	106	0	3,862	0	(1,000)	(519)	0	(1,519)
2772	Umatilla County Soil & Water District	(2,091)	0	0	59	0	0	41	26	0	960	0	(249)	(872)	0	(1,121)
2773	Housing Authority of Jackson County	(104,633)	0	0	2,954	5,535	0	2,046	1,323	0	1,576	0	(12,440)	828	0	(11,612)
2774	Oregon Trail Library District	(8,557)	0	0	242	0	0	167	108	0	3,677	0	(1,017)	(3,484)	0	(4,501)
2776	Rainier Cemetery District	(2,497)	0	0	71	0	0	49	32	0	1,147	0	(297)	(1,042)	0	(1,339)
2777	City of Newberg	(208,127)	0	0	5,876	0	0	4,071	2,633	0	5,475	0	(24,744)	(8,382)	0	(33,126)
2778	Mulino Water District 23	(2,390)	0	0	67	2,764	0	47	30	0	228	0	(284)	1,852	0	1,568
2779	Brownsville Rural Fire Protection District	(2,343)	0	0	66	2,486	0	46	30	0	0	0	(279)	2,553	0	2,274
2780	Nehalem Bay Health District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	(23,326)	0	0	659	1,048	0	456	295	0	10,711	0	(2,773)	(7,564)	0	(10,337)
2783	Tillamook Fire District	(5,230)	0	0	148	3,450	0	102	66	0	0	0	(622)	3,500	0	2,878
2784	Eisenschmidt Pool	(6,810)	0	0	192	4,135	0	133	86	0	282	0	(810)	2,660	0	1,850
2785	Fern Ridge Community Library	(8,792)	0	0	248	558	0	172	111	0	3,561	0	(1,045)	(1,863)	0	(2,908)
2786	Seal Rock Rural Fire Protection District	(7,245)	0	0	205	55	0	142	92	0	3,327	0	(861)	(2,908)	0	(3,769)
2788	Port of Hood River	(47,419)	0	0	1,339	800	0	927	600	0	235	0	(5,638)	132	0	(5,506)
2789	Farmers Irrigation District	(19,760)	0	0	558	0	0	386	250	0	2,114	0	(2,349)	(2,870)	0	(5,219)
2790	Silver Falls Library District	(15,886)	0	0	449	829	0	311	201	0	383	0	(1,889)	(323)	0	(2,212)
2792	North Wasco County Parks And Recreation District	(9,369)	0	0	265	2,238	0	183	119	0	791	0	(1,114)	343	0	(771)
2793	North Lincoln Fire & Rescue District 1	(58,954)	0	0	1,665	0	0	1,153	746	0	10,312	0	(7,009)	(12,756)	0	(19,765)
2796	West Side Rural Fire Protection District	(10,542)	0	0	298	1,363	0	206	133	0	269	0	(1,253)	522	0	(731)
2797	Vernonia Fire	(8,101)	0	0	229	0	0	158	102	0	2,335	0	(963)	(2,334)	0	(3,297)
2798	Fairview Water District	(3,790)	0	0	107	87	0	74	48	0	1,741	0	(451)	(1,399)	0	(1,850)
2799	Sublimity Fire District	(4,311)	0	0	122	237	0	84	55	0	111	0	(513)	285	0	(228)
2801	Coburg Rural Fire Protection District	(7,519)	0	0	212	995	0	147	95	0	3,015	0	(894)	629	0	(265)
2802	Rural Road Assessment District 3	(7,085)	0	0	200	0	0	139	90	0	3,253	0	(842)	(2,923)	0	(3,765)
2803	Southwestern Polk County Rural Fire Protection District	(9,051)	0	0	256	7,364	0	177	114	0	2,508	0	(1,076)	(1,666)	0	(2,742)
2804	Aurora Rural Fire Protection District	(26,353)	0	0	744	93	0	515	333	0	5,872	0	(3,133)	(5,743)	0	(8,876)
2806	Multnomah County Rural Fire Protection District 14	(929)	0	0	26	0	0	18	12	0	427	0	(111)	(388)	0	(499)
2809	Juntura Road District 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	(2,660)	0	0	75	0	0	52	34	0	1,222	0	(316)	(1,110)	0	(1,426)
2811	Mid-Columbia Center For Living	(166,389)	0	0	4,698	0	0	3,254	2,105	0	56,695	0	(19,782)	(52,591)	0	(72,373)
2814	The Job Council	0	0	0	0	1,287	0	0	0	0	0	0	0	2,672	0	2,672
2816	Odell Sanitary District	(9,795)	0	0	277	0	0	192	124	0	1,353	0	(1,164)	(1,570)	0	(2,734)
2817	Wickiup Water District	(6,179)	0	0	174	759	0	121	78	0	2,837	0	(735)	(1,004)	0	(1,739)
2818	Netarts Water District	(7,372)	0	0	208	0	0	144	93	0	880	0	(876)	(845)	0	(1,721)
2819	Harrisburg Fire and Rescue	(8,173)	0	0	231	217	0	160	103	0	3,610	0	(972)	(2,675)	0	(3,647)
2820	Central Oregon Coast Fire & Rescue District	(17,853)	0	0	504	0	0	349	226	0	8,198	0	(2,123)	(7,444)	0	(9,567)
2821	Tillamook County Soil And Water Conservation District	(5,299)	0	0	150	3,356	0	104	67	0	284	0	(630)	1,976	0	1,346
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	5,998	0	0	0	0	261	0	0	3,267	0	3,267
2823	Lyons Fire District	(3,581)	0	0	101	0	0	70	45	0	255	0	(426)	(975)	0	(1,401)
2824	Glide Fire Department	(4,767)	0	0	135	0	0	93	60	0	1,767	0	(567)	(1,632)	0	(2,199)
2825	Northern Oregon Corrections	(114,642)	0	0	3,237	9,029	0	2,242	1,450	0	48,908	0	(13,630)	(4,441)	0	(18,071)
2826	Wasco County Soil-Water Conservation District	(17,585)	0	0	497	2,924	0	344	222	0	98	0	(2,091)	1,628	0	(463)
2828	Deschutes Public Library District	(179,691)	0	0	5,074	0	0	3,514	2,273	0	6,330	0	(21,363)	(10,646)	0	(32,009)
2829	Hubbard Rural Fire Protection District	(9,608)	0	0	271	0	0	188	122	0	4,412	0	(1,142)	(4,010)	0	(5,152)
2830	Netarts-Oceanside Rural Fire Protection District	(4,676)	0	0	132	227	0	91	59	0	2,147	0	(556)	(1,172)	0	(1,728)
2833	Boardman Rural Fire Protection District	(27,219)	0	0	769	0	0	532	344	0	12,498	0	(3,236)	(11,362)	0	(14,598)
2834	Crescent Rural Fire Protection District	(3,387)	0	0	96	1,032	0	66	43	0	0	0	(403)	742	0	339
2835	North Clackamas County Water Commission	(10,927)	0	0	309	0	0	214	138	0	5,017	0	(1,299)	(4,561)	0	(5,860)
2837	NORCOM	(45,990)	0	0	1,299	497	0	899	582	0	5,930	0	(5,468)	(3,432)	0	(8,900)
2838	High Desert Parks & Recreation District	(1,312)	0	0	37	491	0	26	17	0	602	0	(156)	480	0	324
2839	North Morrow Vector Control District	(5,116)	0	0	144	5,789	0	100	65	0	411	0	(608)	4,048	0	3,440
2840	Cannon Beach Rural Fire Protection District	(13,971)	0	0	394	0	0	273	177	0	1,030	0	(1,661)	(1,633)	0	(3,294)
2841	Jefferson County Soil & Water Conservation District	(7,452)	0	0	210	1,873	0	146	94	0	534	0	(886)	135	0	(751)
2842	Tualatin Valley Water District	(404,905)	0	0	11,432	577	0	7,919	5,122	0	4,474	0	(48,139)	(10,345)	0	(58,484)
2843	Yachats Rural Fire Protection District	(11,289)	0	0	319	691	0	221	143	0	4,086	0	(1,342)	(1,263)	0	(2,605)
2844	Crook County Rural Fire Protection District 1	(90,215)	0	0	2,547	0	0									

Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2852	Ochoco Irrigation District	(18,414)	0	0	520	0	0	360	233	0	2,599	0	(2,189)	(3,009)	0	(5,198)
2853	Mill City Rural Fire Protection District	0	0	0	0	2,434	0	0	0	0	0	0	0	2,252	0	2,252
2855	Harney Hospital	(353,595)	0	0	9,984	21,279	0	6,916	4,473	0	135,837	0	(42,039)	(75,687)	0	(117,726)
2857	Sunriver Service District	(66,125)	0	0	1,867	3,352	0	1,293	836	0	130	0	(7,862)	7,207	0	(855)
2858	Nesika Beach-Ophir Water District	(6,102)	0	0	172	8	0	119	77	0	2,802	0	(725)	(2,371)	0	(3,096)
2859	South Lane County Fire and Rescue	(81,810)	0	0	2,310	0	0	1,600	1,035	0	12,085	0	(9,726)	(14,321)	0	(24,047)
2860	Coos County Airport District	(32,782)	0	0	926	0	0	641	415	0	4,116	0	(3,897)	(5,198)	0	(9,095)
2861	Mt Angel Fire District	(4,301)	0	0	121	438	0	84	54	0	82	0	(511)	201	0	(310)
2864	Tri-City Water and Sanitary Authority	(14,564)	0	0	411	0	0	285	184	0	6,687	0	(1,732)	(6,079)	0	(7,811)
2865	Tri-County Cooperative Weed Management Area	(3,834)	0	0	108	203	0	75	48	0	1,761	0	(456)	(1,177)	0	(1,633)
2867	West Multnomah Soil And Water Conservation District	(29,731)	0	0	839	0	0	581	376	0	5,399	0	(3,535)	(5,124)	0	(8,659)
2869	Nehalem Bay Fire & Rescue	(16,636)	0	0	470	0	0	325	210	0	7,639	0	(1,978)	(6,945)	0	(8,923)
2870	Clackamas River Water Providers	(6,021)	0	0	170	2,730	0	118	76	0	279	0	(716)	1,661	0	945
2873	Mosier Fire District	(1,210)	0	0	34	472	0	24	15	0	211	0	(144)	1,428	0	1,284
2874	Umatilla-Morrow Radio and Data District	(5,410)	0	0	153	7,267	0	106	68	0	213	0	(643)	5,983	0	5,340
2876	Oregon Municipal Electric Utilities Association	(4,456)	0	0	126	0	0	87	56	0	2,046	0	(530)	(1,860)	0	(2,390)
2877	Mid-Columbia Fire And Rescue V1-801	(64,592)	0	0	1,824	1,291	0	1,263	817	0	27,023	0	(7,679)	(22,606)	0	(30,285)
2878	Yamhill Fire Protection District	(4,421)	0	0	125	0	0	86	56	0	1,521	0	(526)	(1,603)	0	(2,129)
2879	LaGrande Rural Fire Protection District	0	0	0	0	10,045	0	0	0	0	0	0	0	20,850	0	20,850
2880	Oregon Health & Science University	(10,690,215)	0	0	301,838	616,219	0	209,082	135,220	0	0	0	(1,270,956)	778,775	0	(492,181)
2881	Lake Chinook Fire and Rescue District	(2,606)	0	0	74	217	0	51	33	0	1,196	0	(310)	(636)	0	(946)
2883	Lane Fire Authority	(123,519)	0	0	3,488	0	0	2,416	1,562	0	8,588	0	(14,685)	(14,345)	0	(29,030)
2884	North Central Public Health District	(43,942)	0	0	1,241	581	0	859	556	0	17,264	0	(5,224)	(13,593)	0	(18,817)
2885	Siletz Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	(1,784)	0	0	50	734	0	35	23	0	243	0	(212)	(264)	0	(476)
2887	Umatilla County Fire District #1	(124,176)	0	0	3,506	0	0	2,429	1,571	0	11,285	0	(14,763)	(13,171)	0	(27,934)
2888	Oak Lodge Water Services District	(101,016)	0	0	2,852	0	0	1,976	1,278	0	17,798	0	(12,010)	(13,998)	0	(26,008)
2889	Mid-valley Behavioral Care Network	0	0	0	0	0	0	0	0	0	0	0	0	321	0	321
2890	Central Cascades Fire & EMS	(1,937)	0	0	55	0	0	38	25	0	889	0	(230)	(809)	0	(1,039)
2891	Grant County Emergency Communications Agency	(5,482)	0	0	155	419	0	107	69	0	1,897	0	(652)	(251)	0	(903)
2892	Lake Health District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	(74,974)	0	0	2,117	0	0	1,466	948	0	2,638	0	(8,914)	(4,732)	0	(13,646)
2897	Morrow County	(12,992)	0	0	367	0	0	254	164	0	5,965	0	(1,545)	(5,423)	0	(6,968)
2898	Adair Rural Fire Protection District	(2,230)	0	0	63	0	0	44	28	0	1,024	0	(265)	(931)	0	(1,196)
2899	New Carlton Fire District	(2,665)	0	0	75	202	0	52	34	0	311	0	(317)	(850)	0	(1,167)
2900	Clatsop Community College	(221,620)	0	0	6,257	0	0	4,335	2,803	0	7,989	0	(26,348)	(14,261)	0	(40,609)
2901	Blue Mountain Community College	(318,623)	0	0	8,996	0	0	6,232	4,030	0	4,603	0	(37,881)	(8,918)	0	(46,799)
2902	Treasure Valley Community College	(239,306)	0	0	6,757	50,941	0	4,680	3,027	0	16,493	0	(28,451)	3,753	0	(24,698)
2903	Umpqua Community College	(364,606)	0	0	10,295	0	0	7,131	4,612	0	77,526	0	(43,348)	(73,664)	0	(117,012)
2904	Lane Community College	(1,405,304)	0	0	39,679	340,122	0	27,485	17,776	0	44,999	0	(167,076)	188,999	0	21,923
2905	Mt Hood Community College	(1,426,847)	0	0	40,287	0	0	27,907	18,048	0	135,517	0	(169,637)	(104,181)	0	(273,818)
2906	Klamath Community College	(309,442)	0	0	8,737	7,567	0	6,052	3,914	0	117,108	0	(36,789)	(97,594)	0	(134,383)
2908	Clackamas Community College	(1,029,480)	0	0	29,067	0	0	20,135	13,022	0	103,916	0	(122,394)	(66,802)	0	(189,196)
2910	Linn-Benton Community College	(953,901)	0	0	26,933	15,535	0	18,657	12,066	0	51,474	0	(113,409)	(28,635)	0	(142,044)
2918	Portland Community College	(4,236,170)	0	0	119,608	37,571	0	82,852	53,583	0	482,957	0	(503,637)	(300,657)	0	(804,294)
2919	Chemeketa Community College	(1,556,264)	0	0	43,941	476,261	0	30,438	19,685	0	95,152	0	(185,024)	120,193	0	(64,831)
2922	Rogue Community College	(601,111)	0	0	16,972	11,305	0	11,757	7,603	0	9,149	0	(71,466)	(6,477)	0	(77,943)
2995	Oregon Coast Community College	(110,239)	0	0	3,113	0	0	2,156	1,394	0	43,940	0	(13,106)	(44,451)	0	(57,557)
2996	Columbia Gorge Community College	(193,133)	0	0	5,453	0	0	3,777	2,443	0	38,978	0	(22,962)	(42,683)	0	(65,645)
2997	Tillamook Bay Community College	(62,894)	0	0	1,776	3,125	0	1,230	796	0	28,879	0	(7,477)	(14,980)	0	(22,457)
2998	Southwestern Community College	(325,821)	0	0	9,200	2,875	0	6,373	4,121	0	61,704	0	(38,737)	(44,121)	0	(82,858)
2999	Central Oregon Community College	(724,670)	0	0	20,461	0	0	14,173	9,166	0	80,190	0	(86,156)	(109,541)	0	(195,697)
3003	Baker School District 5J	(436,394)	0	0	12,322	6,108	0	8,535	5,520	0	5,188	0	(51,883)	(15,586)	0	(67,469)
3008	Huntington School District 16J	(22,751)	0	0	642	640	0	445	288	0	920	0	(2,705)	(3,117)	0	(5,822)
3016	Burnt River High School	(9,405)	0	0	266	2,637	0	184	119	0	305	0	(1,118)	801	0	(317)
3027	Pine-Eagle School District 61	(62,822)	0	0	1,774	305	0	1,229	795	0	12,134	0	(7,469)	(8,980)	0	(16,449)
3037	Alsea School	(156,014)	0	0	4,405	0	0	3,051	1,973	0	31,084	0	(18,548)	(33,604)	0	(52,152)
3039	Corvallis School District 509J	(1,501,885)	0	0	42,406	0	0	29,374	18,997	0	33,691	0	(178,559)	(78,345)	0	(256,904)
3043	Philomath School District 17J	(316,945)	0	0	8,949	61,175	0	6,199	4,009	0	12,143	0	(37,681)	17,863	0	(19,818)
3075	West Linn School District	(2,032,053)	0	0	57,375	0	0	39,744	25,703	0	97,069	0	(241,590)	(101,870)	0	(343,460)
3116	Colton School District 53	(121,518)	0	0	3,431	6,774	0	2,377	1,537	0	4,081	0	(14,447)	(8,182)	0	(22,629)
3122	Oregon City School District 62	(1,569,582)	0	0	44,317	157,149	0	30,698	19,854	0	23,322	0	(186,607)	77,112	0	(109,495)
3160	Gladstone School District 115	(430,815)	0	0	12,164	48,799	0	8,426	5,449	0	12,785	0	(51,219)	13,660	0	(37,559)
3179	Clatsop County School District 1C	(416,539)	0	0	11,761	35,730	0	8,147	5,269	0	7,728	0	(49,522)	12,149	0	(37,373)
3186	Jewell School District 8	(77,920)	0	0	2,200	0	0	1,524	986	0	9,575	0	(9,264)	(11,368)	0	(20,632)
3187	Seaside Schools	(326,909)	0	0	9,230	6,231	0	6,394	4,135	0	9,571	0	(38,866)	14,782	0	(24,084)
3195	Warrenton-Hammond School District	(198,742)	0	0	5,611	0	0	3,887	2,514	0	32,321	0	(23,628)	(35,635)	0	(59,263)
3230	Vernonia School District	(124,979)	0	0	3,529	2,553	0	2,444	1,581	0	0	0	(14,859)	(683)	0	(15,542)
3241	Coquille School District 8	(248,574)	0	0	7,018	8,005	0	4,862	3,144	0	29,922	0	(29,553)	(14,679)	0	(44,232)
3242	Coos Bay School District 9	(556,172)	0	0	15,704	0	0	10,878	7,035	0	9,161	0	(66,123)	(23,990)	0	(90,113)
3245	North Bend Public Schools	(456,380)	0	0	12,886	27,508	0	8,926	5,773	0	178,268	0	(54,259)	(72,976)	0	(127,235)
3252	Powers School District	(39,710)	0	0	1,121	1,180	0	777	502	0	0	0	(4,721)	1,394	0	(3,327)
3257	Myrtle Point School District 41	(116,133)	0	0	3,279	0	0	2,271	1,469	0	9,824	0	(13,807)	(11,244)	0	(25,051)
3264	Bandon School District	(137,426)	0	0	3,880	0	0	2,688	1,738	0	14,075	0	(16,338)	(16,887)	0	(33,225)
3274	Crook County School District	(623,691)	0	0	17,610	0	0	12,198	7,889	0	31,207	0	(74,150)	(30,367)	0	(104,517)
3275	Port Orford-Langlois School District 2C]	(59,266)	0	0	1,673	0	0	1,159	750	0	18,788	0	(7,046)	(18,260)	0	(25,306)
3283	Brookings-Harbor School District 17C	(247,507)	0	0	6,988	0	0	4,841	3,131	0	20,364	0	(29,426)	(20,066)	0	(49,492)
3288	Central Curry School District 1	(87,765)	0	0	2,478	18,999	0	1,717	1,110	0	2,048	0	(10,434)	6,297	0	(4,137)
3291	Bend-La Pine Public Schools	(3,643,038)	0	0	102,861	0	0									

Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3338	Glendale 77	(64,285)	0	0	1,815	151	0	1,257	813	0	5,663	0	(7,643)	(6,456)	0	(14,099)
3349	Winston-Dillard Schools	(276,272)	0	0	7,801	0	0	5,403	3,495	0	10,814	0	(32,846)	(17,254)	0	(50,100)
3353	Sutherlin School District 130	(262,099)	0	0	7,400	5,184	0	5,126	3,315	0	4,050	0	(31,161)	(17,290)	0	(48,451)
3361	Arlington Public Schools	(31,590)	0	0	892	13,395	0	618	400	0	0	0	(3,756)	12,612	0	8,856
3364	Condon Admin School District 25J	(28,731)	0	0	811	18,622	0	562	363	0	2,140	0	(3,416)	8,195	0	4,779
3370	Prairie City School District 4	(50,930)	0	0	1,438	16,788	0	996	644	0	3,792	0	(6,055)	23	0	(6,032)
3372	Monument School District 8	(17,542)	0	0	495	6,738	0	343	222	0	871	0	(2,086)	2,378	0	292
3375	Dayville School District 16J	(20,764)	0	0	586	0	0	406	263	0	5,235	0	(2,469)	(5,689)	0	(8,158)
3376	Long Creek Schools	(12,853)	0	0	363	7,543	0	251	163	0	1,115	0	(1,528)	4,216	0	2,688
3394	Crane Elementary School	(31,044)	0	0	877	7,268	0	607	393	0	1,514	0	(3,691)	535	0	(3,156)
3395	Pine Creek School	(2,112)	0	0	60	0	0	41	27	0	970	0	(251)	(881)	0	(1,132)
3396	Diamond School District 7	(548)	0	0	15	647	0	11	7	0	0	0	(65)	603	0	538
3397	Suntex School District	(1,189)	0	0	34	53	0	23	15	0	383	0	(141)	(285)	0	(426)
3398	Drewsey School	(6,099)	0	0	172	4	0	119	77	0	2,801	0	(725)	(2,537)	0	(3,262)
3399	Frenchglen School District	(5,156)	0	0	146	2,046	0	101	65	0	118	0	(613)	1,167	0	554
3405	Fields-Trout Creek 33	(4,914)	0	0	139	0	0	96	62	0	2,257	0	(584)	(2,051)	0	(2,635)
3407	Crane Union High School	(30,012)	0	0	847	9,288	0	587	380	0	1,744	0	(3,568)	1,248	0	(2,320)
3409	Hood River County School District	(949,817)	0	0	26,818	46,181	0	18,577	12,014	0	9,010	0	(112,923)	14,253	0	(98,670)
3414	Phoenix-Talent School District	(544,660)	0	0	15,378	2,886	0	10,653	6,889	0	20,496	0	(64,754)	(23,041)	0	(87,795)
3415	Ashland Public Schools	(684,897)	0	0	19,338	0	0	13,395	8,663	0	68,362	0	(81,427)	(74,041)	0	(155,468)
3416	Central Point School District 6	(937,743)	0	0	26,477	0	0	18,341	11,861	0	18,460	0	(111,488)	(19,659)	0	(131,147)
3417	Eagle Point School District 9	(768,872)	0	0	21,709	164,423	0	15,038	9,725	0	46,608	0	(91,411)	(15,166)	0	(106,577)
3424	Rogue River School District	(189,033)	0	0	5,337	0	0	3,697	2,391	0	11,784	0	(22,474)	(9,669)	0	(32,143)
3432	Prospect School District	(45,744)	0	0	1,292	278	0	895	579	0	875	0	(5,438)	(1,704)	0	(7,142)
3439	Butte Falls School District	(50,581)	0	0	1,428	4,864	0	989	640	0	1,055	0	(6,014)	381	0	(5,633)
3440	Pinehurst School	(6,392)	0	0	180	12	0	125	81	0	2,649	0	(760)	(2,459)	0	(3,219)
3445	Culver School District 4	(143,925)	0	0	4,064	17,183	0	2,815	1,821	0	0	0	(17,111)	26,251	0	9,140
3446	Ashwood School	(803)	0	0	23	2,263	0	16	10	0	572	0	(96)	148	0	52
3447	Madras School District	(727,474)	0	0	20,540	0	0	14,228	9,202	0	46,743	0	(86,489)	(77,093)	0	(163,582)
3451	Black Butte School District	(12,123)	0	0	342	137	0	237	153	0	5,567	0	(1,441)	(4,775)	0	(6,216)
3454	Grants Pass School District	(1,294,673)	0	0	36,555	150,225	0	25,322	16,376	0	32,630	0	(153,923)	45,691	0	(108,232)
3456	Klamath County School District	(1,397,730)	0	0	39,465	27,323	0	27,337	17,680	0	118,898	0	(166,176)	195,327	0	29,151
3457	Klamath Falls City Schools	(587,151)	0	0	16,578	40,479	0	11,484	7,427	0	8,133	0	(69,806)	10,544	0	(59,262)
3461	Lake County School District 7	(181,152)	0	0	5,115	0	0	3,543	2,291	0	5,986	0	(21,537)	(9,886)	0	(31,423)
3462	Paisley School District	(34,934)	0	0	986	0	0	683	442	0	4,504	0	(4,153)	(6,277)	0	(10,430)
3463	North Lake School District 14	(63,809)	0	0	1,802	6,866	0	1,248	807	0	1,800	0	(7,586)	1,745	0	(5,841)
3464	Plush School District	(4,492)	0	0	127	2,686	0	88	57	0	363	0	(534)	1,507	0	973
3465	Adel School District 21	(2,761)	0	0	78	2,371	0	54	35	0	246	0	(328)	1,203	0	875
3470	Pleasant Hill School District	(176,623)	0	0	4,987	0	0	3,454	2,234	0	24,018	0	(20,999)	(28,234)	0	(49,233)
3473	Eugene School District 4J	(3,913,289)	0	0	110,492	0	0	76,537	49,499	0	67,463	0	(465,249)	(190,615)	0	(655,864)
3487	Springfield School District 19	(2,076,723)	0	0	58,636	70,017	0	40,617	26,268	0	25,034	0	(246,901)	22,869	0	(224,032)
3494	Fern Ridge School District	(232,842)	0	0	6,574	10,907	0	4,554	2,945	0	0	0	(27,683)	8,011	0	(19,672)
3498	Mapleton School District	(56,999)	0	0	1,609	816	0	1,115	721	0	10,174	0	(6,777)	(4,071)	0	(10,848)
3502	Creswell School District 40	(229,676)	0	0	6,485	21,573	0	4,492	2,905	0	2,523	0	(27,306)	12,379	0	(14,927)
3506	South Lane School District	(639,982)	0	0	18,070	496	0	12,517	8,095	0	98,411	0	(76,087)	(86,825)	0	(162,912)
3510	Bethel School District	(1,160,250)	0	0	32,760	4,439	0	22,693	14,676	0	116,968	0	(137,942)	(123,403)	0	(261,345)
3517	Crow-Applegate-Lorane District 66	(77,262)	0	0	2,181	0	0	1,511	977	0	12,400	0	(9,186)	(12,548)	0	(21,734)
3519	McKenzie School District	(73,279)	0	0	2,069	513	0	1,433	927	0	22,405	0	(8,712)	(16,261)	0	(24,973)
3520	Junction City School District 69	(322,685)	0	0	9,111	2,118	0	6,311	4,082	0	3,548	0	(38,364)	(9,631)	0	(47,995)
3522	Lowell School District	(94,482)	0	0	2,668	868	0	1,848	1,195	0	27,957	0	(11,233)	(26,035)	0	(37,268)
3524	Oakridge School District	(110,660)	0	0	3,124	1,769	0	2,164	1,400	0	6,129	0	(13,156)	1,196	0	(11,960)
3527	Marcola School District 79	(91,761)	0	0	2,591	0	0	1,795	1,161	0	9,759	0	(10,909)	(10,730)	0	(21,639)
3533	Triangle Lake Schools	(80,693)	0	0	2,278	40,138	0	1,578	1,021	0	10,577	0	(9,594)	462	0	(9,132)
3537	Siuslaw School District 97J	(322,726)	0	0	9,112	0	0	6,312	4,082	0	17,043	0	(38,369)	(31,442)	0	(69,811)
3579	Lincoln County School District	(920,736)	0	0	25,997	0	0	18,008	11,646	0	169,799	0	(109,466)	(150,769)	0	(260,235)
3615	Central Linn School District 552C	(128,540)	0	0	3,629	0	0	2,514	1,626	0	8,909	0	(15,282)	(14,751)	0	(30,033)
3618	Sweet Home School District 55	(450,495)	0	0	12,720	0	0	8,811	5,698	0	33,639	0	(53,559)	(26,146)	0	(79,705)
3647	Scio School District 95C	(132,303)	0	0	3,736	879	0	2,588	1,673	0	14,483	0	(15,729)	(12,738)	0	(28,467)
3665	Santiam Canyon School District	(134,614)	0	0	3,801	0	0	2,633	1,703	0	13,069	0	(16,004)	(12,769)	0	(28,773)
3684	Ontario School District 8C	(496,482)	0	0	14,018	0	0	9,710	6,280	0	42,267	0	(59,026)	(60,736)	0	(119,762)
3687	Juntura Grade School	(1,827)	0	0	52	2	0	36	23	0	839	0	(217)	(762)	0	(979)
3694	Nyssa School District 26	(262,153)	0	0	7,402	0	0	5,127	3,316	0	12,192	0	(31,167)	(25,410)	0	(56,577)
3696	Annex Elementary School	(21,603)	0	0	610	10,374	0	423	273	0	1,745	0	(2,568)	3,401	0	833
3707	Adrian School District 61	(55,889)	0	0	1,578	10,849	0	1,093	707	0	0	0	(6,645)	9,545	0	2,900
3709	Harper School District 66	(39,991)	0	0	1,129	9,499	0	782	506	0	3,303	0	(4,755)	(1,147)	0	(5,902)
3712	W W Jones School	(4,712)	0	0	133	59	0	92	60	0	2,163	0	(560)	(1,846)	0	(2,406)
3729	Jefferson School District 14CJ	(176,350)	0	0	4,979	2,944	0	3,449	2,231	0	21,630	0	(20,966)	(10,225)	0	(31,191)
3730	North Marion School District 15	(383,161)	0	0	10,819	33,022	0	7,494	4,847	0	0	0	(45,554)	40,466	0	(5,088)
3735	Salem-Keizer Public Schools	(9,673,531)	0	0	273,132	0	0	189,198	122,360	0	468,800	0	(1,150,082)	(751,635)	0	(1,901,717)
3750	St Paul School District	(63,925)	0	0	1,805	0	0	1,250	809	0	2,385	0	(7,600)	(4,902)	0	(12,502)
3780	Mt Angel School District 91	(140,721)	0	0	3,973	15,622	0	2,752	1,780	0	2,412	0	(16,730)	7,733	0	(8,997)
3786	Woodburn School District	(1,272,413)	0	0	35,927	82,761	0	24,886	16,095	0	25,247	0	(151,277)	(17,524)	0	(168,801)
3809	Morrow County Schools	(496,505)	0	0	14,019	49,813	0	9,711	6,280	0	10,928	0	(59,029)	(443)	0	(59,472)
3818	Portland Public Schools	(13,288,625)	0	0	375,205	880,377	0	259,903	168,088	0	670,912	0	(1,579,879)	1,084,363	0	(495,516)
3820	Parkrose School District	(680,007)	0	0	19,200	0	0	13,300	8,601	0	30,761	0	(80,846)	(77,109)	0	(157,955)
3824	Reynolds School District	(2,599,763)	0	0	73,404	192,669	0	50,847	32,884	0	100,923	0	(309,085)	(114,024)	0	(423,109)
3842	Corbett School District 39	(235,930)	0	0	6,661	0	0	4,614	2,984	0	51,786	0	(28,050)	(48,736)	0	(76,786)
3843	David Douglas School District	(2,672,230)	0	0	75,450	123,735	0	52,264	33,801	0	42,958	0	(317,700)	(5,822)	0	(323,522)
3847	Riverdale School															



Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3957	Helix School District	(40,785)	0	0	1,152	9,814	0	798	516	0	3,141	0	(4,849)	(1,311)	0	(6,160)
3958	Pilot Rock School District 2R	(71,943)	0	0	2,031	0	0	1,407	910	0	4,080	0	(8,553)	(5,439)	0	(13,992)
3965	La Grande Public Schools	(452,602)	0	0	12,779	0	0	8,852	5,725	0	37,613	0	(53,810)	(25,942)	0	(79,752)
3966	Union County School District	(75,910)	0	0	2,143	23,021	0	1,485	960	0	4,557	0	(9,025)	7,931	0	(1,094)
3967	North Powder School District	(56,919)	0	0	1,607	10,849	0	1,113	720	0	136	0	(6,767)	8,183	0	1,416
3969	Imbler School District	(62,638)	0	0	1,769	12,324	0	1,225	792	0	0	0	(7,447)	10,573	0	3,126
3970	Cove School District	(62,185)	0	0	1,756	805	0	1,216	787	0	6,796	0	(7,393)	(416)	0	(7,809)
3973	Elgin School District 23	(93,910)	0	0	2,652	0	0	1,837	1,188	0	9,926	0	(11,165)	(13,978)	0	(25,143)
3986	Joseph School District 6	(63,045)	0	0	1,780	2,893	0	1,233	797	0	8	0	(7,495)	2,007	0	(5,488)
3990	Wallowa School	(45,363)	0	0	1,281	0	0	887	574	0	2,533	0	(5,393)	(5,196)	0	(10,589)
3993	Enterprise School District 21	(74,656)	0	0	2,108	467	0	1,460	944	0	2,938	0	(8,876)	(1,440)	0	(10,316)
4003	Troy School District 54	(1,830)	0	0	52	0	0	36	23	0	840	0	(218)	(764)	0	(982)
4012	Dufur Schools	(86,951)	0	0	2,455	3,853	0	1,701	1,100	0	1,628	0	(10,338)	(3,310)	0	(13,648)
4034	Gaston Public Schools	(119,699)	0	0	3,380	0	0	2,341	1,514	0	13,324	0	(14,231)	(16,346)	0	(30,577)
4035	Banks School District	(194,960)	0	0	5,505	8,452	0	3,813	2,466	0	2,586	0	(23,179)	(270)	0	(23,449)
4062	Beaverton School District	(9,972,987)	0	0	281,588	611,057	0	195,055	126,148	0	239,880	0	(1,185,685)	(201,473)	0	(1,387,158)
4109	Spray School District 1	(20,782)	0	0	587	3,873	0	406	263	0	2,821	0	(2,471)	4,628	0	2,157
4114	Fossil School District 21J	(33,536)	0	0	947	10,326	0	656	424	0	865	0	(3,987)	10,082	0	6,095
4135	Newberg School District 29Jt	(865,236)	0	0	24,430	88,878	0	16,923	10,944	0	14,025	0	(102,868)	39,305	0	(63,563)
4142	McMinnville Schools	(1,423,114)	0	0	40,182	0	0	27,834	18,001	0	75,256	0	(169,193)	(87,596)	0	(256,789)
4144	Sheridan School District 48J	(177,177)	0	0	5,003	0	0	3,465	2,241	0	25,801	0	(21,065)	(25,798)	0	(46,863)
4166	Yamhill-Carlton School District 1	(181,616)	0	0	5,128	531	0	3,552	2,297	0	10,708	0	(21,592)	(10,013)	0	(31,605)
4219	Grant County Education Service District	(27,778)	0	0	784	757	0	543	351	0	431	0	(3,302)	(1,972)	0	(5,274)
4220	Jefferson County Education Service District	(38,858)	0	0	1,097	9,477	0	760	492	0	2,943	0	(4,620)	(854)	0	(5,474)
4223	InterMountain Education Service District	(441,646)	0	0	12,470	0	0	8,638	5,586	0	13,782	0	(52,507)	(29,697)	0	(82,204)
4224	Wallowa County Region 18	(44,061)	0	0	1,244	1,095	0	862	557	0	2,506	0	(5,238)	2,122	0	(3,116)
4226	North Central Education Service District	(32,686)	0	0	923	1,819	0	639	413	0	7,613	0	(3,886)	(3,648)	0	(7,534)
4232	South Coast Education Service District Region 7	(189,172)	0	0	5,341	9,506	0	3,700	2,393	0	2,869	0	(22,491)	(1,878)	0	(24,369)
4237	Douglas Education Service District	(483,890)	0	0	13,663	2,923	0	9,464	6,121	0	120,737	0	(57,529)	(107,603)	0	(165,132)
4238	Multnomah Education Service District	(1,052,659)	0	0	29,722	0	0	20,588	13,315	0	123,353	0	(125,150)	(158,740)	0	(283,890)
4252	High Desert Education Service District	(550,566)	0	0	15,545	47,122	0	10,768	6,964	0	10,155	0	(65,457)	(6,706)	0	(72,163)
4254	Willamette Education Service District	(774,230)	0	0	21,860	84,417	0	15,143	9,793	0	26,667	0	(92,048)	(27,938)	0	(119,986)
4258	Hermiston School District 8R	(1,065,331)	0	0	30,080	0	0	20,836	13,475	0	30,470	0	(126,657)	(65,003)	0	(191,660)
4259	Clackamas Education Service District	(712,837)	0	0	20,127	14,358	0	13,942	9,017	0	22,559	0	(84,749)	(57,918)	0	(142,667)
4260	Greater Albany School District 8J	(1,924,949)	0	0	54,351	0	0	37,649	24,349	0	102,279	0	(228,856)	(151,045)	0	(379,901)
4268	Lake Oswego School District	(1,653,072)	0	0	46,675	66,549	0	32,331	20,910	0	47,801	0	(196,533)	(92,333)	0	(288,866)
4270	Silver Falls School District	(737,529)	0	0	20,824	120,036	0	14,425	9,329	0	23,107	0	(87,684)	26,393	0	(61,291)
4271	Malheur Education Service District Region 14	(125,373)	0	0	3,540	0	0	2,452	1,586	0	15,787	0	(14,906)	(22,470)	0	(37,376)
4272	Linn-Benton-Lincoln Education Service District	(491,346)	0	0	13,873	77,215	0	9,610	6,215	0	20,946	0	(58,416)	1,966	0	(56,450)
4273	Double O School District	(713)	0	0	20	645	0	14	9	0	0	0	(85)	344	0	259
4276	Lane County Education Service District	(393,001)	0	0	11,096	13,244	0	7,686	4,971	0	10,706	0	(46,724)	(24,387)	0	(71,111)
4277	Mitchell School	(20,622)	0	0	582	755	0	403	261	0	22	0	(2,452)	(284)	0	(2,736)
4279	St Helens School District 502	(632,720)	0	0	17,865	91,851	0	12,375	8,003	0	14,595	0	(75,224)	30,569	0	(44,655)
4280	Northwest Regional Education Service District	(1,299,145)	0	0	36,681	21,147	0	25,409	16,433	0	148,285	0	(154,455)	(136,629)	0	(291,084)
4286	Southern Oregon Education Service District	(394,448)	0	0	11,137	108,254	0	7,715	4,989	0	18,499	0	(46,896)	10,478	0	(36,418)
4288	Medford School District 549C	(2,396,544)	0	0	67,666	0	0	46,872	30,314	0	144,392	0	(284,924)	(167,053)	0	(451,977)
4291	Dayton Public Schools	(174,644)	0	0	4,931	22,454	0	3,416	2,209	0	0	0	(20,763)	17,470	0	(3,293)
4293	Lake County Education Service District	(21,656)	0	0	611	8,348	0	424	274	0	322	0	(2,575)	10,802	0	8,227
4294	Harney Education Service District Region XVII	(50,213)	0	0	1,418	2	0	982	635	0	1,289	0	(5,970)	(5,372)	0	(11,342)
4295	Wasco County Education Service District	(105,654)	0	0	2,983	0	0	2,066	1,336	0	3,263	0	(12,561)	(10,074)	0	(22,635)
4306	Amity School District	(158,448)	0	0	4,474	3,520	0	3,099	2,004	0	3,761	0	(18,838)	8,548	0	(10,290)
4309	Scappoose School District	(391,920)	0	0	11,066	0	0	7,665	4,957	0	22,788	0	(46,595)	(44,215)	0	(90,810)
4311	Redmond School District 2J	(1,388,546)	0	0	39,206	89,131	0	27,158	17,564	0	22,071	0	(165,084)	2,950	0	(162,134)
4312	Reedsport School District	(123,610)	0	0	3,490	0	0	2,418	1,564	0	12,241	0	(14,696)	(13,258)	0	(27,954)
4313	Forest Grove School District	(1,377,053)	0	0	38,881	0	0	26,933	17,418	0	64,449	0	(163,717)	(76,388)	0	(240,105)
4314	Willamina School District 30J	(187,183)	0	0	5,285	308	0	3,661	2,368	0	5,529	0	(22,254)	(10,895)	0	(33,149)
4315	John Day School District	(106,527)	0	0	3,008	5,661	0	2,083	1,347	0	0	0	(12,665)	9,668	0	(2,997)
4316	Tigard-Tualatin School District 23J	(2,720,729)	0	0	76,820	249,174	0	53,213	34,414	0	65,543	0	(323,466)	39,509	0	(283,957)
4317	Sherwood School District 88J	(980,624)	0	0	27,688	7,252	0	19,179	12,404	0	5,837	0	(116,586)	(10,755)	0	(127,341)
4320	Rainier School District 13	(185,365)	0	0	5,234	0	0	3,625	2,345	0	25,372	0	(22,038)	(26,738)	0	(48,776)
4321	North Clackamas School District 12	(4,118,592)	0	0	116,289	343,820	0	80,553	52,096	0	80,480	0	(489,658)	64,502	0	(425,156)
4323	Estacada School District 108	(425,070)	0	0	12,002	0	0	8,314	5,377	0	47,100	0	(50,536)	(62,310)	0	(112,846)
4324	Centennial School District 28	(1,218,747)	0	0	34,411	90,587	0	23,837	15,416	0	11,176	0	(144,896)	52,417	0	(92,479)
4326	Harney County School District 3	(142,952)	0	0	4,036	23,383	0	2,796	1,808	0	7,305	0	(16,996)	(7,587)	0	(24,583)
4327	Jordan Valley School District 3	(20,697)	0	0	405	465	0	405	262	0	4,156	0	(2,461)	4,386	0	1,925
4329	Gervais School District 1	(223,191)	0	0	6,302	1,565	0	4,365	2,823	0	0	0	(26,535)	2,496	0	(24,039)
4330	Vale School District 84	(191,210)	0	0	5,399	1,981	0	3,740	2,419	0	957	0	(22,733)	(7,512)	0	(30,245)
4331	Molalla River School District	(500,103)	0	0	14,120	30,746	0	9,781	6,326	0	8,804	0	(59,457)	(5,116)	0	(64,573)
4332	Gresham-Barlow School District 10	(2,218,468)	0	0	62,639	319,536	0	43,389	28,061	0	70,784	0	(263,753)	68,352	0	(195,401)
4333	Canby School District	(1,001,202)	0	0	28,269	89,053	0	19,582	12,664	0	16,915	0	(119,033)	36,185	0	(82,848)
4334	Cascade School District 5	(478,258)	0	0	13,504	69,287	0	9,354	6,049	0	13,022	0	(56,860)	12,887	0	(43,973)
4335	Milton-Freewater Unified School District 7	(326,607)	0	0	9,222	0	0	6,388	4,131	0	12,618	0	(38,830)	(17,740)	0	(56,570)
4336	Nestucca Valley School District 101	(131,562)	0	0	3,715	23,208	0	2,573	1,664	0	2,142	0	(15,641)	3,631	0	(12,010)
4337	Sherman County School District	(52,064)	0	0	1,470	1,001	0	1,018	659	0	2,884	0	(6,190)	(1,332)	0	(7,522)
4338	Three Rivers U J School District	(877,842)	0	0	24,786	38,261	0	17,169	11,104	0	17,528	0	(104,366)	11,114	0	(93,252)
4339	Lebanon Community School District	(784,035)	0	0	22,137	18,792	0	15,334	9,917	0	21,162	0	(93,214)	(47,345)	0	(140,559)
4340	Monroe School District															

Exhibit D

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

Total for all entities		(403,908,515)	0	0	11,404,376	20,150,823	0	7,899,759	5,109,026	0	20,150,834	0	(48,020,533)	(24)	0	(48,020,557)
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4362	Kings Valley Charter School	(1,285)	0	0	36	0	0	25	16	0	590	0	(153)	(536)	0	(689)
4363	Multisensory Learning Academy	(73,656)	0	0	2,080	0	0	1,441	932	0	20,187	0	(8,757)	(18,551)	0	(27,308)
4365	Mitch Charter School	(28,825)	0	0	814	1,938	0	564	365	0	11,975	0	(3,427)	1,554	0	(1,873)
4366	Sand Ridge Charter School	(45,690)	0	0	1,290	0	0	894	578	0	17,260	0	(5,432)	(15,048)	0	(20,480)
4367	Arthur Academy Charter School	(140,922)	0	0	3,979	0	0	2,756	1,783	0	55,078	0	(16,754)	(52,399)	0	(69,153)
4369	Trillium Charter School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	(20,538)	0	0	580	0	0	402	260	0	2,206	0	(2,442)	(2,405)	0	(4,847)
4371	The Lighthouse School	(29,772)	0	0	841	0	0	582	377	0	7,538	0	(3,540)	(8,274)	0	(11,814)
4373	Sheridan Japanese School Foundation	0	0	0	0	328	0	0	0	0	0	0	0	1,428	0	1,428
4374	Ione School District	(37,636)	0	0	1,063	17,046	0	736	476	0	1,361	0	(4,474)	10,433	0	5,959
4375	Eddyville Charter School	(51,134)	0	0	1,444	0	0	1,000	647	0	10,829	0	(6,079)	(12,315)	0	(18,394)
4376	Four Rivers Community School	(62,782)	0	0	1,773	0	0	1,228	794	0	13,330	0	(7,464)	(14,149)	0	(21,613)
4378	Mosier Community School	(28,469)	0	0	804	157	0	557	360	0	7,320	0	(3,385)	(6,061)	0	(9,446)
4379	Siletz Valley School	(43,541)	0	0	1,229	2,613	0	852	551	0	17,663	0	(5,177)	(8,705)	0	(13,882)
4380	The Emerson School	(20,993)	0	0	593	0	0	411	266	0	6,446	0	(2,496)	(7,080)	0	(9,576)
4381	North Wasco County School District 21	(583,301)	0	0	16,470	0	0	11,408	7,378	0	21,803	0	(69,348)	(40,666)	0	(110,014)
4382	Self Enhancement Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	(46,363)	0	0	1,309	0	0	907	586	0	21,289	0	(5,512)	(19,353)	0	(24,865)
4386	Nixyaawii Community School	(21,099)	0	0	596	0	0	413	267	0	763	0	(2,508)	(2,686)	0	(5,194)
4388	West Lane Tech	(15,271)	0	0	431	704	0	299	193	0	431	0	(1,816)	1,003	0	(813)
4390	Oregon Connections Academy	(329,835)	0	0	9,313	0	0	6,451	4,172	0	48,042	0	(39,214)	(47,355)	0	(86,569)
4392	Eagleridge High School	(27,410)	0	0	774	1,014	0	536	347	0	10,887	0	(3,259)	(8,198)	0	(11,457)
4393	Cascade Heights Public Charter School	(26,391)	0	0	745	0	0	516	334	0	5,538	0	(3,138)	(7,030)	0	(10,168)
4396	Sweet Home Charter School	(21,654)	0	0	611	280	0	424	274	0	8,689	0	(2,574)	(7,662)	0	(10,236)
4397	Springwater Environmental Sciences School	(30,266)	0	0	855	3,203	0	592	383	0	1,340	0	(3,598)	(2,614)	0	(6,212)
4400	Phoenix School	(12,883)	0	0	364	0	0	252	163	0	5,915	0	(1,532)	(1,791)	0	(3,323)
4401	Ballston Community School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	(61,215)	0	0	1,728	1,388	0	1,197	774	0	25,681	0	(7,278)	(18,857)	0	(26,135)
4404	Alliance Charter Academy	(65,509)	0	0	1,850	0	0	1,281	829	0	17,239	0	(7,788)	(13,682)	0	(21,470)
4405	Forest Grove Community School	(32,089)	0	0	906	0	0	628	406	0	11,571	0	(3,815)	(10,762)	0	(14,577)
4407	Madrone Trail Public Charter School	(38,819)	0	0	1,096	0	0	759	491	0	13,493	0	(4,615)	(14,581)	0	(19,196)
4408	Muddy Creek Charter School	(21,852)	0	0	617	0	0	427	276	0	8,411	0	(2,598)	(7,586)	0	(10,184)
4409	Southwest Charter School	(26,330)	0	0	743	0	0	515	333	0	12,090	0	(3,130)	(10,991)	0	(14,121)
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	(27,633)	0	0	780	0	0	540	350	0	4,668	0	(3,285)	(5,261)	0	(8,546)
4412	Estacada Web Academy	(111,000)	0	0	3,134	32,047	0	2,171	1,404	0	0	0	(13,197)	54,488	0	41,291
4413	Marcola Early College Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	(54,615)	0	0	1,542	0	0	1,068	691	0	18,319	0	(6,493)	(19,025)	0	(25,518)
4419	Silvies River Web Academy	(78,898)	0	0	2,228	0	0	1,543	998	0	25,090	0	(9,380)	(24,545)	0	(33,925)
4420	Oregon Virtual Academy	(207,331)	0	0	5,854	0	0	4,055	2,623	0	65,355	0	(24,650)	(60,611)	0	(85,261)
4422	Redmond Proficiency Academy	(139,284)	0	0	3,933	0	0	2,724	1,762	0	32,504	0	(16,559)	(31,079)	0	(47,638)
4423	Molalla River Academy	(39,087)	0	0	1,104	0	0	764	494	0	9,237	0	(4,647)	(11,344)	0	(15,991)
4424	The Ivy School	(35,607)	0	0	1,005	0	0	696	450	0	16,319	0	(4,233)	(14,857)	0	(19,090)
4429	Clackamas Web Academy	(709)	0	0	20	940	0	14	9	0	187	0	(84)	230	0	146
4430	Clackamas Charter Alliance 2	(2,900)	0	0	82	0	0	57	37	0	740	0	(345)	(766)	0	(1,111)
4432	Renaissance Public Academy	0	0	0	0	257	0	0	0	0	0	0	0	532	0	532
4433	Powell Butte Community Charter School	(27,729)	0	0	783	0	0	542	351	0	5,958	0	(3,297)	(9,300)	0	(12,597)
4434	Logos Public Charter School	(138,203)	0	0	3,902	0	0	2,703	1,748	0	55,878	0	(16,431)	(52,199)	0	(68,630)
4435	Sunny Wolf Charter School	(31,893)	0	0	901	307	0	624	403	0	13,719	0	(3,792)	(10,742)	0	(14,534)
4436	Academy Of Arts & Academics	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	(34,813)	0	0	983	51	0	681	440	0	5,041	0	(4,139)	(5,116)	0	(9,255)
4440	Sheridan Allprep Academy	(46,709)	0	0	1,319	0	0	914	591	0	6,477	0	(5,553)	(13,166)	0	(18,719)
4441	Baker Web Academy	(331,312)	0	0	9,355	0	0	6,480	4,191	0	46,116	0	(39,390)	(56,105)	0	(95,495)
4443	Knova Learning Oreogn	(45,075)	0	0	1,273	0	0	882	570	0	20,697	0	(5,359)	(18,816)	0	(24,175)
4444	Bennett Pearson Academy, Inc.	(24,175)	0	0	683	873	0	473	306	0	483	0	(2,874)	(1,861)	0	(4,735)
4446	Coburg Community Charter School	(40,435)	0	0	1,142	0	0	791	511	0	17,886	0	(4,807)	(16,206)	0	(21,013)
4447	Arco Iris Spanish Immersion Charter School	(36,738)	0	0	1,037	0	0	719	465	0	5,235	0	(4,368)	(6,043)	0	(10,411)
4448	Gresham Barlow Web Academy	(114,959)	0	0	3,246	0	0	2,248	1,454	0	39,416	0	(13,667)	(39,954)	0	(53,621)
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	(29,596)	0	0	836	15	0	579	374	0	2,076	0	(3,519)	(1,100)	0	(4,619)
4451	River's Edge Academy Charter School	(28,289)	0	0	799	0	0	553	358	0	6,482	0	(3,363)	(6,456)	0	(9,819)
4452	South Columbia Family School	(7,007)	0	0	198	765	0	137	89	0	370	0	(833)	(1,162)	0	(1,995)
4453	Woodland Educational Initiative	(29,568)	0	0	835	32	0	578	374	0	13,577	0	(3,515)	(12,277)	0	(15,792)
4454	Le Monde Immersion Charter School	(54,448)	0	0	1,537	0	0	1,065	689	0	25,001	0	(6,473)	(22,728)	0	(29,201)
4455	Hope Chinese Charter School	(56,536)	0	0	1,596	0	0	1,106	715	0	17,053	0	(6,722)	(18,417)	0	(25,139)
4456	Insight School of Oregon Charter	(92,449)	0	0	2,610	987	0	1,808	1,169	0	29,250	0	(10,991)	(24,461)	0	(35,452)
4457	Oregon Virtual Education East	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	(44,354)	0	0	1,252	0	0	867	561	0	16,567	0	(5,273)	(15,402)	0	(20,675)
4460	Kairos Pdx	(57,495)	0	0	1,623	0	0	1,125	727	0	26,400	0	(6,836)	(24,000)	0	(30,836)
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4462	Bend International School	(35,834)	0	0	1,012	8	0	701	453	0	16,454	0	(4,260)	(14,297)	0	(18,557)
4463	Dallas Community School-Community Innovation Partners	(30,090)	0	0	850	0	0	589	381	0	4,215	0	(3,577)	(8,184)	0	(11,761)
4464	The Valley School Of Southern Oregon	(14,188)	0	0	401	0	0	277	179	0	4,482	0	(1,687)	(4,936)	0	(6,623)
4465	Bridge Educational Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	(8,429)	0	0	238	0	0	165	107	0	2,478	0	(1,002)	(2,258)	0	(3,260)
4468	Frontier Charter Academy	(82,447)	0	0	2,328	0	0	1,613	1,043	0	33,221	0	(9,802)	(30,868)	0	(40,670)
4469	Desert Sky Montessori	(17,250)	0	0	487	0	0	337	218	0	7,921	0	(2,051)	(7,201)	0	(9,252)
4470	Oregon Family School	(83,328)	0	0	2,353	0	0	1,630	1,054	0	23,166	0	(9,907)	(26,284)	0	(36,191)
4471	Wahtonka Community School	0	0	0	0	302	0	0	0	0	0	0	0	2,432	0	2,432
4472	Valley Inquiry Charter School	(10,761)	0	0	304	127	0	210	136	0	4,425	0	(1,279)	(3,669)	0	(4,948)
4473	Willamette Connections Academy	(65,156)	0	0	1,840	0	0	1,274	824	0	27,292	0	(7,746)	(25,248)	0	(32,994)
4474	Oregon for Quality Virtual Education Inc	(33,971)	0	0	959	0	0	664	430							

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

*\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	34.38353258%	30.64904544%	(366,165,854)	(12,102,370)	13,222,455	0	0	0	0	2.1	6,296,407	0
2000	Lake County	0.02065879%	0.03848028%	(366,165,854)	(12,102,370)	(63,099)	0	0	0	0	2.1	(30,047)	0
2001	Clackamas County	1.15838872%	1.37062264%	(366,165,854)	(12,102,370)	(751,443)	0	0	0	0	2.1	(357,830)	0
2002	Curry County	0.04023189%	0.04919158%	(366,165,854)	(12,102,370)	(31,723)	0	0	0	0	2.1	(15,106)	0
2003	Douglas County	0.19224819%	0.21682418%	(366,165,854)	(12,102,370)	(87,015)	0	0	0	0	2.1	(41,436)	0
2004	Harney County	0.00560795%	0.03781438%	(366,165,854)	(12,102,370)	(114,031)	0	0	0	0	2.1	(54,300)	0
2005	Jackson County	0.32075169%	0.39568092%	(366,165,854)	(12,102,370)	(265,297)	0	0	0	0	2.1	(126,332)	0
2006	Jefferson County	0.04328601%	0.06034079%	(366,165,854)	(12,102,370)	(60,385)	0	0	0	0	2.1	(28,755)	0
2007	Klamath County	0.00390742%	0.03197534%	(366,165,854)	(12,102,370)	(99,378)	0	0	0	0	2.1	(47,323)	0
2008	Lane County	0.74113257%	0.92654600%	(366,165,854)	(12,102,370)	(656,481)	0	0	0	0	2.1	(312,610)	0
2009	Marion County	0.65785312%	0.74720892%	(366,165,854)	(12,102,370)	(316,376)	0	0	0	0	2.1	(150,655)	0
2011	Washington County	1.42976673%	1.34269552%	(366,165,854)	(12,102,370)	308,287	0	0	0	0	2.1	146,803	0
2012	Grant County	0.00176318%	0.02752510%	(366,165,854)	(12,102,370)	(91,214)	0	0	0	0	2.1	(43,435)	0
2013	Umatilla County	0.15594008%	0.14362566%	(366,165,854)	(12,102,370)	43,601	0	0	0	0	2.1	20,762	0
2014	Linn County	0.35697985%	0.35024832%	(366,165,854)	(12,102,370)	23,834	0	0	0	0	2.1	11,350	0
2015	Yamhill County	0.12172806%	0.31376312%	(366,165,854)	(12,102,370)	(679,926)	0	0	0	0	2.1	(323,774)	0
2016	Sherman County	0.03105691%	0.01913852%	(366,165,854)	(12,102,370)	42,199	0	0	0	0	2.1	20,095	0
2017	Columbia County	0.08383865%	0.10311824%	(366,165,854)	(12,102,370)	(68,262)	0	0	0	0	2.1	(32,506)	0
2018	Coos County	0.13575493%	0.14665562%	(366,165,854)	(12,102,370)	(38,596)	0	0	0	0	2.1	(18,379)	0
2020	Wasco County	0.04313499%	0.06205109%	(366,165,854)	(12,102,370)	(66,974)	0	0	0	0	2.1	(31,892)	0
2021	Baker County	0.04837309%	0.04607166%	(366,165,854)	(12,102,370)	8,149	0	0	0	0	2.1	3,880	0
2022	Gilliam County	0.02515300%	0.01912833%	(366,165,854)	(12,102,370)	21,331	0	0	0	0	2.1	10,158	0
2027	Deschutes County	0.55595159%	0.67837200%	(366,165,854)	(12,102,370)	(433,446)	0	0	0	0	2.1	(206,403)	0
2035	Hood River County	0.08837775%	0.06621691%	(366,165,854)	(12,102,370)	78,463	0	0	0	0	2.1	37,363	0
2036	Clatsop County	0.10131755%	0.13489562%	(366,165,854)	(12,102,370)	(118,888)	0	0	0	0	2.1	(56,613)	0
2037	Polk County	0.15392115%	0.19350291%	(366,165,854)	(12,102,370)	(140,145)	0	0	0	0	2.1	(66,736)	0
2038	Multnomah County	2.44771600%	3.33959804%	(366,165,854)	(12,102,370)	(3,157,828)	0	0	0	0	2.1	(1,503,728)	0
2039	Malheur County	0.05819612%	0.06084640%	(366,165,854)	(12,102,370)	(9,384)	0	0	0	0	2.1	(4,469)	0
2040	Benton County	0.00000000%	0.29680800%	(366,165,854)	(12,102,370)	(1,050,889)	0	0	0	0	2.1	(500,423)	0
2042	Josephine County	0.20404947%	0.18413412%	(366,165,854)	(12,102,370)	70,513	0	0	0	0	2.1	33,578	0
2043	Lincoln County	0.01994622%	0.03958903%	(366,165,854)	(12,102,370)	(69,548)	0	0	0	0	2.1	(33,118)	0
2044	Crook County	0.02079765%	0.02245232%	(366,165,854)	(12,102,370)	(5,859)	0	0	0	0	2.1	(2,790)	0
2050	Wallowa County	0.00534564%	0.00272501%	(366,165,854)	(12,102,370)	9,279	0	0	0	0	2.1	4,419	0
2053	Community Counseling Solutions	0.00150976%	0.00000000%	(366,165,854)	(12,102,370)	5,346	0	0	0	0	2.1	2,546	0
2099	State Judiciary	1.29631641%	0.22563658%	(366,165,854)	(12,102,370)	3,790,886	0	0	0	0	2.1	1,805,184	0
2100	City of Roseburg	0.10304098%	0.09254724%	(366,165,854)	(12,102,370)	37,154	0	0	0	0	2.1	17,692	0
2101	City of Salem	0.90289520%	0.79129332%	(366,165,854)	(12,102,370)	395,142	0	0	0	0	2.1	188,163	0
2102	City of Medford	0.36739294%	0.34737455%	(366,165,854)	(12,102,370)	70,878	0	0	0	0	2.1	33,751	0
2103	City of Albany	0.29884732%	0.25448185%	(366,165,854)	(12,102,370)	157,082	0	0	0	0	2.1	74,801	0
2104	City of Ashland	0.13783512%	0.13834623%	(366,165,854)	(12,102,370)	(1,810)	0	0	0	0	2.1	(862)	0
2105	City of Astoria	0.05467303%	0.05740672%	(366,165,854)	(12,102,370)	(9,679)	0	0	0	0	2.1	(4,609)	0
2106	City of Beaverton	0.39578380%	0.37865345%	(366,165,854)	(12,102,370)	60,652	0	0	0	0	2.1	28,882	0
2107	City of Bend	0.39994885%	0.49218573%	(366,165,854)	(12,102,370)	(326,577)	0	0	0	0	2.1	(155,513)	0
2109	City of Canby	0.03632587%	0.06121090%	(366,165,854)	(12,102,370)	(88,108)	0	0	0	0	2.1	(41,956)	0
2110	City of Coquille	0.00877288%	0.00260332%	(366,165,854)	(12,102,370)	21,844	0	0	0	0	2.1	10,402	0
2111	City of Eugene	1.03665037%	0.97807600%	(366,165,854)	(12,102,370)	207,390	0	0	0	0	2.1	98,757	0
2112	City Of Forest Grove	0.01381507%	0.03744626%	(366,165,854)	(12,102,370)	(83,669)	0	0	0	0	2.1	(39,842)	0
2113	City of Grants Pass	0.11339656%	0.13137267%	(366,165,854)	(12,102,370)	(63,647)	0	0	0	0	2.1	(30,308)	0
2114	City of Gresham	0.42665650%	0.42754540%	(366,165,854)	(12,102,370)	(3,147)	0	0	0	0	2.1	(1,499)	0
2115	City of Hillsboro	0.57162943%	0.63116939%	(366,165,854)	(12,102,370)	(210,809)	0	0	0	0	2.1	(100,385)	0
2117	City of McMinnville	0.07877962%	0.10893166%	(366,165,854)	(12,102,370)	(106,757)	0	0	0	0	2.1	(50,837)	0
2118	City of Ontario	0.03776784%	0.02268728%	(366,165,854)	(12,102,370)	53,395	0	0	0	0	2.1	25,426	0
2119	City of Oregon City	0.15711366%	0.12109391%	(366,165,854)	(12,102,370)	127,533	0	0	0	0	2.1	60,730	0
2120	City of Lake Oswego	0.25270263%	0.23135326%	(366,165,854)	(12,102,370)	75,591	0	0	0	0	2.1	35,996	0
2121	City of Portland	2.89837623%	4.09298245%	(366,165,854)	(12,102,370)	(4,229,664)	0	0	0	0	2.1	(2,014,126)	0
2122	City of Redmond	0.06709009%	0.13281109%	(366,165,854)	(12,102,370)	(232,694)	0	0	0	0	2.1	(110,807)	0
2123	City of St Helens	0.04455124%	0.04431528%	(366,165,854)	(12,102,370)	835	0	0	0	0	2.1	398	0
2125	City of Vernonia	0.00008884%	0.00676021%	(366,165,854)	(12,102,370)	(23,620)	0	0	0	0	2.1	(11,248)	0
2126	City of West Linn	0.05224217%	0.07291375%	(366,165,854)	(12,102,370)	(73,191)	0	0	0	0	2.1	(34,853)	0
2127	City of Cottage Grove	0.02078830%	0.03913104%	(366,165,854)	(12,102,370)	(64,945)	0	0	0	0	2.1	(30,926)	0
2128	City of Tillamook	0.00830999%	0.01606019%	(366,165,854)	(12,102,370)	(27,441)	0	0	0	0	2.1	(13,067)	0
2129	City of Sweet Home	0.00716867%	0.00653815%	(366,165,854)	(12,102,370)	2,233	0	0	0	0	2.1	1,063	0
2131	City of Drain	0.00172110%	0.00317328%	(366,165,854)	(12,102,370)	(5,141)	0	0	0	0	2.1	(2,448)	0
2132	Eugene Water & Electric Board	0.47481638%	0.39945508%	(366,165,854)	(12,102,370)	266,827	0	0	0	0	2.1	127,060	0
2135	McMinnville Water & Light Department	0.04208064%	0.04358906%	(366,165,854)	(12,102,370)	(5,341)	0	0	0	0	2.1	(2,543)	0
2138	City of Hood River	0.05264147%	0.03912203%	(366,165,854)	(12,102,370)	47,867	0	0	0	0	2.1	22,794	0
2139	City of Reedsport	0.00907866%	0.01106764%	(366,165,854)	(12,102,370)	(7,043)	0	0	0	0	2.1	(3,354)	0
2140	City of Lebanon	0.06129091%	0.05951417%	(366,165,854)	(12,102,370)	6,291	0	0	0	0	2.1	2,996	0
2142	City of Sherwood	0.07644181%	0.07608849%	(366,165,854)	(12,102,370)	1,252	0	0	0	0	2.1	596	0
2143	City of Oakland	0.00083740%	0.00174322%	(366,165,854)	(12,102,370)	(3,207)	0	0	0	0	2.1	(1,527)	0
2145	City of Vale	0.00085237%	0.00448210%	(366,165,854)	(12,102,370)	(12,852)	0	0	0	0	2.1	(6,120)	0
2146	City of Prineville	0.01108918%	0.03978010%	(366,165,854)	(12,102,370)	(101,584)	0	0	0	0	2.1	(48,373)	0
2147	City of Wheeler	0.00192589%	0.00121883%	(366,165,854)	(12,102,370)	2,503	0	0	0	0	2.1	1,192	0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

*\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2148	City of Klamath Falls	0.07851966%	0.08296218%	(366,165,854)	(12,102,370)	(15,729)	0	0	0	0	2.1	(7,490)	0
2149	City of Canyonville	0.00125634%	0.00208112%	(366,165,854)	(12,102,370)	(2,921)	0	0	0	0	2.1	(1,391)	0
2150	City of Bandon	0.02569350%	0.01991578%	(366,165,854)	(12,102,370)	20,457	0	0	0	0	2.1	9,741	0
2152	City of Coos Bay	0.05731008%	0.06779627%	(366,165,854)	(12,102,370)	(37,128)	0	0	0	0	2.1	(17,680)	0
2154	City of Pendleton	0.07890961%	0.08012076%	(366,165,854)	(12,102,370)	(4,289)	0	0	0	0	2.1	(2,042)	0
2155	City of Corvallis	0.26050765%	0.29129319%	(366,165,854)	(12,102,370)	(109,001)	0	0	0	0	2.1	(51,905)	0
2157	City of Monmouth	0.03493955%	0.03123297%	(366,165,854)	(12,102,370)	13,123	0	0	0	0	2.1	6,249	0
2158	City of Milton-Freewater	0.02975054%	0.03826284%	(366,165,854)	(12,102,370)	(30,138)	0	0	0	0	2.1	(14,351)	0
2159	City of Baker City	0.03332973%	0.03060011%	(366,165,854)	(12,102,370)	9,664	0	0	0	0	2.1	4,602	0
2160	City of Hermiston	0.07853369%	0.06000907%	(366,165,854)	(12,102,370)	65,589	0	0	0	0	2.1	31,233	0
2161	City of Pilot Rock	0.00320000%	0.00270087%	(366,165,854)	(12,102,370)	1,767	0	0	0	0	2.1	841	0
2162	City of Clatskanie	0.00355628%	0.00550480%	(366,165,854)	(12,102,370)	(6,899)	0	0	0	0	2.1	(3,285)	0
2163	City of Milwaukie	0.06600535%	0.08544450%	(366,165,854)	(12,102,370)	(68,828)	0	0	0	0	2.1	(32,775)	0
2165	City of Cornelius	0.02809350%	0.02311678%	(366,165,854)	(12,102,370)	17,621	0	0	0	0	2.1	8,391	0
2166	City of Nyssa	0.01042852%	0.00460728%	(366,165,854)	(12,102,370)	20,610	0	0	0	0	2.1	9,814	0
2167	City of Athena	0.00354412%	0.00197694%	(366,165,854)	(12,102,370)	5,548	0	0	0	0	2.1	2,642	0
2168	City of Oakridge	0.00921285%	0.01245095%	(366,165,854)	(12,102,370)	(11,465)	0	0	0	0	2.1	(5,460)	0
2170	City of Madras	0.01546089%	0.01713883%	(366,165,854)	(12,102,370)	(5,941)	0	0	0	0	2.1	(2,829)	0
2172	City of Sandy	0.02211992%	0.04443511%	(366,165,854)	(12,102,370)	(79,011)	0	0	0	0	2.1	(37,624)	0
2174	City of Mt Angel	0.00843062%	0.00777449%	(366,165,854)	(12,102,370)	2,324	0	0	0	0	2.1	1,107	0
2175	City of Umatilla	0.00137276%	0.02709745%	(366,165,854)	(12,102,370)	(91,082)	0	0	0	0	2.1	(43,372)	0
2176	City of Scappoose	0.02103330%	0.02001659%	(366,165,854)	(12,102,370)	3,600	0	0	0	0	2.1	1,714	0
2177	City of Condon	0.00358480%	0.00182122%	(366,165,854)	(12,102,370)	6,244	0	0	0	0	2.1	2,973	0
2178	City of Boardman	0.01004745%	0.01433431%	(366,165,854)	(12,102,370)	(15,179)	0	0	0	0	2.1	(7,228)	0
2179	City of Estacada	0.00631163%	0.01132066%	(366,165,854)	(12,102,370)	(17,735)	0	0	0	0	2.1	(8,445)	0
2180	City of Enterprise	0.00530777%	0.00595367%	(366,165,854)	(12,102,370)	(2,287)	0	0	0	0	2.1	(1,089)	0
2181	City of Central Point	0.04663189%	0.04387781%	(366,165,854)	(12,102,370)	9,752	0	0	0	0	2.1	4,644	0
2182	City of Cascade Locks	0.00652063%	0.00668011%	(366,165,854)	(12,102,370)	(565)	0	0	0	0	2.1	(269)	0
2183	City of Myrtle Point	0.00064150%	0.01174194%	(366,165,854)	(12,102,370)	(39,302)	0	0	0	0	2.1	(18,715)	0
2184	City of Port Orford	0.00275348%	0.00427116%	(366,165,854)	(12,102,370)	(5,374)	0	0	0	0	2.1	(2,559)	0
2185	City of Wood Village	0.00324161%	0.00668737%	(366,165,854)	(12,102,370)	(12,200)	0	0	0	0	2.1	(5,810)	0
2186	City of Chiloquin	0.00169959%	0.00181232%	(366,165,854)	(12,102,370)	(399)	0	0	0	0	2.1	(190)	0
2187	City of Philomath	0.01880023%	0.01390872%	(366,165,854)	(12,102,370)	17,319	0	0	0	0	2.1	8,247	0
2188	City of Talent	0.01079135%	0.01288515%	(366,165,854)	(12,102,370)	(7,414)	0	0	0	0	2.1	(3,530)	0
2189	City of Willamina	0.00317849%	0.00467218%	(366,165,854)	(12,102,370)	(5,289)	0	0	0	0	2.1	(2,519)	0
2191	City of Huntington	0.00000000%	0.00098601%	(366,165,854)	(12,102,370)	(3,490)	0	0	0	0	2.1	(1,662)	0
2192	City of North Plains	0.00176598%	0.00663776%	(366,165,854)	(12,102,370)	(17,250)	0	0	0	0	2.1	(8,214)	0
2193	City of Heppner	0.00000000%	0.00276070%	(366,165,854)	(12,102,370)	(9,775)	0	0	0	0	2.1	(4,655)	0
2194	City of Cave Junction	0.00164629%	0.00534981%	(366,165,854)	(12,102,370)	(13,112)	0	0	0	0	2.1	(6,244)	0
2195	City of Metolius	0.00000000%	0.00080535%	(366,165,854)	(12,102,370)	(2,851)	0	0	0	0	2.1	(1,358)	0
2196	City of Hubbard	0.01253629%	0.00628096%	(366,165,854)	(12,102,370)	22,148	0	0	0	0	2.1	10,547	0
2197	City of Myrtle Creek	0.00009071%	0.00837194%	(366,165,854)	(12,102,370)	(29,321)	0	0	0	0	2.1	(13,962)	0
2198	City of Carlton	0.00565096%	0.00558905%	(366,165,854)	(12,102,370)	220	0	0	0	0	2.1	105	0
2199	City of Junction City	0.02314762%	0.02331043%	(366,165,854)	(12,102,370)	(577)	0	0	0	0	2.1	(275)	0
2200	City of Wallowa	0.00140222%	0.00158368%	(366,165,854)	(12,102,370)	(642)	0	0	0	0	2.1	(306)	0
2201	City of Coburg	0.00865879%	0.00762651%	(366,165,854)	(12,102,370)	3,655	0	0	0	0	2.1	1,740	0
2202	City of Dallas	0.04551816%	0.04798853%	(366,165,854)	(12,102,370)	(8,747)	0	0	0	0	2.1	(4,165)	0
2203	City of Rockaway Beach	0.00478270%	0.00639948%	(366,165,854)	(12,102,370)	(5,725)	0	0	0	0	2.1	(2,726)	0
2204	City of Burns	0.00143729%	0.00470959%	(366,165,854)	(12,102,370)	(11,586)	0	0	0	0	2.1	(5,517)	0
2205	City of Elgin	0.00003320%	0.00618376%	(366,165,854)	(12,102,370)	(21,777)	0	0	0	0	2.1	(10,370)	0
2206	City of Weston	0.00146815%	0.00163912%	(366,165,854)	(12,102,370)	(606)	0	0	0	0	2.1	(289)	0
2207	City of Mill City	0.00188521%	0.00277876%	(366,165,854)	(12,102,370)	(3,164)	0	0	0	0	2.1	(1,507)	0
2208	City of Fairview	0.00709012%	0.01338858%	(366,165,854)	(12,102,370)	(22,300)	0	0	0	0	2.1	(10,619)	0
2209	City of Monroe	0.00015243%	0.00128585%	(366,165,854)	(12,102,370)	(4,013)	0	0	0	0	2.1	(1,911)	0
2210	City of Helix	0.00102162%	0.00000000%	(366,165,854)	(12,102,370)	3,618	0	0	0	0	2.1	1,723	0
2211	City of Jefferson	0.00561776%	0.00392489%	(366,165,854)	(12,102,370)	5,995	0	0	0	0	2.1	2,855	0
2212	Town of Lakeview	0.00070228%	0.00852244%	(366,165,854)	(12,102,370)	(27,688)	0	0	0	0	2.1	(13,185)	0
2213	City of Stanfield	0.00790835%	0.00564198%	(366,165,854)	(12,102,370)	8,025	0	0	0	0	2.1	3,821	0
2214	City of Yamhill	0.00179638%	0.00239121%	(366,165,854)	(12,102,370)	(2,106)	0	0	0	0	2.1	(1,003)	0
2215	City of Powers	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2216	City of Brookings	0.01346066%	0.02387083%	(366,165,854)	(12,102,370)	(36,858)	0	0	0	0	2.1	(17,551)	0
2217	City of Sutherlin	0.01403342%	0.02533400%	(366,165,854)	(12,102,370)	(40,011)	0	0	0	0	2.1	(19,053)	0
2218	City of Prairie City	0.00313922%	0.00174401%	(366,165,854)	(12,102,370)	4,940	0	0	0	0	2.1	2,352	0
2219	City of Sheridan	0.00843810%	0.00693576%	(366,165,854)	(12,102,370)	5,320	0	0	0	0	2.1	2,533	0
2220	City of Garibaldi	0.00000000%	0.00350434%	(366,165,854)	(12,102,370)	(12,408)	0	0	0	0	2.1	(5,909)	0
2221	City of Sisters	0.00397802%	0.00831055%	(366,165,854)	(12,102,370)	(15,340)	0	0	0	0	2.1	(7,305)	0
2222	City of Jacksonville	0.01383284%	0.00986880%	(366,165,854)	(12,102,370)	14,035	0	0	0	0	2.1	6,683	0
2223	City of Cannon Beach	0.02153453%	0.02244058%	(366,165,854)	(12,102,370)	(3,208)	0	0	0	0	2.1	(1,528)	0
2224	City of Falls City	0.00000000%	0.00145689%	(366,165,854)	(12,102,370)	(5,159)	0	0	0	0	2.1	(2,457)	0
2225	City of Echo	0.00221064%	0.00107803%	(366,165,854)	(12,102,370)	4,010	0	0	0	0	2.1	1,910	0
2226	City of Hines	0.00186090%	0.00318513%	(366,165,854)	(12,102,370)	(4,689)	0	0	0	0	2.1	(2,233)	0
2228	City of Turner	0.00696996%	0.00521669%	(366,165,854)	(12,102,370)	6,208	0	0	0	0	2.1	2,956	0
2229	City of John Day	0.00053349%	0.00495717%	(366,165,854)	(12,102,370)	(15,663)	0	0	0	0	2.1	(7,459)	0

Exhibit E

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2231	City of Banks	0.00015243%	0.00255206%	(366,165,854)	(12,102,370)	(8,497)	0	0	0	0	2.1	(4,046)	0
2232	City of Joseph	0.00000000%	0.00355035%	(366,165,854)	(12,102,370)	(12,570)	0	0	0	0	2.1	(5,986)	0
2233	City of Lafayette	0.00649257%	0.00435400%	(366,165,854)	(12,102,370)	7,572	0	0	0	0	2.1	3,606	0
2234	City of Aumsville	0.00890520%	0.00950793%	(366,165,854)	(12,102,370)	(2,134)	0	0	0	0	2.1	(1,016)	0
2235	City of Amity	0.00019778%	0.00215260%	(366,165,854)	(12,102,370)	(6,921)	0	0	0	0	2.1	(3,296)	0
2236	City of Creswell	0.00899965%	0.00914639%	(366,165,854)	(12,102,370)	(520)	0	0	0	0	2.1	(248)	0
2237	City of Troutdale	0.04061342%	0.03297693%	(366,165,854)	(12,102,370)	27,038	0	0	0	0	2.1	12,875	0
2238	City of Warrenton	0.01349619%	0.02257352%	(366,165,854)	(12,102,370)	(32,139)	0	0	0	0	2.1	(15,304)	0
2240	City of Wilsonville	0.08617085%	0.08976189%	(366,165,854)	(12,102,370)	(12,714)	0	0	0	0	2.1	(6,054)	0
2241	City of Bay City	0.00461484%	0.00576348%	(366,165,854)	(12,102,370)	(4,067)	0	0	0	0	2.1	(1,937)	0
2242	City of Gaston	0.00000000%	0.00083797%	(366,165,854)	(12,102,370)	(2,967)	0	0	0	0	2.1	(1,413)	0
2244	City of Lakeside	0.00084489%	0.00204029%	(366,165,854)	(12,102,370)	(4,232)	0	0	0	0	2.1	(2,015)	0
2245	City of Dundee	0.00335757%	0.00596439%	(366,165,854)	(12,102,370)	(9,229)	0	0	0	0	2.1	(4,395)	0
2246	City of Merrill	0.00038621%	0.00000000%	(366,165,854)	(12,102,370)	1,367	0	0	0	0	2.1	651	0
2247	City of Malin	0.00204699%	0.00107743%	(366,165,854)	(12,102,370)	3,433	0	0	0	0	2.1	1,635	0
2248	City of Fossil	0.00000000%	0.00101611%	(366,165,854)	(12,102,370)	(3,598)	0	0	0	0	2.1	(1,713)	0
2249	City of Phoenix	0.00671747%	0.01245690%	(366,165,854)	(12,102,370)	(20,322)	0	0	0	0	2.1	(9,677)	0
2250	City of Gold Beach	0.00745248%	0.00659821%	(366,165,854)	(12,102,370)	3,025	0	0	0	0	2.1	1,440	0
2251	City of Rogue River	0.00545739%	0.00590586%	(366,165,854)	(12,102,370)	(1,588)	0	0	0	0	2.1	(756)	0
2252	City of Dayton	0.00309994%	0.00427516%	(366,165,854)	(12,102,370)	(4,161)	0	0	0	0	2.1	(1,981)	0
2253	Town of Butte Falls	0.00014915%	0.00061651%	(366,165,854)	(12,102,370)	(1,655)	0	0	0	0	2.1	(788)	0
2254	City of Shady Cove	0.00000000%	0.00178125%	(366,165,854)	(12,102,370)	(6,306)	0	0	0	0	2.1	(3,003)	0
2255	Town of Canyon City	0.00000000%	0.00089807%	(366,165,854)	(12,102,370)	(3,179)	0	0	0	0	2.1	(1,514)	0
2256	City of Jordan Valley	0.00158644%	0.00041032%	(366,165,854)	(12,102,370)	4,164	0	0	0	0	2.1	1,983	0
2257	City of Culver	0.00252390%	0.00131627%	(366,165,854)	(12,102,370)	4,276	0	0	0	0	2.1	2,036	0
2258	City of Adair Village	0.00022864%	0.00281349%	(366,165,854)	(12,102,370)	(9,152)	0	0	0	0	2.1	(4,358)	0
2260	City of Riddle	0.00289515%	0.00213474%	(366,165,854)	(12,102,370)	2,692	0	0	0	0	2.1	1,282	0
2261	City of Waldport	0.00661274%	0.00670852%	(366,165,854)	(12,102,370)	(339)	0	0	0	0	2.1	(161)	0
2262	City of Dufur	0.00000000%	0.00106907%	(366,165,854)	(12,102,370)	(3,786)	0	0	0	0	2.1	(1,803)	0
2263	City of La Grande	0.01214868%	0.01822958%	(366,165,854)	(12,102,370)	(21,530)	0	0	0	0	2.1	(10,252)	0
2264	City of Gervais	0.00749783%	0.00543659%	(366,165,854)	(12,102,370)	7,298	0	0	0	0	2.1	3,475	0
2265	City of Westfir	0.00000000%	0.00046784%	(366,165,854)	(12,102,370)	(1,657)	0	0	0	0	2.1	(789)	0
2266	City of Irrigon	0.00605166%	0.00430774%	(366,165,854)	(12,102,370)	6,175	0	0	0	0	2.1	2,940	0
2267	City of Independence	0.02563693%	0.02763216%	(366,165,854)	(12,102,370)	(7,065)	0	0	0	0	2.1	(3,364)	0
2268	City of Harrisburg	0.00510017%	0.00575168%	(366,165,854)	(12,102,370)	(2,307)	0	0	0	0	2.1	(1,099)	0
2269	City of Durham	0.00000000%	0.00067710%	(366,165,854)	(12,102,370)	(2,397)	0	0	0	0	2.1	(1,141)	0
2270	City of Lyons	0.00121426%	0.00041492%	(366,165,854)	(12,102,370)	2,830	0	0	0	0	2.1	1,348	0
2271	City of Columbia City	0.00355394%	0.00412530%	(366,165,854)	(12,102,370)	(2,023)	0	0	0	0	2.1	(963)	0
2272	City of Aurora	0.00000000%	0.00253365%	(366,165,854)	(12,102,370)	(8,970)	0	0	0	0	2.1	(4,271)	0
2273	City of Silverton	0.02736036%	0.02134595%	(366,165,854)	(12,102,370)	21,295	0	0	0	0	2.1	10,140	0
2274	City of Gold Hill	0.00000000%	0.00138841%	(366,165,854)	(12,102,370)	(4,916)	0	0	0	0	2.1	(2,341)	0
2275	City of Toledo	0.00121426%	0.02081021%	(366,165,854)	(12,102,370)	(69,382)	0	0	0	0	2.1	(33,039)	0
2276	City of Newport	0.00165190%	0.01835846%	(366,165,854)	(12,102,370)	(59,152)	0	0	0	0	2.1	(28,168)	0
2278	City of Springfield	0.26826873%	0.26334903%	(366,165,854)	(12,102,370)	17,419	0	0	0	0	2.1	8,295	0
2279	City of Keizer	0.05230202%	0.05586609%	(366,165,854)	(12,102,370)	(12,619)	0	0	0	0	2.1	(6,009)	0
2280	City of Winston	0.01041542%	0.01422052%	(366,165,854)	(12,102,370)	(13,473)	0	0	0	0	2.1	(6,416)	0
2281	City of Manzanita	0.00409912%	0.00738869%	(366,165,854)	(12,102,370)	(11,647)	0	0	0	0	2.1	(5,546)	0
2282	City of Eagle Point	0.00397428%	0.00751155%	(366,165,854)	(12,102,370)	(12,524)	0	0	0	0	2.1	(5,964)	0
2283	City of Maupin	0.00000000%	0.00367253%	(366,165,854)	(12,102,370)	(13,003)	0	0	0	0	2.1	(6,192)	0
2284	City of Halsey	0.00013933%	0.00212031%	(366,165,854)	(12,102,370)	(7,015)	0	0	0	0	2.1	(3,340)	0
2285	City of Veneta	0.00064383%	0.00826706%	(366,165,854)	(12,102,370)	(26,991)	0	0	0	0	2.1	(12,853)	0
2286	City of Millersburg	0.00334681%	0.00333477%	(366,165,854)	(12,102,370)	42	0	0	0	0	2.1	20	0
2287	City of King City	0.00299193%	0.00374378%	(366,165,854)	(12,102,370)	(2,662)	0	0	0	0	2.1	(1,268)	0
2288	City of Tualatin	0.05796327%	0.10109639%	(366,165,854)	(12,102,370)	(152,719)	0	0	0	0	2.1	(72,723)	0
2290	City of Molalla	0.04583002%	0.03241213%	(366,165,854)	(12,102,370)	47,508	0	0	0	0	2.1	22,623	0
2291	City of Florence	0.00525868%	0.02850672%	(366,165,854)	(12,102,370)	(82,312)	0	0	0	0	2.1	(39,196)	0
2292	City of North Bend	0.02304616%	0.02890123%	(366,165,854)	(12,102,370)	(20,731)	0	0	0	0	2.1	(9,872)	0
2293	City of Lowell	0.00000000%	0.00255796%	(366,165,854)	(12,102,370)	(9,057)	0	0	0	0	2.1	(4,313)	0
2294	City of Depoe Bay	0.00251549%	0.00509000%	(366,165,854)	(12,102,370)	(9,116)	0	0	0	0	2.1	(4,341)	0
2295	City of Tigard	0.00686475%	0.05343504%	(366,165,854)	(12,102,370)	(164,889)	0	0	0	0	2.1	(78,519)	0
2296	City of Happy Valley	0.03704499%	0.04427125%	(366,165,854)	(12,102,370)	(25,585)	0	0	0	0	2.1	(12,183)	0
2297	City of Rainier	0.00910251%	0.00873059%	(366,165,854)	(12,102,370)	1,317	0	0	0	0	2.1	627	0
2298	City of Lincoln City	0.05611032%	0.07062748%	(366,165,854)	(12,102,370)	(51,400)	0	0	0	0	2.1	(24,476)	0
2299	City of Dunes City	0.00029877%	0.00045329%	(366,165,854)	(12,102,370)	(548)	0	0	0	0	2.1	(261)	0
2300	City of Yachats	0.00446101%	0.00421511%	(366,165,854)	(12,102,370)	871	0	0	0	0	2.1	415	0
2301	City of Moro	0.00000000%	0.00079338%	(366,165,854)	(12,102,370)	(2,809)	0	0	0	0	2.1	(1,338)	0
2302	City of Mt. Vernon	0.00167715%	0.00090190%	(366,165,854)	(12,102,370)	2,745	0	0	0	0	2.1	1,307	0
2303	City of Woodburn	0.06792376%	0.08978699%	(366,165,854)	(12,102,370)	(77,410)	0	0	0	0	2.1	(36,862)	0
2304	City of Gladstone	0.03058888%	0.02659521%	(366,165,854)	(12,102,370)	14,139	0	0	0	0	2.1	6,733	0
2305	City of Elkton	0.00141204%	0.00058900%	(366,165,854)	(12,102,370)	2,915	0	0	0	0	2.1	1,388	0
2306	City of Imbler	0.00000000%	0.00013626%	(366,165,854)	(12,102,370)	(482)	0	0	0	0	2.1	(230)	0
2307	City of Yoncalla	0.00115628%	0.00235499%	(366,165,854)	(12,102,370)	(4,243)	0	0	0	0	2.1	(2,020)	0
2308	City of North Powder	0.00007762%	0.00084135%	(366,165,854)	(12,102,370)	(2,705)	0	0	0	0	2.1	(1,288)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2309	City of Gearhart	0.00664219%	0.00707094%	(366,165,854)	(12,102,370)	(1,518)	0	0	0	0	2.1	(723)	0
2403	Central Coos Fire and Rescue	0.00000000%	0.00079142%	(366,165,854)	(12,102,370)	(2,802)	0	0	0	0	2.1	(1,334)	0
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00000000%	0.00231692%	(366,165,854)	(12,102,370)	(8,204)	0	0	0	0	2.1	(3,907)	0
2501	Port of The Dalles	0.00064056%	0.00137450%	(366,165,854)	(12,102,370)	(2,599)	0	0	0	0	2.1	(1,238)	0
2507	Port of Astoria	0.00653606%	0.01185782%	(366,165,854)	(12,102,370)	(18,842)	0	0	0	0	2.1	(8,972)	0
2508	Multnomah Drainage	0.01827001%	0.02802922%	(366,165,854)	(12,102,370)	(34,554)	0	0	0	0	2.1	(16,454)	0
2510	Horsefly Irrigation District	0.00000000%	0.00099942%	(366,165,854)	(12,102,370)	(3,539)	0	0	0	0	2.1	(1,685)	0
2511	Grants Pass Irrigation District	0.00000000%	0.00465086%	(366,165,854)	(12,102,370)	(16,467)	0	0	0	0	2.1	(7,841)	0
2512	Port of Portland	0.53576364%	0.57619694%	(366,165,854)	(12,102,370)	(143,160)	0	0	0	0	2.1	(68,171)	0
2513	Port of Coos Bay	0.00268334%	0.01090346%	(366,165,854)	(12,102,370)	(29,104)	0	0	0	0	2.1	(13,859)	0
2515	Klamath County Fire District 1	0.03749946%	0.05078996%	(366,165,854)	(12,102,370)	(47,057)	0	0	0	0	2.1	(22,408)	0
2518	Clackamas County Housing Authority	0.03647924%	0.02619118%	(366,165,854)	(12,102,370)	36,426	0	0	0	0	2.1	17,346	0
2519	Home Forward	0.13880812%	0.17131567%	(366,165,854)	(12,102,370)	(115,098)	0	0	0	0	2.1	(54,809)	0
2521	League of Oregon Cities	0.00601613%	0.01509315%	(366,165,854)	(12,102,370)	(32,138)	0	0	0	0	2.1	(15,304)	0
2522	Lane Council of Governments	0.05422511%	0.13445395%	(366,165,854)	(12,102,370)	(284,061)	0	0	0	0	2.1	(135,267)	0
2526	Clatskanie PUD	0.01191163%	0.03354163%	(366,165,854)	(12,102,370)	(76,585)	0	0	0	0	2.1	(36,469)	0
2527	Deschutes Valley Water District	0.02160373%	0.01273605%	(366,165,854)	(12,102,370)	31,397	0	0	0	0	2.1	14,951	0
2528	Columbia River Fire & Rescue	0.03308941%	0.04648699%	(366,165,854)	(12,102,370)	(47,435)	0	0	0	0	2.1	(22,588)	0
2529	East Fork Irrigation District	0.00217884%	0.00316599%	(366,165,854)	(12,102,370)	(3,495)	0	0	0	0	2.1	(1,664)	0
2531	Oregon School Boards Association	0.02460502%	0.02895897%	(366,165,854)	(12,102,370)	(15,416)	0	0	0	0	2.1	(7,341)	0
2533	Owyhee Irrigation District	0.00164535%	0.01092825%	(366,165,854)	(12,102,370)	(32,867)	0	0	0	0	2.1	(15,651)	0
2536	Valley View Cemetery	0.00024921%	0.00049950%	(366,165,854)	(12,102,370)	(886)	0	0	0	0	2.1	(422)	0
2538	Clackamas Vector Control	0.00000000%	0.00216792%	(366,165,854)	(12,102,370)	(7,676)	0	0	0	0	2.1	(3,655)	0
2540	West Extension Irrigation District	0.00206850%	0.00149169%	(366,165,854)	(12,102,370)	2,042	0	0	0	0	2.1	972	0
2541	Jackson County Vector Control District	0.00000000%	0.00150264%	(366,165,854)	(12,102,370)	(5,321)	0	0	0	0	2.1	(2,534)	0
2542	Rainbow Water District	0.00439462%	0.00510084%	(366,165,854)	(12,102,370)	(2,500)	0	0	0	0	2.1	(1,190)	0
2545	Council of Governments	0.01197895%	0.08072104%	(366,165,854)	(12,102,370)	(243,391)	0	0	0	0	2.1	(115,900)	0
2549	Rogue River Fire District	0.01128369%	0.00858621%	(366,165,854)	(12,102,370)	9,551	0	0	0	0	2.1	4,548	0
2550	Nyssa Road Assessment District 2	0.00211292%	0.00173249%	(366,165,854)	(12,102,370)	1,347	0	0	0	0	2.1	641	0
2552	Winston-Dillard Fire District	0.01133933%	0.00708805%	(366,165,854)	(12,102,370)	15,052	0	0	0	0	2.1	7,168	0
2553	Tangent Rural Fire Protection District	0.00270017%	0.00134653%	(366,165,854)	(12,102,370)	4,793	0	0	0	0	2.1	2,282	0
2555	Monroe Fire Department	0.00019357%	0.00128709%	(366,165,854)	(12,102,370)	(3,871)	0	0	0	0	2.1	(1,843)	0
2556	Jackson County Fire District 5	0.03309221%	0.03886042%	(366,165,854)	(12,102,370)	(20,423)	0	0	0	0	2.1	(9,725)	0
2557	Estacada Fire Department	0.00817112%	0.00900609%	(366,165,854)	(12,102,370)	(2,956)	0	0	0	0	2.1	(1,408)	0
2559	Keizer Fire Department	0.01229643%	0.03156148%	(366,165,854)	(12,102,370)	(68,210)	0	0	0	0	2.1	(32,481)	0
2561	Jefferson Rural Fire Protection District	0.00065833%	0.00336770%	(366,165,854)	(12,102,370)	(9,593)	0	0	0	0	2.1	(4,568)	0
2562	WyEast Fire District	0.00164863%	0.00043246%	(366,165,854)	(12,102,370)	4,306	0	0	0	0	2.1	2,050	0
2563	Central Oregon Irrigation District	0.00936715%	0.01587179%	(366,165,854)	(12,102,370)	(23,031)	0	0	0	0	2.1	(10,967)	0
2564	Illinois Valley Fire District	0.00228498%	0.00582886%	(366,165,854)	(12,102,370)	(12,547)	0	0	0	0	2.1	(5,975)	0
2567	Charleston Rural Fire Protection District	0.00951350%	0.00195588%	(366,165,854)	(12,102,370)	26,758	0	0	0	0	2.1	12,742	0
2568	Molalla Rural Fire Protection District 73	0.01772296%	0.01248473%	(366,165,854)	(12,102,370)	18,547	0	0	0	0	2.1	8,832	0
2569	Central Oregon Intergovernmental Council	0.01951934%	0.03725514%	(366,165,854)	(12,102,370)	(62,795)	0	0	0	0	2.1	(29,902)	0
2570	Port of St Helens	0.00119041%	0.00934424%	(366,165,854)	(12,102,370)	(28,871)	0	0	0	0	2.1	(13,748)	0
2571	Crystal Springs Water District	0.00379754%	0.00481562%	(366,165,854)	(12,102,370)	(3,605)	0	0	0	0	2.1	(1,717)	0
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2575	Jefferson County Rural Fire Protection District 1	0.00058866%	0.00432298%	(366,165,854)	(12,102,370)	(13,222)	0	0	0	0	2.1	(6,296)	0
2576	Depoe Bay Rural Fire Protection District	0.00000000%	0.01077060%	(366,165,854)	(12,102,370)	(38,135)	0	0	0	0	2.1	(18,160)	0
2579	La Pine Rural Fire Protection District	0.01465435%	0.02043109%	(366,165,854)	(12,102,370)	(20,453)	0	0	0	0	2.1	(9,740)	0
2580	Marion County Fire District 1	0.05536736%	0.04550995%	(366,165,854)	(12,102,370)	34,901	0	0	0	0	2.1	16,620	0
2581	Port of Umatilla	0.00480327%	0.00139031%	(366,165,854)	(12,102,370)	12,084	0	0	0	0	2.1	5,754	0
2582	Talent Irrigation District	0.00662115%	0.00338355%	(366,165,854)	(12,102,370)	11,464	0	0	0	0	2.1	5,459	0
2585	Rogue River Valley Irrigation District	0.00480795%	0.00320175%	(366,165,854)	(12,102,370)	5,687	0	0	0	0	2.1	2,708	0
2587	Tualatin Valley Irrigation District	0.00014915%	0.00336953%	(366,165,854)	(12,102,370)	(11,402)	0	0	0	0	2.1	(5,430)	0
2588	Clatskanie Rural Fire Protection District	0.00960467%	0.01373685%	(366,165,854)	(12,102,370)	(14,631)	0	0	0	0	2.1	(6,967)	0
2589	West Slope Water District	0.00384523%	0.00396861%	(366,165,854)	(12,102,370)	(437)	0	0	0	0	2.1	(208)	0
2590	Redmond Fire & Rescue	0.04972996%	0.04373303%	(366,165,854)	(12,102,370)	21,233	0	0	0	0	2.1	10,111	0
2592	Medford Irrigation District	0.00476072%	0.00333955%	(366,165,854)	(12,102,370)	5,032	0	0	0	0	2.1	2,396	0
2594	Metro	0.47306489%	0.60824561%	(366,165,854)	(12,102,370)	(478,626)	0	0	0	0	2.1	(227,917)	0
2595	Canby Fire District	0.02233921%	0.02142989%	(366,165,854)	(12,102,370)	3,220	0	0	0	0	2.1	1,533	0
2596	Bend Parks & Recreation	0.03295615%	0.08904688%	(366,165,854)	(12,102,370)	(198,596)	0	0	0	0	2.1	(94,570)	0
2597	Mapleton Water District	0.00000000%	0.00041842%	(366,165,854)	(12,102,370)	(1,481)	0	0	0	0	2.1	(705)	0
2598	Marion County Housing Authority	0.00390602%	0.00658240%	(366,165,854)	(12,102,370)	(9,476)	0	0	0	0	2.1	(4,512)	0
2599	South Suburban Sanitary District	0.00429503%	0.00683102%	(366,165,854)	(12,102,370)	(8,979)	0	0	0	0	2.1	(4,276)	0
2600	Winston-Dillard Water District	0.00209655%	0.00425849%	(366,165,854)	(12,102,370)	(7,654)	0	0	0	0	2.1	(3,645)	0
2601	Baker Valley Irrigation District	0.00167013%	0.00040904%	(366,165,854)	(12,102,370)	4,465	0	0	0	0	2.1	2,126	0
2602	Aumsville Rural Fire Protection District	0.00016224%	0.00181217%	(366,165,854)	(12,102,370)	(5,841)	0	0	0	0	2.1	(2,781)	0
2603	Corbett Water District	0.00000000%	0.00157809%	(366,165,854)	(12,102,370)	(5,587)	0	0	0	0	2.1	(2,660)	0
2604	Netarts-Oceanside Sanitary District	0.00478270%	0.00309555%	(366,165,854)	(12,102,370)	5,974	0	0	0	0	2.1	2,845	0
2605	Scio Fire District	0.00209141%	0.00052538%	(366,165,854)	(12,102,370)	5,544	0	0	0	0	2.1	2,640	0
2606	West Valley Housing Authority	0.01044021%	0.00721220%	(366,165,854)	(12,102,370)	11,430	0	0	0	0	2.1	5,443	0
2607	Hoodland Fire District 74	0.00863308%	0.00909665%	(366,165,854)	(12,102,370)	(1,641)	0	0	0	0	2.1	(781)	0
2608	Gaston Rural Fire Protection District	0.00000000%	0.00193104%	(366,165,854)	(12,102,370)	(6,837)	0	0	0	0	2.1	(3,256)	0
2610	Turner Fire District	0.00010801%	0.00472232%	(366,165,854)	(12,102,370)	(16,338)	0	0	0	0	2.1	(7,780)	0



Exhibit E

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2611	Burnt River Irrigation District	0.00000000%	0.00035129%	(366,165,854)	(12,102,370)	(1,244)	0	0	0	0	2.1	(592)	0
2612	Community Services Consortium	0.03392354%	0.05027626%	(366,165,854)	(12,102,370)	(57,899)	0	0	0	0	2.1	(27,571)	0
2613	Polk Soil & Water Conservation District	0.00010193%	0.00103282%	(366,165,854)	(12,102,370)	(3,297)	0	0	0	0	2.1	(1,570)	0
2617	Clean Water Services	0.24927961%	0.29876914%	(366,165,854)	(12,102,370)	(175,225)	0	0	0	0	2.1	(83,440)	0
2618	Estacada Cemetery District	0.00066067%	0.0006059%	(366,165,854)	(12,102,370)	2,124	0	0	0	0	2.1	1,011	0
2620	Jackson County Fire District 4	0.00206476%	0.00397828%	(366,165,854)	(12,102,370)	(6,776)	0	0	0	0	2.1	(3,227)	0
2623	Evans Valley Fire District 6	0.00000000%	0.00097477%	(366,165,854)	(12,102,370)	(3,451)	0	0	0	0	2.1	(1,643)	0
2624	Klamath Vector Control	0.00000000%	0.00086420%	(366,165,854)	(12,102,370)	(3,059)	0	0	0	0	2.1	(1,457)	0
2625	Port of Newport	0.00447411%	0.01055477%	(366,165,854)	(12,102,370)	(21,529)	0	0	0	0	2.1	(10,252)	0
2626	Tillamook Peoples Utility District	0.07563059%	0.07284325%	(366,165,854)	(12,102,370)	9,869	0	0	0	0	2.1	4,700	0
2628	McKenzie Fire And Rescue	0.00465786%	0.00443852%	(366,165,854)	(12,102,370)	776	0	0	0	0	2.1	370	0
2630	Sheridan Fire District	0.00452975%	0.00785989%	(366,165,854)	(12,102,370)	(11,791)	0	0	0	0	2.1	(5,615)	0
2631	Arch Cape Water-Sanitary District	0.00186464%	0.00111110%	(366,165,854)	(12,102,370)	2,668	0	0	0	0	2.1	1,270	0
2633	Port of Cascade Locks	0.00303401%	0.00543884%	(366,165,854)	(12,102,370)	(8,515)	0	0	0	0	2.1	(4,055)	0
2637	Northeast Oregon Housing Authority	0.00000000%	0.00681899%	(366,165,854)	(12,102,370)	(24,144)	0	0	0	0	2.1	(11,497)	0
2638	North Douglas County Fire and EMS	0.00363436%	0.00289575%	(366,165,854)	(12,102,370)	2,616	0	0	0	0	2.1	1,246	0
2641	Suburban East Salem Water District	0.00568603%	0.00221600%	(366,165,854)	(12,102,370)	12,286	0	0	0	0	2.1	5,850	0
2642	Dexter Rural Fire Protection District	0.00098936%	0.00050151%	(366,165,854)	(12,102,370)	1,727	0	0	0	0	2.1	822	0
2643	Sweet Home Cemetery	0.00123156%	0.00134495%	(366,165,854)	(12,102,370)	(401)	0	0	0	0	2.1	(191)	0
2644	Lakeside Water District	0.00253746%	0.00186960%	(366,165,854)	(12,102,370)	2,364	0	0	0	0	2.1	1,126	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00104079%	0.00224852%	(366,165,854)	(12,102,370)	(4,276)	0	0	0	0	2.1	(2,036)	0
2646	Keno Rural Fire Protection District	0.00458211%	0.00145850%	(366,165,854)	(12,102,370)	11,060	0	0	0	0	2.1	5,267	0
2647	Crooked River Ranch Rural Fire Protection District	0.00057089%	0.00244525%	(366,165,854)	(12,102,370)	(6,636)	0	0	0	0	2.1	(3,160)	0
2648	Black Butte Ranch Rural Fire Protection District	0.00221718%	0.00565128%	(366,165,854)	(12,102,370)	(12,160)	0	0	0	0	2.1	(5,790)	0
2649	Colton Fire Department	0.00226674%	0.00022774%	(366,165,854)	(12,102,370)	7,219	0	0	0	0	2.1	3,438	0
2651	Imbler Rural Fire Protection District	0.00000000%	0.00004307%	(366,165,854)	(12,102,370)	(152)	0	0	0	0	2.1	(72)	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2653	Umatilla Fire Department	0.00000000%	0.00474124%	(366,165,854)	(12,102,370)	(16,787)	0	0	0	0	2.1	(7,994)	0
2657	Mid-Willamette Valley Senior Service Agency	0.06567431%	0.12481710%	(366,165,854)	(12,102,370)	(209,403)	0	0	0	0	2.1	(99,716)	0
2659	Silverton Fire District	0.00918854%	0.00501302%	(366,165,854)	(12,102,370)	14,783	0	0	0	0	2.1	7,040	0
2660	Tualatin Valley Fire & Rescue	0.68596859%	0.49665720%	(366,165,854)	(12,102,370)	670,283	0	0	0	0	2.1	319,182	0
2663	Metropolitan Area Communications Commission	0.00000000%	0.00658256%	(366,165,854)	(12,102,370)	(23,306)	0	0	0	0	2.1	(11,098)	0
2664	Applegate Valley Rural Fire Protection District 9	0.00030719%	0.00376155%	(366,165,854)	(12,102,370)	(12,231)	0	0	0	0	2.1	(5,824)	0
2669	Roseburg Urban Sanitary Authority	0.00989035%	0.00855701%	(366,165,854)	(12,102,370)	4,721	0	0	0	0	2.1	2,248	0
2671	Columbia 911 Communications District	0.01782302%	0.01076781%	(366,165,854)	(12,102,370)	24,980	0	0	0	0	2.1	11,895	0
2672	Rockwood Water PUD	0.01832845%	0.01572912%	(366,165,854)	(12,102,370)	9,203	0	0	0	0	2.1	4,382	0
2673	Port Orford Library	0.00093232%	0.00058637%	(366,165,854)	(12,102,370)	1,226	0	0	0	0	2.1	584	0
2674	Nestucca Rural Fire District	0.00117171%	0.00570564%	(366,165,854)	(12,102,370)	(16,053)	0	0	0	0	2.1	(7,644)	0
2676	Woodburn Fire District	0.01756633%	0.01852507%	(366,165,854)	(12,102,370)	(3,395)	0	0	0	0	2.1	(1,617)	0
2678	Central Oregon Regional Housing Authority	0.00356142%	0.01070560%	(366,165,854)	(12,102,370)	(25,295)	0	0	0	0	2.1	(12,045)	0
2679	Columbia River Public Utility District	0.02765212%	0.03825818%	(366,165,854)	(12,102,370)	(37,552)	0	0	0	0	2.1	(17,882)	0
2681	Cloverdale Rural Fire Protection District	0.00391023%	0.00310426%	(366,165,854)	(12,102,370)	2,853	0	0	0	0	2.1	1,359	0
2684	Parkdale Fire District	0.00269316%	0.00152669%	(366,165,854)	(12,102,370)	4,130	0	0	0	0	2.1	1,967	0
2685	Oregon Community College Association	0.00131572%	0.00568216%	(366,165,854)	(12,102,370)	(15,459)	0	0	0	0	2.1	(7,361)	0
2686	Weston Cemetery	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2687	Columbia Drainage Vector Control District	0.00230929%	0.00163214%	(366,165,854)	(12,102,370)	2,397	0	0	0	0	2.1	1,141	0
2688	Polk County Fire District 1	0.01067632%	0.01176620%	(366,165,854)	(12,102,370)	(3,859)	0	0	0	0	2.1	(1,838)	0
2689	Redmond Area Park & Recreation District	0.00000000%	0.00670504%	(366,165,854)	(12,102,370)	(23,741)	0	0	0	0	2.1	(11,305)	0
2692	Siuslaw Public Library	0.00414635%	0.00357579%	(366,165,854)	(12,102,370)	2,020	0	0	0	0	2.1	962	0
2693	City-County Insurance Services	0.05129209%	0.05714464%	(366,165,854)	(12,102,370)	(20,722)	0	0	0	0	2.1	(9,868)	0
2694	Philomath Fire Department	0.00000000%	0.00458045%	(366,165,854)	(12,102,370)	(16,218)	0	0	0	0	2.1	(7,723)	0
2695	Washington County Consolidated Communications Agency	0.04653978%	0.06364741%	(366,165,854)	(12,102,370)	(60,572)	0	0	0	0	2.1	(28,844)	0
2696	Stayton Fire District	0.00886218%	0.00371668%	(366,165,854)	(12,102,370)	18,218	0	0	0	0	2.1	8,675	0
2698	Halsey Shedd Rural Fire Protection District	0.00067048%	0.00124086%	(366,165,854)	(12,102,370)	(2,020)	0	0	0	0	2.1	(962)	0
2699	Chetco Library Board	0.00161543%	0.00277335%	(366,165,854)	(12,102,370)	(4,100)	0	0	0	0	2.1	(1,952)	0
2700	Lowell Rural Fire Protection District	0.00034740%	0.00168812%	(366,165,854)	(12,102,370)	(4,747)	0	0	0	0	2.1	(2,260)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01483062%	0.00917015%	(366,165,854)	(12,102,370)	20,042	0	0	0	0	2.1	9,544	0
2702	Banks Fire District 13	0.00148217%	0.00160367%	(366,165,854)	(12,102,370)	(430)	0	0	0	0	2.1	(205)	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2705	Lebanon Fire District	0.02916609%	0.03085284%	(366,165,854)	(12,102,370)	(5,972)	0	0	0	0	2.1	(2,844)	0
2707	Clatskanie Library	0.00000000%	0.00072116%	(366,165,854)	(12,102,370)	(2,553)	0	0	0	0	2.1	(1,216)	0
2709	Scappoose Public Library	0.00000000%	0.00127533%	(366,165,854)	(12,102,370)	(4,515)	0	0	0	0	2.1	(2,150)	0
2710	Klamath County Emergency Communications District	0.00575850%	0.00689204%	(366,165,854)	(12,102,370)	(4,014)	0	0	0	0	2.1	(1,911)	0
2713	Port of Tillamook Bay	0.00400421%	0.00760551%	(366,165,854)	(12,102,370)	(12,751)	0	0	0	0	2.1	(6,072)	0
2714	Winchester Bay Sanitary District	0.00171081%	0.00129168%	(366,165,854)	(12,102,370)	1,484	0	0	0	0	2.1	707	0
2715	Jackson County Fire District 3	0.08956162%	0.06138859%	(366,165,854)	(12,102,370)	99,751	0	0	0	0	2.1	47,500	0
2716	Neskowin Water District	0.00000982%	0.00159960%	(366,165,854)	(12,102,370)	(5,629)	0	0	0	0	2.1	(2,680)	0
2717	Ice Fountain Water District	0.00351841%	0.00302381%	(366,165,854)	(12,102,370)	1,751	0	0	0	0	2.1	834	0
2718	Curry Library	0.00000000%	0.00146538%	(366,165,854)	(12,102,370)	(5,188)	0	0	0	0	2.1	(2,470)	0
2721	Klamath Housing Authority	0.00465272%	0.00702397%	(366,165,854)	(12,102,370)	(8,396)	0	0	0	0	2.1	(3,998)	0
2722	Tillamook 9-1-1	0.00020666%	0.00495178%	(366,165,854)	(12,102,370)	(16,800)	0	0	0	0	2.1	(8,000)	0
2724	Nehalem Bay Wastewater Agency	0.00292040%	0.00265246%	(366,165,854)	(12,102,370)	949	0	0	0	0	2.1	452	0
2725	West Valley Fire District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

*\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2726	Yamhill Communications Agency	0.00357732%	0.00750094%	(366,165,854)	(12,102,370)	(13,892)	0	0	0	0	2.1	(6,615)	0
2728	Baker County Library District	0.00331595%	0.00375933%	(366,165,854)	(12,102,370)	(1,571)	0	0	0	0	2.1	(748)	0
2729	Douglas County Fire District 2	0.02317194%	0.03400821%	(366,165,854)	(12,102,370)	(38,368)	0	0	0	0	2.1	(18,270)	0
2731	Canby Utility Board	0.00747399%	0.01563774%	(366,165,854)	(12,102,370)	(28,905)	0	0	0	0	2.1	(13,764)	0
2732	Umatilla County Special Library District	0.00010520%	0.00073949%	(366,165,854)	(12,102,370)	(2,247)	0	0	0	0	2.1	(1,070)	0
2733	Wiard Memorial Park District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2734	Seal Rock Water District	0.00537089%	0.00511892%	(366,165,854)	(12,102,370)	893	0	0	0	0	2.1	425	0
2739	Scappoose Rural Fire Protection District	0.02273102%	0.01992255%	(366,165,854)	(12,102,370)	9,944	0	0	0	0	2.1	4,735	0
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00112000%	(366,165,854)	(12,102,370)	(3,966)	0	0	0	0	2.1	(1,889)	0
2741	Port of Garibaldi	0.00000000%	0.00098290%	(366,165,854)	(12,102,370)	(3,480)	0	0	0	0	2.1	(1,657)	0
2742	Amity Fire District	0.00097440%	0.00112627%	(366,165,854)	(12,102,370)	(538)	0	0	0	0	2.1	(256)	0
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2745	Clackamas County Fire District	0.20575607%	0.29407438%	(366,165,854)	(12,102,370)	(312,702)	0	0	0	0	2.1	(148,906)	0
2747	Salem Housing Authority	0.02155604%	0.01952682%	(366,165,854)	(12,102,370)	7,184	0	0	0	0	2.1	3,421	0
2749	Black Butte Ranch Police	0.00858024%	0.00206423%	(366,165,854)	(12,102,370)	23,071	0	0	0	0	2.1	10,986	0
2751	Lane Regional Air Protection Agency	0.00000000%	0.00936837%	(366,165,854)	(12,102,370)	(33,170)	0	0	0	0	2.1	(15,795)	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00000000%	0.00203419%	(366,165,854)	(12,102,370)	(7,203)	0	0	0	0	2.1	(3,430)	0
2753	Linn-Benton Housing Authority	0.02058725%	0.01277929%	(366,165,854)	(12,102,370)	27,645	0	0	0	0	2.1	13,164	0
2757	City of Stayton	0.00935265%	0.00584409%	(366,165,854)	(12,102,370)	12,422	0	0	0	0	2.1	5,915	0
2758	Mohawk Valley Rural Fire District	0.00000000%	0.00203145%	(366,165,854)	(12,102,370)	(7,192)	0	0	0	0	2.1	(3,425)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00177113%	0.00079880%	(366,165,854)	(12,102,370)	3,442	0	0	0	0	2.1	1,639	0
2761	Clackamas River Water	0.03023774%	0.02366440%	(366,165,854)	(12,102,370)	23,273	0	0	0	0	2.1	11,082	0
2763	Junction City Fire Department	0.00152986%	0.00402587%	(366,165,854)	(12,102,370)	(8,838)	0	0	0	0	2.1	(4,209)	0
2765	Green Sanitary	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2766	Southwest Lincoln County Water District	0.00066815%	0.00258853%	(366,165,854)	(12,102,370)	(6,800)	0	0	0	0	2.1	(3,238)	0
2767	Springfield Utility Board	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2768	Lake County Library District	0.00000000%	0.00054394%	(366,165,854)	(12,102,370)	(1,927)	0	0	0	0	2.1	(918)	0
2771	Harbor Water PUD	0.00000000%	0.00208218%	(366,165,854)	(12,102,370)	(7,372)	0	0	0	0	2.1	(3,510)	0
2772	Umatilla County Soil & Water District	0.00000000%	0.00051757%	(366,165,854)	(12,102,370)	(1,832)	0	0	0	0	2.1	(872)	0
2773	Housing Authority of Jackson County	0.02888929%	0.02590503%	(366,165,854)	(12,102,370)	10,566	0	0	0	0	2.1	5,031	0
2774	Oregon Trail Library District	0.00016224%	0.00211862%	(366,165,854)	(12,102,370)	(6,927)	0	0	0	0	2.1	(3,299)	0
2776	Rainier Cemetery District	0.00000000%	0.00061821%	(366,165,854)	(12,102,370)	(2,189)	0	0	0	0	2.1	(1,042)	0
2777	City of Newberg	0.05050985%	0.05152819%	(366,165,854)	(12,102,370)	(3,606)	0	0	0	0	2.1	(1,717)	0
2778	Mulino Water District 23	0.00208206%	0.00059181%	(366,165,854)	(12,102,370)	5,276	0	0	0	0	2.1	2,512	0
2779	Brownsville Rural Fire Protection District	0.00174167%	0.00058000%	(366,165,854)	(12,102,370)	4,113	0	0	0	0	2.1	1,959	0
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2781	North Bend Coos-Curry Housing Authority	0.00000000%	0.00577512%	(366,165,854)	(12,102,370)	(20,448)	0	0	0	0	2.1	(9,737)	0
2783	Tillamook Fire District	0.00308264%	0.00129489%	(366,165,854)	(12,102,370)	6,330	0	0	0	0	2.1	3,014	0
2784	Eisenschmidt Pool	0.00391584%	0.00168594%	(366,165,854)	(12,102,370)	7,895	0	0	0	0	2.1	3,760	0
2785	Fern Ridge Community Library	0.00025669%	0.00217668%	(366,165,854)	(12,102,370)	(6,798)	0	0	0	0	2.1	(3,237)	0
2786	Seal Rock Rural Fire Protection District	0.00000000%	0.00179360%	(366,165,854)	(12,102,370)	(6,351)	0	0	0	0	2.1	(3,024)	0
2788	Port of Hood River	0.01217159%	0.01174001%	(366,165,854)	(12,102,370)	1,527	0	0	0	0	2.1	727	0
2789	Farmers Irrigation District	0.00397943%	0.00489220%	(366,165,854)	(12,102,370)	(3,231)	0	0	0	0	2.1	(1,539)	0
2790	Silver Falls Library District	0.00437966%	0.00393297%	(366,165,854)	(12,102,370)	1,582	0	0	0	0	2.1	753	0
2792	North Wasco County Parks And Recreation District	0.00352636%	0.00231960%	(366,165,854)	(12,102,370)	4,273	0	0	0	0	2.1	2,035	0
2793	North Lincoln Fire & Rescue District 1	0.00964301%	0.01459580%	(366,165,854)	(12,102,370)	(17,535)	0	0	0	0	2.1	(8,350)	0
2796	West Side Rural Fire Protection District	0.00334494%	0.00260990%	(366,165,854)	(12,102,370)	2,602	0	0	0	0	2.1	1,239	0
2797	Vernonia Fire	0.00079579%	0.00200555%	(366,165,854)	(12,102,370)	(4,284)	0	0	0	0	2.1	(2,040)	0
2798	Fairview Water District	0.00000000%	0.00093842%	(366,165,854)	(12,102,370)	(3,323)	0	0	0	0	2.1	(1,582)	0
2799	Sublimity Fire District	0.00119509%	0.00106726%	(366,165,854)	(12,102,370)	452	0	0	0	0	2.1	215	0
2801	Coburg Rural Fire Protection District	0.00023565%	0.00186144%	(366,165,854)	(12,102,370)	(5,756)	0	0	0	0	2.1	(2,741)	0
2802	Rural Road Assessment District 3	0.00000000%	0.00175411%	(366,165,854)	(12,102,370)	(6,210)	0	0	0	0	2.1	(2,957)	0
2803	Southwestern Polk County Rural Fire Protection District	0.00621157%	0.00224084%	(366,165,854)	(12,102,370)	14,058	0	0	0	0	2.1	6,694	0
2804	Aurora Rural Fire Protection District	0.00335850%	0.00652443%	(366,165,854)	(12,102,370)	(11,210)	0	0	0	0	2.1	(5,338)	0
2806	Multnomah County Rural Fire Protection District 14	0.00000000%	0.00023012%	(366,165,854)	(12,102,370)	(815)	0	0	0	0	2.1	(388)	0
2809	Juntura Road District 4	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2810	Sutherlin Water Control District	0.00000000%	0.00065865%	(366,165,854)	(12,102,370)	(2,332)	0	0	0	0	2.1	(1,110)	0
2811	Mid-Columbia Center For Living	0.01110555%	0.04119483%	(366,165,854)	(12,102,370)	(106,535)	0	0	0	0	2.1	(50,731)	0
2814	The Job Council	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2816	Odell Sanitary District	0.00174401%	0.00242495%	(366,165,854)	(12,102,370)	(2,411)	0	0	0	0	2.1	(1,148)	0
2817	Wickiup Water District	0.00000000%	0.00152968%	(366,165,854)	(12,102,370)	(5,416)	0	0	0	0	2.1	(2,579)	0
2818	Netarts Water District	0.00136762%	0.00182517%	(366,165,854)	(12,102,370)	(1,620)	0	0	0	0	2.1	(771)	0
2819	Harrisburg Fire and Rescue	0.00007715%	0.00202358%	(366,165,854)	(12,102,370)	(6,891)	0	0	0	0	2.1	(3,281)	0
2820	Central Oregon Coast Fire & Rescue District	0.00000000%	0.00442011%	(366,165,854)	(12,102,370)	(15,650)	0	0	0	0	2.1	(7,452)	0
2821	Tillamook County Soil And Water Conservation District	0.00312145%	0.00131191%	(366,165,854)	(12,102,370)	6,407	0	0	0	0	2.1	3,051	0
2822	Deschutes County Rural Fire Protection District 2	0.00323366%	0.00000000%	(366,165,854)	(12,102,370)	11,450	0	0	0	0	2.1	5,452	0
2823	Lyons Fire District	0.00088510%	0.00088653%	(366,165,854)	(12,102,370)	(5)	0	0	0	0	2.1	(2)	0
2824	Glide Fire Department	0.00024641%	0.00118030%	(366,165,854)	(12,102,370)	(3,307)	0	0	0	0	2.1	(1,575)	0
2825	Northern Oregon Corrections	0.00201239%	0.02838309%	(366,165,854)	(12,102,370)	(93,369)	0	0	0	0	2.1	(44,461)	0
2826	Wasco County Soil-Water Conservation District	0.00593010%	0.00435362%	(366,165,854)	(12,102,370)	5,582	0	0	0	0	2.1	2,658	0
2828	Deschutes Public Library District	0.04259869%	0.04448808%	(366,165,854)	(12,102,370)	(6,690)	0	0	0	0	2.1	(3,186)	0
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00237871%	(366,165,854)	(12,102,370)	(8,422)	0	0	0	0	2.1	(4,010)	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00000000%	0.00115760%	(366,165,854)	(12,102,370)	(4,099)	0	0	0	0	2.1	(1,952)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2833	Boardman Rural Fire Protection District	0.00000000%	0.00673891%	(366,165,854)	(12,102,370)	(23,860)	0	0	0	0	2.1	(11,362)	0
2834	Crescent Rural Fire Protection District	0.00120397%	0.00083851%	(366,165,854)	(12,102,370)	1,294	0	0	0	0	2.1	616	0
2835	North Clackamas County Water Commission	0.00000000%	0.00270542%	(366,165,854)	(12,102,370)	(9,578)	0	0	0	0	2.1	(4,561)	0
2837	NORCOM	0.00818889%	0.01138612%	(366,165,854)	(12,102,370)	(11,320)	0	0	0	0	2.1	(5,390)	0
2838	High Desert Parks & Recreation District	0.00000000%	0.00032475%	(366,165,854)	(12,102,370)	(1,149)	0	0	0	0	2.1	(547)	0
2839	North Morrow Vector Control District	0.00438808%	0.00126651%	(366,165,854)	(12,102,370)	11,052	0	0	0	0	2.1	5,263	0
2840	Cannon Beach Rural Fire Protection District	0.00304570%	0.00345886%	(366,165,854)	(12,102,370)	(1,463)	0	0	0	0	2.1	(697)	0
2841	Jefferson County Soil & Water Conservation District	0.00285540%	0.00184509%	(366,165,854)	(12,102,370)	3,576	0	0	0	0	2.1	1,703	0
2842	Tualatin Valley Water District	0.10055776%	0.10024663%	(366,165,854)	(12,102,370)	1,101	0	0	0	0	2.1	524	0
2843	Yachats Rural Fire Protection District	0.00059147%	0.00279496%	(366,165,854)	(12,102,370)	(7,801)	0	0	0	0	2.1	(3,715)	0
2844	Crook County Rural Fire Protection District 1	0.01859029%	0.02233549%	(366,165,854)	(12,102,370)	(13,261)	0	0	0	0	2.1	(6,315)	0
2845	Sunrise Water Authority	0.00748568%	0.01252671%	(366,165,854)	(12,102,370)	(17,849)	0	0	0	0	2.1	(8,500)	0
2846	Jefferson County Library District	0.00021040%	0.00285445%	(366,165,854)	(12,102,370)	(9,362)	0	0	0	0	2.1	(4,458)	0
2847	Sweet Home Fire and Ambulance District	0.01195651%	0.01148696%	(366,165,854)	(12,102,370)	1,662	0	0	0	0	2.1	791	0
2849	Lebanon Aquatic District	0.00000000%	0.00242078%	(366,165,854)	(12,102,370)	(8,571)	0	0	0	0	2.1	(4,081)	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2852	Ochoco Irrigation District	0.00327107%	0.00455886%	(366,165,854)	(12,102,370)	(4,559)	0	0	0	0	2.1	(2,171)	0
2853	Mill City Rural Fire Protection District	0.00131105%	0.00000000%	(366,165,854)	(12,102,370)	4,643	0	0	0	0	2.1	2,211	0
2855	Harney Hospital	0.01430040%	0.08754326%	(366,165,854)	(12,102,370)	(259,326)	0	0	0	0	2.1	(123,489)	0
2857	Sunriver Service District	0.01630157%	0.01637137%	(366,165,854)	(12,102,370)	(248)	0	0	0	0	2.1	(118)	0
2858	Nesika Beach-Ophir Water District	0.00000000%	0.00151067%	(366,165,854)	(12,102,370)	(5,349)	0	0	0	0	2.1	(2,547)	0
2859	South Lane County Fire and Rescue	0.01458468%	0.02025471%	(366,165,854)	(12,102,370)	(20,076)	0	0	0	0	2.1	(9,560)	0
2860	Coos County Airport District	0.00621017%	0.00811625%	(366,165,854)	(12,102,370)	(6,749)	0	0	0	0	2.1	(3,214)	0
2861	Mt Angel Fire District	0.00130123%	0.00106475%	(366,165,854)	(12,102,370)	837	0	0	0	0	2.1	399	0
2864	Tri-City Water and Sanitary Authority	0.00000000%	0.00360581%	(366,165,854)	(12,102,370)	(12,766)	0	0	0	0	2.1	(6,079)	0
2865	Tri-County Cooperative Weed Management Area	0.00000000%	0.00094925%	(366,165,854)	(12,102,370)	(3,361)	0	0	0	0	2.1	(1,600)	0
2867	West Multnomah Soil And Water Conservation District	0.00445494%	0.00736083%	(366,165,854)	(12,102,370)	(10,288)	0	0	0	0	2.1	(4,899)	0
2869	Nehalem Bay Fire & Rescue	0.00000000%	0.00411885%	(366,165,854)	(12,102,370)	(14,584)	0	0	0	0	2.1	(6,945)	0
2870	Clackamas River Water Providers	0.00296248%	0.00149072%	(366,165,854)	(12,102,370)	5,211	0	0	0	0	2.1	2,481	0
2873	Mosier Fire District	0.00018609%	0.00029965%	(366,165,854)	(12,102,370)	(402)	0	0	0	0	2.1	(191)	0
2874	Umatilla-Morrow Radio and Data District	0.00525774%	0.00133939%	(366,165,854)	(12,102,370)	13,874	0	0	0	0	2.1	6,607	0
2876	Oregon Municipal Electric Utilities Association	0.00000000%	0.00110321%	(366,165,854)	(12,102,370)	(3,906)	0	0	0	0	2.1	(1,860)	0
2877	Mid-Columbia Fire And Rescue V1-801	0.00142092%	0.01599173%	(366,165,854)	(12,102,370)	(51,589)	0	0	0	0	2.1	(24,566)	0
2878	Yamhill Fire Protection District	0.00031981%	0.00109449%	(366,165,854)	(12,102,370)	(2,743)	0	0	0	0	2.1	(1,306)	0
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2880	Oregon Health & Science University	2.88827407%	2.64669227%	(366,165,854)	(12,102,370)	855,353	0	0	0	0	2.1	407,311	0
2881	Lake Chinook Fire and Rescue District	0.00000000%	0.00064512%	(366,165,854)	(12,102,370)	(2,284)	0	0	0	0	2.1	(1,088)	0
2883	Lane Fire Authority	0.02781811%	0.03058092%	(366,165,854)	(12,102,370)	(9,782)	0	0	0	0	2.1	(4,658)	0
2884	North Central Public Health District	0.00157054%	0.01087908%	(366,165,854)	(12,102,370)	(32,959)	0	0	0	0	2.1	(15,695)	0
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2886	Idanha-Detroit Rural Fire Protection District	0.00083740%	0.00044162%	(366,165,854)	(12,102,370)	1,401	0	0	0	0	2.1	667	0
2887	Umatilla County Fire District #1	0.02513430%	0.03074369%	(366,165,854)	(12,102,370)	(19,861)	0	0	0	0	2.1	(9,458)	0
2888	Oak Lodge Water Services District	0.01548334%	0.02500961%	(366,165,854)	(12,102,370)	(33,729)	0	0	0	0	2.1	(16,061)	0
2889	Mid-valley Behavioral Care Network	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2890	Central Cascades Fire & EMS	0.00000000%	0.00047957%	(366,165,854)	(12,102,370)	(1,698)	0	0	0	0	2.1	(809)	0
2891	Grant County Emergency Communications Agency	0.00033477%	0.00135716%	(366,165,854)	(12,102,370)	(3,621)	0	0	0	0	2.1	(1,724)	0
2892	Lake Health District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
2895	Western Lane Fire and EMS Authority	0.01763880%	0.01856215%	(366,165,854)	(12,102,370)	(3,270)	0	0	0	0	2.1	(1,557)	0
2897	Morrow County	0.00000000%	0.00321648%	(366,165,854)	(12,102,370)	(11,388)	0	0	0	0	2.1	(5,423)	0
2898	Adair Rural Fire Protection District	0.00000000%	0.00055209%	(366,165,854)	(12,102,370)	(1,955)	0	0	0	0	2.1	(931)	0
2899	New Carlton Fire District	0.00076867%	0.00065976%	(366,165,854)	(12,102,370)	386	0	0	0	0	2.1	184	0
2900	Clatsop Community College	0.05194387%	0.05486892%	(366,165,854)	(12,102,370)	(10,357)	0	0	0	0	2.1	(4,932)	0
2901	Blue Mountain Community College	0.07646379%	0.07888498%	(366,165,854)	(12,102,370)	(8,573)	0	0	0	0	2.1	(4,082)	0
2902	Treasure Valley Community College	0.08671463%	0.05924754%	(366,165,854)	(12,102,370)	97,251	0	0	0	0	2.1	46,310	0
2903	Umpqua Community College	0.04871722%	0.09026934%	(366,165,854)	(12,102,370)	(147,121)	0	0	0	0	2.1	(70,058)	0
2904	Lane Community College	0.53131805%	0.34792642%	(366,165,854)	(12,102,370)	649,323	0	0	0	0	2.1	309,201	0
2905	Mt Hood Community College	0.29784300%	0.35326004%	(366,165,854)	(12,102,370)	(196,211)	0	0	0	0	2.1	(93,434)	0
2906	Klamath Community College	0.01346814%	0.07661184%	(366,165,854)	(12,102,370)	(223,569)	0	0	0	0	2.1	(106,461)	0
2908	Clackamas Community College	0.20502013%	0.25487948%	(366,165,854)	(12,102,370)	(176,534)	0	0	0	0	2.1	(84,064)	0
2910	Linn-Benton Community College	0.20841323%	0.23616763%	(366,165,854)	(12,102,370)	(98,268)	0	0	0	0	2.1	(46,794)	0
2918	Portland Community College	0.78838678%	1.04879455%	(366,165,854)	(12,102,370)	(922,008)	0	0	0	0	2.1	(439,051)	0
2919	Chemeketa Community College	0.64209860%	0.38530124%	(366,165,854)	(12,102,370)	909,226	0	0	0	0	2.1	432,965	0
2922	Rogue Community College	0.15491939%	0.14882350%	(366,165,854)	(12,102,370)	21,583	0	0	0	0	2.1	10,278	0
2995	Oregon Coast Community College	0.00460315%	0.02729311%	(366,165,854)	(12,102,370)	(80,337)	0	0	0	0	2.1	(38,256)	0
2996	Columbia Gorge Community College	0.02894026%	0.04781614%	(366,165,854)	(12,102,370)	(66,833)	0	0	0	0	2.1	(31,825)	0
2997	Tillamook Bay Community College	0.00000000%	0.01557123%	(366,165,854)	(12,102,370)	(55,133)	0	0	0	0	2.1	(26,254)	0
2998	Southwestern Community College	0.04739635%	0.08066710%	(366,165,854)	(12,102,370)	(117,799)	0	0	0	0	2.1	(56,095)	0
2999	Central Oregon Community College	0.14587720%	0.17941436%	(366,165,854)	(12,102,370)	(118,743)	0	0	0	0	2.1	(56,544)	0
3003	Baker School District 5J	0.11133648%	0.10804278%	(366,165,854)	(12,102,370)	11,661	0	0	0	0	2.1	5,553	0
3008	Huntington School District 16J	0.00597732%	0.00563273%	(366,165,854)	(12,102,370)	1,221	0	0	0	0	2.1	581	0
3016	Burnt River High School	0.00375032%	0.00232858%	(366,165,854)	(12,102,370)	5,034	0	0	0	0	2.1	2,397	0



Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
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Employer Number	Employer Name	Proportionate	Proportionate	Collective Net OPEB	Collective Deferred	Net Deferred	System	Employer	Employer Actual	Net Deferred	Amortization	New Deferred	New Deferred
		Share at Prior Measurement Date	Share at Current Measurement Date	Liability at Prior Measurement Date	Outflow/(Inflow) at Prior Measurement Date	Outflow/(Inflow) Due to Change in Proportionate Share	Contributions for Measurement Period*	Share of Contributions	Contributions*	Outflow/(Inflow) Due to Employer Contributions	Period	Change in Proportionate Share Recognized During Measurement Period	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3027	Pine-Eagle School District 61	0.00901133%	0.01555361%	(366,165,854)	(12,102,370)	(23,164)	0	0	0	0	2.1	(11,030)	0
3037	Alsea School	0.02336784%	0.03862598%	(366,165,854)	(12,102,370)	(54,023)	0	0	0	0	2.1	(25,725)	0
3039	Corvallis School District 509J	0.36777213%	0.37183794%	(366,165,854)	(12,102,370)	(14,396)	0	0	0	0	2.1	(6,855)	0
3043	Philomath School District 17J	0.11145430%	0.07846944%	(366,165,854)	(12,102,370)	116,788	0	0	0	0	2.1	55,613	0
3075	West Linn School District	0.45783591%	0.50309742%	(366,165,854)	(12,102,370)	(160,254)	0	0	0	0	2.1	(76,311)	0
3116	Colton School District 53	0.03373792%	0.03008553%	(366,165,854)	(12,102,370)	12,932	0	0	0	0	2.1	6,158	0
3122	Oregon City School District 62	0.47333234%	0.38859836%	(366,165,854)	(12,102,370)	300,012	0	0	0	0	2.1	142,863	0
3160	Gladstone School District 115	0.13297387%	0.10666163%	(366,165,854)	(12,102,370)	93,161	0	0	0	0	2.1	44,362	0
3179	Clatsop County School District 1C	0.12239246%	0.10312702%	(366,165,854)	(12,102,370)	68,211	0	0	0	0	2.1	32,481	0
3186	Jewell School District 8	0.01491759%	0.01929145%	(366,165,854)	(12,102,370)	(15,486)	0	0	0	0	2.1	(7,374)	0
3187	Seaside Schools	0.07577600%	0.08093629%	(366,165,854)	(12,102,370)	(18,271)	0	0	0	0	2.1	(8,700)	0
3195	Warrenton-Hammond School District	0.03223657%	0.04920470%	(366,165,854)	(12,102,370)	(60,077)	0	0	0	0	2.1	(28,608)	0
3230	Vernonia School District	0.03221834%	0.03094246%	(366,165,854)	(12,102,370)	4,517	0	0	0	0	2.1	2,151	0
3241	Coquille School District 8	0.04540875%	0.06154209%	(366,165,854)	(12,102,370)	(57,123)	0	0	0	0	2.1	(27,201)	0
3242	Coos Bay School District 9	0.13676253%	0.13769745%	(366,165,854)	(12,102,370)	(3,310)	0	0	0	0	2.1	(1,576)	0
3245	North Bend Public Schools	0.01686968%	0.11299097%	(366,165,854)	(12,102,370)	(340,330)	0	0	0	0	2.1	(162,062)	0
3252	Powers School District	0.01040233%	0.00983149%	(366,165,854)	(12,102,370)	2,021	0	0	0	0	2.1	962	0
3257	Myrtle Point School District 41	0.02412015%	0.02875242%	(366,165,854)	(12,102,370)	(16,401)	0	0	0	0	2.1	(7,810)	0
3264	Bandon School District	0.02735475%	0.03402398%	(366,165,854)	(12,102,370)	(23,613)	0	0	0	0	2.1	(11,244)	0
3274	Crook County School District	0.13849485%	0.15441382%	(366,165,854)	(12,102,370)	(56,363)	0	0	0	0	2.1	(26,840)	0
3275	Port Orford-Langlois School District 2Cj	0.00470649%	0.01467318%	(366,165,854)	(12,102,370)	(35,288)	0	0	0	0	2.1	(16,804)	0
3283	Brookings-Harbor School District 17C	0.05114153%	0.06127800%	(366,165,854)	(12,102,370)	(35,889)	0	0	0	0	2.1	(17,090)	0
3288	Central Curry School District 1	0.03197287%	0.02172890%	(366,165,854)	(12,102,370)	36,270	0	0	0	0	2.1	17,271	0
3291	Bend-La Pine Public Schools	0.88339036%	0.90194646%	(366,165,854)	(12,102,370)	(65,701)	0	0	0	0	2.1	(31,286)	0
3296	Sisters School District	0.07233240%	0.06304685%	(366,165,854)	(12,102,370)	32,877	0	0	0	0	2.1	15,656	0
3307	Oakland School District	0.02294330%	0.02754150%	(366,165,854)	(12,102,370)	(16,281)	0	0	0	0	2.1	(7,753)	0
3310	Roseburg Public Schools	0.30851090%	0.26361426%	(366,165,854)	(12,102,370)	158,962	0	0	0	0	2.1	75,696	0
3316	Glide School District 12	0.03374586%	0.03614441%	(366,165,854)	(12,102,370)	(8,493)	0	0	0	0	2.1	(4,044)	0
3318	Days Creek School District 15	0.01014845%	0.01318440%	(366,165,854)	(12,102,370)	(10,750)	0	0	0	0	2.1	(5,119)	0
3319	South Umpqua School District	0.05671488%	0.06081745%	(366,165,854)	(12,102,370)	(14,526)	0	0	0	0	2.1	(6,917)	0
3320	Camas Valley School District 21	0.00758948%	0.01245510%	(366,165,854)	(12,102,370)	(17,228)	0	0	0	0	2.1	(8,204)	0
3321	North Douglas School District 22	0.01445049%	0.01529489%	(366,165,854)	(12,102,370)	(2,990)	0	0	0	0	2.1	(1,424)	0
3324	Yoncalla School District 32	0.01148614%	0.01633311%	(366,165,854)	(12,102,370)	(17,161)	0	0	0	0	2.1	(8,172)	0
3325	Elkton School District 34	0.00922922%	0.01350613%	(366,165,854)	(12,102,370)	(15,143)	0	0	0	0	2.1	(7,211)	0
3335	Riddle School District	0.02533628%	0.01752782%	(366,165,854)	(12,102,370)	27,647	0	0	0	0	2.1	13,165	0
3338	Glendale 77	0.01286218%	0.01591583%	(366,165,854)	(12,102,370)	(10,812)	0	0	0	0	2.1	(5,149)	0
3349	Winston-Dillard Schools	0.06508191%	0.06839959%	(366,165,854)	(12,102,370)	(11,746)	0	0	0	0	2.1	(5,593)	0
3353	Sutherlin School District 130	0.06768577%	0.06489069%	(366,165,854)	(12,102,370)	9,897	0	0	0	0	2.1	4,713	0
3361	Arlington Public Schools	0.01296925%	0.00782117%	(366,165,854)	(12,102,370)	18,228	0	0	0	0	2.1	8,680	0
3364	Condon Admin School District 25J	0.01715394%	0.00711325%	(366,165,854)	(12,102,370)	35,551	0	0	0	0	2.1	16,929	0
3370	Prairie City School District 4	0.02166124%	0.01260938%	(366,165,854)	(12,102,370)	32,050	0	0	0	0	2.1	15,262	0
3372	Monument School District 8	0.00797615%	0.00434307%	(366,165,854)	(12,102,370)	12,864	0	0	0	0	2.1	6,126	0
3375	Dayville School District 16J	0.00255897%	0.00514085%	(366,165,854)	(12,102,370)	(9,142)	0	0	0	0	2.1	(4,353)	0
3376	Long Creek Schools	0.00724956%	0.00318221%	(366,165,854)	(12,102,370)	14,401	0	0	0	0	2.1	6,858	0
3394	Crane Elementary School	0.01160490%	0.00768595%	(366,165,854)	(12,102,370)	13,876	0	0	0	0	2.1	6,608	0
3395	Pine Creek School	0.00000000%	0.00052292%	(366,165,854)	(12,102,370)	(1,851)	0	0	0	0	2.1	(881)	0
3396	Diamond School District 7	0.00046289%	0.00013578%	(366,165,854)	(12,102,370)	1,158	0	0	0	0	2.1	551	0
3397	Suntex School District	0.00008790%	0.00029449%	(366,165,854)	(12,102,370)	(731)	0	0	0	0	2.1	(348)	0
3398	Drewsey School	0.00000000%	0.00150993%	(366,165,854)	(12,102,370)	(5,347)	0	0	0	0	2.1	(2,546)	0
3399	Frenchglen School District	0.00237989%	0.00127660%	(366,165,854)	(12,102,370)	3,906	0	0	0	0	2.1	1,860	0
3405	Fields-Trout Creek 33	0.00000000%	0.00121671%	(366,165,854)	(12,102,370)	(4,308)	0	0	0	0	2.1	(2,051)	0
3407	Crane Union High School	0.01243857%	0.00743036%	(366,165,854)	(12,102,370)	17,732	0	0	0	0	2.1	8,444	0
3409	Hood River County School District	0.26005692%	0.23515637%	(366,165,854)	(12,102,370)	88,164	0	0	0	0	2.1	41,983	0
3414	Phoenix-Talent School District	0.12379609%	0.13484742%	(366,165,854)	(12,102,370)	(39,129)	0	0	0	0	2.1	(18,633)	0
3415	Ashland Public Schools	0.13497551%	0.16956725%	(366,165,854)	(12,102,370)	(122,476)	0	0	0	0	2.1	(58,322)	0
3416	Central Point School District 6	0.22410557%	0.23216712%	(366,165,854)	(12,102,370)	(28,544)	0	0	0	0	2.1	(13,592)	0
3417	Eagle Point School District 9	0.27901378%	0.19035800%	(366,165,854)	(12,102,370)	313,898	0	0	0	0	2.1	149,475	0
3424	Rogue River School District	0.04064475%	0.04680100%	(366,165,854)	(12,102,370)	(21,797)	0	0	0	0	2.1	(10,380)	0
3432	Prospect School District	0.01147492%	0.01132526%	(366,165,854)	(12,102,370)	530	0	0	0	0	2.1	252	0
3439	Butte Falls School District	0.01514529%	0.01252278%	(366,165,854)	(12,102,370)	9,285	0	0	0	0	2.1	4,421	0
3440	Pinehurst School	0.00015430%	0.00158253%	(366,165,854)	(12,102,370)	(5,057)	0	0	0	0	2.1	(2,408)	0
3445	Culver School District 4	0.03802640%	0.03563305%	(366,165,854)	(12,102,370)	8,474	0	0	0	0	2.1	4,035	0
3446	Ashwood School	0.00141905%	0.00019893%	(366,165,854)	(12,102,370)	4,321	0	0	0	0	2.1	2,058	0
3447	Madras School District	0.16136100%	0.18010852%	(366,165,854)	(12,102,370)	(66,378)	0	0	0	0	2.1	(31,609)	0
3451	Black Butte School District	0.00000000%	0.00300142%	(366,165,854)	(12,102,370)	(10,627)	0	0	0	0	2.1	(5,060)	0
3454	Grants Pass School District	0.40153670%	0.32053611%	(366,165,854)	(12,102,370)	286,794	0	0	0	0	2.1	136,569	0
3456	Klamath County School District	0.28194213%	0.34605115%	(366,165,854)	(12,102,370)	(226,987)	0	0	0	0	2.1	(108,089)	0
3457	Klamath Falls City Schools	0.16719338%	0.14536731%	(366,165,854)	(12,102,370)	77,279	0	0	0	0	2.1	36,800	0
3461	Lake County School District 7	0.04271652%	0.04484974%	(366,165,854)	(12,102,370)	(7,553)	0	0	0	0	2.1	(3,597)	0
3462	Paisley School District	0.00650426%	0.00864908%	(366,165,854)	(12,102,370)	(7,594)	0	0	0	0	2.1	(3,616)	0
3463	North Lake School District 14	0.01950017%	0.01579791%	(366,165,854)	(12,102,370)	13,107	0	0	0	0	2.1	6,241	0
3464	Plush School District	0.00256037%	0.00111222%	(366,165,854)	(12,102,370)	5,128	0	0	0	0	2.1	2,442	0
3465	Adel School District 21	0.00196236%	0.00068357%	(366,165,854)	(12,102,370)	4,527	0	0	0	0	2.1	2,156	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3470	Pleasant Hill School District	0.03267281%	0.04372840%	(366,165,854)	(12,102,370)	(39,144)	0	0	0	0	2.1	(18,640)	0
3473	Eugene School District 4J	0.96140225%	0.96885526%	(366,165,854)	(12,102,370)	(26,388)	0	0	0	0	2.1	(12,566)	0
3487	Springfield School District 19	0.55190951%	0.51415672%	(366,165,854)	(12,102,370)	133,669	0	0	0	0	2.1	63,652	0
3494	Fern Ridge School District	0.06339494%	0.05764728%	(366,165,854)	(12,102,370)	20,351	0	0	0	0	2.1	9,691	0
3498	Mapleton School District	0.00862606%	0.01411176%	(366,165,854)	(12,102,370)	(19,423)	0	0	0	0	2.1	(9,249)	0
3502	Creswell School District 40	0.06849512%	0.05686333%	(366,165,854)	(12,102,370)	41,184	0	0	0	0	2.1	19,611	0
3506	South Lane School District	0.10538441%	0.15844723%	(366,165,854)	(12,102,370)	(187,876)	0	0	0	0	2.1	(89,465)	0
3510	Bethel School District	0.22418692%	0.28725566%	(366,165,854)	(12,102,370)	(223,303)	0	0	0	0	2.1	(106,335)	0
3517	Crow-Applegate-Lorane District 66	0.01325119%	0.01912853%	(366,165,854)	(12,102,370)	(20,810)	0	0	0	0	2.1	(9,910)	0
3519	McKenzie School District	0.00606148%	0.01814250%	(366,165,854)	(12,102,370)	(42,774)	0	0	0	0	2.1	(20,369)	0
3520	Junction City School District 69	0.08103234%	0.07989054%	(366,165,854)	(12,102,370)	4,043	0	0	0	0	2.1	1,925	0
3522	Lowell School District	0.00831747%	0.02339187%	(366,165,854)	(12,102,370)	(53,373)	0	0	0	0	2.1	(25,416)	0
3524	Oakridge School District	0.02409257%	0.02739736%	(366,165,854)	(12,102,370)	(11,701)	0	0	0	0	2.1	(5,572)	0
3527	Marcola School District 79	0.01802033%	0.02271821%	(366,165,854)	(12,102,370)	(16,634)	0	0	0	0	2.1	(7,921)	0
3533	Triangle Lake Schools	0.04162009%	0.01997803%	(366,165,854)	(12,102,370)	76,627	0	0	0	0	2.1	36,489	0
3537	Siuslaw School District 97J	0.07418535%	0.07990079%	(366,165,854)	(12,102,370)	(20,236)	0	0	0	0	2.1	(9,636)	0
3579	Lincoln County School District	0.13746014%	0.22795665%	(366,165,854)	(12,102,370)	(320,415)	0	0	0	0	2.1	(152,579)	0
3615	Central Linn School District 552C	0.02985855%	0.03182413%	(366,165,854)	(12,102,370)	(6,959)	0	0	0	0	2.1	(3,314)	0
3618	Sweet Home School District 55	0.09359855%	0.11153397%	(366,165,854)	(12,102,370)	(63,502)	0	0	0	0	2.1	(30,239)	0
3647	Scio School District 95C	0.02494680%	0.03275571%	(366,165,854)	(12,102,370)	(27,649)	0	0	0	0	2.1	(13,166)	0
3665	Santiam Canyon School District	0.02674318%	0.03332782%	(366,165,854)	(12,102,370)	(23,314)	0	0	0	0	2.1	(11,102)	0
3684	Ontario School District 8C	0.10067278%	0.12291930%	(366,165,854)	(12,102,370)	(78,767)	0	0	0	0	2.1	(37,508)	0
3687	Juntura Grade School	0.00000000%	0.00045225%	(366,165,854)	(12,102,370)	(1,602)	0	0	0	0	2.1	(763)	0
3694	Nyssa School District 26	0.06146157%	0.06490398%	(366,165,854)	(12,102,370)	(12,189)	0	0	0	0	2.1	(5,804)	0
3696	Annex Elementary School	0.01094190%	0.00534856%	(366,165,854)	(12,102,370)	19,804	0	0	0	0	2.1	9,430	0
3707	Adrian School District 61	0.01956142%	0.01383695%	(366,165,854)	(12,102,370)	20,268	0	0	0	0	2.1	9,651	0
3709	Harper School District 66	0.01502279%	0.00990102%	(366,165,854)	(12,102,370)	18,134	0	0	0	0	2.1	8,635	0
3712	W W Jones School	0.00000000%	0.00116652%	(366,165,854)	(12,102,370)	(4,130)	0	0	0	0	2.1	(1,967)	0
3729	Jefferson School District 14Cj	0.03199812%	0.04366099%	(366,165,854)	(12,102,370)	(41,293)	0	0	0	0	2.1	(19,663)	0
3730	North Marion School District 15	0.11096991%	0.09486322%	(366,165,854)	(12,102,370)	57,027	0	0	0	0	2.1	27,156	0
3735	Salem-Keizer Public Schools	2.21328993%	2.39498066%	(366,165,854)	(12,102,370)	(643,300)	0	0	0	0	2.1	(306,333)	0
3750	St Paul School District	0.01494985%	0.01582667%	(366,165,854)	(12,102,370)	(3,105)	0	0	0	0	2.1	(1,479)	0
3780	Mt Angel School District 91	0.04326310%	0.03483979%	(366,165,854)	(12,102,370)	29,823	0	0	0	0	2.1	14,201	0
3786	Woodburn School District	0.35964963%	0.31502511%	(366,165,854)	(12,102,370)	157,999	0	0	0	0	2.1	75,238	0
3809	Morrow County Schools	0.14978415%	0.12292505%	(366,165,854)	(12,102,370)	95,098	0	0	0	0	2.1	45,285	0
3818	Portland Public Schools	2.92825675%	3.29000858%	(366,165,854)	(12,102,370)	(1,280,832)	0	0	0	0	2.1	(609,920)	0
3820	Parkrose School District	0.16460495%	0.16835674%	(366,165,854)	(12,102,370)	(13,284)	0	0	0	0	2.1	(6,326)	0
3824	Reynolds School District	0.74753724%	0.64365139%	(366,165,854)	(12,102,370)	367,823	0	0	0	0	2.1	175,154	0
3842	Corbett School District 39	0.03116913%	0.05841183%	(366,165,854)	(12,102,370)	(96,456)	0	0	0	0	2.1	(45,931)	0
3843	David Douglas School District	0.72831013%	0.66159297%	(366,165,854)	(12,102,370)	236,221	0	0	0	0	2.1	112,486	0
3847	Riverdale School	0.04405515%	0.04091306%	(366,165,854)	(12,102,370)	11,125	0	0	0	0	2.1	5,298	0
3850	Dallas School District	0.15035832%	0.15073852%	(366,165,854)	(12,102,370)	(1,346)	0	0	0	0	2.1	(641)	0
3859	Central School District 13J	0.17479875%	0.18416140%	(366,165,854)	(12,102,370)	(33,150)	0	0	0	0	2.1	(15,786)	0
3865	Perrydale School District 21	0.01579988%	0.01699501%	(366,165,854)	(12,102,370)	(4,231)	0	0	0	0	2.1	(2,015)	0
3887	Falls City School District	0.01084091%	0.01505597%	(366,165,854)	(12,102,370)	(14,924)	0	0	0	0	2.1	(7,107)	0
3902	Tillamook Public Schools	0.06844930%	0.10842396%	(366,165,854)	(12,102,370)	(141,536)	0	0	0	0	2.1	(67,398)	0
3920	Neah-Kah-Nie School District	0.06762826%	0.05158666%	(366,165,854)	(12,102,370)	56,798	0	0	0	0	2.1	27,047	0
3927	Echo School District	0.01401566%	0.01769048%	(366,165,854)	(12,102,370)	(13,011)	0	0	0	0	2.1	(6,196)	0
3928	Umatilla School District 6R	0.04713732%	0.06786487%	(366,165,854)	(12,102,370)	(73,388)	0	0	0	0	2.1	(34,947)	0
3931	Pendleton School District 16R	0.21478377%	0.14725188%	(366,165,854)	(12,102,370)	239,106	0	0	0	0	2.1	113,860	0
3935	Athena-Weston School District 29Rj	0.04415521%	0.03353304%	(366,165,854)	(12,102,370)	37,609	0	0	0	0	2.1	17,909	0
3942	Stanfield School District	0.02372600%	0.02824315%	(366,165,854)	(12,102,370)	(15,993)	0	0	0	0	2.1	(7,616)	0
3944	Ukiah School	0.00666838%	0.00242470%	(366,165,854)	(12,102,370)	15,025	0	0	0	0	2.1	7,155	0
3957	Helix School District	0.01538889%	0.01009770%	(366,165,854)	(12,102,370)	18,735	0	0	0	0	2.1	8,921	0
3958	Pilot Rock School District 2R	0.01626791%	0.01781182%	(366,165,854)	(12,102,370)	(5,466)	0	0	0	0	2.1	(2,603)	0
3965	La Grande Public Schools	0.09416431%	0.11205569%	(366,165,854)	(12,102,370)	(63,347)	0	0	0	0	2.1	(30,165)	0
3966	Union County School District	0.03120653%	0.01879378%	(366,165,854)	(12,102,370)	43,949	0	0	0	0	2.1	20,928	0
3967	North Powder School District	0.01994201%	0.01409210%	(366,165,854)	(12,102,370)	20,712	0	0	0	0	2.1	9,863	0
3969	Imbler School District	0.02128672%	0.01550798%	(366,165,854)	(12,102,370)	20,461	0	0	0	0	2.1	9,743	0
3970	Cove School District	0.01173115%	0.01539575%	(366,165,854)	(12,102,370)	(12,975)	0	0	0	0	2.1	(6,179)	0
3973	Elgin School District 23	0.01920981%	0.02325028%	(366,165,854)	(12,102,370)	(14,306)	0	0	0	0	2.1	(6,812)	0
3986	Joseph School District 6	0.01716890%	0.01560882%	(366,165,854)	(12,102,370)	5,523	0	0	0	0	2.1	2,630	0
3990	Wallowa School	0.01102559%	0.01123097%	(366,165,854)	(12,102,370)	(727)	0	0	0	0	2.1	(346)	0
3993	Enterprise School District 21	0.01689912%	0.01848329%	(366,165,854)	(12,102,370)	(5,609)	0	0	0	0	2.1	(2,671)	0
4003	Troy School District 54	0.00000000%	0.00045315%	(366,165,854)	(12,102,370)	(1,604)	0	0	0	0	2.1	(764)	0
4012	Dufur Schools	0.02360490%	0.02152733%	(366,165,854)	(12,102,370)	7,356	0	0	0	0	2.1	3,503	0
4034	Gaston Public Schools	0.02304149%	0.02963511%	(366,165,854)	(12,102,370)	(23,346)	0	0	0	0	2.1	(11,117)	0
4035	Banks School District	0.05282569%	0.04826838%	(366,165,854)	(12,102,370)	16,135	0	0	0	0	2.1	7,683	0
4062	Beaverton School District	2.79859930%	2.46912037%	(366,165,854)	(12,102,370)	1,166,564	0	0	0	0	2.1	555,507	0
4109	Spray School District 1	0.00362408%	0.00514511%	(366,165,854)	(12,102,370)	(5,385)	0	0	0	0	2.1	(2,564)	0
4114	Fossil School District 21J	0.01387071%	0.00830280%	(366,165,854)	(12,102,370)	19,714	0	0	0	0	2.1	9,388	0
4135	Newberg School District 29Jt	0.26213851%	0.21421585%	(366,165,854)	(12,102,370)	169,677	0	0	0	0	2.1	80,799	0
4142	McMinnville Schools	0.31569454%	0.35233562%	(366,165,854)	(12,102,370)	(129,732)	0	0	0	0	2.1	(61,777)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

*\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4144	Sheridan School District 48J	0.03069221%	0.04386565%	(366,165,854)	(12,102,370)	(46,643)	0	0	0	0	2.1	(22,211)	0
4166	Yamhill-Carlton School District 1	0.03919063%	0.04496460%	(366,165,854)	(12,102,370)	(20,443)	0	0	0	0	2.1	(9,735)	0
4219	Grant County Education Service District	0.00728556%	0.00687726%	(366,165,854)	(12,102,370)	1,445	0	0	0	0	2.1	688	0
4220	Jefferson County Education Service District	0.01473056%	0.00962041%	(366,165,854)	(12,102,370)	18,093	0	0	0	0	2.1	8,616	0
4223	InterMountain Education Service District	0.10621667%	0.10934307%	(366,165,854)	(12,102,370)	(11,069)	0	0	0	0	2.1	(5,271)	0
4224	Wallowa County Region 18	0.00955745%	0.01090873%	(366,165,854)	(12,102,370)	(4,784)	0	0	0	0	2.1	(2,278)	0
4226	North Central Education Service District	0.00398784%	0.00809239%	(366,165,854)	(12,102,370)	(14,533)	0	0	0	0	2.1	(6,920)	0
4232	South Coast Education Service District Region 7	0.05196117%	0.04683542%	(366,165,854)	(12,102,370)	18,148	0	0	0	0	2.1	8,642	0
4237	Douglas Education Service District	0.05470109%	0.11980180%	(366,165,854)	(12,102,370)	(230,498)	0	0	0	0	2.1	(109,761)	0
4238	Multnomah Education Service District	0.20200528%	0.26061825%	(366,165,854)	(12,102,370)	(207,528)	0	0	0	0	2.1	(98,823)	0
4252	High Desert Education Service District	0.16171775%	0.13630963%	(366,165,854)	(12,102,370)	89,961	0	0	0	0	2.1	42,839	0
4254	Willamette Education Service District	0.23720153%	0.19168454%	(366,165,854)	(12,102,370)	161,160	0	0	0	0	2.1	76,743	0
4258	Hermiston School District 8R	0.25668860%	0.26375554%	(366,165,854)	(12,102,370)	(25,021)	0	0	0	0	2.1	(11,915)	0
4259	Clackamas Education Service District	0.18422622%	0.17648466%	(366,165,854)	(12,102,370)	27,410	0	0	0	0	2.1	13,052	0
4260	Greater Albany School District 8J	0.43531669%	0.47658055%	(366,165,854)	(12,102,370)	(146,101)	0	0	0	0	2.1	(69,572)	0
4268	Lake Oswego School District	0.44515140%	0.40926884%	(366,165,854)	(12,102,370)	127,048	0	0	0	0	2.1	60,499	0
4270	Silver Falls School District	0.24732052%	0.18259792%	(366,165,854)	(12,102,370)	229,159	0	0	0	0	2.1	109,123	0
4271	Malheur Education Service District Region 14	0.02342395%	0.03104002%	(366,165,854)	(12,102,370)	(26,965)	0	0	0	0	2.1	(12,840)	0
4272	Linn-Benton-Lincoln Education Service District	0.16328175%	0.12164791%	(366,165,854)	(12,102,370)	147,410	0	0	0	0	2.1	70,195	0
4273	Double O School District	0.00051572%	0.00017657%	(366,165,854)	(12,102,370)	1,201	0	0	0	0	2.1	572	0
4276	Lane County Education Service District	0.10444040%	0.09729949%	(366,165,854)	(12,102,370)	25,284	0	0	0	0	2.1	12,040	0
4277	Mitchell School	0.00551256%	0.00510569%	(366,165,854)	(12,102,370)	1,441	0	0	0	0	2.1	686	0
4279	St Helens School District 502	0.20617501%	0.15664928%	(366,165,854)	(12,102,370)	175,352	0	0	0	0	2.1	83,501	0
4280	Northwest Regional Education Service District	0.24168873%	0.32164338%	(366,165,854)	(12,102,370)	(283,090)	0	0	0	0	2.1	(134,805)	0
4286	Southern Oregon Education Service District	0.15602751%	0.09765772%	(366,165,854)	(12,102,370)	206,666	0	0	0	0	2.1	98,412	0
4288	Medford School District 549C	0.52773044%	0.59333835%	(366,165,854)	(12,102,370)	(232,294)	0	0	0	0	2.1	(110,616)	0
4291	Dayton Public Schools	0.05463329%	0.04323846%	(366,165,854)	(12,102,370)	40,345	0	0	0	0	2.1	19,212	0
4293	Lake County Education Service District	0.00986323%	0.00536166%	(366,165,854)	(12,102,370)	15,938	0	0	0	0	2.1	7,590	0
4294	Harney Education Service District Region XVII	0.01243249%	0.01243167%	(366,165,854)	(12,102,370)	3	0	0	0	0	2.1	1	0
4295	Wasco County Education Service District	0.02593944%	0.02615794%	(366,165,854)	(12,102,370)	(773)	0	0	0	0	2.1	(368)	0
4306	Amity School District	0.03720022%	0.03922857%	(366,165,854)	(12,102,370)	(7,181)	0	0	0	0	2.1	(3,420)	0
4309	Scappoose School District	0.09002731%	0.09703186%	(366,165,854)	(12,102,370)	(24,801)	0	0	0	0	2.1	(11,810)	0
4311	Redmond School District 2J	0.39183617%	0.34377744%	(366,165,854)	(12,102,370)	170,159	0	0	0	0	2.1	81,028	0
4312	Reedsport School District	0.02430577%	0.03060348%	(366,165,854)	(12,102,370)	(22,297)	0	0	0	0	2.1	(10,618)	0
4313	Forest Grove School District	0.31124895%	0.34093190%	(366,165,854)	(12,102,370)	(105,096)	0	0	0	0	2.1	(50,046)	0
4314	Willamina School District 30J	0.04650892%	0.04634285%	(366,165,854)	(12,102,370)	588	0	0	0	0	2.1	280	0
4315	John Day School District	0.02716773%	0.02637412%	(366,165,854)	(12,102,370)	2,810	0	0	0	0	2.1	1,338	0
4316	Tigard-Tualatin School District 23J	0.80795334%	0.67360034%	(366,165,854)	(12,102,370)	475,695	0	0	0	0	2.1	226,521	0
4317	Sherwood School District 88J	0.24669398%	0.24278368%	(366,165,854)	(12,102,370)	13,845	0	0	0	0	2.1	6,593	0
4320	Rainier School District 13	0.03359998%	0.04589272%	(366,165,854)	(12,102,370)	(43,525)	0	0	0	0	2.1	(20,726)	0
4321	North Clackamas School District 12	1.20507017%	1.01968435%	(366,165,854)	(12,102,370)	656,384	0	0	0	0	2.1	312,564	0
4323	Estacada School District 108	0.08366191%	0.10523908%	(366,165,854)	(12,102,370)	(76,397)	0	0	0	0	2.1	(36,380)	0
4324	Centennial School District 28	0.35058219%	0.30173843%	(366,165,854)	(12,102,370)	172,938	0	0	0	0	2.1	82,351	0
4326	Harney County School District 3	0.04800045%	0.03539218%	(366,165,854)	(12,102,370)	44,641	0	0	0	0	2.1	21,258	0
4327	Jordan Valley School District 3	0.00288346%	0.00512427%	(366,165,854)	(12,102,370)	(7,934)	0	0	0	0	2.1	(3,778)	0
4329	Gervais School District 1	0.05591348%	0.05525775%	(366,165,854)	(12,102,370)	2,322	0	0	0	0	2.1	1,106	0
4330	Vale School District 84	0.04840769%	0.04733986%	(366,165,854)	(12,102,370)	3,781	0	0	0	0	2.1	1,800	0
4331	Molalla River School District	0.14039409%	0.12381597%	(366,165,854)	(12,102,370)	58,697	0	0	0	0	2.1	27,951	0
4332	Gresham-Barlow School District 10	0.72154263%	0.54925014%	(366,165,854)	(12,102,370)	610,024	0	0	0	0	2.1	290,488	0
4333	Canby School District	0.29589560%	0.24787844%	(366,165,854)	(12,102,370)	170,011	0	0	0	0	2.1	80,958	0
4334	Cascade School District 5	0.15576661%	0.11840739%	(366,165,854)	(12,102,370)	132,276	0	0	0	0	2.1	62,989	0
4335	Milton-Freewater Unified School District 7	0.07627910%	0.08086173%	(366,165,854)	(12,102,370)	(16,226)	0	0	0	0	2.1	(7,727)	0
4336	Nestucca Valley School District 101	0.04508613%	0.03257234%	(366,165,854)	(12,102,370)	44,307	0	0	0	0	2.1	21,099	0
4337	Sherman County School District	0.01133512%	0.01288995%	(366,165,854)	(12,102,370)	(5,505)	0	0	0	0	2.1	(2,621)	0
4338	Three Rivers U J School District	0.23796693%	0.21733679%	(366,165,854)	(12,102,370)	73,044	0	0	0	0	2.1	34,783	0
4339	Lebanon Community School District	0.20424491%	0.19411201%	(366,165,854)	(12,102,370)	35,876	0	0	0	0	2.1	17,084	0
4340	Monroe School District 1J	0.01458889%	0.01729970%	(366,165,854)	(12,102,370)	(9,598)	0	0	0	0	2.1	(4,570)	0
4341	Hillsboro School District 1J	1.06660477%	1.17698038%	(366,165,854)	(12,102,370)	(390,800)	0	0	0	0	2.1	(186,095)	0
4342	North Santiam School District 29J	0.07030412%	0.09785383%	(366,165,854)	(12,102,370)	(97,544)	0	0	0	0	2.1	(46,450)	0
4343	Harrisburg Sschool District 7	0.03072447%	0.03631140%	(366,165,854)	(12,102,370)	(19,781)	0	0	0	0	2.1	(9,420)	0
4344	South Wasco County School District 1	0.02565189%	0.01918919%	(366,165,854)	(12,102,370)	22,882	0	0	0	0	2.1	10,896	0
4345	Oregon Trail School District 46	0.19273819%	0.20503576%	(366,165,854)	(12,102,370)	(43,542)	0	0	0	0	2.1	(20,734)	0
4346	Knappa School District 4	0.00875745%	0.03263002%	(366,165,854)	(12,102,370)	(84,524)	0	0	0	0	2.1	(40,250)	0
4347	Clatskanie School District 6J	0.02799718%	0.04422144%	(366,165,854)	(12,102,370)	(57,444)	0	0	0	0	2.1	(27,354)	0
4348	Lourdes Charter School	0.00147984%	0.00143676%	(366,165,854)	(12,102,370)	152	0	0	0	0	2.1	72	0
4350	Ridgeline Montessori	0.00543027%	0.00989374%	(366,165,854)	(12,102,370)	(15,803)	0	0	0	0	2.1	(7,525)	0
4351	The Village School	0.00000000%	0.00191920%	(366,165,854)	(12,102,370)	(6,795)	0	0	0	0	2.1	(3,236)	0
4352	Armadillo Technical Institute	0.00000000%	0.00288324%	(366,165,854)	(12,102,370)	(10,208)	0	0	0	0	2.1	(4,861)	0
4354	Opal Charter School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4355	Three Rivers Charter School	0.00026745%	0.00511653%	(366,165,854)	(12,102,370)	(17,169)	0	0	0	0	2.1	(8,176)	0
4360	Luckiamute Valley Charter School	0.00802758%	0.01138348%	(366,165,854)	(12,102,370)	(11,882)	0	0	0	0	2.1	(5,658)	0
4362	Kings Valley Charter School	0.00000000%	0.00031823%	(366,165,854)	(12,102,370)	(1,126)	0	0	0	0	2.1	(536)	0
4363	Multisensory Learning Academy	0.00741461%	0.01823569%	(366,165,854)	(12,102,370)	(38,313)	0	0	0	0	2.1	(18,244)	0



Exhibit E

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4365	Mitch Charter School	0.00067937%	0.00713657%	(366,165,854)	(12,102,370)	(22,862)	0	0	0	0	2.1	(10,887)	0
4366	Sand Ridge Charter School	0.00202174%	0.01131190%	(366,165,854)	(12,102,370)	(32,892)	0	0	0	0	2.1	(15,663)	0
4367	Arthur Academy Charter School	0.00607551%	0.03488949%	(366,165,854)	(12,102,370)	(102,020)	0	0	0	0	2.1	(48,581)	0
4369	Trillium Charter School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4370	Howard Street Charter School, Inc.	0.00411175%	0.00508488%	(366,165,854)	(12,102,370)	(3,445)	0	0	0	0	2.1	(1,640)	0
4371	The Lighthouse School	0.00357452%	0.00737102%	(366,165,854)	(12,102,370)	(13,441)	0	0	0	0	2.1	(6,400)	0
4373	Sheridan Japanese School Foundation	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4374	Ione School District	0.01850893%	0.00931785%	(366,165,854)	(12,102,370)	32,542	0	0	0	0	2.1	15,496	0
4375	Eddyville Charter School	0.00715745%	0.01265974%	(366,165,854)	(12,102,370)	(19,482)	0	0	0	0	2.1	(9,277)	0
4376	Four Rivers Community School	0.00918246%	0.01554357%	(366,165,854)	(12,102,370)	(22,522)	0	0	0	0	2.1	(10,725)	0
4378	Mosier Community School	0.00310134%	0.00704848%	(366,165,854)	(12,102,370)	(13,975)	0	0	0	0	2.1	(6,655)	0
4379	Siletz Valley School	0.00125634%	0.01078002%	(366,165,854)	(12,102,370)	(33,720)	0	0	0	0	2.1	(16,057)	0
4380	The Emerson School	0.00187446%	0.00519743%	(366,165,854)	(12,102,370)	(11,766)	0	0	0	0	2.1	(5,603)	0
4381	North Wasco County School District 21	0.14054979%	0.14441411%	(366,165,854)	(12,102,370)	(13,682)	0	0	0	0	2.1	(6,515)	0
4382	Self Enhancement Inc	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4383	City View Charter School	0.00000000%	0.01147855%	(366,165,854)	(12,102,370)	(40,642)	0	0	0	0	2.1	(19,353)	0
4386	Nixyaawil Community School	0.00515114%	0.00522372%	(366,165,854)	(12,102,370)	(257)	0	0	0	0	2.1	(122)	0
4388	West Lane Tech	0.00416037%	0.00378082%	(366,165,854)	(12,102,370)	1,344	0	0	0	0	2.1	640	0
4390	Oregon Connections Academy	0.05936409%	0.08166086%	(366,165,854)	(12,102,370)	(78,945)	0	0	0	0	2.1	(37,593)	0
4392	Eagleridge High School	0.00091596%	0.00678618%	(366,165,854)	(12,102,370)	(20,785)	0	0	0	0	2.1	(9,898)	0
4393	Cascade Heights Public Charter School	0.00387750%	0.00653400%	(366,165,854)	(12,102,370)	(9,406)	0	0	0	0	2.1	(4,479)	0
4396	Sweet Home Charter School	0.00067610%	0.00536107%	(366,165,854)	(12,102,370)	(16,588)	0	0	0	0	2.1	(7,899)	0
4397	Springwater Environmental Sciences School	0.00922033%	0.00749316%	(366,165,854)	(12,102,370)	6,115	0	0	0	0	2.1	2,912	0
4400	Phoenix School	0.00000000%	0.00318956%	(366,165,854)	(12,102,370)	(11,293)	0	0	0	0	2.1	(5,378)	0
4401	Ballston Community School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4402	Sage Community School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4403	Portland Village School	0.00130824%	0.01515560%	(366,165,854)	(12,102,370)	(49,028)	0	0	0	0	2.1	(23,347)	0
4404	Alliance Charter Academy	0.00699427%	0.01621865%	(366,165,854)	(12,102,370)	(32,661)	0	0	0	0	2.1	(15,553)	0
4405	Forest Grove Community School	0.00176645%	0.00794464%	(366,165,854)	(12,102,370)	(21,874)	0	0	0	0	2.1	(10,416)	0
4407	Madrone Trail Public Charter School	0.00275815%	0.00961088%	(366,165,854)	(12,102,370)	(24,262)	0	0	0	0	2.1	(11,553)	0
4408	Muddy Creek Charter School	0.00092390%	0.00541008%	(366,165,854)	(12,102,370)	(15,884)	0	0	0	0	2.1	(7,564)	0
4409	Southwest Charter School	0.00000000%	0.00651880%	(366,165,854)	(12,102,370)	(23,081)	0	0	0	0	2.1	(10,991)	0
4410	Ace Academy	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4411	Sherwood Charter School	0.00455687%	0.00684130%	(366,165,854)	(12,102,370)	(8,089)	0	0	0	0	2.1	(3,852)	0
4412	Estacada Web Academy	0.02917637%	0.02748153%	(366,165,854)	(12,102,370)	6,001	0	0	0	0	2.1	2,858	0
4413	Marcola Early College Academy	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4418	Lewis And Clark Montessori Charter School	0.00391256%	0.01352167%	(366,165,854)	(12,102,370)	(34,022)	0	0	0	0	2.1	(16,201)	0
4419	Silvies River Web Academy	0.00633360%	0.01953363%	(366,165,854)	(12,102,370)	(46,736)	0	0	0	0	2.1	(22,255)	0
4420	Oregon Virtual Academy	0.01640350%	0.05133120%	(366,165,854)	(12,102,370)	(123,666)	0	0	0	0	2.1	(58,889)	0
4422	Redmond Proficiency Academy	0.01718620%	0.03448410%	(366,165,854)	(12,102,370)	(61,246)	0	0	0	0	2.1	(29,165)	0
4423	Molalla River Academy	0.00490847%	0.00967725%	(366,165,854)	(12,102,370)	(16,885)	0	0	0	0	2.1	(8,040)	0
4424	The Ivy School	0.00002057%	0.00881566%	(366,165,854)	(12,102,370)	(31,140)	0	0	0	0	2.1	(14,829)	0
4429	Clackamas Web Academy	0.00068217%	0.00017543%	(366,165,854)	(12,102,370)	1,794	0	0	0	854	2.1	854	0
4430	Clackamas Charter Alliance 2	0.00033711%	0.00071801%	(366,165,854)	(12,102,370)	(1,349)	0	0	0	0	2.1	(642)	0
4432	Renaissance Public Academy	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4433	Powell Butte Community Charter School	0.00453863%	0.00686505%	(366,165,854)	(12,102,370)	(8,237)	0	0	0	0	2.1	(3,922)	0
4434	Logos Public Charter School	0.00459240%	0.03421652%	(366,165,854)	(12,102,370)	(104,888)	0	0	0	0	2.1	(49,947)	0
4435	Sunny Wolf Charter School	0.00049936%	0.00789619%	(366,165,854)	(12,102,370)	(26,190)	0	0	0	0	2.1	(12,471)	0
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4437	Center for Advance Learning	0.00590111%	0.00861897%	(366,165,854)	(12,102,370)	(9,623)	0	0	0	0	2.1	(4,582)	0
4440	Sheridan Allprep Academy	0.00955838%	0.01156425%	(366,165,854)	(12,102,370)	(7,102)	0	0	0	0	2.1	(3,382)	0
4441	Baker Web Academy	0.06000465%	0.08202647%	(366,165,854)	(12,102,370)	(77,971)	0	0	0	0	2.1	(37,129)	0
4443	Knova Learning Oreogn	0.00000000%	0.01115969%	(366,165,854)	(12,102,370)	(39,513)	0	0	0	0	2.1	(18,816)	0
4444	Bennett Pearson Academy, Inc.	0.00645610%	0.00598527%	(366,165,854)	(12,102,370)	1,667	0	0	0	794	2.1	794	0
4446	Coburg Community Charter School	0.00037639%	0.01001103%	(366,165,854)	(12,102,370)	(34,113)	0	0	0	0	2.1	(16,244)	0
4447	Arco Iris Spanish Immersion Charter School	0.00633641%	0.00909560%	(366,165,854)	(12,102,370)	(9,769)	0	0	0	0	2.1	(4,652)	0
4448	Gresham Barlow Web Academy	0.00774003%	0.02846172%	(366,165,854)	(12,102,370)	(73,368)	0	0	0	0	2.1	(34,937)	0
4449	Mosier Middle School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4450	Sauvie Island Academy	0.00620830%	0.00732733%	(366,165,854)	(12,102,370)	(3,963)	0	0	0	0	2.1	(1,887)	0
4451	River's Edge Academy Charter School	0.00351140%	0.00700376%	(366,165,854)	(12,102,370)	(12,365)	0	0	0	0	2.1	(5,888)	0
4452	South Columbia Family School	0.00214752%	0.00173478%	(366,165,854)	(12,102,370)	1,461	0	0	0	0	2.1	696	0
4453	Woodland Educational Initiative	0.00000000%	0.00732042%	(366,165,854)	(12,102,370)	(25,919)	0	0	0	0	2.1	(12,342)	0
4454	Le Monde Immersion Charter School	0.00000000%	0.01348028%	(366,165,854)	(12,102,370)	(47,729)	0	0	0	0	2.1	(22,728)	0
4455	Hope Chinese Charter School	0.00518854%	0.01399733%	(366,165,854)	(12,102,370)	(31,188)	0	0	0	0	2.1	(14,851)	0
4456	Insight School of Oregon Charter	0.00711724%	0.02288863%	(366,165,854)	(12,102,370)	(55,841)	0	0	0	0	2.1	(26,591)	0
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4459	Crater Lake Charter Academy	0.00215359%	0.01098120%	(366,165,854)	(12,102,370)	(31,256)	0	0	0	0	2.1	(14,884)	0
4460	Kairos Pdx	0.00000000%	0.01423468%	(366,165,854)	(12,102,370)	(50,400)	0	0	0	0	2.1	(24,000)	0
4461	Mountain View Academy	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4462	Bend International School	0.00000000%	0.00887184%	(366,165,854)	(12,102,370)	(31,412)	0	0	0	0	2.1	(14,958)	0
4463	Dallas Community School-Community Innovation Partners	0.00582162%	0.00744973%	(366,165,854)	(12,102,370)	(5,765)	0	0	0	0	2.1	(2,745)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2024 Measurement Date

*\*As shown in the System's ACFR, \$220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.*

Employer Number	Employer Name	Proportionate	Proportionate	Collective Net OPEB	Collective Deferred	Net Deferred	System	Employer	Employer Actual Contributions*	Net Deferred	Amortization Period	New Deferred	New Deferred
		Share at Prior Measurement Date	Share at Current Measurement Date	Liability at Prior Measurement Date	Outflow/(Inflow) at Prior Measurement Date	Outflow/(Inflow) Due to Change in Proportionate Share	Contributions for Measurement Period*	Proportionate Share of Contributions		Outflow/(Inflow) Due to Employer Contributions		Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4464	The Valley School Of Southern Oregon	0.00140035%	0.00351259%	(366,165,854)	(12,102,370)	(7,478)	0	0	0	0	2.1	(3,561)	0
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4467	Cannon Beach Academy	0.00089024%	0.00208676%	(366,165,854)	(12,102,370)	(4,236)	0	0	0	0	2.1	(2,017)	0
4468	Frontier Charter Academy	0.00262910%	0.02041220%	(366,165,854)	(12,102,370)	(62,964)	0	0	0	0	2.1	(29,983)	0
4469	Desert Sky Montessori	0.00000000%	0.00427088%	(366,165,854)	(12,102,370)	(15,122)	0	0	0	0	2.1	(7,201)	0
4470	Oregon Family School	0.00863354%	0.02063039%	(366,165,854)	(12,102,370)	(42,477)	0	0	0	0	2.1	(20,227)	0
4471	Wahtonka Community School	0.00000000%	0.00000000%	(366,165,854)	(12,102,370)	0	0	0	0	0	2.1	0	0
4472	Valley Inquiry Charter School	0.00027867%	0.00266416%	(366,165,854)	(12,102,370)	(8,447)	0	0	0	0	2.1	(4,022)	0
4473	Willamette Connections Academy	0.00148919%	0.01613142%	(366,165,854)	(12,102,370)	(51,843)	0	0	0	0	2.1	(24,687)	0
4474	Oregon for Quality Virtual Education Inc	0.00236867%	0.00841050%	(366,165,854)	(12,102,370)	(21,392)	0	0	0	0	2.1	(10,187)	0
4475	Teach-NW	0.00418001%	0.01408150%	(366,165,854)	(12,102,370)	(35,058)	0	0	0	0	2.1	(16,694)	0
4479	Harmony Academy	0.00047317%	0.00273575%	(366,165,854)	(12,102,370)	(8,011)	0	0	0	0	2.1	(3,815)	0
4480	Holla School	0.00000000%	0.00104797%	(366,165,854)	(12,102,370)	(3,710)	0	0	0	0	2.1	(1,767)	0

Exhibit F

RHIA 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	2.1	1.1	13,222,455	6,926,048	6,296,407	6,296,407	629,641	0	0	0	0
1000	State Agencies	6/30/2022	Proportion	2.3	0.3	(947,032)	(123,526)	(411,753)	(123,526)	0	0	0	0	0
1000	State Agencies	6/30/2021	Proportion	2.5	0.0	13,775,329	0	2,755,065	0	0	0	0	0	0
2000	Lake County	6/30/2023	Proportion	2.1	1.1	(63,099)	(33,052)	(30,047)	(30,047)	(3,005)	0	0	0	0
2000	Lake County	6/30/2022	Proportion	2.3	0.3	1,615	211	702	211	0	0	0	0	0
2000	Lake County	6/30/2021	Proportion	2.5	0.0	1,652	0	330	0	0	0	0	0	0
2001	Clackamas County	6/30/2023	Proportion	2.1	1.1	(751,443)	(393,613)	(357,830)	(357,830)	(35,783)	0	0	0	0
2001	Clackamas County	6/30/2022	Proportion	2.3	0.3	662,759	86,447	288,156	86,447	0	0	0	0	0
2001	Clackamas County	6/30/2021	Proportion	2.5	0.0	(511,602)	0	(102,320)	0	0	0	0	0	0
2002	Curry County	6/30/2023	Proportion	2.1	1.1	(31,723)	(16,617)	(15,106)	(15,106)	(1,511)	0	0	0	0
2002	Curry County	6/30/2022	Proportion	2.3	0.3	15,585	2,033	6,776	2,033	0	0	0	0	0
2002	Curry County	6/30/2021	Proportion	2.5	0.0	(35,231)	0	(7,047)	0	0	0	0	0	0
2003	Douglas County	6/30/2023	Proportion	2.1	1.1	(87,015)	(45,579)	(41,436)	(41,436)	(4,143)	0	0	0	0
2003	Douglas County	6/30/2022	Proportion	2.3	0.3	62,111	8,101	27,005	8,101	0	0	0	0	0
2003	Douglas County	6/30/2021	Proportion	2.5	0.0	(103,100)	0	(20,620)	0	0	0	0	0	0
2004	Harney County	6/30/2023	Proportion	2.1	1.1	(114,031)	(59,731)	(54,300)	(54,300)	(5,431)	0	0	0	0
2004	Harney County	6/30/2022	Proportion	2.3	0.3	24,624	3,212	10,706	3,212	0	0	0	0	0
2004	Harney County	6/30/2021	Proportion	2.5	0.0	4,595	0	919	0	0	0	0	0	0
2005	Jackson County	6/30/2023	Proportion	2.1	1.1	(265,297)	(138,965)	(126,332)	(126,332)	(12,633)	0	0	0	0
2005	Jackson County	6/30/2022	Proportion	2.3	0.3	270,118	35,232	117,443	35,232	0	0	0	0	0
2005	Jackson County	6/30/2021	Proportion	2.5	0.0	(202,745)	0	(40,549)	0	0	0	0	0	0
2006	Jefferson County	6/30/2023	Proportion	2.1	1.1	(60,385)	(31,630)	(28,755)	(28,755)	(2,875)	0	0	0	0
2006	Jefferson County	6/30/2022	Proportion	2.3	0.3	(28,699)	(3,743)	(12,478)	(3,743)	0	0	0	0	0
2006	Jefferson County	6/30/2021	Proportion	2.5	0.0	5,726	0	1,146	0	0	0	0	0	0
2007	Klamath County	6/30/2023	Proportion	2.1	1.1	(99,378)	(52,055)	(47,323)	(47,323)	(4,732)	0	0	0	0
2007	Klamath County	6/30/2022	Proportion	2.3	0.3	65,713	8,571	28,571	8,571	0	0	0	0	0
2007	Klamath County	6/30/2021	Proportion	2.5	0.0	(7,848)	0	(1,570)	0	0	0	0	0	0
2008	Lane County	6/30/2023	Proportion	2.1	1.1	(656,481)	(343,871)	(312,610)	(312,610)	(31,261)	0	0	0	0
2008	Lane County	6/30/2022	Proportion	2.3	0.3	35,186	4,590	15,298	4,590	0	0	0	0	0
2008	Lane County	6/30/2021	Proportion	2.5	0.0	(111,475)	0	(22,295)	0	0	0	0	0	0
2009	Marion County	6/30/2023	Proportion	2.1	1.1	(316,376)	(165,721)	(150,655)	(150,655)	(15,066)	0	0	0	0
2009	Marion County	6/30/2022	Proportion	2.3	0.3	349,265	45,557	151,854	45,557	0	0	0	0	0
2009	Marion County	6/30/2021	Proportion	2.5	0.0	(284,848)	0	(56,970)	0	0	0	0	0	0
2011	Washington County	6/30/2023	Proportion	2.1	1.1	308,287	161,484	146,803	146,803	14,681	0	0	0	0
2011	Washington County	6/30/2022	Proportion	2.3	0.3	(690,391)	(90,051)	(300,170)	(90,051)	0	0	0	0	0
2011	Washington County	6/30/2021	Proportion	2.5	0.0	(164,787)	0	(32,957)	0	0	0	0	0	0
2012	Grant County	6/30/2023	Proportion	2.1	1.1	(91,214)	(47,779)	(43,435)	(43,435)	(4,344)	0	0	0	0
2012	Grant County	6/30/2022	Proportion	2.3	0.3	55,252	7,206	24,023	7,206	0	0	0	0	0
2012	Grant County	6/30/2021	Proportion	2.5	0.0	987	0	197	0	0	0	0	0	0
2013	Umatilla County	6/30/2023	Proportion	2.1	1.1	43,601	22,839	20,762	20,762	2,077	0	0	0	0
2013	Umatilla County	6/30/2022	Proportion	2.3	0.3	(75,953)	(9,907)	(33,023)	(9,907)	0	0	0	0	0
2013	Umatilla County	6/30/2021	Proportion	2.5	0.0	(31,047)	0	(6,209)	0	0	0	0	0	0
2014	Linn County	6/30/2023	Proportion	2.1	1.1	23,834	12,484	11,350	11,350	1,134	0	0	0	0
2014	Linn County	6/30/2022	Proportion	2.3	0.3	143,029	18,655	62,187	18,655	0	0	0	0	0
2014	Linn County	6/30/2021	Proportion	2.5	0.0	(176,698)	0	(35,340)	0	0	0	0	0	0
2015	Yamhill County	6/30/2023	Proportion	2.1	1.1	(679,926)	(356,152)	(323,774)	(323,774)	(32,378)	0	0	0	0
2015	Yamhill County	6/30/2022	Proportion	2.3	0.3	282,964	36,908	123,028	36,908	0	0	0	0	0
2015	Yamhill County	6/30/2021	Proportion	2.5	0.0	(9,129)	0	(1,825)	0	0	0	0	0	0
2016	Sherman County	6/30/2023	Proportion	2.1	1.1	42,199	22,104	20,095	20,095	2,009	0	0	0	0
2016	Sherman County	6/30/2022	Proportion	2.3	0.3	(10,299)	(1,343)	(4,478)	(1,343)	0	0	0	0	0
2016	Sherman County	6/30/2021	Proportion	2.5	0.0	4,546	0	910	0	0	0	0	0	0
2017	Columbia County	6/30/2023	Proportion	2.1	1.1	(68,262)	(35,756)	(32,506)	(32,506)	(3,250)	0	0	0	0
2017	Columbia County	6/30/2022	Proportion	2.3	0.3	(36,904)	(4,814)	(16,045)	(4,814)	0	0	0	0	0
2017	Columbia County	6/30/2021	Proportion	2.5	0.0	14,574	0	2,914	0	0	0	0	0	0
2018	Coos County	6/30/2023	Proportion	2.1	1.1	(38,596)	(20,217)	(18,379)	(18,379)	(1,838)	0	0	0	0
2018	Coos County	6/30/2022	Proportion	2.3	0.3	(44,944)	(5,862)	(19,541)	(5,862)	0	0	0	0	0
2018	Coos County	6/30/2021	Proportion	2.5	0.0	16,913	0	3,383	0	0	0	0	0	0
2020	Wasco County	6/30/2023	Proportion	2.1	1.1	(66,974)	(35,082)	(31,892)	(31,892)	(3,190)	0	0	0	0
2020	Wasco County	6/30/2022	Proportion	2.3	0.3	29,991	3,911	13,040	3,911	0	0	0	0	0
2020	Wasco County	6/30/2021	Proportion	2.5	0.0	(31,071)	0	(6,215)	0	0	0	0	0	0
2021	Baker County	6/30/2023	Proportion	2.1	1.1	8,149	4,269	3,880	3,880	389	0	0	0	0
2021	Baker County	6/30/2022	Proportion	2.3	0.3	(23,035)	(3,005)	(10,015)	(3,005)	0	0	0	0	0
2021	Baker County	6/30/2021	Proportion	2.5	0.0	(3,823)	0	(765)	0	0	0	0	0	0
2022	Gilliam County	6/30/2023	Proportion	2.1	1.1	21,331	11,173	10,158	10,158	1,015	0	0	0	0
2022	Gilliam County	6/30/2022	Proportion	2.3	0.3	(13,138)	(1,714)	(5,712)	(1,714)	0	0	0	0	0
2022	Gilliam County	6/30/2021	Proportion	2.5	0.0	(1,736)	0	(348)	0	0	0	0	0	0
2027	Deschutes County	6/30/2023	Proportion	2.1	1.1	(433,446)	(227,043)	(206,403)	(206,403)	(20,640)	0	0	0	0
2027	Deschutes County	6/30/2022	Proportion	2.3	0.3	(277,801)	(36,235)	(120,783)	(36,235)	0	0	0	0	0
2027	Deschutes County	6/30/2021	Proportion	2.5	0.0	172,716	0	34,544	0	0	0	0	0	0
2035	Hood River County	6/30/2023	Proportion	2.1	1.1	78,463	41,100	37,363	37,363	3,737	0	0	0	0
2035	Hood River County	6/30/2022	Proportion	2.3	0.3	(29,605)	(3,861)	(12,872)	(3,861)	0	0	0	0	0
2035	Hood River County	6/30/2021	Proportion	2.5	0.0	(13,957)	0	(2,791)	0	0	0	0	0	0



Exhibit F

RHIA 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
		6/30/2023	Proportion	2.1	1.1	(118,888)	(62,275)	(56,613)	(56,613)	(5,662)	0	0	0	0
2036	Clatsop County	6/30/2022	Proportion	2.3	0.3	84,704	11,048	36,828	11,048	0	0	0	0	0
2036	Clatsop County	6/30/2021	Proportion	2.5	0.0	(47,852)	0	(9,570)	0	0	0	0	0	0
2037	Polk County	6/30/2023	Proportion	2.1	1.1	(140,145)	(73,409)	(66,736)	(66,736)	(6,673)	0	0	0	0
2037	Polk County	6/30/2022	Proportion	2.3	0.3	(84,012)	(10,958)	(36,527)	(10,958)	0	0	0	0	0
2037	Polk County	6/30/2021	Proportion	2.5	0.0	32,398	0	6,480	0	0	0	0	0	0
2038	Multnomah County	6/30/2023	Proportion	2.1	1.1	(3,157,828)	(1,654,100)	(1,503,728)	(1,503,728)	(150,372)	0	0	0	0
2038	Multnomah County	6/30/2022	Proportion	2.3	0.3	3,578,427	466,751	1,555,838	466,751	0	0	0	0	0
2038	Multnomah County	6/30/2021	Proportion	2.5	0.0	(2,502,106)	0	(500,422)	0	0	0	0	0	0
2039	Malheur County	6/30/2023	Proportion	2.1	1.1	(9,384)	(4,915)	(4,469)	(4,469)	(446)	0	0	0	0
2039	Malheur County	6/30/2022	Proportion	2.3	0.3	10,187	1,329	4,429	1,329	0	0	0	0	0
2039	Malheur County	6/30/2021	Proportion	2.5	0.0	2,398	0	480	0	0	0	0	0	0
2040	Benton County	6/30/2023	Proportion	2.1	1.1	(1,050,889)	(550,466)	(500,423)	(500,423)	(50,043)	0	0	0	0
2040	Benton County	6/30/2022	Proportion	2.3	0.3	1,549,278	202,080	673,599	202,080	0	0	0	0	0
2040	Benton County	6/30/2021	Proportion	2.5	0.0	(802,246)	0	(160,450)	0	0	0	0	0	0
2042	Josephine County	6/30/2023	Proportion	2.1	1.1	70,513	36,935	33,578	33,578	3,357	0	0	0	0
2042	Josephine County	6/30/2022	Proportion	2.3	0.3	(49,466)	(6,452)	(21,507)	(6,452)	0	0	0	0	0
2042	Josephine County	6/30/2021	Proportion	2.5	0.0	(149,480)	0	(29,896)	0	0	0	0	0	0
2043	Lincoln County	6/30/2023	Proportion	2.1	1.1	(69,548)	(36,430)	(33,118)	(33,118)	(3,312)	0	0	0	0
2043	Lincoln County	6/30/2022	Proportion	2.3	0.3	33,747	4,401	14,673	4,401	0	0	0	0	0
2043	Lincoln County	6/30/2021	Proportion	2.5	0.0	(19,229)	0	(3,845)	0	0	0	0	0	0
2044	Crook County	6/30/2023	Proportion	2.1	1.1	(5,859)	(3,069)	(2,790)	(2,790)	(279)	0	0	0	0
2044	Crook County	6/30/2022	Proportion	2.3	0.3	319	41	139	41	0	0	0	0	0
2044	Crook County	6/30/2021	Proportion	2.5	0.0	(21,477)	0	(4,295)	0	0	0	0	0	0
2050	Wallowa County	6/30/2023	Proportion	2.1	1.1	9,279	4,860	4,419	4,419	441	0	0	0	0
2050	Wallowa County	6/30/2022	Proportion	2.3	0.3	(9,247)	(1,207)	(4,020)	(1,207)	0	0	0	0	0
2050	Wallowa County	6/30/2021	Proportion	2.5	0.0	(4,618)	0	(924)	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2023	Proportion	2.1	1.1	5,346	2,800	2,546	2,546	254	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	2.3	0.3	(4,674)	(610)	(2,032)	(610)	0	0	0	0	0
2099	State Judiciary	6/30/2023	Proportion	2.1	1.1	3,790,886	1,985,702	1,805,184	1,805,184	180,518	0	0	0	0
2099	State Judiciary	6/30/2022	Proportion	2.3	0.3	(1,613,445)	(210,449)	(701,498)	(210,449)	0	0	0	0	0
2099	State Judiciary	6/30/2021	Proportion	2.5	0.0	(253,146)	0	(50,630)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2023	Proportion	2.1	1.1	37,154	19,462	17,692	17,692	1,770	0	0	0	0
2100	City of Roseburg	6/30/2022	Proportion	2.3	0.3	(41,896)	(5,464)	(18,216)	(5,464)	0	0	0	0	0
2100	City of Roseburg	6/30/2021	Proportion	2.5	0.0	12,947	0	2,589	0	0	0	0	0	0
2101	City of Salem	6/30/2023	Proportion	2.1	1.1	395,142	206,979	188,163	188,163	18,816	0	0	0	0
2101	City of Salem	6/30/2022	Proportion	2.3	0.3	(140,931)	(18,383)	(61,274)	(18,383)	0	0	0	0	0
2101	City of Salem	6/30/2021	Proportion	2.5	0.0	(40,849)	0	(8,169)	0	0	0	0	0	0
2102	City of Medford	6/30/2023	Proportion	2.1	1.1	70,878	37,127	33,751	33,751	3,376	0	0	0	0
2102	City of Medford	6/30/2022	Proportion	2.3	0.3	(20,860)	(2,720)	(9,070)	(2,720)	0	0	0	0	0
2102	City of Medford	6/30/2021	Proportion	2.5	0.0	(20,547)	0	(4,109)	0	0	0	0	0	0
2103	City of Albany	6/30/2023	Proportion	2.1	1.1	157,082	82,281	74,801	74,801	7,480	0	0	0	0
2103	City of Albany	6/30/2022	Proportion	2.3	0.3	(187,462)	(24,452)	(81,505)	(24,452)	0	0	0	0	0
2103	City of Albany	6/30/2021	Proportion	2.5	0.0	98,564	0	19,712	0	0	0	0	0	0
2104	City of Ashland	6/30/2023	Proportion	2.1	1.1	(1,810)	(948)	(862)	(862)	(86)	0	0	0	0
2104	City of Ashland	6/30/2022	Proportion	2.3	0.3	39,693	5,177	17,258	5,177	0	0	0	0	0
2104	City of Ashland	6/30/2021	Proportion	2.5	0.0	123,385	0	24,677	0	0	0	0	0	0
2105	City of Astoria	6/30/2023	Proportion	2.1	1.1	(9,679)	(5,070)	(4,609)	(4,609)	(461)	0	0	0	0
2105	City of Astoria	6/30/2022	Proportion	2.3	0.3	133,146	17,366	57,890	17,366	0	0	0	0	0
2105	City of Astoria	6/30/2021	Proportion	2.5	0.0	(124,477)	0	(24,895)	0	0	0	0	0	0
2106	City of Beaverton	6/30/2023	Proportion	2.1	1.1	60,652	31,770	28,882	28,882	2,888	0	0	0	0
2106	City of Beaverton	6/30/2022	Proportion	2.3	0.3	(45,665)	(5,957)	(19,854)	(5,957)	0	0	0	0	0
2106	City of Beaverton	6/30/2021	Proportion	2.5	0.0	(132,223)	0	(26,445)	0	0	0	0	0	0
2107	City of Bend	6/30/2023	Proportion	2.1	1.1	(326,577)	(171,064)	(155,513)	(155,513)	(15,551)	0	0	0	0
2107	City of Bend	6/30/2022	Proportion	2.3	0.3	(81,138)	(10,584)	(35,277)	(10,584)	0	0	0	0	0
2107	City of Bend	6/30/2021	Proportion	2.5	0.0	188,765	0	37,753	0	0	0	0	0	0
2109	City of Canby	6/30/2023	Proportion	2.1	1.1	(88,108)	(46,152)	(41,956)	(41,956)	(4,196)	0	0	0	0
2109	City of Canby	6/30/2022	Proportion	2.3	0.3	45,405	5,923	19,741	5,923	0	0	0	0	0
2109	City of Canby	6/30/2021	Proportion	2.5	0.0	13,901	0	2,781	0	0	0	0	0	0
2110	City of Coquille	6/30/2023	Proportion	2.1	1.1	21,844	11,442	10,402	10,402	1,040	0	0	0	0
2110	City of Coquille	6/30/2022	Proportion	2.3	0.3	939	123	408	123	0	0	0	0	0
2110	City of Coquille	6/30/2021	Proportion	2.5	0.0	17,433	0	3,487	0	0	0	0	0	0
2111	City of Eugene	6/30/2023	Proportion	2.1	1.1	207,390	108,633	98,757	98,757	9,876	0	0	0	0
2111	City of Eugene	6/30/2022	Proportion	2.3	0.3	(29,605)	(3,861)	(12,872)	(3,861)	0	0	0	0	0
2111	City of Eugene	6/30/2021	Proportion	2.5	0.0	(122,940)	0	(24,588)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2023	Proportion	2.1	1.1	(83,669)	(43,827)	(39,842)	(39,842)	(3,985)	0	0	0	0
2112	City Of Forest Grove	6/30/2022	Proportion	2.3	0.3	(11,502)	(1,500)	(5,001)	(1,500)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2021	Proportion	2.5	0.0	(12,253)	0	(2,451)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2023	Proportion	2.1	1.1	(63,647)	(33,339)	(30,308)	(30,308)	(3,031)	0	0	0	0
2113	City of Grants Pass	6/30/2022	Proportion	2.3	0.3	(14,456)	(1,886)	(6,285)	(1,886)	0	0	0	0	0
2113	City of Grants Pass	6/30/2021	Proportion	2.5	0.0	100,218	0	20,044	0	0	0	0	0	0
2114	City of Gresham	6/30/2023	Proportion	2.1	1.1	(3,147)	(1,648)	(1,499)	(1,499)	(149)	0	0	0	0

Exhibit F

RHIA 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
2114	City of Gresham	6/30/2022	Proportion	2.3	0.3	(173,982)	(22,694)	(75,644)	(22,694)	0	0	0	0	0
2114	City of Gresham	6/30/2021	Proportion	2.5	0.0	113,041	0	22,609	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2023	Proportion	2.1	1.1	(210,809)	(110,424)	(100,385)	(100,385)	(10,039)	0	0	0	0
2115	City of Hillsboro	6/30/2022	Proportion	2.3	0.3	(259,119)	(33,799)	(112,660)	(33,799)	0	0	0	0	0
2115	City of Hillsboro	6/30/2021	Proportion	2.5	0.0	114,502	0	22,900	0	0	0	0	0	0
2117	City of McMinnville	6/30/2023	Proportion	2.1	1.1	(106,757)	(55,920)	(50,837)	(50,837)	(5,083)	0	0	0	0
2117	City of McMinnville	6/30/2022	Proportion	2.3	0.3	55,406	7,226	24,090	7,226	0	0	0	0	0
2117	City of McMinnville	6/30/2021	Proportion	2.5	0.0	200,633	0	40,127	0	0	0	0	0	0
2118	City of Ontario	6/30/2023	Proportion	2.1	1.1	53,395	27,969	25,426	25,426	2,543	0	0	0	0
2118	City of Ontario	6/30/2022	Proportion	2.3	0.3	(13,014)	(1,698)	(5,658)	(1,698)	0	0	0	0	0
2118	City of Ontario	6/30/2021	Proportion	2.5	0.0	(23,222)	0	(4,644)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2023	Proportion	2.1	1.1	127,533	66,803	60,730	60,730	6,073	0	0	0	0
2119	City of Oregon City	6/30/2022	Proportion	2.3	0.3	(27,533)	(3,591)	(11,971)	(3,591)	0	0	0	0	0
2119	City of Oregon City	6/30/2021	Proportion	2.5	0.0	(7,238)	0	(1,448)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2023	Proportion	2.1	1.1	75,591	39,595	35,996	35,996	3,599	0	0	0	0
2120	City of Lake Oswego	6/30/2022	Proportion	2.3	0.3	(56,829)	(7,413)	(24,708)	(7,413)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2021	Proportion	2.5	0.0	122,551	0	24,511	0	0	0	0	0	0
2121	City of Portland	6/30/2023	Proportion	2.1	1.1	(4,229,664)	(2,215,538)	(2,014,126)	(2,014,126)	(201,412)	0	0	0	0
2121	City of Portland	6/30/2022	Proportion	2.3	0.3	3,068,941	400,297	1,334,322	400,297	0	0	0	0	0
2121	City of Portland	6/30/2021	Proportion	2.5	0.0	(2,964,651)	0	(592,931)	0	0	0	0	0	0
2122	City of Redmond	6/30/2023	Proportion	2.1	1.1	(232,694)	(121,887)	(110,807)	(110,807)	(11,080)	0	0	0	0
2122	City of Redmond	6/30/2022	Proportion	2.3	0.3	44,281	5,775	19,253	5,775	0	0	0	0	0
2122	City of Redmond	6/30/2021	Proportion	2.5	0.0	20,657	0	4,131	0	0	0	0	0	0
2123	City of St Helens	6/30/2023	Proportion	2.1	1.1	835	437	398	398	39	0	0	0	0
2123	City of St Helens	6/30/2022	Proportion	2.3	0.3	(16,849)	(2,197)	(7,326)	(2,197)	0	0	0	0	0
2123	City of St Helens	6/30/2021	Proportion	2.5	0.0	(7,808)	0	(1,562)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2023	Proportion	2.1	1.1	(23,620)	(12,372)	(11,248)	(11,248)	(1,124)	0	0	0	0
2125	City of Vernonia	6/30/2022	Proportion	2.3	0.3	5,512	718	2,397	718	0	0	0	0	0
2125	City of Vernonia	6/30/2021	Proportion	2.5	0.0	333	0	67	0	0	0	0	0	0
2126	City of West Linn	6/30/2023	Proportion	2.1	1.1	(73,191)	(38,338)	(34,853)	(34,853)	(3,485)	0	0	0	0
2126	City of West Linn	6/30/2022	Proportion	2.3	0.3	49,501	6,457	21,522	6,457	0	0	0	0	0
2126	City of West Linn	6/30/2021	Proportion	2.5	0.0	(12,673)	0	(2,535)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2023	Proportion	2.1	1.1	(64,945)	(34,019)	(30,926)	(30,926)	(3,093)	0	0	0	0
2127	City of Cottage Grove	6/30/2022	Proportion	2.3	0.3	43,204	5,636	18,784	5,636	0	0	0	0	0
2127	City of Cottage Grove	6/30/2021	Proportion	2.5	0.0	(18,591)	0	(3,719)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2023	Proportion	2.1	1.1	(27,441)	(14,374)	(13,067)	(13,067)	(1,307)	0	0	0	0
2128	City of Tillamook	6/30/2022	Proportion	2.3	0.3	21,742	2,836	9,453	2,836	0	0	0	0	0
2128	City of Tillamook	6/30/2021	Proportion	2.5	0.0	(6,769)	0	(1,353)	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2023	Proportion	2.1	1.1	2,233	1,170	1,063	1,063	107	0	0	0	0
2129	City of Sweet Home	6/30/2022	Proportion	2.3	0.3	433	57	188	57	0	0	0	0	0
2129	City of Sweet Home	6/30/2021	Proportion	2.5	0.0	5,587	0	1,117	0	0	0	0	0	0
2131	City of Drain	6/30/2023	Proportion	2.1	1.1	(5,141)	(2,693)	(2,448)	(2,448)	(245)	0	0	0	0
2131	City of Drain	6/30/2022	Proportion	2.3	0.3	1,157	151	503	151	0	0	0	0	0
2131	City of Drain	6/30/2021	Proportion	2.5	0.0	974	0	194	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2023	Proportion	2.1	1.1	266,827	139,767	127,060	127,060	12,707	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	2.3	0.3	(330,542)	(43,114)	(143,714)	(43,114)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2021	Proportion	2.5	0.0	(250,023)	0	(50,005)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2023	Proportion	2.1	1.1	(5,341)	(2,798)	(2,543)	(2,543)	(255)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	2.3	0.3	3,758	490	1,634	490	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2021	Proportion	2.5	0.0	(9,669)	0	(1,933)	0	0	0	0	0	0
2138	City of Hood River	6/30/2023	Proportion	2.1	1.1	47,867	25,073	22,794	22,794	2,279	0	0	0	0
2138	City of Hood River	6/30/2022	Proportion	2.3	0.3	(19,082)	(2,488)	(8,297)	(2,488)	0	0	0	0	0
2138	City of Hood River	6/30/2021	Proportion	2.5	0.0	603	0	121	0	0	0	0	0	0
2139	City of Reedsport	6/30/2023	Proportion	2.1	1.1	(7,043)	(3,689)	(3,354)	(3,354)	(335)	0	0	0	0
2139	City of Reedsport	6/30/2022	Proportion	2.3	0.3	6,309	823	2,743	823	0	0	0	0	0
2139	City of Reedsport	6/30/2021	Proportion	2.5	0.0	4,833	0	967	0	0	0	0	0	0
2140	City of Lebanon	6/30/2023	Proportion	2.1	1.1	6,291	3,295	2,996	2,996	299	0	0	0	0
2140	City of Lebanon	6/30/2022	Proportion	2.3	0.3	(7,229)	(943)	(3,143)	(943)	0	0	0	0	0
2140	City of Lebanon	6/30/2021	Proportion	2.5	0.0	(25,038)	0	(5,008)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2023	Proportion	2.1	1.1	1,252	656	596	596	60	0	0	0	0
2142	City of Sherwood	6/30/2022	Proportion	2.3	0.3	(22,201)	(2,895)	(9,653)	(2,895)	0	0	0	0	0
2142	City of Sherwood	6/30/2021	Proportion	2.5	0.0	(11,189)	0	(2,237)	0	0	0	0	0	0
2143	City of Oakland	6/30/2023	Proportion	2.1	1.1	(3,207)	(1,680)	(1,527)	(1,527)	(153)	0	0	0	0
2143	City of Oakland	6/30/2022	Proportion	2.3	0.3	867	113	377	113	0	0	0	0	0
2143	City of Oakland	6/30/2021	Proportion	2.5	0.0	(65)	0	(13)	0	0	0	0	0	0
2145	City of Vale	6/30/2023	Proportion	2.1	1.1	(12,852)	(6,732)	(6,120)	(6,120)	(612)	0	0	0	0
2145	City of Vale	6/30/2022	Proportion	2.3	0.3	1,808	236	786	236	0	0	0	0	0
2145	City of Vale	6/30/2021	Proportion	2.5	0.0	(1,211)	0	(243)	0	0	0	0	0	0
2146	City of Prineville	6/30/2023	Proportion	2.1	1.1	(101,584)	(53,211)	(48,373)	(48,373)	(4,838)	0	0	0	0
2146	City of Prineville	6/30/2022	Proportion	2.3	0.3	66,927	8,729	29,099	8,729	0	0	0	0	0
2146	City of Prineville	6/30/2021	Proportion	2.5	0.0	(16,330)	0	(3,266)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2023	Proportion	2.1	1.1	2,503	1,311	1,192	1,192	119	0	0	0	0

Exhibit F

RHIA 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
2147	City of Wheeler	6/30/2022	Proportion	2.3	0.3	(1,277)	(167)	(555)	(167)	0	0	0	0	0
2147	City of Wheeler	6/30/2021	Proportion	2.5	0.0	(3,841)	0	(769)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2023	Proportion	2.1	1.1	(15,729)	(8,239)	(7,490)	(7,490)	(749)	0	0	0	0
2148	City of Klamath Falls	6/30/2022	Proportion	2.3	0.3	76,425	9,969	33,228	9,969	0	0	0	0	0
2148	City of Klamath Falls	6/30/2021	Proportion	2.5	0.0	(37,770)	0	(7,554)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2023	Proportion	2.1	1.1	(2,921)	(1,530)	(1,391)	(1,391)	(139)	0	0	0	0
2149	City of Canyonville	6/30/2022	Proportion	2.3	0.3	1,648	214	717	214	0	0	0	0	0
2149	City of Canyonville	6/30/2021	Proportion	2.5	0.0	(276)	0	(56)	0	0	0	0	0	0
2150	City of Bandon	6/30/2023	Proportion	2.1	1.1	20,457	10,716	9,741	9,741	975	0	0	0	0
2150	City of Bandon	6/30/2022	Proportion	2.3	0.3	(10,413)	(1,359)	(4,527)	(1,359)	0	0	0	0	0
2150	City of Bandon	6/30/2021	Proportion	2.5	0.0	(855)	0	(171)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2023	Proportion	2.1	1.1	(37,128)	(19,448)	(17,680)	(17,680)	(1,768)	0	0	0	0
2152	City of Coos Bay	6/30/2022	Proportion	2.3	0.3	(7,641)	(997)	(3,322)	(997)	0	0	0	0	0
2152	City of Coos Bay	6/30/2021	Proportion	2.5	0.0	27,114	0	5,422	0	0	0	0	0	0
2154	City of Pendleton	6/30/2023	Proportion	2.1	1.1	(4,289)	(2,247)	(2,042)	(2,042)	(205)	0	0	0	0
2154	City of Pendleton	6/30/2022	Proportion	2.3	0.3	92,984	12,128	40,428	12,128	0	0	0	0	0
2154	City of Pendleton	6/30/2021	Proportion	2.5	0.0	(117,562)	0	(23,512)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2023	Proportion	2.1	1.1	(109,001)	(57,096)	(51,905)	(51,905)	(5,191)	0	0	0	0
2155	City of Corvallis	6/30/2022	Proportion	2.3	0.3	47,060	6,138	20,461	6,138	0	0	0	0	0
2155	City of Corvallis	6/30/2021	Proportion	2.5	0.0	2,212	0	442	0	0	0	0	0	0
2157	City of Monmouth	6/30/2023	Proportion	2.1	1.1	13,123	6,874	6,249	6,249	625	0	0	0	0
2157	City of Monmouth	6/30/2022	Proportion	2.3	0.3	(20,587)	(2,685)	(8,951)	(2,685)	0	0	0	0	0
2157	City of Monmouth	6/30/2021	Proportion	2.5	0.0	(3,614)	0	(722)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2023	Proportion	2.1	1.1	(30,138)	(15,787)	(14,351)	(14,351)	(1,436)	0	0	0	0
2158	City of Milton-Freewater	6/30/2022	Proportion	2.3	0.3	12,074	1,574	5,250	1,574	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2021	Proportion	2.5	0.0	(7,704)	0	(1,540)	0	0	0	0	0	0
2159	City of Baker City	6/30/2023	Proportion	2.1	1.1	9,664	5,062	4,602	4,602	460	0	0	0	0
2159	City of Baker City	6/30/2022	Proportion	2.3	0.3	(13,894)	(1,812)	(6,041)	(1,812)	0	0	0	0	0
2159	City of Baker City	6/30/2021	Proportion	2.5	0.0	(7,951)	0	(1,591)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2023	Proportion	2.1	1.1	65,589	34,356	31,233	31,233	3,123	0	0	0	0
2160	City of Hermiston	6/30/2022	Proportion	2.3	0.3	(58,042)	(7,570)	(25,236)	(7,570)	0	0	0	0	0
2160	City of Hermiston	6/30/2021	Proportion	2.5	0.0	23,646	0	4,730	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2023	Proportion	2.1	1.1	1,767	926	841	841	85	0	0	0	0
2161	City of Pilot Rock	6/30/2022	Proportion	2.3	0.3	(2,064)	(270)	(897)	(270)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2021	Proportion	2.5	0.0	38	0	8	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2023	Proportion	2.1	1.1	(6,899)	(3,614)	(3,285)	(3,285)	(329)	0	0	0	0
2162	City of Clatskanie	6/30/2022	Proportion	2.3	0.3	590	76	257	76	0	0	0	0	0
2162	City of Clatskanie	6/30/2021	Proportion	2.5	0.0	(3,540)	0	(708)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2023	Proportion	2.1	1.1	(68,828)	(36,053)	(32,775)	(32,775)	(3,278)	0	0	0	0
2163	City of Milwaukie	6/30/2022	Proportion	2.3	0.3	(12,845)	(1,675)	(5,585)	(1,675)	0	0	0	0	0
2163	City of Milwaukie	6/30/2021	Proportion	2.5	0.0	(639)	0	(127)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2023	Proportion	2.1	1.1	17,621	9,230	8,391	8,391	839	0	0	0	0
2165	City of Cornelius	6/30/2022	Proportion	2.3	0.3	(9,202)	(1,200)	(4,001)	(1,200)	0	0	0	0	0
2165	City of Cornelius	6/30/2021	Proportion	2.5	0.0	(4,010)	0	(802)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2023	Proportion	2.1	1.1	20,610	10,796	9,814	9,814	982	0	0	0	0
2166	City of Nyssa	6/30/2022	Proportion	2.3	0.3	(10,123)	(1,321)	(4,401)	(1,321)	0	0	0	0	0
2166	City of Nyssa	6/30/2021	Proportion	2.5	0.0	(9,497)	0	(1,899)	0	0	0	0	0	0
2167	City of Athena	6/30/2023	Proportion	2.1	1.1	5,548	2,906	2,642	2,642	264	0	0	0	0
2167	City of Athena	6/30/2022	Proportion	2.3	0.3	(2,184)	(284)	(950)	(284)	0	0	0	0	0
2167	City of Athena	6/30/2021	Proportion	2.5	0.0	(140)	0	(28)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2023	Proportion	2.1	1.1	(11,465)	(6,005)	(5,460)	(5,460)	(545)	0	0	0	0
2168	City of Oakridge	6/30/2022	Proportion	2.3	0.3	(6,061)	(791)	(2,635)	(791)	0	0	0	0	0
2168	City of Oakridge	6/30/2021	Proportion	2.5	0.0	2,192	0	438	0	0	0	0	0	0
2170	City of Madras	6/30/2023	Proportion	2.1	1.1	(5,941)	(3,112)	(2,829)	(2,829)	(283)	0	0	0	0
2170	City of Madras	6/30/2022	Proportion	2.3	0.3	(2,881)	(375)	(1,253)	(375)	0	0	0	0	0
2170	City of Madras	6/30/2021	Proportion	2.5	0.0	(430)	0	(86)	0	0	0	0	0	0
2172	City of Sandy	6/30/2023	Proportion	2.1	1.1	(79,011)	(41,387)	(37,624)	(37,624)	(3,763)	0	0	0	0
2172	City of Sandy	6/30/2022	Proportion	2.3	0.3	(3,909)	(509)	(1,700)	(509)	0	0	0	0	0
2172	City of Sandy	6/30/2021	Proportion	2.5	0.0	676	0	136	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2023	Proportion	2.1	1.1	2,324	1,217	1,107	1,107	110	0	0	0	0
2174	City of Mt Angel	6/30/2022	Proportion	2.3	0.3	(1,573)	(205)	(684)	(205)	0	0	0	0	0
2174	City of Mt Angel	6/30/2021	Proportion	2.5	0.0	(5,812)	0	(1,162)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2023	Proportion	2.1	1.1	(91,082)	(47,710)	(43,372)	(43,372)	(4,338)	0	0	0	0
2175	City of Umatilla	6/30/2022	Proportion	2.3	0.3	43,705	5,701	19,002	5,701	0	0	0	0	0
2175	City of Umatilla	6/30/2021	Proportion	2.5	0.0	(3,028)	0	(606)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2023	Proportion	2.1	1.1	3,600	1,886	1,714	1,714	172	0	0	0	0
2176	City of Scappoose	6/30/2022	Proportion	2.3	0.3	2,832	370	1,231	370	0	0	0	0	0
2176	City of Scappoose	6/30/2021	Proportion	2.5	0.0	4,472	0	894	0	0	0	0	0	0
2177	City of Condon	6/30/2023	Proportion	2.1	1.1	6,244	3,271	2,973	2,973	298	0	0	0	0
2177	City of Condon	6/30/2022	Proportion	2.3	0.3	(2,312)	(302)	(1,005)	(302)	0	0	0	0	0
2177	City of Condon	6/30/2021	Proportion	2.5	0.0	(819)	0	(163)	0	0	0	0	0	0
2178	City of Boardman	6/30/2023	Proportion	2.1	1.1	(15,179)	(7,951)	(7,228)	(7,228)	(723)	0	0	0	0



Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2178	City of Boardman	6/30/2022	Proportion	2.3	0.3	(3,851)	(503)	(1,674)	(503)	0	0	0	0	0
2178	City of Boardman	6/30/2021	Proportion	2.5	0.0	3,233	0	647	0	0	0	0	0	0
2179	City of Estacada	6/30/2023	Proportion	2.1	1.1	(17,735)	(9,290)	(8,445)	(8,445)	(845)	0	0	0	0
2179	City of Estacada	6/30/2022	Proportion	2.3	0.3	8,938	1,166	3,886	1,166	0	0	0	0	0
2179	City of Estacada	6/30/2021	Proportion	2.5	0.0	2,039	0	407	0	0	0	0	0	0
2180	City of Enterprise	6/30/2023	Proportion	2.1	1.1	(2,287)	(1,198)	(1,089)	(1,089)	(109)	0	0	0	0
2180	City of Enterprise	6/30/2022	Proportion	2.3	0.3	894	116	389	116	0	0	0	0	0
2180	City of Enterprise	6/30/2021	Proportion	2.5	0.0	2,165	0	433	0	0	0	0	0	0
2181	City of Central Point	6/30/2023	Proportion	2.1	1.1	9,752	5,108	4,644	4,644	464	0	0	0	0
2181	City of Central Point	6/30/2022	Proportion	2.3	0.3	6,478	844	2,817	844	0	0	0	0	0
2181	City of Central Point	6/30/2021	Proportion	2.5	0.0	(223)	0	(45)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2023	Proportion	2.1	1.1	(565)	(296)	(269)	(269)	(27)	0	0	0	0
2182	City of Cascade Locks	6/30/2022	Proportion	2.3	0.3	4,986	650	2,168	650	0	0	0	0	0
2182	City of Cascade Locks	6/30/2021	Proportion	2.5	0.0	(5,085)	0	(1,017)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2023	Proportion	2.1	1.1	(39,302)	(20,587)	(18,715)	(18,715)	(1,872)	0	0	0	0
2183	City of Myrtle Point	6/30/2022	Proportion	2.3	0.3	14,663	1,913	6,375	1,913	0	0	0	0	0
2183	City of Myrtle Point	6/30/2021	Proportion	2.5	0.0	4,607	0	921	0	0	0	0	0	0
2184	City of Port Orford	6/30/2023	Proportion	2.1	1.1	(5,374)	(2,815)	(2,559)	(2,559)	(256)	0	0	0	0
2184	City of Port Orford	6/30/2022	Proportion	2.3	0.3	595	77	259	77	0	0	0	0	0
2184	City of Port Orford	6/30/2021	Proportion	2.5	0.0	2,007	0	401	0	0	0	0	0	0
2185	City of Wood Village	6/30/2023	Proportion	2.1	1.1	(12,200)	(6,390)	(5,810)	(5,810)	(580)	0	0	0	0
2185	City of Wood Village	6/30/2022	Proportion	2.3	0.3	(1,703)	(223)	(740)	(223)	0	0	0	0	0
2185	City of Wood Village	6/30/2021	Proportion	2.5	0.0	(243)	0	(49)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2023	Proportion	2.1	1.1	(399)	(209)	(190)	(190)	(19)	0	0	0	0
2186	City of Chiloquin	6/30/2022	Proportion	2.3	0.3	(2,178)	(284)	(947)	(284)	0	0	0	0	0
2186	City of Chiloquin	6/30/2021	Proportion	2.5	0.0	1,254	0	250	0	0	0	0	0	0
2187	City of Philomath	6/30/2023	Proportion	2.1	1.1	17,319	9,072	8,247	8,247	825	0	0	0	0
2187	City of Philomath	6/30/2022	Proportion	2.3	0.3	(6,563)	(857)	(2,853)	(857)	0	0	0	0	0
2187	City of Philomath	6/30/2021	Proportion	2.5	0.0	(4,970)	0	(994)	0	0	0	0	0	0
2188	City of Talent	6/30/2023	Proportion	2.1	1.1	(7,414)	(3,884)	(3,530)	(3,530)	(354)	0	0	0	0
2188	City of Talent	6/30/2022	Proportion	2.3	0.3	(4,733)	(617)	(2,058)	(617)	0	0	0	0	0
2188	City of Talent	6/30/2021	Proportion	2.5	0.0	(3,281)	0	(657)	0	0	0	0	0	0
2189	City of Willamina	6/30/2023	Proportion	2.1	1.1	(5,289)	(2,770)	(2,519)	(2,519)	(251)	0	0	0	0
2189	City of Willamina	6/30/2022	Proportion	2.3	0.3	4,474	584	1,945	584	0	0	0	0	0
2189	City of Willamina	6/30/2021	Proportion	2.5	0.0	(4,134)	0	(826)	0	0	0	0	0	0
2191	City of Huntington	6/30/2023	Proportion	2.1	1.1	(3,490)	(1,828)	(1,662)	(1,662)	(166)	0	0	0	0
2191	City of Huntington	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2191	City of Huntington	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2192	City of North Plains	6/30/2023	Proportion	2.1	1.1	(17,250)	(9,036)	(8,214)	(8,214)	(822)	0	0	0	0
2192	City of North Plains	6/30/2022	Proportion	2.3	0.3	(1,807)	(235)	(786)	(235)	0	0	0	0	0
2192	City of North Plains	6/30/2021	Proportion	2.5	0.0	2,377	0	475	0	0	0	0	0	0
2193	City of Heppner	6/30/2023	Proportion	2.1	1.1	(9,775)	(5,120)	(4,655)	(4,655)	(465)	0	0	0	0
2193	City of Heppner	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2023	Proportion	2.1	1.1	(13,112)	(6,868)	(6,244)	(6,244)	(624)	0	0	0	0
2194	City of Cave Junction	6/30/2022	Proportion	2.3	0.3	(145)	(19)	(63)	(19)	0	0	0	0	0
2194	City of Cave Junction	6/30/2021	Proportion	2.5	0.0	796	0	160	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Proportion	2.1	1.1	(2,851)	(1,493)	(1,358)	(1,358)	(135)	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2023	Proportion	2.1	1.1	22,148	11,601	10,547	10,547	1,054	0	0	0	0
2196	City of Hubbard	6/30/2022	Proportion	2.3	0.3	(11,618)	(1,516)	(5,051)	(1,516)	0	0	0	0	0
2196	City of Hubbard	6/30/2021	Proportion	2.5	0.0	(3,611)	0	(723)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2023	Proportion	2.1	1.1	(29,321)	(15,359)	(13,962)	(13,962)	(1,397)	0	0	0	0
2197	City of Myrtle Creek	6/30/2022	Proportion	2.3	0.3	8,163	1,065	3,549	1,065	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2021	Proportion	2.5	0.0	5,809	0	1,161	0	0	0	0	0	0
2198	City of Carlton	6/30/2023	Proportion	2.1	1.1	220	115	105	105	10	0	0	0	0
2198	City of Carlton	6/30/2022	Proportion	2.3	0.3	(956)	(124)	(416)	(124)	0	0	0	0	0
2198	City of Carlton	6/30/2021	Proportion	2.5	0.0	(8,576)	0	(1,716)	0	0	0	0	0	0
2199	City of Junction City	6/30/2023	Proportion	2.1	1.1	(577)	(302)	(275)	(275)	(27)	0	0	0	0
2199	City of Junction City	6/30/2022	Proportion	2.3	0.3	15,305	1,997	6,654	1,997	0	0	0	0	0
2199	City of Junction City	6/30/2021	Proportion	2.5	0.0	(16,676)	0	(3,336)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2023	Proportion	2.1	1.1	(642)	(336)	(306)	(306)	(30)	0	0	0	0
2200	City of Wallowa	6/30/2022	Proportion	2.3	0.3	504	66	219	66	0	0	0	0	0
2200	City of Wallowa	6/30/2021	Proportion	2.5	0.0	(194)	0	(38)	0	0	0	0	0	0
2201	City of Coburg	6/30/2023	Proportion	2.1	1.1	3,655	1,915	1,740	1,740	175	0	0	0	0
2201	City of Coburg	6/30/2022	Proportion	2.3	0.3	(4,917)	(641)	(2,138)	(641)	0	0	0	0	0
2201	City of Coburg	6/30/2021	Proportion	2.5	0.0	(4,562)	0	(912)	0	0	0	0	0	0
2202	City of Dallas	6/30/2023	Proportion	2.1	1.1	(8,747)	(4,582)	(4,165)	(4,165)	(417)	0	0	0	0
2202	City of Dallas	6/30/2022	Proportion	2.3	0.3	(15,999)	(2,087)	(6,956)	(2,087)	0	0	0	0	0
2202	City of Dallas	6/30/2021	Proportion	2.5	0.0	(14,471)	0	(2,895)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2023	Proportion	2.1	1.1	(5,725)	(2,999)	(2,726)	(2,726)	(273)	0	0	0	0

Exhibit F

RHIA 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
2203	City of Rockaway Beach	6/30/2022	Proportion	2.3	0.3	(2,583)	(337)	(1,123)	(337)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2021	Proportion	2.5	0.0	4,991	0	999	0	0	0	0	0	0
2204	City of Burns	6/30/2023	Proportion	2.1	1.1	(11,586)	(6,069)	(5,517)	(5,517)	(552)	0	0	0	0
2204	City of Burns	6/30/2022	Proportion	2.3	0.3	2,442	318	1,062	318	0	0	0	0	0
2204	City of Burns	6/30/2021	Proportion	2.5	0.0	1,419	0	283	0	0	0	0	0	0
2205	City of Elgin	6/30/2023	Proportion	2.1	1.1	(21,777)	(11,407)	(10,370)	(10,370)	(1,037)	0	0	0	0
2205	City of Elgin	6/30/2022	Proportion	2.3	0.3	959	125	417	125	0	0	0	0	0
2205	City of Elgin	6/30/2021	Proportion	2.5	0.0	(870)	0	(174)	0	0	0	0	0	0
2206	City of Weston	6/30/2023	Proportion	2.1	1.1	(606)	(317)	(289)	(289)	(28)	0	0	0	0
2206	City of Weston	6/30/2022	Proportion	2.3	0.3	(1,950)	(254)	(848)	(254)	0	0	0	0	0
2206	City of Weston	6/30/2021	Proportion	2.5	0.0	94	0	18	0	0	0	0	0	0
2207	City of Mill City	6/30/2023	Proportion	2.1	1.1	(3,164)	(1,657)	(1,507)	(1,507)	(150)	0	0	0	0
2207	City of Mill City	6/30/2022	Proportion	2.3	0.3	(1,200)	(156)	(522)	(156)	0	0	0	0	0
2207	City of Mill City	6/30/2021	Proportion	2.5	0.0	266	0	54	0	0	0	0	0	0
2208	City of Fairview	6/30/2023	Proportion	2.1	1.1	(22,300)	(11,681)	(10,619)	(10,619)	(1,062)	0	0	0	0
2208	City of Fairview	6/30/2022	Proportion	2.3	0.3	3,286	428	1,429	428	0	0	0	0	0
2208	City of Fairview	6/30/2021	Proportion	2.5	0.0	16,158	0	3,232	0	0	0	0	0	0
2209	City of Monroe	6/30/2023	Proportion	2.1	1.1	(4,013)	(2,102)	(1,911)	(1,911)	(191)	0	0	0	0
2209	City of Monroe	6/30/2022	Proportion	2.3	0.3	4,709	615	2,047	615	0	0	0	0	0
2209	City of Monroe	6/30/2021	Proportion	2.5	0.0	(4,250)	0	(850)	0	0	0	0	0	0
2210	City of Helix	6/30/2023	Proportion	2.1	1.1	3,618	1,895	1,723	1,723	172	0	0	0	0
2210	City of Helix	6/30/2022	Proportion	2.3	0.3	(1,087)	(141)	(473)	(141)	0	0	0	0	0
2210	City of Helix	6/30/2021	Proportion	2.5	0.0	(1,702)	0	(340)	0	0	0	0	0	0
2211	City of Jefferson	6/30/2023	Proportion	2.1	1.1	5,995	3,140	2,855	2,855	285	0	0	0	0
2211	City of Jefferson	6/30/2022	Proportion	2.3	0.3	(4,320)	(564)	(1,878)	(564)	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Proportion	2.5	0.0	(235)	0	(47)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2023	Proportion	2.1	1.1	(27,688)	(14,503)	(13,185)	(13,185)	(1,318)	0	0	0	0
2212	Town of Lakeview	6/30/2022	Proportion	2.3	0.3	18,201	2,375	7,913	2,375	0	0	0	0	0
2212	Town of Lakeview	6/30/2021	Proportion	2.5	0.0	6,509	0	1,301	0	0	0	0	0	0
2213	City of Stanfield	6/30/2023	Proportion	2.1	1.1	8,025	4,204	3,821	3,821	383	0	0	0	0
2213	City of Stanfield	6/30/2022	Proportion	2.3	0.3	(4,968)	(648)	(2,160)	(648)	0	0	0	0	0
2213	City of Stanfield	6/30/2021	Proportion	2.5	0.0	(2,992)	0	(598)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2023	Proportion	2.1	1.1	(2,106)	(1,103)	(1,003)	(1,003)	(100)	0	0	0	0
2214	City of Yamhill	6/30/2022	Proportion	2.3	0.3	5,605	731	2,437	731	0	0	0	0	0
2214	City of Yamhill	6/30/2021	Proportion	2.5	0.0	1,136	0	228	0	0	0	0	0	0
2215	City of Powers	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2023	Proportion	2.1	1.1	(36,858)	(19,307)	(17,551)	(17,551)	(1,756)	0	0	0	0
2216	City of Brookings	6/30/2022	Proportion	2.3	0.3	(4,176)	(544)	(1,816)	(544)	0	0	0	0	0
2216	City of Brookings	6/30/2021	Proportion	2.5	0.0	(4,618)	0	(924)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2023	Proportion	2.1	1.1	(40,011)	(20,958)	(19,053)	(19,053)	(1,905)	0	0	0	0
2217	City of Sutherlin	6/30/2022	Proportion	2.3	0.3	18,037	2,353	7,842	2,353	0	0	0	0	0
2217	City of Sutherlin	6/30/2021	Proportion	2.5	0.0	(5,960)	0	(1,192)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2023	Proportion	2.1	1.1	4,940	2,588	2,352	2,352	236	0	0	0	0
2218	City of Prairie City	6/30/2022	Proportion	2.3	0.3	(4,789)	(625)	(2,082)	(625)	0	0	0	0	0
2218	City of Prairie City	6/30/2021	Proportion	2.5	0.0	736	0	148	0	0	0	0	0	0
2219	City of Sheridan	6/30/2023	Proportion	2.1	1.1	5,320	2,787	2,533	2,533	254	0	0	0	0
2219	City of Sheridan	6/30/2022	Proportion	2.3	0.3	(3,641)	(475)	(1,583)	(475)	0	0	0	0	0
2219	City of Sheridan	6/30/2021	Proportion	2.5	0.0	(403)	0	(81)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2023	Proportion	2.1	1.1	(12,408)	(6,499)	(5,909)	(5,909)	(590)	0	0	0	0
2220	City of Garibaldi	6/30/2022	Proportion	2.3	0.3	2,339	305	1,017	305	0	0	0	0	0
2220	City of Garibaldi	6/30/2021	Proportion	2.5	0.0	3,206	0	642	0	0	0	0	0	0
2221	City of Sisters	6/30/2023	Proportion	2.1	1.1	(15,340)	(8,035)	(7,305)	(7,305)	(730)	0	0	0	0
2221	City of Sisters	6/30/2022	Proportion	2.3	0.3	1,693	221	736	221	0	0	0	0	0
2221	City of Sisters	6/30/2021	Proportion	2.5	0.0	(2,004)	0	(400)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2023	Proportion	2.1	1.1	14,035	7,352	6,683	6,683	669	0	0	0	0
2222	City of Jacksonville	6/30/2022	Proportion	2.3	0.3	(2,498)	(326)	(1,086)	(326)	0	0	0	0	0
2222	City of Jacksonville	6/30/2021	Proportion	2.5	0.0	(15,597)	0	(3,119)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2023	Proportion	2.1	1.1	(3,208)	(1,680)	(1,528)	(1,528)	(152)	0	0	0	0
2223	City of Cannon Beach	6/30/2022	Proportion	2.3	0.3	(7,499)	(979)	(3,260)	(979)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2021	Proportion	2.5	0.0	(5,927)	0	(1,185)	0	0	0	0	0	0
2224	City of Falls City	6/30/2023	Proportion	2.1	1.1	(5,159)	(2,702)	(2,457)	(2,457)	(245)	0	0	0	0
2224	City of Falls City	6/30/2022	Proportion	2.3	0.3	2,967	387	1,290	387	0	0	0	0	0
2224	City of Falls City	6/30/2021	Proportion	2.5	0.0	(1,696)	0	(340)	0	0	0	0	0	0
2225	City of Echo	6/30/2023	Proportion	2.1	1.1	4,010	2,100	1,910	1,910	190	0	0	0	0
2225	City of Echo	6/30/2022	Proportion	2.3	0.3	(2,807)	(367)	(1,220)	(367)	0	0	0	0	0
2225	City of Echo	6/30/2021	Proportion	2.5	0.0	214	0	42	0	0	0	0	0	0
2226	City of Hines	6/30/2023	Proportion	2.1	1.1	(4,689)	(2,456)	(2,233)	(2,233)	(223)	0	0	0	0
2226	City of Hines	6/30/2022	Proportion	2.3	0.3	(1,778)	(232)	(773)	(232)	0	0	0	0	0
2226	City of Hines	6/30/2021	Proportion	2.5	0.0	(3,115)	0	(623)	0	0	0	0	0	0
2228	City of Turner	6/30/2023	Proportion	2.1	1.1	6,208	3,252	2,956	2,956	296	0	0	0	0

Exhibit F

RHIA 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
		6/30/2022	Proportion	2.3	0.3	(979)	(127)	(426)	(127)	0	0	0	0	0
2228	City of Turner	6/30/2021	Proportion	2.5	0.0	(4,136)	0	(828)	0	0	0	0	0	0
2229	City of John Day	6/30/2023	Proportion	2.1	1.1	(15,663)	(8,204)	(7,459)	(7,459)	(745)	0	0	0	0
2229	City of John Day	6/30/2022	Proportion	2.3	0.3	7,030	916	3,057	916	0	0	0	0	0
2229	City of John Day	6/30/2021	Proportion	2.5	0.0	33	0	7	0	0	0	0	0	0
2231	City of Banks	6/30/2023	Proportion	2.1	1.1	(8,497)	(4,451)	(4,046)	(4,046)	(405)	0	0	0	0
2231	City of Banks	6/30/2022	Proportion	2.3	0.3	146	20	63	20	0	0	0	0	0
2231	City of Banks	6/30/2021	Proportion	2.5	0.0	3,488	0	698	0	0	0	0	0	0
2232	City of Joseph	6/30/2023	Proportion	2.1	1.1	(12,570)	(6,584)	(5,986)	(5,986)	(598)	0	0	0	0
2232	City of Joseph	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2232	City of Joseph	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2233	City of Lafayette	6/30/2023	Proportion	2.1	1.1	7,572	3,966	3,606	3,606	360	0	0	0	0
2233	City of Lafayette	6/30/2022	Proportion	2.3	0.3	(2,400)	(314)	(1,043)	(314)	0	0	0	0	0
2233	City of Lafayette	6/30/2021	Proportion	2.5	0.0	(1,353)	0	(271)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2023	Proportion	2.1	1.1	(2,134)	(1,118)	(1,016)	(1,016)	(102)	0	0	0	0
2234	City of Aumsville	6/30/2022	Proportion	2.3	0.3	(1,001)	(131)	(435)	(131)	0	0	0	0	0
2234	City of Aumsville	6/30/2021	Proportion	2.5	0.0	(2,626)	0	(526)	0	0	0	0	0	0
2235	City of Amity	6/30/2023	Proportion	2.1	1.1	(6,921)	(3,625)	(3,296)	(3,296)	(329)	0	0	0	0
2235	City of Amity	6/30/2022	Proportion	2.3	0.3	6,819	889	2,965	889	0	0	0	0	0
2235	City of Amity	6/30/2021	Proportion	2.5	0.0	(2,941)	0	(589)	0	0	0	0	0	0
2236	City of Creswell	6/30/2023	Proportion	2.1	1.1	(520)	(272)	(248)	(248)	(24)	0	0	0	0
2236	City of Creswell	6/30/2022	Proportion	2.3	0.3	(948)	(124)	(412)	(124)	0	0	0	0	0
2236	City of Creswell	6/30/2021	Proportion	2.5	0.0	4,065	0	813	0	0	0	0	0	0
2237	City of Troutdale	6/30/2023	Proportion	2.1	1.1	27,038	14,163	12,875	12,875	1,288	0	0	0	0
2237	City of Troutdale	6/30/2022	Proportion	2.3	0.3	(17,388)	(2,268)	(7,560)	(2,268)	0	0	0	0	0
2237	City of Troutdale	6/30/2021	Proportion	2.5	0.0	(16,376)	0	(3,276)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2023	Proportion	2.1	1.1	(32,139)	(16,835)	(15,304)	(15,304)	(1,531)	0	0	0	0
2238	City of Warrenton	6/30/2022	Proportion	2.3	0.3	23,952	3,124	10,414	3,124	0	0	0	0	0
2238	City of Warrenton	6/30/2021	Proportion	2.5	0.0	(8,838)	0	(1,768)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2023	Proportion	2.1	1.1	(12,714)	(6,660)	(6,054)	(6,054)	(606)	0	0	0	0
2240	City of Wilsonville	6/30/2022	Proportion	2.3	0.3	(49,360)	(6,438)	(21,461)	(6,438)	0	0	0	0	0
2240	City of Wilsonville	6/30/2021	Proportion	2.5	0.0	26,544	0	5,308	0	0	0	0	0	0
2241	City of Bay City	6/30/2023	Proportion	2.1	1.1	(4,067)	(2,130)	(1,937)	(1,937)	(193)	0	0	0	0
2241	City of Bay City	6/30/2022	Proportion	2.3	0.3	(3,900)	(508)	(1,696)	(508)	0	0	0	0	0
2241	City of Bay City	6/30/2021	Proportion	2.5	0.0	(8,213)	0	(1,643)	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Proportion	2.1	1.1	(2,967)	(1,554)	(1,413)	(1,413)	(141)	0	0	0	0
2242	City of Gaston	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2023	Proportion	2.1	1.1	(4,232)	(2,217)	(2,015)	(2,015)	(202)	0	0	0	0
2244	City of Lakeside	6/30/2022	Proportion	2.3	0.3	2,339	305	1,017	305	0	0	0	0	0
2244	City of Lakeside	6/30/2021	Proportion	2.5	0.0	(1,212)	0	(242)	0	0	0	0	0	0
2245	City of Dundee	6/30/2023	Proportion	2.1	1.1	(9,229)	(4,834)	(4,395)	(4,395)	(439)	0	0	0	0
2245	City of Dundee	6/30/2022	Proportion	2.3	0.3	6,796	886	2,955	886	0	0	0	0	0
2245	City of Dundee	6/30/2021	Proportion	2.5	0.0	314	0	62	0	0	0	0	0	0
2246	City of Merrill	6/30/2023	Proportion	2.1	1.1	1,367	716	651	651	65	0	0	0	0
2246	City of Merrill	6/30/2022	Proportion	2.3	0.3	(457)	(59)	(199)	(59)	0	0	0	0	0
2246	City of Merrill	6/30/2021	Proportion	2.5	0.0	2,321	0	465	0	0	0	0	0	0
2247	City of Malin	6/30/2023	Proportion	2.1	1.1	3,433	1,798	1,635	1,635	163	0	0	0	0
2247	City of Malin	6/30/2022	Proportion	2.3	0.3	909	119	395	119	0	0	0	0	0
2247	City of Malin	6/30/2021	Proportion	2.5	0.0	650	0	130	0	0	0	0	0	0
2248	City of Fossil	6/30/2023	Proportion	2.1	1.1	(3,598)	(1,885)	(1,713)	(1,713)	(172)	0	0	0	0
2248	City of Fossil	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2249	City of Phoenix	6/30/2023	Proportion	2.1	1.1	(20,322)	(10,645)	(9,677)	(9,677)	(968)	0	0	0	0
2249	City of Phoenix	6/30/2022	Proportion	2.3	0.3	(4,498)	(586)	(1,956)	(586)	0	0	0	0	0
2249	City of Phoenix	6/30/2021	Proportion	2.5	0.0	(2,988)	0	(598)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2023	Proportion	2.1	1.1	3,025	1,585	1,440	1,440	145	0	0	0	0
2250	City of Gold Beach	6/30/2022	Proportion	2.3	0.3	12,516	1,632	5,442	1,632	0	0	0	0	0
2250	City of Gold Beach	6/30/2021	Proportion	2.5	0.0	(5,689)	0	(1,137)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2023	Proportion	2.1	1.1	(1,588)	(832)	(756)	(756)	(76)	0	0	0	0
2251	City of Rogue River	6/30/2022	Proportion	2.3	0.3	2,180	284	948	284	0	0	0	0	0
2251	City of Rogue River	6/30/2021	Proportion	2.5	0.0	(1,831)	0	(367)	0	0	0	0	0	0
2252	City of Dayton	6/30/2023	Proportion	2.1	1.1	(4,161)	(2,180)	(1,981)	(1,981)	(199)	0	0	0	0
2252	City of Dayton	6/30/2022	Proportion	2.3	0.3	1,465	191	637	191	0	0	0	0	0
2252	City of Dayton	6/30/2021	Proportion	2.5	0.0	(1,350)	0	(270)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2023	Proportion	2.1	1.1	(1,655)	(867)	(788)	(788)	(79)	0	0	0	0
2253	Town of Butte Falls	6/30/2022	Proportion	2.3	0.3	333	43	145	43	0	0	0	0	0
2253	Town of Butte Falls	6/30/2021	Proportion	2.5	0.0	(651)	0	(131)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2023	Proportion	2.1	1.1	(6,306)	(3,303)	(3,003)	(3,003)	(300)	0	0	0	0
2254	City of Shady Cove	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2023	Proportion	2.1	1.1	(3,179)	(1,665)	(1,514)	(1,514)	(151)	0	0	0	0



Exhibit F

RHIA 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
2255	Town of Canyon City	6/30/2022	Proportion	2.3	0.3	212	28	92	28	0	0	0	0	0
2255	Town of Canyon City	6/30/2021	Proportion	2.5	0.0	(174)	0	(34)	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Proportion	2.1	1.1	4,164	2,181	1,983	1,983	198	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Proportion	2.3	0.3	(1,227)	(161)	(533)	(161)	0	0	0	0	0
2256	City of Jordan Valley	6/30/2021	Proportion	2.5	0.0	(391)	0	(79)	0	0	0	0	0	0
2257	City of Culver	6/30/2023	Proportion	2.1	1.1	4,276	2,240	2,036	2,036	204	0	0	0	0
2257	City of Culver	6/30/2022	Proportion	2.3	0.3	(1,056)	(138)	(459)	(138)	0	0	0	0	0
2257	City of Culver	6/30/2021	Proportion	2.5	0.0	(1,631)	0	(327)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2023	Proportion	2.1	1.1	(9,152)	(4,794)	(4,358)	(4,358)	(436)	0	0	0	0
2258	City of Adair Village	6/30/2022	Proportion	2.3	0.3	1,362	178	592	178	0	0	0	0	0
2258	City of Adair Village	6/30/2021	Proportion	2.5	0.0	(1,697)	0	(339)	0	0	0	0	0	0
2260	City of Riddle	6/30/2023	Proportion	2.1	1.1	2,692	1,410	1,282	1,282	128	0	0	0	0
2260	City of Riddle	6/30/2022	Proportion	2.3	0.3	(9)	(1)	(4)	(1)	0	0	0	0	0
2260	City of Riddle	6/30/2021	Proportion	2.5	0.0	167	0	33	0	0	0	0	0	0
2261	City of Waldport	6/30/2023	Proportion	2.1	1.1	(339)	(178)	(161)	(161)	(17)	0	0	0	0
2261	City of Waldport	6/30/2022	Proportion	2.3	0.3	4,891	637	2,127	637	0	0	0	0	0
2261	City of Waldport	6/30/2021	Proportion	2.5	0.0	(1,007)	0	(201)	0	0	0	0	0	0
2262	City of Dufur	6/30/2023	Proportion	2.1	1.1	(3,786)	(1,983)	(1,803)	(1,803)	(180)	0	0	0	0
2262	City of Dufur	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2023	Proportion	2.1	1.1	(21,530)	(11,278)	(10,252)	(10,252)	(1,026)	0	0	0	0
2263	City of La Grande	6/30/2022	Proportion	2.3	0.3	8,756	1,142	3,807	1,142	0	0	0	0	0
2263	City of La Grande	6/30/2021	Proportion	2.5	0.0	916	0	184	0	0	0	0	0	0
2264	City of Gervais	6/30/2023	Proportion	2.1	1.1	7,298	3,823	3,475	3,475	348	0	0	0	0
2264	City of Gervais	6/30/2022	Proportion	2.3	0.3	84	10	37	10	0	0	0	0	0
2264	City of Gervais	6/30/2021	Proportion	2.5	0.0	(13,034)	0	(2,606)	0	0	0	0	0	0
2265	City of Westfir	6/30/2023	Proportion	2.1	1.1	(1,657)	(868)	(789)	(789)	(79)	0	0	0	0
2265	City of Westfir	6/30/2022	Proportion	2.3	0.3	1,137	149	494	149	0	0	0	0	0
2265	City of Westfir	6/30/2021	Proportion	2.5	0.0	(932)	0	(186)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2023	Proportion	2.1	1.1	6,175	3,235	2,940	2,940	295	0	0	0	0
2266	City of Irrigon	6/30/2022	Proportion	2.3	0.3	783	103	340	103	0	0	0	0	0
2266	City of Irrigon	6/30/2021	Proportion	2.5	0.0	2,959	0	591	0	0	0	0	0	0
2267	City of Independence	6/30/2023	Proportion	2.1	1.1	(7,065)	(3,701)	(3,364)	(3,364)	(337)	0	0	0	0
2267	City of Independence	6/30/2022	Proportion	2.3	0.3	(16,883)	(2,203)	(7,340)	(2,203)	0	0	0	0	0
2267	City of Independence	6/30/2021	Proportion	2.5	0.0	10,621	0	2,125	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2023	Proportion	2.1	1.1	(2,307)	(1,208)	(1,099)	(1,099)	(109)	0	0	0	0
2268	City of Harrisburg	6/30/2022	Proportion	2.3	0.3	(2,543)	(331)	(1,106)	(331)	0	0	0	0	0
2268	City of Harrisburg	6/30/2021	Proportion	2.5	0.0	(1,816)	0	(364)	0	0	0	0	0	0
2269	City of Durham	6/30/2023	Proportion	2.1	1.1	(2,397)	(1,256)	(1,141)	(1,141)	(115)	0	0	0	0
2269	City of Durham	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2269	City of Durham	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2270	City of Lyons	6/30/2023	Proportion	2.1	1.1	2,830	1,482	1,348	1,348	134	0	0	0	0
2270	City of Lyons	6/30/2022	Proportion	2.3	0.3	(1,023)	(133)	(445)	(133)	0	0	0	0	0
2270	City of Lyons	6/30/2021	Proportion	2.5	0.0	(492)	0	(98)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2023	Proportion	2.1	1.1	(2,023)	(1,060)	(963)	(963)	(97)	0	0	0	0
2271	City of Columbia City	6/30/2022	Proportion	2.3	0.3	(1,766)	(230)	(768)	(230)	0	0	0	0	0
2271	City of Columbia City	6/30/2021	Proportion	2.5	0.0	(5,432)	0	(1,086)	0	0	0	0	0	0
2272	City of Aurora	6/30/2023	Proportion	2.1	1.1	(8,970)	(4,699)	(4,271)	(4,271)	(428)	0	0	0	0
2272	City of Aurora	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2272	City of Aurora	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2273	City of Silverton	6/30/2023	Proportion	2.1	1.1	21,295	11,155	10,140	10,140	1,015	0	0	0	0
2273	City of Silverton	6/30/2022	Proportion	2.3	0.3	(9,218)	(1,202)	(4,008)	(1,202)	0	0	0	0	0
2273	City of Silverton	6/30/2021	Proportion	2.5	0.0	8,530	0	1,706	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2023	Proportion	2.1	1.1	(4,916)	(2,575)	(2,341)	(2,341)	(234)	0	0	0	0
2274	City of Gold Hill	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2275	City of Toledo	6/30/2023	Proportion	2.1	1.1	(69,382)	(36,343)	(33,039)	(33,039)	(3,304)	0	0	0	0
2275	City of Toledo	6/30/2022	Proportion	2.3	0.3	119,425	15,577	51,924	15,577	0	0	0	0	0
2275	City of Toledo	6/30/2021	Proportion	2.5	0.0	(86,274)	0	(17,254)	0	0	0	0	0	0
2276	City of Newport	6/30/2023	Proportion	2.1	1.1	(59,152)	(30,984)	(28,168)	(28,168)	(2,816)	0	0	0	0
2276	City of Newport	6/30/2022	Proportion	2.3	0.3	53,415	6,967	23,224	6,967	0	0	0	0	0
2276	City of Newport	6/30/2021	Proportion	2.5	0.0	5,381	0	1,077	0	0	0	0	0	0
2278	City of Springfield	6/30/2023	Proportion	2.1	1.1	17,419	9,124	8,295	8,295	829	0	0	0	0
2278	City of Springfield	6/30/2022	Proportion	2.3	0.3	87,612	11,428	38,092	11,428	0	0	0	0	0
2278	City of Springfield	6/30/2021	Proportion	2.5	0.0	102,724	0	20,544	0	0	0	0	0	0
2279	City of Keizer	6/30/2023	Proportion	2.1	1.1	(12,619)	(6,610)	(6,009)	(6,009)	(601)	0	0	0	0
2279	City of Keizer	6/30/2022	Proportion	2.3	0.3	(4,363)	(569)	(1,897)	(569)	0	0	0	0	0
2279	City of Keizer	6/30/2021	Proportion	2.5	0.0	3,293	0	659	0	0	0	0	0	0
2280	City of Winston	6/30/2023	Proportion	2.1	1.1	(13,473)	(7,057)	(6,416)	(6,416)	(641)	0	0	0	0
2280	City of Winston	6/30/2022	Proportion	2.3	0.3	(8,854)	(1,154)	(3,850)	(1,154)	0	0	0	0	0
2280	City of Winston	6/30/2021	Proportion	2.5	0.0	(4,774)	0	(954)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2023	Proportion	2.1	1.1	(11,647)	(6,101)	(5,546)	(5,546)	(555)	0	0	0	0

Exhibit F

RHIA 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
2281	City of Manzanita	6/30/2022	Proportion	2.3	0.3	(4,383)	(571)	(1,906)	(571)	0	0	0	0	0
2281	City of Manzanita	6/30/2021	Proportion	2.5	0.0	(1,348)	0	(270)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2023	Proportion	2.1	1.1	(12,524)	(6,560)	(5,964)	(5,964)	(596)	0	0	0	0
2282	City of Eagle Point	6/30/2022	Proportion	2.3	0.3	(850)	(110)	(370)	(110)	0	0	0	0	0
2282	City of Eagle Point	6/30/2021	Proportion	2.5	0.0	3,673	0	735	0	0	0	0	0	0
2283	City of Maupin	6/30/2023	Proportion	2.1	1.1	(13,003)	(6,811)	(6,192)	(6,192)	(619)	0	0	0	0
2283	City of Maupin	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2283	City of Maupin	6/30/2021	Proportion	2.5	0.0	1,814	0	362	0	0	0	0	0	0
2284	City of Halsey	6/30/2023	Proportion	2.1	1.1	(7,015)	(3,675)	(3,340)	(3,340)	(335)	0	0	0	0
2284	City of Halsey	6/30/2022	Proportion	2.3	0.3	4,088	534	1,777	534	0	0	0	0	0
2284	City of Halsey	6/30/2021	Proportion	2.5	0.0	212	0	42	0	0	0	0	0	0
2285	City of Veneta	6/30/2023	Proportion	2.1	1.1	(26,991)	(14,138)	(12,853)	(12,853)	(1,285)	0	0	0	0
2285	City of Veneta	6/30/2022	Proportion	2.3	0.3	24,015	3,133	10,441	3,133	0	0	0	0	0
2285	City of Veneta	6/30/2021	Proportion	2.5	0.0	(2,141)	0	(429)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2023	Proportion	2.1	1.1	42	22	20	20	2	0	0	0	0
2286	City of Millersburg	6/30/2022	Proportion	2.3	0.3	(1,565)	(205)	(680)	(205)	0	0	0	0	0
2286	City of Millersburg	6/30/2021	Proportion	2.5	0.0	(2,825)	0	(565)	0	0	0	0	0	0
2287	City of King City	6/30/2023	Proportion	2.1	1.1	(2,662)	(1,394)	(1,268)	(1,268)	(126)	0	0	0	0
2287	City of King City	6/30/2022	Proportion	2.3	0.3	1,452	190	631	190	0	0	0	0	0
2287	City of King City	6/30/2021	Proportion	2.5	0.0	3,046	0	610	0	0	0	0	0	0
2288	City of Tualatin	6/30/2023	Proportion	2.1	1.1	(152,719)	(79,996)	(72,723)	(72,723)	(7,273)	0	0	0	0
2288	City of Tualatin	6/30/2022	Proportion	2.3	0.3	44,104	5,752	19,176	5,752	0	0	0	0	0
2288	City of Tualatin	6/30/2021	Proportion	2.5	0.0	(21,305)	0	(4,261)	0	0	0	0	0	0
2290	City of Molalla	6/30/2023	Proportion	2.1	1.1	47,508	24,885	22,623	22,623	2,262	0	0	0	0
2290	City of Molalla	6/30/2022	Proportion	2.3	0.3	(31,581)	(4,119)	(13,731)	(4,119)	0	0	0	0	0
2290	City of Molalla	6/30/2021	Proportion	2.5	0.0	(20,505)	0	(4,101)	0	0	0	0	0	0
2291	City of Florence	6/30/2023	Proportion	2.1	1.1	(82,312)	(43,116)	(39,196)	(39,196)	(3,920)	0	0	0	0
2291	City of Florence	6/30/2022	Proportion	2.3	0.3	73,189	9,547	31,821	9,547	0	0	0	0	0
2291	City of Florence	6/30/2021	Proportion	2.5	0.0	(20,914)	0	(4,182)	0	0	0	0	0	0
2292	City of North Bend	6/30/2023	Proportion	2.1	1.1	(20,731)	(10,859)	(9,872)	(9,872)	(987)	0	0	0	0
2292	City of North Bend	6/30/2022	Proportion	2.3	0.3	43,234	5,640	18,797	5,640	0	0	0	0	0
2292	City of North Bend	6/30/2021	Proportion	2.5	0.0	19,341	0	3,869	0	0	0	0	0	0
2293	City of Lowell	6/30/2023	Proportion	2.1	1.1	(9,057)	(4,744)	(4,313)	(4,313)	(431)	0	0	0	0
2293	City of Lowell	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2293	City of Lowell	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2023	Proportion	2.1	1.1	(9,116)	(4,775)	(4,341)	(4,341)	(434)	0	0	0	0
2294	City of Depoe Bay	6/30/2022	Proportion	2.3	0.3	(2,258)	(294)	(982)	(294)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2021	Proportion	2.5	0.0	598	0	120	0	0	0	0	0	0
2295	City of Tigard	6/30/2023	Proportion	2.1	1.1	(164,889)	(86,370)	(78,519)	(78,519)	(7,851)	0	0	0	0
2295	City of Tigard	6/30/2022	Proportion	2.3	0.3	127,453	16,625	55,414	16,625	0	0	0	0	0
2295	City of Tigard	6/30/2021	Proportion	2.5	0.0	17,545	0	3,509	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2023	Proportion	2.1	1.1	(25,585)	(13,402)	(12,183)	(12,183)	(1,219)	0	0	0	0
2296	City of Happy Valley	6/30/2022	Proportion	2.3	0.3	(27,604)	(3,600)	(12,002)	(3,600)	0	0	0	0	0
2296	City of Happy Valley	6/30/2021	Proportion	2.5	0.0	862	0	172	0	0	0	0	0	0
2297	City of Rainier	6/30/2023	Proportion	2.1	1.1	1,317	690	627	627	63	0	0	0	0
2297	City of Rainier	6/30/2022	Proportion	2.3	0.3	(4,626)	(604)	(2,011)	(604)	0	0	0	0	0
2297	City of Rainier	6/30/2021	Proportion	2.5	0.0	4,068	0	814	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2023	Proportion	2.1	1.1	(51,400)	(26,924)	(24,476)	(24,476)	(2,448)	0	0	0	0
2298	City of Lincoln City	6/30/2022	Proportion	2.3	0.3	68,358	8,916	29,721	8,916	0	0	0	0	0
2298	City of Lincoln City	6/30/2021	Proportion	2.5	0.0	(82,467)	0	(16,493)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2023	Proportion	2.1	1.1	(548)	(287)	(261)	(261)	(26)	0	0	0	0
2299	City of Dunes City	6/30/2022	Proportion	2.3	0.3	1,214	158	528	158	0	0	0	0	0
2299	City of Dunes City	6/30/2021	Proportion	2.5	0.0	(1,755)	0	(351)	0	0	0	0	0	0
2300	City of Yachats	6/30/2023	Proportion	2.1	1.1	871	456	415	415	41	0	0	0	0
2300	City of Yachats	6/30/2022	Proportion	2.3	0.3	(8,255)	(1,077)	(3,589)	(1,077)	0	0	0	0	0
2300	City of Yachats	6/30/2021	Proportion	2.5	0.0	3,735	0	747	0	0	0	0	0	0
2301	City of Moro	6/30/2023	Proportion	2.1	1.1	(2,809)	(1,471)	(1,338)	(1,338)	(133)	0	0	0	0
2301	City of Moro	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2301	City of Moro	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2023	Proportion	2.1	1.1	2,745	1,438	1,307	1,307	131	0	0	0	0
2302	City of Mt. Vernon	6/30/2022	Proportion	2.3	0.3	(493)	(65)	(214)	(65)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2021	Proportion	2.5	0.0	(10)	0	(2)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2023	Proportion	2.1	1.1	(77,410)	(40,548)	(36,862)	(36,862)	(3,686)	0	0	0	0
2303	City of Woodburn	6/30/2022	Proportion	2.3	0.3	(22,293)	(2,907)	(9,693)	(2,907)	0	0	0	0	0
2303	City of Woodburn	6/30/2021	Proportion	2.5	0.0	25,767	0	5,153	0	0	0	0	0	0
2304	City of Gladstone	6/30/2023	Proportion	2.1	1.1	14,139	7,406	6,733	6,733	673	0	0	0	0
2304	City of Gladstone	6/30/2022	Proportion	2.3	0.3	(2,317)	(303)	(1,007)	(303)	0	0	0	0	0
2304	City of Gladstone	6/30/2021	Proportion	2.5	0.0	(4,928)	0	(986)	0	0	0	0	0	0
2305	City of Elkton	6/30/2023	Proportion	2.1	1.1	2,915	1,527	1,388	1,388	139	0	0	0	0
2305	City of Elkton	6/30/2022	Proportion	2.3	0.3	(1,157)	(151)	(503)	(151)	0	0	0	0	0
2305	City of Elkton	6/30/2021	Proportion	2.5	0.0	308	0	62	0	0	0	0	0	0
2306	City of Imbler	6/30/2023	Proportion	2.1	1.1	(482)	(252)	(230)	(230)	(22)	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2306	City of Imbler	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2023	Proportion	2.1	1.1	(4,243)	(2,223)	(2,020)	(2,020)	(203)	0	0	0	0
2307	City of Yoncalla	6/30/2022	Proportion	2.3	0.3	(1,491)	(195)	(648)	(195)	0	0	0	0	0
2307	City of Yoncalla	6/30/2021	Proportion	2.5	0.0	1,330	0	266	0	0	0	0	0	0
2308	City of North Powder	6/30/2023	Proportion	2.1	1.1	(2,705)	(1,417)	(1,288)	(1,288)	(129)	0	0	0	0
2308	City of North Powder	6/30/2022	Proportion	2.3	0.3	905	119	393	119	0	0	0	0	0
2308	City of North Powder	6/30/2021	Proportion	2.5	0.0	(940)	0	(188)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2023	Proportion	2.1	1.1	(1,518)	(795)	(723)	(723)	0	0	0	0	0
2309	City of Gearhart	6/30/2022	Proportion	2.3	0.3	2,872	374	1,249	374	0	0	0	0	0
2309	City of Gearhart	6/30/2021	Proportion	2.5	0.0	5,144	0	1,028	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2023	Proportion	2.1	1.1	(2,802)	(1,468)	(1,334)	(1,334)	(134)	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(8,204)	(4,297)	(3,907)	(3,907)	(390)	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	33,525	0	6,705	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2023	Proportion	2.1	1.1	(2,599)	(1,361)	(1,238)	(1,238)	(123)	0	0	0	0
2501	Port of The Dalles	6/30/2022	Proportion	2.3	0.3	6,367	831	2,768	831	0	0	0	0	0
2501	Port of The Dalles	6/30/2021	Proportion	2.5	0.0	265	0	53	0	0	0	0	0	0
2507	Port of Astoria	6/30/2023	Proportion	2.1	1.1	(18,842)	(9,870)	(8,972)	(8,972)	(898)	0	0	0	0
2507	Port of Astoria	6/30/2022	Proportion	2.3	0.3	(4,982)	(650)	(2,166)	(650)	0	0	0	0	0
2507	Port of Astoria	6/30/2021	Proportion	2.5	0.0	632	0	126	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2023	Proportion	2.1	1.1	(34,554)	(18,100)	(16,454)	(16,454)	(1,646)	0	0	0	0
2508	Multnomah Drainage	6/30/2022	Proportion	2.3	0.3	8,335	1,087	3,624	1,087	0	0	0	0	0
2508	Multnomah Drainage	6/30/2021	Proportion	2.5	0.0	(28,744)	0	(5,748)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2023	Proportion	2.1	1.1	(3,539)	(1,854)	(1,685)	(1,685)	(169)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2023	Proportion	2.1	1.1	(16,467)	(8,626)	(7,841)	(7,841)	(785)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	2.3	0.3	9,250	1,206	4,022	1,206	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Proportion	2.5	0.0	(7,587)	0	(1,517)	0	0	0	0	0	0
2512	Port of Portland	6/30/2023	Proportion	2.1	1.1	(143,160)	(74,989)	(68,171)	(68,171)	(6,818)	0	0	0	0
2512	Port of Portland	6/30/2022	Proportion	2.3	0.3	218,031	28,439	94,796	28,439	0	0	0	0	0
2512	Port of Portland	6/30/2021	Proportion	2.5	0.0	(226,414)	0	(45,282)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2023	Proportion	2.1	1.1	(29,104)	(15,245)	(13,859)	(13,859)	(1,386)	0	0	0	0
2513	Port of Coos Bay	6/30/2022	Proportion	2.3	0.3	26,650	3,476	11,587	3,476	0	0	0	0	0
2513	Port of Coos Bay	6/30/2021	Proportion	2.5	0.0	(17,899)	0	(3,579)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2023	Proportion	2.1	1.1	(47,057)	(24,649)	(22,408)	(22,408)	(2,241)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	2.3	0.3	(32,205)	(4,201)	(14,002)	(4,201)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2021	Proportion	2.5	0.0	24,916	0	4,984	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2023	Proportion	2.1	1.1	36,426	19,080	17,346	17,346	1,734	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	2.3	0.3	(28,468)	(3,714)	(12,377)	(3,714)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Proportion	2.5	0.0	20,905	0	4,181	0	0	0	0	0	0
2519	Home Forward	6/30/2023	Proportion	2.1	1.1	(115,098)	(60,289)	(54,809)	(54,809)	(5,480)	0	0	0	0
2519	Home Forward	6/30/2022	Proportion	2.3	0.3	56,061	7,313	24,374	7,313	0	0	0	0	0
2519	Home Forward	6/30/2021	Proportion	2.5	0.0	(94,629)	0	(18,925)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2023	Proportion	2.1	1.1	(32,138)	(16,834)	(15,304)	(15,304)	(1,530)	0	0	0	0
2521	League of Oregon Cities	6/30/2022	Proportion	2.3	0.3	17,433	2,273	7,580	2,273	0	0	0	0	0
2521	League of Oregon Cities	6/30/2021	Proportion	2.5	0.0	(18,608)	0	(3,722)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2023	Proportion	2.1	1.1	(284,061)	(148,794)	(135,267)	(135,267)	(13,527)	0	0	0	0
2522	Lane Council of Governments	6/30/2022	Proportion	2.3	0.3	(12,413)	(1,619)	(5,397)	(1,619)	0	0	0	0	0
2522	Lane Council of Governments	6/30/2021	Proportion	2.5	0.0	37,498	0	7,500	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2023	Proportion	2.1	1.1	(76,585)	(40,116)	(36,469)	(36,469)	(3,647)	0	0	0	0
2526	Clatskanie PUD	6/30/2022	Proportion	2.3	0.3	24,061	3,139	10,461	3,139	0	0	0	0	0
2526	Clatskanie PUD	6/30/2021	Proportion	2.5	0.0	(20,273)	0	(4,055)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2023	Proportion	2.1	1.1	31,397	16,446	14,951	14,951	1,495	0	0	0	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	2.3	0.3	(7,946)	(1,036)	(3,455)	(1,036)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Proportion	2.5	0.0	498	0	100	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2023	Proportion	2.1	1.1	(47,435)	(24,847)	(22,588)	(22,588)	(2,259)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	2.3	0.3	11,106	1,448	4,829	1,448	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Proportion	2.5	0.0	23,064	0	4,612	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2023	Proportion	2.1	1.1	(3,495)	(1,831)	(1,664)	(1,664)	(167)	0	0	0	0
2529	East Fork Irrigation District	6/30/2022	Proportion	2.3	0.3	1,099	143	478	143	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2021	Proportion	2.5	0.0	3,612	0	722	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2023	Proportion	2.1	1.1	(15,416)	(8,075)	(7,341)	(7,341)	(734)	0	0	0	0
2531	Oregon School Boards Association	6/30/2022	Proportion	2.3	0.3	(13,654)	(1,780)	(5,937)	(1,780)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2021	Proportion	2.5	0.0	11,117	0	2,223	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2023	Proportion	2.1	1.1	(32,867)	(17,216)	(15,651)	(15,651)	(1,565)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	2.3	0.3	12,116	1,580	5,268	1,580	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Proportion	2.5	0.0	339	0	67	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Proportion	2.1	1.1	(886)	(464)	(422)	(422)	(42)	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Proportion	2.3	0.3	(158)	(20)	(69)	(20)	0	0	0	0	0



Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2536	Valley View Cemetery	6/30/2021	Proportion	2.5	0.0	41	0	9	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2023	Proportion	2.1	1.1	(7,676)	(4,021)	(3,655)	(3,655)	(366)	0	0	0	0
2538	Clackamas Vector Control	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2023	Proportion	2.1	1.1	2,042	1,070	972	972	98	0	0	0	0
2540	West Extension Irrigation District	6/30/2022	Proportion	2.3	0.3	5,692	742	2,475	742	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2021	Proportion	2.5	0.0	(7,451)	0	(1,491)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2023	Proportion	2.1	1.1	(5,321)	(2,787)	(2,534)	(2,534)	(253)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2023	Proportion	2.1	1.1	(2,500)	(1,310)	(1,190)	(1,190)	(120)	0	0	0	0
2542	Rainbow Water District	6/30/2022	Proportion	2.3	0.3	(2,985)	(389)	(1,298)	(389)	0	0	0	0	0
2542	Rainbow Water District	6/30/2021	Proportion	2.5	0.0	354	0	70	0	0	0	0	0	0
2545	Council of Governments	6/30/2023	Proportion	2.1	1.1	(243,391)	(127,491)	(115,900)	(115,900)	(11,591)	0	0	0	0
2545	Council of Governments	6/30/2022	Proportion	2.3	0.3	23,776	3,102	10,337	3,102	0	0	0	0	0
2545	Council of Governments	6/30/2021	Proportion	2.5	0.0	27,494	0	5,498	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2023	Proportion	2.1	1.1	9,551	5,003	4,548	4,548	455	0	0	0	0
2549	Rogue River Fire District	6/30/2022	Proportion	2.3	0.3	3,605	471	1,567	471	0	0	0	0	0
2549	Rogue River Fire District	6/30/2021	Proportion	2.5	0.0	4,046	0	810	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2023	Proportion	2.1	1.1	1,347	706	641	641	65	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	2.3	0.3	(1,864)	(244)	(810)	(244)	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Proportion	2.5	0.0	291	0	59	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2023	Proportion	2.1	1.1	15,052	7,884	7,168	7,168	716	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	2.3	0.3	(9,079)	(1,185)	(3,947)	(1,185)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Proportion	2.5	0.0	188	0	38	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	4,793	2,511	2,282	2,282	229	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(4,099)	(535)	(1,782)	(535)	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(3,450)	0	(690)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2023	Proportion	2.1	1.1	(3,871)	(2,028)	(1,843)	(1,843)	(185)	0	0	0	0
2555	Monroe Fire Department	6/30/2022	Proportion	2.3	0.3	3,808	496	1,656	496	0	0	0	0	0
2555	Monroe Fire Department	6/30/2021	Proportion	2.5	0.0	682	0	136	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2023	Proportion	2.1	1.1	(20,423)	(10,698)	(9,725)	(9,725)	(973)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2022	Proportion	2.3	0.3	(21,123)	(2,755)	(9,184)	(2,755)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Proportion	2.5	0.0	(2,376)	0	(476)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2023	Proportion	2.1	1.1	(2,956)	(1,548)	(1,408)	(1,408)	(140)	0	0	0	0
2557	Estacada Fire Department	6/30/2022	Proportion	2.3	0.3	(10,208)	(1,332)	(4,438)	(1,332)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2021	Proportion	2.5	0.0	(12,372)	0	(2,474)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2023	Proportion	2.1	1.1	(68,210)	(35,729)	(32,481)	(32,481)	(3,248)	0	0	0	0
2559	Keizer Fire Department	6/30/2022	Proportion	2.3	0.3	4,199	547	1,826	547	0	0	0	0	0
2559	Keizer Fire Department	6/30/2021	Proportion	2.5	0.0	(1,849)	0	(369)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(9,593)	(5,025)	(4,568)	(4,568)	(457)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	20,684	2,698	8,993	2,698	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(11,470)	0	(2,294)	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2023	Proportion	2.1	1.1	4,306	2,256	2,050	2,050	206	0	0	0	0
2562	WyEast Fire District	6/30/2022	Proportion	2.3	0.3	(1,995)	(261)	(867)	(261)	0	0	0	0	0
2562	WyEast Fire District	6/30/2021	Proportion	2.5	0.0	388	0	78	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2023	Proportion	2.1	1.1	(23,031)	(12,064)	(10,967)	(10,967)	(1,097)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	2.3	0.3	(3,880)	(506)	(1,687)	(506)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Proportion	2.5	0.0	2,908	0	582	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2023	Proportion	2.1	1.1	(12,547)	(6,572)	(5,975)	(5,975)	(597)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	2.3	0.3	(1,003)	(131)	(436)	(131)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Proportion	2.5	0.0	138	0	28	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	26,758	14,016	12,742	12,742	1,274	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(22,325)	(2,911)	(9,707)	(2,911)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	3,072	0	614	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Proportion	2.1	1.1	18,547	9,715	8,832	8,832	883	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	2.3	0.3	(4,164)	(544)	(1,810)	(544)	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Proportion	2.5	0.0	9,854	0	1,970	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Proportion	2.1	1.1	(62,795)	(32,893)	(29,902)	(29,902)	(2,991)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	2.3	0.3	62,356	8,134	27,111	8,134	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Proportion	2.5	0.0	(59,174)	0	(11,834)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2023	Proportion	2.1	1.1	(28,871)	(15,123)	(13,748)	(13,748)	(1,375)	0	0	0	0
2570	Port of St Helens	6/30/2022	Proportion	2.3	0.3	(2,935)	(383)	(1,276)	(383)	0	0	0	0	0
2570	Port of St Helens	6/30/2021	Proportion	2.5	0.0	(615)	0	(123)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2023	Proportion	2.1	1.1	(3,605)	(1,888)	(1,717)	(1,717)	(171)	0	0	0	0
2571	Crystal Springs Water District	6/30/2022	Proportion	2.3	0.3	(2,565)	(335)	(1,115)	(335)	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2021	Proportion	2.5	0.0	396	0	80	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Proportion	2.1	1.1	(13,222)	(6,926)	(6,296)	(6,296)	(630)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	0.3	10,812	1,410	4,701	1,410	0	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Proportion	2.5	0.0	(169)	0	(33)	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(38,135)	(19,975)	(18,160)	(18,160)	(1,815)	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(20,453)	(10,713)	(9,740)	(9,740)	(973)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	26,663	3,477	11,593	3,477	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(5,115)	0	(1,023)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2023	Proportion	2.1	1.1	34,901	18,281	16,620	16,620	1,661	0	0	0	0
2580	Marion County Fire District 1	6/30/2022	Proportion	2.3	0.3	11,052	1,442	4,805	1,442	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2021	Proportion	2.5	0.0	(19,677)	0	(3,935)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2023	Proportion	2.1	1.1	12,084	6,330	5,754	5,754	576	0	0	0	0
2581	Port of Umatilla	6/30/2022	Proportion	2.3	0.3	(3,353)	(437)	(1,458)	(437)	0	0	0	0	0
2581	Port of Umatilla	6/30/2021	Proportion	2.5	0.0	485	0	97	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2023	Proportion	2.1	1.1	11,464	6,005	5,459	5,459	546	0	0	0	0
2582	Talent Irrigation District	6/30/2022	Proportion	2.3	0.3	475	61	207	61	0	0	0	0	0
2582	Talent Irrigation District	6/30/2021	Proportion	2.5	0.0	13,804	0	2,760	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2023	Proportion	2.1	1.1	5,687	2,979	2,708	2,708	271	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	2.3	0.3	(4,536)	(592)	(1,972)	(592)	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Proportion	2.5	0.0	(83)	0	(17)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2023	Proportion	2.1	1.1	(11,402)	(5,972)	(5,430)	(5,430)	(542)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	2.3	0.3	5,699	743	2,478	743	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Proportion	2.5	0.0	(1,247)	0	(249)	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(14,631)	(7,664)	(6,967)	(6,967)	(697)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(11,202)	(1,462)	(4,870)	(1,462)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	2,334	0	466	0	0	0	0	0	0
2589	West Slope Water District	6/30/2023	Proportion	2.1	1.1	(437)	(229)	(208)	(208)	(21)	0	0	0	0
2589	West Slope Water District	6/30/2022	Proportion	2.3	0.3	(1,092)	(142)	(475)	(142)	0	0	0	0	0
2589	West Slope Water District	6/30/2021	Proportion	2.5	0.0	4,540	0	908	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2023	Proportion	2.1	1.1	21,233	11,122	10,111	10,111	1,011	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	2.3	0.3	5,164	674	2,245	674	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Proportion	2.5	0.0	66,452	0	13,290	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2023	Proportion	2.1	1.1	5,032	2,636	2,396	2,396	240	0	0	0	0
2592	Medford Irrigation District	6/30/2022	Proportion	2.3	0.3	(5,793)	(755)	(2,519)	(755)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2021	Proportion	2.5	0.0	(1,707)	0	(341)	0	0	0	0	0	0
2594	Metro	6/30/2023	Proportion	2.1	1.1	(478,626)	(250,709)	(227,917)	(227,917)	(22,792)	0	0	0	0
2594	Metro	6/30/2022	Proportion	2.3	0.3	118,205	15,419	51,393	15,419	0	0	0	0	0
2594	Metro	6/30/2021	Proportion	2.5	0.0	(326,120)	0	(65,224)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2023	Proportion	2.1	1.1	3,220	1,687	1,533	1,533	154	0	0	0	0
2595	Canby Fire District	6/30/2022	Proportion	2.3	0.3	(5,517)	(719)	(2,399)	(719)	0	0	0	0	0
2595	Canby Fire District	6/30/2021	Proportion	2.5	0.0	(20,682)	0	(4,136)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2023	Proportion	2.1	1.1	(198,596)	(104,026)	(94,570)	(94,570)	(9,456)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	2.3	0.3	31,387	4,093	13,647	4,093	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Proportion	2.5	0.0	12,830	0	2,566	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2023	Proportion	2.1	1.1	(1,481)	(776)	(705)	(705)	(71)	0	0	0	0
2597	Mapleton Water District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2021	Proportion	2.5	0.0	3,359	0	671	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2023	Proportion	2.1	1.1	(9,476)	(4,964)	(4,512)	(4,512)	(452)	0	0	0	0
2598	Marion County Housing Authority	6/30/2022	Proportion	2.3	0.3	(3,446)	(450)	(1,498)	(450)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2021	Proportion	2.5	0.0	1,220	0	244	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2023	Proportion	2.1	1.1	(8,979)	(4,703)	(4,276)	(4,276)	(427)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2022	Proportion	2.3	0.3	(1,508)	(196)	(656)	(196)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2021	Proportion	2.5	0.0	3,785	0	757	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2023	Proportion	2.1	1.1	(7,654)	(4,009)	(3,645)	(3,645)	(364)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2022	Proportion	2.3	0.3	224	30	97	30	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2021	Proportion	2.5	0.0	3,462	0	692	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2023	Proportion	2.1	1.1	4,465	2,339	2,126	2,126	213	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Proportion	2.3	0.3	(2,149)	(281)	(934)	(281)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Proportion	2.5	0.0	479	0	95	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(5,841)	(3,060)	(2,781)	(2,781)	(279)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	6,327	825	2,751	825	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(5,601)	0	(1,121)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2023	Proportion	2.1	1.1	(5,587)	(2,927)	(5,587)	(2,660)	(267)	0	0	0	0
2603	Corbett Water District	6/30/2022	Proportion	2.3	0.3	2,760	360	1,200	360	0	0	0	0	0
2603	Corbett Water District	6/30/2021	Proportion	2.5	0.0	(2,264)	0	(452)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2023	Proportion	2.1	1.1	5,974	3,129	2,845	2,845	284	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Proportion	2.3	0.3	(3,240)	(422)	(1,409)	(422)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Proportion	2.5	0.0	522	0	104	0	0	0	0	0	0
2605	Scio Fire District	6/30/2023	Proportion	2.1	1.1	5,544	2,904	2,640	2,640	264	0	0	0	0
2605	Scio Fire District	6/30/2022	Proportion	2.3	0.3	7,439	971	3,234	971	0	0	0	0	0
2605	Scio Fire District	6/30/2021	Proportion	2.5	0.0	(6,310)	0	(1,262)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2023	Proportion	2.1	1.1	11,430	5,987	5,443	5,443	544	0	0	0	0
2606	West Valley Housing Authority	6/30/2022	Proportion	2.3	0.3	(8,139)	(1,061)	(3,539)	(1,061)	0	0	0	0	0

Exhibit F

RHIA 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
2606	West Valley Housing Authority	6/30/2021	Proportion	2.5	0.0	9,507	0	1,901	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2023	Proportion	2.1	1.1	(1,641)	(860)	(781)	(781)	(79)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	2.3	0.3	(6,177)	(805)	(2,686)	(805)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2021	Proportion	2.5	0.0	(3,026)	0	(606)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(6,837)	(3,581)	(3,256)	(3,256)	(325)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	766	100	333	100	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(628)	0	(126)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2023	Proportion	2.1	1.1	(16,338)	(8,558)	(7,780)	(7,780)	(778)	0	0	0	0
2610	Turner Fire District	6/30/2022	Proportion	2.3	0.3	11,582	1,510	5,036	1,510	0	0	0	0	0
2610	Turner Fire District	6/30/2021	Proportion	2.5	0.0	(8,475)	0	(1,695)	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2023	Proportion	2.1	1.1	(1,244)	(652)	(592)	(592)	(60)	0	0	0	0
2612	Community Services Consortium	6/30/2023	Proportion	2.1	1.1	(57,899)	(30,328)	(27,571)	(27,571)	(2,757)	0	0	0	0
2612	Community Services Consortium	6/30/2022	Proportion	2.3	0.3	31,231	4,073	13,579	4,073	0	0	0	0	0
2612	Community Services Consortium	6/30/2021	Proportion	2.5	0.0	(45,835)	0	(9,167)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2023	Proportion	2.1	1.1	(3,297)	(1,727)	(1,570)	(1,570)	(157)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.3	722	94	314	94	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.0	(851)	0	(171)	0	0	0	0	0	0
2617	Clean Water Services	6/30/2023	Proportion	2.1	1.1	(175,225)	(91,785)	(83,440)	(83,440)	(8,345)	0	0	0	0
2617	Clean Water Services	6/30/2022	Proportion	2.3	0.3	19,323	2,521	8,401	2,521	0	0	0	0	0
2617	Clean Water Services	6/30/2021	Proportion	2.5	0.0	(15,668)	0	(3,134)	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Proportion	2.1	1.1	2,124	1,113	1,011	1,011	102	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	2.3	0.3	(2,045)	(267)	(889)	(267)	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2021	Proportion	2.5	0.0	444	0	88	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2023	Proportion	2.1	1.1	(6,776)	(3,549)	(3,227)	(3,227)	(322)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	2.3	0.3	(2,635)	(343)	(1,146)	(343)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2021	Proportion	2.5	0.0	(3,081)	0	(617)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2023	Proportion	2.1	1.1	(3,451)	(1,808)	(1,643)	(1,643)	(165)	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2023	Proportion	2.1	1.1	(3,059)	(1,602)	(1,457)	(1,457)	(145)	0	0	0	0
2624	Klamath Vector Control	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2625	Port of Newport	6/30/2023	Proportion	2.1	1.1	(21,529)	(11,277)	(10,252)	(10,252)	(1,025)	0	0	0	0
2625	Port of Newport	6/30/2022	Proportion	2.3	0.3	22,912	2,988	9,962	2,988	0	0	0	0	0
2625	Port of Newport	6/30/2021	Proportion	2.5	0.0	(12,306)	0	(2,462)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2023	Proportion	2.1	1.1	9,869	5,169	4,700	4,700	469	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	2.3	0.3	18,852	2,458	8,197	2,458	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Proportion	2.5	0.0	(46,778)	0	(9,356)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2023	Proportion	2.1	1.1	776	406	370	370	36	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	2.3	0.3	(4,785)	(625)	(2,080)	(625)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Proportion	2.5	0.0	160	0	32	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2023	Proportion	2.1	1.1	(11,791)	(6,176)	(5,615)	(5,615)	(561)	0	0	0	0
2630	Sheridan Fire District	6/30/2022	Proportion	2.3	0.3	(10,214)	(1,332)	(4,441)	(1,332)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2021	Proportion	2.5	0.0	(3,123)	0	(625)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2023	Proportion	2.1	1.1	2,668	1,398	1,270	1,270	128	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	2.3	0.3	(793)	(103)	(345)	(103)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Proportion	2.5	0.0	509	0	101	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2023	Proportion	2.1	1.1	(8,515)	(4,460)	(4,055)	(4,055)	(405)	0	0	0	0
2633	Port of Cascade Locks	6/30/2022	Proportion	2.3	0.3	6,508	848	2,830	848	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2021	Proportion	2.5	0.0	(9,010)	0	(1,802)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2023	Proportion	2.1	1.1	(24,144)	(12,647)	(11,497)	(11,497)	(1,150)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	2.3	0.3	4,486	586	1,950	586	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Proportion	2.5	0.0	(2,673)	0	(535)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2023	Proportion	2.1	1.1	2,616	1,370	1,246	1,246	124	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	2.3	0.3	1,603	209	697	209	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Proportion	2.5	0.0	(1,757)	0	(351)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2023	Proportion	2.1	1.1	12,286	6,436	5,850	5,850	586	0	0	0	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	2.3	0.3	(3,166)	(412)	(1,377)	(412)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Proportion	2.5	0.0	837	0	167	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	1,727	905	822	822	83	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(3,063)	(399)	(1,332)	(399)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2023	Proportion	2.1	1.1	(401)	(210)	(191)	(191)	(19)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	2.3	0.3	(857)	(111)	(373)	(111)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Proportion	2.5	0.0	309	0	61	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2023	Proportion	2.1	1.1	2,364	1,238	1,126	1,126	112	0	0	0	0
2644	Lakeside Water District	6/30/2022	Proportion	2.3	0.3	(1,197)	(157)	(520)	(157)	0	0	0	0	0
2644	Lakeside Water District	6/30/2021	Proportion	2.5	0.0	25	0	5	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(4,276)	(2,240)	(2,036)	(2,036)	(204)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	1,445	189	628	189	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(855)	0	(171)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	11,060	5,793	5,267	5,267	526	0	0	0	0



Exhibit F

RHIA 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
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(1,873)	(245)	(814)	(245)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(10,098)	0	(2,020)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(6,636)	(3,476)	(3,160)	(3,160)	(316)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(1,647)	(215)	(716)	(215)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(13)	0	(3)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(12,160)	(6,370)	(5,790)	(5,790)	(580)	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	20,321	2,651	8,835	2,651	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(22,296)	0	(4,460)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2023	Proportion	2.1	1.1	7,219	3,781	3,438	3,438	343	0	0	0	0
2649	Colton Fire Department	6/30/2022	Proportion	2.3	0.3	(6,358)	(830)	(2,764)	(830)	0	0	0	0	0
2649	Colton Fire Department	6/30/2021	Proportion	2.5	0.0	1,548	0	310	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(152)	(80)	(72)	(72)	(8)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	204	0	40	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2023	Proportion	2.1	1.1	(16,787)	(8,793)	(7,994)	(7,994)	(799)	0	0	0	0
2653	Umatilla Fire Department	6/30/2022	Proportion	2.3	0.3	4,351	567	1,892	567	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2021	Proportion	2.5	0.0	(257)	0	(51)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Proportion	2.1	1.1	(209,403)	(109,687)	(99,716)	(99,716)	(9,971)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	2.3	0.3	(40,024)	(5,220)	(17,402)	(5,220)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Proportion	2.5	0.0	6,233	0	1,247	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2023	Proportion	2.1	1.1	14,783	7,743	7,040	7,040	703	0	0	0	0
2659	Silverton Fire District	6/30/2022	Proportion	2.3	0.3	(5,775)	(753)	(2,511)	(753)	0	0	0	0	0
2659	Silverton Fire District	6/30/2021	Proportion	2.5	0.0	4,271	0	855	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Proportion	2.1	1.1	670,283	351,101	319,182	319,182	31,919	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	2.3	0.3	(77,481)	(10,107)	(33,687)	(10,107)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Proportion	2.5	0.0	(188,359)	0	(37,671)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2023	Proportion	2.1	1.1	(23,306)	(12,208)	(11,098)	(11,098)	(1,110)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	2.3	0.3	7,003	913	3,045	913	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Proportion	2.5	0.0	(5,744)	0	(1,148)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Proportion	2.1	1.1	(12,231)	(6,407)	(5,824)	(5,824)	(583)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	2.3	0.3	12,360	1,612	5,374	1,612	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Proportion	2.5	0.0	(623)	0	(125)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Proportion	2.1	1.1	4,721	2,473	2,248	2,248	225	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	2.3	0.3	2,335	305	1,015	305	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Proportion	2.5	0.0	909	0	181	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2023	Proportion	2.1	1.1	24,980	13,085	11,895	11,895	1,190	0	0	0	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	2.3	0.3	(27,453)	(3,581)	(11,936)	(3,581)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Proportion	2.5	0.0	5,077	0	1,015	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2023	Proportion	2.1	1.1	9,203	4,821	4,382	4,382	439	0	0	0	0
2672	Rockwood Water PUD	6/30/2022	Proportion	2.3	0.3	(16,164)	(2,108)	(7,028)	(2,108)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2021	Proportion	2.5	0.0	(1,644)	0	(328)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2023	Proportion	2.1	1.1	1,226	642	584	584	58	0	0	0	0
2673	Port Orford Library	6/30/2022	Proportion	2.3	0.3	(449)	(59)	(195)	(59)	0	0	0	0	0
2673	Port Orford Library	6/30/2021	Proportion	2.5	0.0	176	0	36	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2023	Proportion	2.1	1.1	(16,053)	(8,409)	(7,644)	(7,644)	(765)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	2.3	0.3	1,709	223	743	223	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Proportion	2.5	0.0	216	0	44	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2023	Proportion	2.1	1.1	(3,395)	(1,778)	(1,617)	(1,617)	(161)	0	0	0	0
2676	Woodburn Fire District	6/30/2022	Proportion	2.3	0.3	30,822	4,020	13,401	4,020	0	0	0	0	0
2676	Woodburn Fire District	6/30/2021	Proportion	2.5	0.0	(2,907)	0	(581)	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2023	Proportion	2.1	1.1	(25,295)	(13,250)	(12,045)	(12,045)	(1,205)	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	2.3	0.3	16,423	2,143	7,140	2,143	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Proportion	2.5	0.0	(15,353)	0	(3,071)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2023	Proportion	2.1	1.1	(37,552)	(19,670)	(17,882)	(17,882)	(1,788)	0	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	2.3	0.3	22,729	2,965	9,882	2,965	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2021	Proportion	2.5	0.0	(13,217)	0	(2,643)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	2,853	1,494	1,359	1,359	135	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(4,135)	(539)	(1,798)	(539)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(114)	0	(22)	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2023	Proportion	2.1	1.1	4,130	2,163	1,967	1,967	196	0	0	0	0
2684	Parkdale Fire District	6/30/2022	Proportion	2.3	0.3	(1,750)	(228)	(761)	(228)	0	0	0	0	0
2684	Parkdale Fire District	6/30/2021	Proportion	2.5	0.0	(62)	0	(12)	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2023	Proportion	2.1	1.1	(15,459)	(8,098)	(7,361)	(7,361)	(737)	0	0	0	0
2685	Oregon Community College Association	6/30/2022	Proportion	2.3	0.3	5,756	750	2,503	750	0	0	0	0	0
2685	Oregon Community College Association	6/30/2021	Proportion	2.5	0.0	258	0	52	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2023	Proportion	2.1	1.1	2,397	1,256	1,141	1,141	115	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	2.3	0.3	(2,286)	(298)	(994)	(298)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Proportion	2.5	0.0	646	0	130	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2023	Proportion	2.1	1.1	(3,859)	(2,021)	(1,838)	(1,838)	(183)	0	0	0	0
2688	Polk County Fire District 1	6/30/2022	Proportion	2.3	0.3	8,301	1,083	3,609	1,083	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2021	Proportion	2.5	0.0	1,312	0	262	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2023	Proportion	2.1	1.1	(23,741)	(12,436)	(11,305)	(11,305)	(1,131)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Proportion	2.3	0.3	14,906	1,944	6,481	1,944	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Proportion	2.5	0.0	(4,630)	0	(926)	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2023	Proportion	2.1	1.1	2,020	1,058	962	962	96	0	0	0	0
2692	Siuslaw Public Library	6/30/2022	Proportion	2.3	0.3	(3,542)	(462)	(1,540)	(462)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2021	Proportion	2.5	0.0	830	0	166	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2023	Proportion	2.1	1.1	(20,722)	(10,854)	(9,868)	(9,868)	(986)	0	0	0	0
2693	City-County Insurance Services	6/30/2022	Proportion	2.3	0.3	(13,152)	(1,716)	(5,718)	(1,716)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2021	Proportion	2.5	0.0	(649)	0	(129)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2023	Proportion	2.1	1.1	(16,218)	(8,495)	(7,723)	(7,723)	(772)	0	0	0	0
2694	Philomath Fire Department	6/30/2022	Proportion	2.3	0.3	2,807	367	1,220	367	0	0	0	0	0
2694	Philomath Fire Department	6/30/2021	Proportion	2.5	0.0	(2,303)	0	(461)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Proportion	2.1	1.1	(60,572)	(31,728)	(28,844)	(28,844)	(2,884)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Proportion	2.3	0.3	17,914	2,336	7,789	2,336	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Proportion	2.5	0.0	(19,553)	0	(3,911)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2023	Proportion	2.1	1.1	18,218	9,543	8,675	8,675	868	0	0	0	0
2696	Stayton Fire District	6/30/2022	Proportion	2.3	0.3	(439)	(57)	(191)	(57)	0	0	0	0	0
2696	Stayton Fire District	6/30/2021	Proportion	2.5	0.0	478	0	96	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(2,020)	(1,058)	(962)	(962)	(96)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(711)	(93)	(309)	(93)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	91	0	19	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2023	Proportion	2.1	1.1	(4,100)	(2,148)	(1,952)	(1,952)	(196)	0	0	0	0
2699	Chetco Library Board	6/30/2022	Proportion	2.3	0.3	(1,232)	(160)	(536)	(160)	0	0	0	0	0
2699	Chetco Library Board	6/30/2021	Proportion	2.5	0.0	299	0	59	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(4,747)	(2,487)	(2,260)	(2,260)	(227)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(344)	(44)	(150)	(44)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	63	0	13	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	20,042	10,498	9,544	9,544	954	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(2,561)	(335)	(1,113)	(335)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(15,341)	0	(3,069)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2023	Proportion	2.1	1.1	(430)	(225)	(205)	(205)	(20)	0	0	0	0
2702	Banks Fire District 13	6/30/2022	Proportion	2.3	0.3	(1,197)	(157)	(520)	(157)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2021	Proportion	2.5	0.0	1,128	0	226	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	2.3	0.3	4,235	553	1,841	553	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2021	Proportion	2.5	0.0	(3,474)	0	(694)	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2023	Proportion	2.1	1.1	(5,972)	(3,128)	(2,844)	(2,844)	(284)	0	0	0	0
2705	Lebanon Fire District	6/30/2022	Proportion	2.3	0.3	(2,822)	(368)	(1,227)	(368)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2021	Proportion	2.5	0.0	3,990	0	798	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2023	Proportion	2.1	1.1	(2,553)	(1,337)	(1,216)	(1,216)	(121)	0	0	0	0
2707	Clatskanie Library	6/30/2022	Proportion	2.3	0.3	124	16	54	16	0	0	0	0	0
2707	Clatskanie Library	6/30/2021	Proportion	2.5	0.0	754	0	150	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2023	Proportion	2.1	1.1	(4,515)	(2,365)	(2,150)	(2,150)	(215)	0	0	0	0
2709	Scappoose Public Library	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2023	Proportion	2.1	1.1	(4,014)	(2,103)	(1,911)	(1,911)	(192)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	2.3	0.3	17,003	2,217	7,393	2,217	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Proportion	2.5	0.0	(14,495)	0	(2,899)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2023	Proportion	2.1	1.1	(12,751)	(6,679)	(6,072)	(6,072)	(607)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	2.3	0.3	13,097	1,709	5,694	1,709	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Proportion	2.5	0.0	(13,086)	0	(2,618)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2023	Proportion	2.1	1.1	1,484	777	707	707	70	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	2.3	0.3	(839)	(109)	(365)	(109)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Proportion	2.5	0.0	329	0	65	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2023	Proportion	2.1	1.1	99,751	52,251	47,500	47,500	4,751	0	0	0	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	2.3	0.3	(77,792)	(10,146)	(33,823)	(10,146)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Proportion	2.5	0.0	38,740	0	7,748	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2023	Proportion	2.1	1.1	(5,629)	(2,949)	(2,680)	(2,680)	(269)	0	0	0	0
2716	Neskowin Water District	6/30/2022	Proportion	2.3	0.3	9	1	4	1	0	0	0	0	0
2716	Neskowin Water District	6/30/2021	Proportion	2.5	0.0	(33)	0	(7)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2023	Proportion	2.1	1.1	1,751	917	834	834	83	0	0	0	0
2717	Ice Fountain Water District	6/30/2022	Proportion	2.3	0.3	(2,496)	(326)	(1,085)	(326)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2021	Proportion	2.5	0.0	2,794	0	558	0	0	0	0	0	0
2718	Curry Library	6/30/2023	Proportion	2.1	1.1	(5,188)	(2,718)	(2,470)	(2,470)	(248)	0	0	0	0
2718	Curry Library	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2023	Proportion	2.1	1.1	(8,396)	(4,398)	(3,998)	(3,998)	(400)	0	0	0	0

Exhibit F

RHIA 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
2721	Klamath Housing Authority	6/30/2022	Proportion	2.3	0.3	(5,250)	(684)	(2,283)	(684)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2021	Proportion	2.5	0.0	756	0	152	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2023	Proportion	2.1	1.1	(16,800)	(8,800)	(8,000)	(8,000)	(800)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2022	Proportion	2.3	0.3	8,620	1,124	3,748	1,124	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Proportion	2.5	0.0	462	0	92	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Proportion	2.1	1.1	949	497	452	452	45	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	2.3	0.3	(1,393)	(181)	(606)	(181)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Proportion	2.5	0.0	(6,272)	0	(1,254)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2023	Proportion	2.1	1.1	(13,892)	(7,277)	(6,615)	(6,615)	(662)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	2.3	0.3	2,448	320	1,064	320	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Proportion	2.5	0.0	2,094	0	418	0	0	0	0	0	0
2728	Baker County Library District	6/30/2023	Proportion	2.1	1.1	(1,571)	(823)	(748)	(748)	(75)	0	0	0	0
2728	Baker County Library District	6/30/2022	Proportion	2.3	0.3	3,532	460	1,536	460	0	0	0	0	0
2728	Baker County Library District	6/30/2021	Proportion	2.5	0.0	(8,726)	0	(1,746)	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2023	Proportion	2.1	1.1	(38,368)	(20,098)	(18,270)	(18,270)	(1,828)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2022	Proportion	2.3	0.3	263	35	114	35	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2021	Proportion	2.5	0.0	43,498	0	8,700	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2023	Proportion	2.1	1.1	(28,905)	(15,141)	(13,764)	(13,764)	(1,377)	0	0	0	0
2731	Canby Utility Board	6/30/2022	Proportion	2.3	0.3	(6,158)	(804)	(2,677)	(804)	0	0	0	0	0
2731	Canby Utility Board	6/30/2021	Proportion	2.5	0.0	8,102	0	1,620	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2023	Proportion	2.1	1.1	(2,247)	(1,177)	(1,070)	(1,070)	(107)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	2.3	0.3	5,413	707	2,353	707	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2021	Proportion	2.5	0.0	(1,998)	0	(400)	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2023	Proportion	2.1	1.1	893	468	425	425	43	0	0	0	0
2734	Seal Rock Water District	6/30/2022	Proportion	2.3	0.3	(239)	(31)	(104)	(31)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2021	Proportion	2.5	0.0	(1,167)	0	(233)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	9,944	5,209	4,735	4,735	474	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(18,486)	(2,412)	(8,037)	(2,412)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	7,681	0	1,537	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Proportion	2.1	1.1	(3,966)	(2,077)	(1,889)	(1,889)	(188)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2023	Proportion	2.1	1.1	(3,480)	(1,823)	(1,657)	(1,657)	(166)	0	0	0	0
2741	Port of Garibaldi	6/30/2022	Proportion	2.3	0.3	6,686	872	2,907	872	0	0	0	0	0
2741	Port of Garibaldi	6/30/2021	Proportion	2.5	0.0	23,050	0	4,610	0	0	0	0	0	0
2742	Amity Fire District	6/30/2023	Proportion	2.1	1.1	(538)	(282)	(256)	(256)	(26)	0	0	0	0
2742	Amity Fire District	6/30/2022	Proportion	2.3	0.3	(2,113)	(275)	(919)	(275)	0	0	0	0	0
2742	Amity Fire District	6/30/2021	Proportion	2.5	0.0	(742)	0	(148)	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.3	268	34	117	34	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.0	4,750	0	950	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2023	Proportion	2.1	1.1	(312,702)	(163,796)	(148,906)	(148,906)	(14,890)	0	0	0	0
2745	Clackamas County Fire District	6/30/2022	Proportion	2.3	0.3	(31,212)	(4,070)	(13,571)	(4,070)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2021	Proportion	2.5	0.0	77,248	0	15,450	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2023	Proportion	2.1	1.1	7,184	3,763	3,421	3,421	342	0	0	0	0
2747	Salem Housing Authority	6/30/2022	Proportion	2.3	0.3	(9,771)	(1,275)	(4,248)	(1,275)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2021	Proportion	2.5	0.0	(1,859)	0	(371)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2023	Proportion	2.1	1.1	23,071	12,085	10,986	10,986	1,099	0	0	0	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	2.3	0.3	39	5	17	5	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Proportion	2.5	0.0	(13,891)	0	(2,779)	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2023	Proportion	2.1	1.1	(33,170)	(17,375)	(15,795)	(15,795)	(1,580)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(7,203)	(3,773)	(3,430)	(3,430)	(343)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	2,314	302	1,006	302	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	2,445	0	489	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2023	Proportion	2.1	1.1	27,645	14,481	13,164	13,164	1,317	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	2.3	0.3	(12,389)	(1,615)	(5,387)	(1,615)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Proportion	2.5	0.0	5,296	0	1,060	0	0	0	0	0	0
2757	City of Stayton	6/30/2023	Proportion	2.1	1.1	12,422	6,507	5,915	5,915	592	0	0	0	0
2757	City of Stayton	6/30/2022	Proportion	2.3	0.3	2,174	284	945	284	0	0	0	0	0
2757	City of Stayton	6/30/2021	Proportion	2.5	0.0	(1,948)	0	(390)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Proportion	2.1	1.1	(7,192)	(3,767)	(3,425)	(3,425)	(342)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	3,442	1,803	1,639	1,639	164	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	1,403	183	610	183	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(1,012)	0	(202)	0	0	0	0	0	0



Exhibit F

RHIA 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
2761	Clackamas River Water	6/30/2023	Proportion	2.1	1.1	23,273	12,191	11,082	11,082	1,109	0	0	0	0
2761	Clackamas River Water	6/30/2022	Proportion	2.3	0.3	(2,324)	(304)	(1,010)	(304)	0	0	0	0	0
2761	Clackamas River Water	6/30/2021	Proportion	2.5	0.0	5,738	0	1,148	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2023	Proportion	2.1	1.1	(8,838)	(4,629)	(4,209)	(4,209)	(420)	0	0	0	0
2763	Junction City Fire Department	6/30/2022	Proportion	2.3	0.3	5,181	675	2,253	675	0	0	0	0	0
2763	Junction City Fire Department	6/30/2021	Proportion	2.5	0.0	(5,553)	0	(1,111)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	2.3	0.3	1,522	198	662	198	0	0	0	0	0
2765	Green Sanitary	6/30/2021	Proportion	2.5	0.0	15,390	0	3,078	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2023	Proportion	2.1	1.1	(6,800)	(3,562)	(3,238)	(3,238)	(324)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	2.3	0.3	8,031	1,047	3,492	1,047	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Proportion	2.5	0.0	701	0	141	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2023	Proportion	2.1	1.1	(1,927)	(1,009)	(918)	(918)	(91)	0	0	0	0
2768	Lake County Library District	6/30/2022	Proportion	2.3	0.3	2,573	335	1,119	335	0	0	0	0	0
2768	Lake County Library District	6/30/2021	Proportion	2.5	0.0	(2,111)	0	(423)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2023	Proportion	2.1	1.1	(7,372)	(3,862)	(3,510)	(3,510)	(352)	0	0	0	0
2771	Harbor Water PUD	6/30/2022	Proportion	2.3	0.3	7,048	920	3,064	920	0	0	0	0	0
2771	Harbor Water PUD	6/30/2021	Proportion	2.5	0.0	(365)	0	(73)	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2023	Proportion	2.1	1.1	(1,832)	(960)	(872)	(872)	(88)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2023	Proportion	2.1	1.1	10,566	5,535	5,031	5,031	504	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2022	Proportion	2.3	0.3	(12,080)	(1,576)	(5,252)	(1,576)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Proportion	2.5	0.0	5,245	0	1,049	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2023	Proportion	2.1	1.1	(6,927)	(3,628)	(3,299)	(3,299)	(329)	0	0	0	0
2774	Oregon Trail Library District	6/30/2022	Proportion	2.3	0.3	(379)	(49)	(165)	(49)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2021	Proportion	2.5	0.0	(102)	0	(20)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2023	Proportion	2.1	1.1	(2,189)	(1,147)	(1,042)	(1,042)	(105)	0	0	0	0
2776	Rainier Cemetery District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2777	City of Newberg	6/30/2023	Proportion	2.1	1.1	(3,606)	(1,889)	(1,717)	(1,717)	(172)	0	0	0	0
2777	City of Newberg	6/30/2022	Proportion	2.3	0.3	(27,486)	(3,586)	(11,950)	(3,586)	0	0	0	0	0
2777	City of Newberg	6/30/2021	Proportion	2.5	0.0	26,429	0	5,285	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2023	Proportion	2.1	1.1	5,276	2,764	2,512	2,512	252	0	0	0	0
2778	Mulino Water District 23	6/30/2022	Proportion	2.3	0.3	(1,746)	(228)	(759)	(228)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2021	Proportion	2.5	0.0	491	0	99	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	4,113	2,154	1,959	1,959	195	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	2,548	332	1,108	332	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(2,568)	0	(514)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Proportion	2.1	1.1	(20,448)	(10,711)	(9,737)	(9,737)	(974)	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	2.3	0.3	8,030	1,048	3,491	1,048	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Proportion	2.5	0.0	(6,586)	0	(1,318)	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2023	Proportion	2.1	1.1	6,330	3,316	3,014	3,014	302	0	0	0	0
2783	Tillamook Fire District	6/30/2022	Proportion	2.3	0.3	1,020	134	443	134	0	0	0	0	0
2783	Tillamook Fire District	6/30/2021	Proportion	2.5	0.0	213	0	43	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2023	Proportion	2.1	1.1	7,895	4,135	3,760	3,760	375	0	0	0	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	2.3	0.3	(2,156)	(282)	(937)	(282)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Proportion	2.5	0.0	(819)	0	(163)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2023	Proportion	2.1	1.1	(6,798)	(3,561)	(3,237)	(3,237)	(324)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	2.3	0.3	4,272	558	1,857	558	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Proportion	2.5	0.0	(2,419)	0	(483)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(6,351)	(3,327)	(3,024)	(3,024)	(303)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	427	55	186	55	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(350)	0	(70)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2023	Proportion	2.1	1.1	1,527	800	727	727	73	0	0	0	0
2788	Port of Hood River	6/30/2022	Proportion	2.3	0.3	(1,809)	(235)	(787)	(235)	0	0	0	0	0
2788	Port of Hood River	6/30/2021	Proportion	2.5	0.0	964	0	192	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2023	Proportion	2.1	1.1	(3,231)	(1,692)	(1,539)	(1,539)	(153)	0	0	0	0
2789	Farmers Irrigation District	6/30/2022	Proportion	2.3	0.3	(3,236)	(422)	(1,407)	(422)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2021	Proportion	2.5	0.0	382	0	76	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2023	Proportion	2.1	1.1	1,582	829	753	753	76	0	0	0	0
2790	Silver Falls Library District	6/30/2022	Proportion	2.3	0.3	(2,941)	(383)	(1,279)	(383)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2021	Proportion	2.5	0.0	1,011	0	203	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Proportion	2.1	1.1	4,273	2,238	2,035	2,035	203	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	2.3	0.3	(6,059)	(791)	(2,634)	(791)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Proportion	2.5	0.0	4,714	0	942	0	0	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Proportion	2.1	1.1	(17,535)	(9,185)	(8,350)	(8,350)	(835)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	2.3	0.3	(8,633)	(1,127)	(3,753)	(1,127)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Proportion	2.5	0.0	(3,265)	0	(653)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	2,602	1,363	1,239	1,239	124	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(2,061)	(269)	(896)	(269)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	899	0	179	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2023	Proportion	2.1	1.1	(4,284)	(2,244)	(2,040)	(2,040)	(204)	0	0	0	0
2797	Vernonia Fire	6/30/2022	Proportion	2.3	0.3	(691)	(91)	(300)	(91)	0	0	0	0	0
2797	Vernonia Fire	6/30/2021	Proportion	2.5	0.0	32	0	6	0	0	0	0	0	0
2798	Fairview Water District	6/30/2023	Proportion	2.1	1.1	(3,323)	(1,741)	(1,582)	(1,582)	(159)	0	0	0	0
2798	Fairview Water District	6/30/2022	Proportion	2.3	0.3	673	87	293	87	0	0	0	0	0
2798	Fairview Water District	6/30/2021	Proportion	2.5	0.0	(552)	0	(110)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2023	Proportion	2.1	1.1	452	237	215	215	22	0	0	0	0
2799	Sublimity Fire District	6/30/2022	Proportion	2.3	0.3	(857)	(111)	(373)	(111)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2021	Proportion	2.5	0.0	2,219	0	443	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(5,756)	(3,015)	(2,741)	(2,741)	(274)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	7,633	995	3,319	995	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	253	0	51	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2023	Proportion	2.1	1.1	(6,210)	(3,253)	(2,957)	(2,957)	(296)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2021	Proportion	2.5	0.0	168	0	34	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	14,058	7,364	6,694	6,694	670	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(19,228)	(2,508)	(8,360)	(2,508)	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(11,210)	(5,872)	(5,338)	(5,338)	(534)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	707	93	307	93	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(3,562)	0	(712)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Proportion	2.1	1.1	(815)	(427)	(388)	(388)	(39)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2023	Proportion	2.1	1.1	(2,332)	(1,222)	(1,110)	(1,110)	(112)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2023	Proportion	2.1	1.1	(106,535)	(55,804)	(50,731)	(50,731)	(5,073)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	2.3	0.3	(6,833)	(891)	(2,971)	(891)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Proportion	2.5	0.0	5,557	0	1,111	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Proportion	2.3	0.3	9,867	1,287	4,290	1,287	0	0	0	0	0
2814	The Job Council	6/30/2021	Proportion	2.5	0.0	(8,092)	0	(1,618)	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2023	Proportion	2.1	1.1	(2,411)	(1,263)	(1,148)	(1,148)	(115)	0	0	0	0
2816	Odell Sanitary District	6/30/2022	Proportion	2.3	0.3	(688)	(90)	(299)	(90)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2021	Proportion	2.5	0.0	(613)	0	(123)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2023	Proportion	2.1	1.1	(5,416)	(2,837)	(2,579)	(2,579)	(258)	0	0	0	0
2817	Wickiup Water District	6/30/2022	Proportion	2.3	0.3	5,819	759	2,530	759	0	0	0	0	0
2817	Wickiup Water District	6/30/2021	Proportion	2.5	0.0	(4,773)	0	(955)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2023	Proportion	2.1	1.1	(1,620)	(849)	(771)	(771)	(78)	0	0	0	0
2818	Netarts Water District	6/30/2022	Proportion	2.3	0.3	(239)	(31)	(104)	(31)	0	0	0	0	0
2818	Netarts Water District	6/30/2021	Proportion	2.5	0.0	150	0	30	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2023	Proportion	2.1	1.1	(6,891)	(3,610)	(3,281)	(3,281)	(329)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	2.3	0.3	1,667	217	725	217	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Proportion	2.5	0.0	(595)	0	(119)	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Proportion	2.1	1.1	(15,650)	(8,198)	(7,452)	(7,452)	(746)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Proportion	2.5	0.0	40	0	8	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Proportion	2.1	1.1	6,407	3,356	3,051	3,051	305	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	2.3	0.3	(2,180)	(284)	(948)	(284)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Proportion	2.5	0.0	(639)	0	(127)	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Proportion	2.1	1.1	11,450	5,998	5,452	5,452	546	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	2.3	0.3	(2,007)	(261)	(873)	(261)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Proportion	2.5	0.0	(6,564)	0	(1,312)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2023	Proportion	2.1	1.1	(5)	(3)	(2)	(2)	(1)	0	0	0	0
2823	Lyons Fire District	6/30/2022	Proportion	2.3	0.3	(1,936)	(252)	(842)	(252)	0	0	0	0	0
2823	Lyons Fire District	6/30/2021	Proportion	2.5	0.0	(659)	0	(131)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2023	Proportion	2.1	1.1	(3,307)	(1,732)	(1,575)	(1,575)	(157)	0	0	0	0
2824	Glide Fire Department	6/30/2022	Proportion	2.3	0.3	(265)	(35)	(115)	(35)	0	0	0	0	0
2824	Glide Fire Department	6/30/2021	Proportion	2.5	0.0	288	0	58	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2023	Proportion	2.1	1.1	(93,369)	(48,908)	(44,461)	(44,461)	(4,447)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	2.3	0.3	69,217	9,029	30,094	9,029	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2021	Proportion	2.5	0.0	49,626	0	9,926	0	0	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2826	Wasco County Soil-Water Conservation District	6/30/2023	Proportion	2.1	1.1	5,582	2,924	2,658	2,658	266	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	2.3	0.3	(756)	(98)	(329)	(98)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Proportion	2.5	0.0	(3,505)	0	(701)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2023	Proportion	2.1	1.1	(6,690)	(3,504)	(3,186)	(3,186)	(318)	0	0	0	0
2828	Deschutes Public Library District	6/30/2022	Proportion	2.3	0.3	(21,666)	(2,826)	(9,420)	(2,826)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2021	Proportion	2.5	0.0	9,800	0	1,960	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(8,422)	(4,412)	(4,010)	(4,010)	(402)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(4,099)	(2,147)	(1,952)	(1,952)	(195)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	1,737	227	755	227	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	123	0	25	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(23,860)	(12,498)	(11,362)	(11,362)	(1,136)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	1,294	678	616	616	62	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	2,720	354	1,183	354	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(5,289)	0	(1,057)	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2023	Proportion	2.1	1.1	(9,578)	(5,017)	(4,561)	(4,561)	(456)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2837	NORCOM	6/30/2023	Proportion	2.1	1.1	(11,320)	(5,930)	(5,390)	(5,390)	(540)	0	0	0	0
2837	NORCOM	6/30/2022	Proportion	2.3	0.3	3,813	497	1,658	497	0	0	0	0	0
2837	NORCOM	6/30/2021	Proportion	2.5	0.0	1,496	0	300	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2023	Proportion	2.1	1.1	(1,149)	(602)	(547)	(547)	(55)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	2.3	0.3	3,769	491	1,639	491	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Proportion	2.5	0.0	(3,058)	0	(612)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2023	Proportion	2.1	1.1	11,052	5,789	5,263	5,263	526	0	0	0	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	2.3	0.3	(3,151)	(411)	(1,370)	(411)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2021	Proportion	2.5	0.0	779	0	155	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(1,463)	(766)	(697)	(697)	(69)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(2,024)	(264)	(880)	(264)	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(284)	0	(56)	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Proportion	2.1	1.1	3,576	1,873	1,703	1,703	170	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.3	(4,092)	(534)	(1,779)	(534)	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.0	1,051	0	211	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2023	Proportion	2.1	1.1	1,101	577	524	524	53	0	0	0	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	2.3	0.3	(34,298)	(4,474)	(14,912)	(4,474)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Proportion	2.5	0.0	20,215	0	4,043	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(7,801)	(4,086)	(3,715)	(3,715)	(371)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	5,305	691	2,307	691	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	723	0	145	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Proportion	2.1	1.1	(13,261)	(6,946)	(6,315)	(6,315)	(631)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	0.3	(17,692)	(2,308)	(7,692)	(2,308)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Proportion	2.5	0.0	(10,178)	0	(2,036)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2023	Proportion	2.1	1.1	(17,849)	(9,349)	(8,500)	(8,500)	(849)	0	0	0	0
2845	Sunrise Water Authority	6/30/2022	Proportion	2.3	0.3	5,781	755	2,513	755	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2021	Proportion	2.5	0.0	(2,214)	0	(442)	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2023	Proportion	2.1	1.1	(9,362)	(4,904)	(4,458)	(4,458)	(446)	0	0	0	0
2846	Jefferson County Library District	6/30/2022	Proportion	2.3	0.3	(183)	(23)	(80)	(23)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2021	Proportion	2.5	0.0	1,495	0	299	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Proportion	2.1	1.1	1,662	871	791	791	80	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	2.3	0.3	(11,354)	(1,480)	(4,937)	(1,480)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Proportion	2.5	0.0	4,667	0	933	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2023	Proportion	2.1	1.1	(8,571)	(4,490)	(4,081)	(4,081)	(409)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2022	Proportion	2.3	0.3	1,914	250	832	250	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2021	Proportion	2.5	0.0	745	0	149	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2023	Proportion	2.1	1.1	(4,559)	(2,388)	(2,171)	(2,171)	(217)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	2.3	0.3	(1,621)	(211)	(705)	(211)	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Proportion	2.5	0.0	(669)	0	(133)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	4,643	2,432	2,211	2,211	221	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	20	2	9	2	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	164	0	32	0	0	0	0	0	0
2855	Harney Hospital	6/30/2023	Proportion	2.1	1.1	(259,326)	(135,837)	(123,489)	(123,489)	(12,348)	0	0	0	0
2855	Harney Hospital	6/30/2022	Proportion	2.3	0.3	163,141	21,279	70,931	21,279	0	0	0	0	0
2855	Harney Hospital	6/30/2021	Proportion	2.5	0.0	(115,641)	0	(23,129)	0	0	0	0	0	0



Exhibit F

RHIA 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	Proportion	2.1	1.1	(248)	(130)	(118)	(118)	(12)	0	0	0	0
2857	Sunriver Service District	6/30/2022	Proportion	2.3	0.3	25,700	3,352	11,174	3,352	0	0	0	0	0
2857	Sunriver Service District	6/30/2021	Proportion	2.5	0.0	(19,243)	0	(3,849)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Proportion	2.1	1.1	(5,349)	(2,802)	(2,547)	(2,547)	(255)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	2.3	0.3	60	8	26	8	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Proportion	2.5	0.0	748	0	150	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2023	Proportion	2.1	1.1	(20,076)	(10,516)	(9,560)	(9,560)	(956)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	2.3	0.3	(12,031)	(1,569)	(5,231)	(1,569)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Proportion	2.5	0.0	2,350	0	470	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2023	Proportion	2.1	1.1	(6,749)	(3,535)	(3,214)	(3,214)	(321)	0	0	0	0
2860	Coos County Airport District	6/30/2022	Proportion	2.3	0.3	(4,459)	(581)	(1,939)	(581)	0	0	0	0	0
2860	Coos County Airport District	6/30/2021	Proportion	2.5	0.0	(223)	0	(45)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2023	Proportion	2.1	1.1	837	438	399	399	39	0	0	0	0
2861	Mt Angel Fire District	6/30/2022	Proportion	2.3	0.3	(628)	(82)	(273)	(82)	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2021	Proportion	2.5	0.0	373	0	75	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Proportion	2.1	1.1	(12,766)	(6,687)	(6,079)	(6,079)	(608)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Proportion	2.1	1.1	(3,361)	(1,761)	(1,600)	(1,600)	(161)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	2.3	0.3	1,561	203	679	203	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Proportion	2.5	0.0	(1,280)	0	(256)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Proportion	2.1	1.1	(10,288)	(5,389)	(4,899)	(4,899)	(490)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	2.3	0.3	(84)	(10)	(37)	(10)	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Proportion	2.5	0.0	(938)	0	(188)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Proportion	2.1	1.1	(14,584)	(7,639)	(6,945)	(6,945)	(694)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2023	Proportion	2.1	1.1	5,211	2,730	2,481	2,481	249	0	0	0	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	2.3	0.3	(2,139)	(279)	(930)	(279)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2021	Proportion	2.5	0.0	554	0	110	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2023	Proportion	2.1	1.1	(402)	(211)	(191)	(191)	(20)	0	0	0	0
2873	Mosier Fire District	6/30/2022	Proportion	2.3	0.3	3,626	472	1,577	472	0	0	0	0	0
2873	Mosier Fire District	6/30/2021	Proportion	2.5	0.0	206	0	42	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Proportion	2.1	1.1	13,874	7,267	6,607	6,607	660	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	2.3	0.3	(1,635)	(213)	(711)	(213)	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Proportion	2.5	0.0	437	0	87	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Proportion	2.1	1.1	(3,906)	(2,046)	(1,860)	(1,860)	(186)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Proportion	2.1	1.1	(51,589)	(27,023)	(24,566)	(24,566)	(2,457)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	2.3	0.3	9,905	1,291	4,307	1,291	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Proportion	2.5	0.0	(11,731)	0	(2,347)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2023	Proportion	2.1	1.1	(2,743)	(1,437)	(1,306)	(1,306)	(131)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	2.3	0.3	(644)	(84)	(280)	(84)	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2021	Proportion	2.5	0.0	(83)	0	(17)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	77,009	10,045	33,482	10,045	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(63,162)	0	(12,632)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2023	Proportion	2.1	1.1	855,353	448,042	407,311	407,311	40,731	0	0	0	0
2880	Oregon Health & Science University	6/30/2022	Proportion	2.3	0.3	1,289,353	168,177	560,588	168,177	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2021	Proportion	2.5	0.0	(945,618)	0	(189,124)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Proportion	2.1	1.1	(2,284)	(1,196)	(1,088)	(1,088)	(108)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	2.3	0.3	1,667	217	725	217	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Proportion	2.5	0.0	(1,367)	0	(273)	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2023	Proportion	2.1	1.1	(9,782)	(5,124)	(4,658)	(4,658)	(466)	0	0	0	0
2883	Lane Fire Authority	6/30/2022	Proportion	2.3	0.3	(26,550)	(3,464)	(11,543)	(3,464)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2021	Proportion	2.5	0.0	9,276	0	1,856	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2023	Proportion	2.1	1.1	(32,959)	(17,264)	(15,695)	(15,695)	(1,569)	0	0	0	0
2884	North Central Public Health District	6/30/2022	Proportion	2.3	0.3	4,451	581	1,935	581	0	0	0	0	0
2884	North Central Public Health District	6/30/2021	Proportion	2.5	0.0	831	0	167	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	1,401	734	667	667	67	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	2.3	0.3	(1,869)	(243)	(813)	(243)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Proportion	2.5	0.0	(594)	0	(118)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2023	Proportion	2.1	1.1	(19,861)	(10,403)	(9,458)	(9,458)	(945)	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2022	Proportion	2.3	0.3	(6,768)	(882)	(2,943)	(882)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2021	Proportion	2.5	0.0	(3,850)	0	(770)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2023	Proportion	2.1	1.1	(33,729)	(17,668)	(16,061)	(16,061)	(1,607)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	2.3	0.3	(992)	(130)	(431)	(130)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Proportion	2.5	0.0	12,470	0	2,494	0	0	0	0	0	0

Exhibit F

RHIA 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
		Recognition	Deferral	Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense
2889	Mid-valley Behavioral Care Network	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2021	Proportion	2.5	0.0	1,603	0	321	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2023	Proportion	2.1	1.1	(1,698)	(889)	(809)	(809)	(80)	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2023	Proportion	2.1	1.1	(3,621)	(1,897)	(1,724)	(1,724)	(173)	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	2.3	0.3	3,215	419	1,398	419	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Proportion	2.5	0.0	373	0	75	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Proportion	2.1	1.1	(3,270)	(1,713)	(1,557)	(1,557)	(156)	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	2.3	0.3	(7,093)	(925)	(3,084)	(925)	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Proportion	2.5	0.0	(449)	0	(91)	0	0	0	0	0	0
2897	Morrow County	6/30/2023	Proportion	2.1	1.1	(11,388)	(5,965)	(5,423)	(5,423)	(542)	0	0	0	0
2898	Adair Rural Fire Protection District	6/30/2023	Proportion	2.1	1.1	(1,955)	(1,024)	(931)	(931)	(93)	0	0	0	0
2899	New Carlton Fire District	6/30/2023	Proportion	2.1	1.1	386	202	184	184	18	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Proportion	2.3	0.3	(2,379)	(311)	(1,034)	(311)	0	0	0	0	0
2900	Clatsop Community College	6/30/2023	Proportion	2.1	1.1	(10,357)	(5,425)	(4,932)	(4,932)	(493)	0	0	0	0
2900	Clatsop Community College	6/30/2022	Proportion	2.3	0.3	(19,658)	(2,564)	(8,547)	(2,564)	0	0	0	0	0
2900	Clatsop Community College	6/30/2021	Proportion	2.5	0.0	(3,912)	0	(782)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2023	Proportion	2.1	1.1	(8,573)	(4,491)	(4,082)	(4,082)	(409)	0	0	0	0
2901	Blue Mountain Community College	6/30/2022	Proportion	2.3	0.3	(854)	(112)	(371)	(112)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2021	Proportion	2.5	0.0	(22,327)	0	(4,465)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2023	Proportion	2.1	1.1	97,251	50,941	46,310	46,310	4,631	0	0	0	0
2902	Treasure Valley Community College	6/30/2022	Proportion	2.3	0.3	(126,439)	(16,493)	(54,973)	(16,493)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2021	Proportion	2.5	0.0	62,082	0	12,416	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2023	Proportion	2.1	1.1	(147,121)	(77,063)	(70,058)	(70,058)	(7,005)	0	0	0	0
2903	Umpqua Community College	6/30/2022	Proportion	2.3	0.3	(3,553)	(463)	(1,545)	(463)	0	0	0	0	0
2903	Umpqua Community College	6/30/2021	Proportion	2.5	0.0	(10,305)	0	(2,061)	0	0	0	0	0	0
2904	Lane Community College	6/30/2023	Proportion	2.1	1.1	649,323	340,122	309,201	309,201	30,921	0	0	0	0
2904	Lane Community College	6/30/2022	Proportion	2.3	0.3	(344,991)	(44,999)	(149,996)	(44,999)	0	0	0	0	0
2904	Lane Community College	6/30/2021	Proportion	2.5	0.0	148,968	0	29,794	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2023	Proportion	2.1	1.1	(196,211)	(102,777)	(93,434)	(93,434)	(9,343)	0	0	0	0
2905	Mt Hood Community College	6/30/2022	Proportion	2.3	0.3	(251,010)	(32,740)	(109,135)	(32,740)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2021	Proportion	2.5	0.0	491,936	0	98,388	0	0	0	0	0	0
2906	Klamath Community College	6/30/2023	Proportion	2.1	1.1	(223,569)	(117,108)	(106,461)	(106,461)	(10,647)	0	0	0	0
2906	Klamath Community College	6/30/2022	Proportion	2.3	0.3	58,011	7,567	25,222	7,567	0	0	0	0	0
2906	Klamath Community College	6/30/2021	Proportion	2.5	0.0	(81,773)	0	(16,355)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2023	Proportion	2.1	1.1	(176,534)	(92,470)	(84,064)	(84,064)	(8,406)	0	0	0	0
2908	Clackamas Community College	6/30/2022	Proportion	2.3	0.3	(87,746)	(11,446)	(38,150)	(11,446)	0	0	0	0	0
2908	Clackamas Community College	6/30/2021	Proportion	2.5	0.0	277,056	0	55,412	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2023	Proportion	2.1	1.1	(98,268)	(51,474)	(46,794)	(46,794)	(4,680)	0	0	0	0
2910	Linn-Benton Community College	6/30/2022	Proportion	2.3	0.3	119,095	15,535	51,780	15,535	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2021	Proportion	2.5	0.0	(168,101)	0	(33,621)	0	0	0	0	0	0
2918	Portland Community College	6/30/2023	Proportion	2.1	1.1	(922,008)	(482,957)	(439,051)	(439,051)	(43,906)	0	0	0	0
2918	Portland Community College	6/30/2022	Proportion	2.3	0.3	288,043	37,571	125,236	37,571	0	0	0	0	0
2918	Portland Community College	6/30/2021	Proportion	2.5	0.0	65,788	0	13,158	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2023	Proportion	2.1	1.1	909,226	476,261	432,965	432,965	43,296	0	0	0	0
2919	Chemeketa Community College	6/30/2022	Proportion	2.3	0.3	(729,492)	(95,152)	(317,170)	(95,152)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2021	Proportion	2.5	0.0	21,990	0	4,398	0	0	0	0	0	0
2922	Rogue Community College	6/30/2023	Proportion	2.1	1.1	21,583	11,305	10,278	10,278	1,027	0	0	0	0
2922	Rogue Community College	6/30/2022	Proportion	2.3	0.3	(70,143)	(9,149)	(30,497)	(9,149)	0	0	0	0	0
2922	Rogue Community College	6/30/2021	Proportion	2.5	0.0	68,712	0	13,742	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2023	Proportion	2.1	1.1	(80,337)	(42,081)	(38,256)	(38,256)	(3,825)	0	0	0	0
2995	Oregon Coast Community College	6/30/2022	Proportion	2.3	0.3	(14,249)	(1,859)	(6,195)	(1,859)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2023	Proportion	2.1	1.1	(66,833)	(35,008)	(31,825)	(31,825)	(3,183)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	2.3	0.3	(30,430)	(3,970)	(13,230)	(3,970)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Proportion	2.5	0.0	11,858	0	2,372	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2023	Proportion	2.1	1.1	(55,133)	(28,879)	(26,254)	(26,254)	(2,625)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	2.3	0.3	23,959	3,125	10,417	3,125	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Proportion	2.5	0.0	4,281	0	857	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2023	Proportion	2.1	1.1	(117,799)	(61,704)	(56,095)	(56,095)	(5,609)	0	0	0	0
2998	Southwestern Community College	6/30/2022	Proportion	2.3	0.3	22,041	2,875	9,583	2,875	0	0	0	0	0
2998	Southwestern Community College	6/30/2021	Proportion	2.5	0.0	11,959	0	2,391	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2023	Proportion	2.1	1.1	(118,743)	(62,199)	(56,544)	(56,544)	(5,655)	0	0	0	0
2999	Central Oregon Community College	6/30/2022	Proportion	2.3	0.3	(137,933)	(17,991)	(59,971)	(17,991)	0	0	0	0	0

Exhibit F

RHIA 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
2999	Central Oregon Community College	6/30/2021	Proportion	2.5	0.0	34,868	0	6,974	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2023	Proportion	2.1	1.1	11,661	6,108	5,553	5,553	555	0	0	0	0
3003	Baker School District 5J	6/30/2022	Proportion	2.3	0.3	(39,780)	(5,188)	(17,296)	(5,188)	0	0	0	0	0
3003	Baker School District 5J	6/30/2021	Proportion	2.5	0.0	(19,211)	0	(3,843)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2023	Proportion	2.1	1.1	1,221	640	581	581	59	0	0	0	0
3008	Huntington School District 16J	6/30/2022	Proportion	2.3	0.3	(7,046)	(920)	(3,063)	(920)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2021	Proportion	2.5	0.0	(3,179)	0	(635)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2023	Proportion	2.1	1.1	5,034	2,637	2,397	2,397	240	0	0	0	0
3016	Burnt River High School	6/30/2022	Proportion	2.3	0.3	(2,341)	(305)	(1,018)	(305)	0	0	0	0	0
3016	Burnt River High School	6/30/2021	Proportion	2.5	0.0	(2,894)	0	(578)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2023	Proportion	2.1	1.1	(23,164)	(12,134)	(11,030)	(11,030)	(1,104)	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	2.3	0.3	2,335	305	1,015	305	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Proportion	2.5	0.0	5,171	0	1,035	0	0	0	0	0	0
3037	Alsea School	6/30/2023	Proportion	2.1	1.1	(54,023)	(28,298)	(25,725)	(25,725)	(2,573)	0	0	0	0
3037	Alsea School	6/30/2022	Proportion	2.3	0.3	(21,354)	(2,786)	(9,284)	(2,786)	0	0	0	0	0
3037	Alsea School	6/30/2021	Proportion	2.5	0.0	7,029	0	1,405	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2023	Proportion	2.1	1.1	(14,396)	(7,541)	(6,855)	(6,855)	(686)	0	0	0	0
3039	Corvallis School District 509J	6/30/2022	Proportion	2.3	0.3	(200,480)	(26,150)	(87,165)	(26,150)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2021	Proportion	2.5	0.0	78,373	0	15,675	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2023	Proportion	2.1	1.1	116,788	61,175	55,613	55,613	5,562	0	0	0	0
3043	Philomath School District 17J	6/30/2022	Proportion	2.3	0.3	(93,101)	(12,143)	(40,479)	(12,143)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2021	Proportion	2.5	0.0	13,643	0	2,729	0	0	0	0	0	0
3075	West Linn School District	6/30/2023	Proportion	2.1	1.1	(160,254)	(83,943)	(76,311)	(76,311)	(7,632)	0	0	0	0
3075	West Linn School District	6/30/2022	Proportion	2.3	0.3	(100,634)	(13,126)	(43,754)	(13,126)	0	0	0	0	0
3075	West Linn School District	6/30/2021	Proportion	2.5	0.0	90,971	0	18,195	0	0	0	0	0	0
3116	Colton School District 53	6/30/2023	Proportion	2.1	1.1	12,932	6,774	6,158	6,158	616	0	0	0	0
3116	Colton School District 53	6/30/2022	Proportion	2.3	0.3	(31,285)	(4,081)	(13,602)	(4,081)	0	0	0	0	0
3116	Colton School District 53	6/30/2021	Proportion	2.5	0.0	(3,692)	0	(738)	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2023	Proportion	2.1	1.1	300,012	157,149	142,863	142,863	14,286	0	0	0	0
3122	Oregon City School District 62	6/30/2022	Proportion	2.3	0.3	(178,808)	(23,322)	(77,743)	(23,322)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2021	Proportion	2.5	0.0	59,962	0	11,992	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2023	Proportion	2.1	1.1	93,161	48,799	44,362	44,362	4,437	0	0	0	0
3160	Gladstone School District 115	6/30/2022	Proportion	2.3	0.3	(98,011)	(12,785)	(42,613)	(12,785)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2021	Proportion	2.5	0.0	59,555	0	11,911	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2023	Proportion	2.1	1.1	68,211	35,730	32,481	32,481	3,249	0	0	0	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	2.3	0.3	(59,248)	(7,728)	(25,760)	(7,728)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2021	Proportion	2.5	0.0	27,142	0	5,428	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2023	Proportion	2.1	1.1	(15,486)	(8,112)	(7,374)	(7,374)	(738)	0	0	0	0
3186	Jewell School District 8	6/30/2022	Proportion	2.3	0.3	(11,213)	(1,463)	(4,875)	(1,463)	0	0	0	0	0
3186	Jewell School District 8	6/30/2021	Proportion	2.5	0.0	4,401	0	881	0	0	0	0	0	0
3187	Seaside Schools	6/30/2023	Proportion	2.1	1.1	(18,271)	(9,571)	(8,700)	(8,700)	(871)	0	0	0	0
3187	Seaside Schools	6/30/2022	Proportion	2.3	0.3	47,777	6,231	20,773	6,231	0	0	0	0	0
3187	Seaside Schools	6/30/2021	Proportion	2.5	0.0	13,549	0	2,709	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2023	Proportion	2.1	1.1	(60,077)	(31,469)	(28,608)	(28,608)	(2,861)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	2.3	0.3	(6,536)	(852)	(2,842)	(852)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Proportion	2.5	0.0	(20,923)	0	(4,185)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2023	Proportion	2.1	1.1	4,517	2,366	2,151	2,151	215	0	0	0	0
3230	Vernonia School District	6/30/2022	Proportion	2.3	0.3	1,429	187	621	187	0	0	0	0	0
3230	Vernonia School District	6/30/2021	Proportion	2.5	0.0	(17,271)	0	(3,455)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2023	Proportion	2.1	1.1	(57,123)	(29,922)	(27,201)	(27,201)	(2,721)	0	0	0	0
3241	Coquille School District 8	6/30/2022	Proportion	2.3	0.3	61,373	8,005	26,684	8,005	0	0	0	0	0
3241	Coquille School District 8	6/30/2021	Proportion	2.5	0.0	(70,806)	0	(14,162)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2023	Proportion	2.1	1.1	(3,310)	(1,734)	(1,576)	(1,576)	(158)	0	0	0	0
3242	Coos Bay School District 9	6/30/2022	Proportion	2.3	0.3	(56,937)	(7,427)	(24,755)	(7,427)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2021	Proportion	2.5	0.0	11,705	0	2,341	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2023	Proportion	2.1	1.1	(340,330)	(178,268)	(162,062)	(162,062)	(16,206)	0	0	0	0
3245	North Bend Public Schools	6/30/2022	Proportion	2.3	0.3	210,890	27,508	91,691	27,508	0	0	0	0	0
3245	North Bend Public Schools	6/30/2021	Proportion	2.5	0.0	(13,023)	0	(2,605)	0	0	0	0	0	0
3252	Powers School District	6/30/2023	Proportion	2.1	1.1	2,021	1,059	962	962	97	0	0	0	0
3252	Powers School District	6/30/2022	Proportion	2.3	0.3	927	121	403	121	0	0	0	0	0
3252	Powers School District	6/30/2021	Proportion	2.5	0.0	149	0	29	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2023	Proportion	2.1	1.1	(16,401)	(8,591)	(7,810)	(7,810)	(781)	0	0	0	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	2.3	0.3	(9,451)	(1,233)	(4,109)	(1,233)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2021	Proportion	2.5	0.0	3,377	0	675	0	0	0	0	0	0
3264	Bandon School District	6/30/2023	Proportion	2.1	1.1	(23,613)	(12,369)	(11,244)	(11,244)	(1,125)	0	0	0	0
3264	Bandon School District	6/30/2022	Proportion	2.3	0.3	(13,078)	(1,706)	(5,686)	(1,706)	0	0	0	0	0
3264	Bandon School District	6/30/2021	Proportion	2.5	0.0	213	0	43	0	0	0	0	0	0
3274	Crook County School District	6/30/2023	Proportion	2.1	1.1	(56,363)	(29,523)	(26,840)	(26,840)	(2,683)	0	0	0	0
3274	Crook County School District	6/30/2022	Proportion	2.3	0.3	(12,912)	(1,684)	(5,614)	(1,684)	0	0	0	0	0
3274	Crook County School District	6/30/2021	Proportion	2.5	0.0	10,431	0	2,087	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Proportion	2.1	1.1	(35,288)	(18,484)	(16,804)	(16,804)	(1,680)	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Proportion	2.3	0.3	(2,326)	(304)	(1,011)	(304)	0	0	0	0	0



Exhibit F

RHIA 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	6/30/2021	Proportion	2.5	0.0	(2,229)	0	(445)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2023	Proportion	2.1	1.1	(35,889)	(18,799)	(17,090)	(17,090)	(1,709)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	2.3	0.3	(12,001)	(1,565)	(5,218)	(1,565)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Proportion	2.5	0.0	11,212	0	2,242	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2023	Proportion	2.1	1.1	36,270	18,999	17,271	17,271	1,728	0	0	0	0
3288	Central Curry School District 1	6/30/2022	Proportion	2.3	0.3	(15,706)	(2,048)	(6,829)	(2,048)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2021	Proportion	2.5	0.0	(20,721)	0	(4,145)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2023	Proportion	2.1	1.1	(65,701)	(34,415)	(31,286)	(31,286)	(3,129)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	2.3	0.3	(340,945)	(44,471)	(148,237)	(44,471)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Proportion	2.5	0.0	53,173	0	10,635	0	0	0	0	0	0
3296	Sisters School District	6/30/2023	Proportion	2.1	1.1	32,877	17,221	15,656	15,656	1,565	0	0	0	0
3296	Sisters School District	6/30/2022	Proportion	2.3	0.3	(55,389)	(7,225)	(24,082)	(7,225)	0	0	0	0	0
3296	Sisters School District	6/30/2021	Proportion	2.5	0.0	(4,740)	0	(948)	0	0	0	0	0	0
3307	Oakland School District	6/30/2023	Proportion	2.1	1.1	(16,281)	(8,528)	(7,753)	(7,753)	(775)	0	0	0	0
3307	Oakland School District	6/30/2022	Proportion	2.3	0.3	(5,623)	(733)	(2,445)	(733)	0	0	0	0	0
3307	Oakland School District	6/30/2021	Proportion	2.5	0.0	(14,398)	0	(2,880)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2023	Proportion	2.1	1.1	158,962	83,266	75,696	75,696	7,570	0	0	0	0
3310	Roseburg Public Schools	6/30/2022	Proportion	2.3	0.3	(76,021)	(9,915)	(33,053)	(9,915)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2021	Proportion	2.5	0.0	(35,776)	0	(7,156)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2023	Proportion	2.1	1.1	(8,493)	(4,449)	(4,044)	(4,044)	(405)	0	0	0	0
3316	Glide School District 12	6/30/2022	Proportion	2.3	0.3	905	119	393	119	0	0	0	0	0
3316	Glide School District 12	6/30/2021	Proportion	2.5	0.0	6,544	0	1,308	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2023	Proportion	2.1	1.1	(10,750)	(5,631)	(5,119)	(5,119)	(512)	0	0	0	0
3318	Days Creek School District 15	6/30/2022	Proportion	2.3	0.3	(2,447)	(319)	(1,064)	(319)	0	0	0	0	0
3318	Days Creek School District 15	6/30/2021	Proportion	2.5	0.0	(1,006)	0	(202)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2023	Proportion	2.1	1.1	(14,526)	(7,609)	(6,917)	(6,917)	(692)	0	0	0	0
3319	South Umpqua School District	6/30/2022	Proportion	2.3	0.3	(31,971)	(4,171)	(13,900)	(4,171)	0	0	0	0	0
3319	South Umpqua School District	6/30/2021	Proportion	2.5	0.0	10,344	0	2,068	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2023	Proportion	2.1	1.1	(17,228)	(9,024)	(8,204)	(8,204)	(820)	0	0	0	0
3320	Camas Valley School District 21	6/30/2022	Proportion	2.3	0.3	650	84	283	84	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2021	Proportion	2.5	0.0	(7,301)	0	(1,461)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2023	Proportion	2.1	1.1	(2,990)	(1,566)	(1,424)	(1,424)	(142)	0	0	0	0
3321	North Douglas School District 22	6/30/2022	Proportion	2.3	0.3	6,162	804	2,679	804	0	0	0	0	0
3321	North Douglas School District 22	6/30/2021	Proportion	2.5	0.0	(3,756)	0	(752)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2023	Proportion	2.1	1.1	(17,161)	(8,989)	(8,172)	(8,172)	(817)	0	0	0	0
3324	Yoncalla School District 32	6/30/2022	Proportion	2.3	0.3	(5,358)	(698)	(2,330)	(698)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2021	Proportion	2.5	0.0	(1,261)	0	(253)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2023	Proportion	2.1	1.1	(15,143)	(7,932)	(7,211)	(7,211)	(721)	0	0	0	0
3325	Elkton School District 34	6/30/2022	Proportion	2.3	0.3	(5,137)	(671)	(2,233)	(671)	0	0	0	0	0
3325	Elkton School District 34	6/30/2021	Proportion	2.5	0.0	(4,902)	0	(980)	0	0	0	0	0	0
3335	Riddle School District	6/30/2023	Proportion	2.1	1.1	27,647	14,482	13,165	13,165	1,317	0	0	0	0
3335	Riddle School District	6/30/2022	Proportion	2.3	0.3	(23,851)	(3,111)	(10,370)	(3,111)	0	0	0	0	0
3335	Riddle School District	6/30/2021	Proportion	2.5	0.0	64,996	0	13,000	0	0	0	0	0	0
3338	Glendale 77	6/30/2023	Proportion	2.1	1.1	(10,812)	(5,663)	(5,149)	(5,149)	(514)	0	0	0	0
3338	Glendale 77	6/30/2022	Proportion	2.3	0.3	1,151	151	500	151	0	0	0	0	0
3338	Glendale 77	6/30/2021	Proportion	2.5	0.0	(9,039)	0	(1,807)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2023	Proportion	2.1	1.1	(11,746)	(6,153)	(5,593)	(5,593)	(560)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2022	Proportion	2.3	0.3	(35,741)	(4,661)	(15,540)	(4,661)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Proportion	2.5	0.0	19,395	0	3,879	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2023	Proportion	2.1	1.1	9,897	5,184	4,713	4,713	471	0	0	0	0
3353	Sutherlin School District 130	6/30/2022	Proportion	2.3	0.3	(31,050)	(4,050)	(13,500)	(4,050)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2021	Proportion	2.5	0.0	(42,511)	0	(8,503)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2023	Proportion	2.1	1.1	18,228	9,548	8,680	8,680	868	0	0	0	0
3361	Arlington Public Schools	6/30/2022	Proportion	2.3	0.3	29,495	3,847	12,824	3,847	0	0	0	0	0
3361	Arlington Public Schools	6/30/2021	Proportion	2.5	0.0	(44,458)	0	(8,892)	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2023	Proportion	2.1	1.1	35,551	18,622	16,929	16,929	1,693	0	0	0	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	2.3	0.3	(16,412)	(2,140)	(7,136)	(2,140)	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2021	Proportion	2.5	0.0	(7,994)	0	(1,598)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2023	Proportion	2.1	1.1	32,050	16,788	15,262	15,262	1,526	0	0	0	0
3370	Prairie City School District 4	6/30/2022	Proportion	2.3	0.3	(29,068)	(3,792)	(12,638)	(3,792)	0	0	0	0	0
3370	Prairie City School District 4	6/30/2021	Proportion	2.5	0.0	(13,003)	0	(2,601)	0	0	0	0	0	0
3372	Monument School District 8	6/30/2023	Proportion	2.1	1.1	12,864	6,738	6,126	6,126	612	0	0	0	0
3372	Monument School District 8	6/30/2022	Proportion	2.3	0.3	(6,677)	(871)	(2,903)	(871)	0	0	0	0	0
3372	Monument School District 8	6/30/2021	Proportion	2.5	0.0	(4,223)	0	(845)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2023	Proportion	2.1	1.1	(9,142)	(4,789)	(4,353)	(4,353)	(436)	0	0	0	0
3375	Dayville School District 16J	6/30/2022	Proportion	2.3	0.3	(3,420)	(446)	(1,487)	(446)	0	0	0	0	0
3375	Dayville School District 16J	6/30/2021	Proportion	2.5	0.0	759	0	151	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2023	Proportion	2.1	1.1	14,401	7,543	6,858	6,858	685	0	0	0	0
3376	Long Creek Schools	6/30/2022	Proportion	2.3	0.3	(8,549)	(1,115)	(3,717)	(1,115)	0	0	0	0	0
3376	Long Creek Schools	6/30/2021	Proportion	2.5	0.0	5,375	0	1,075	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2023	Proportion	2.1	1.1	13,876	7,268	6,608	6,608	660	0	0	0	0
3394	Crane Elementary School	6/30/2022	Proportion	2.3	0.3	(11,608)	(1,514)	(5,047)	(1,514)	0	0	0	0	0

Exhibit F

RHIA 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
3394	Crane Elementary School	6/30/2021	Proportion	2.5	0.0	(5,128)	0	(1,026)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2023	Proportion	2.1	1.1	(1,851)	(970)	(881)	(881)	(89)	0	0	0	0
3395	Pine Creek School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2023	Proportion	2.1	1.1	1,158	607	551	551	56	0	0	0	0
3396	Diamond School District 7	6/30/2022	Proportion	2.3	0.3	314	40	137	40	0	0	0	0	0
3396	Diamond School District 7	6/30/2021	Proportion	2.5	0.0	(421)	0	(85)	0	0	0	0	0	0
3397	Suntex School District	6/30/2023	Proportion	2.1	1.1	(731)	(383)	(348)	(348)	(35)	0	0	0	0
3397	Suntex School District	6/30/2022	Proportion	2.3	0.3	399	53	173	53	0	0	0	0	0
3397	Suntex School District	6/30/2021	Proportion	2.5	0.0	(550)	0	(110)	0	0	0	0	0	0
3398	Drewsey School	6/30/2023	Proportion	2.1	1.1	(5,347)	(2,801)	(2,546)	(2,546)	(255)	0	0	0	0
3398	Drewsey School	6/30/2022	Proportion	2.3	0.3	34	4	15	4	0	0	0	0	0
3398	Drewsey School	6/30/2021	Proportion	2.5	0.0	(28)	0	(6)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2023	Proportion	2.1	1.1	3,906	2,046	1,860	1,860	186	0	0	0	0
3399	Frenchglen School District	6/30/2022	Proportion	2.3	0.3	(902)	(118)	(392)	(118)	0	0	0	0	0
3399	Frenchglen School District	6/30/2021	Proportion	2.5	0.0	(1,505)	0	(301)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2023	Proportion	2.1	1.1	(4,308)	(2,257)	(2,051)	(2,051)	(206)	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2023	Proportion	2.1	1.1	17,732	9,288	8,444	8,444	844	0	0	0	0
3407	Crane Union High School	6/30/2022	Proportion	2.3	0.3	(13,364)	(1,744)	(5,810)	(1,744)	0	0	0	0	0
3407	Crane Union High School	6/30/2021	Proportion	2.5	0.0	(6,926)	0	(1,386)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2023	Proportion	2.1	1.1	88,164	46,181	41,983	41,983	4,198	0	0	0	0
3409	Hood River County School District	6/30/2022	Proportion	2.3	0.3	(69,080)	(9,010)	(30,035)	(9,010)	0	0	0	0	0
3409	Hood River County School District	6/30/2021	Proportion	2.5	0.0	11,521	0	2,305	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2023	Proportion	2.1	1.1	(39,129)	(20,496)	(18,633)	(18,633)	(1,863)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	2.3	0.3	22,126	2,886	9,620	2,886	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Proportion	2.5	0.0	(70,144)	0	(14,028)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2023	Proportion	2.1	1.1	(122,476)	(64,154)	(58,322)	(58,322)	(5,832)	0	0	0	0
3415	Ashland Public Schools	6/30/2022	Proportion	2.3	0.3	(32,256)	(4,208)	(14,024)	(4,208)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2021	Proportion	2.5	0.0	(8,477)	0	(1,695)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2023	Proportion	2.1	1.1	(28,544)	(14,952)	(13,592)	(13,592)	(1,360)	0	0	0	0
3416	Central Point School District 6	6/30/2022	Proportion	2.3	0.3	(26,900)	(3,508)	(11,696)	(3,508)	0	0	0	0	0
3416	Central Point School District 6	6/30/2021	Proportion	2.5	0.0	28,143	0	5,629	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2023	Proportion	2.1	1.1	313,898	164,423	149,475	149,475	14,948	0	0	0	0
3417	Eagle Point School District 9	6/30/2022	Proportion	2.3	0.3	(357,330)	(46,608)	(155,361)	(46,608)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2021	Proportion	2.5	0.0	(46,404)	0	(9,280)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2023	Proportion	2.1	1.1	(21,797)	(11,417)	(10,380)	(10,380)	(1,037)	0	0	0	0
3424	Rogue River School District	6/30/2022	Proportion	2.3	0.3	(2,819)	(367)	(1,226)	(367)	0	0	0	0	0
3424	Rogue River School District	6/30/2021	Proportion	2.5	0.0	9,685	0	1,937	0	0	0	0	0	0
3432	Prospect School District	6/30/2023	Proportion	2.1	1.1	530	278	252	252	26	0	0	0	0
3432	Prospect School District	6/30/2022	Proportion	2.3	0.3	(6,711)	(875)	(2,918)	(875)	0	0	0	0	0
3432	Prospect School District	6/30/2021	Proportion	2.5	0.0	4,810	0	962	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2023	Proportion	2.1	1.1	9,285	4,864	4,421	4,421	443	0	0	0	0
3439	Butte Falls School District	6/30/2022	Proportion	2.3	0.3	(8,083)	(1,055)	(3,514)	(1,055)	0	0	0	0	0
3439	Butte Falls School District	6/30/2021	Proportion	2.5	0.0	(2,628)	0	(526)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2023	Proportion	2.1	1.1	(5,057)	(2,649)	(2,408)	(2,408)	(241)	0	0	0	0
3440	Pinehurst School	6/30/2022	Proportion	2.3	0.3	98	12	43	12	0	0	0	0	0
3440	Pinehurst School	6/30/2021	Proportion	2.5	0.0	(472)	0	(94)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2023	Proportion	2.1	1.1	8,474	4,439	4,035	4,035	404	0	0	0	0
3445	Culver School District 4	6/30/2022	Proportion	2.3	0.3	97,704	12,744	42,480	12,744	0	0	0	0	0
3445	Culver School District 4	6/30/2021	Proportion	2.5	0.0	(101,322)	0	(20,264)	0	0	0	0	0	0
3446	Ashwood School	6/30/2023	Proportion	2.1	1.1	4,321	2,263	2,058	2,058	205	0	0	0	0
3446	Ashwood School	6/30/2022	Proportion	2.3	0.3	(4,392)	(572)	(1,910)	(572)	0	0	0	0	0
3446	Ashwood School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
3447	Madras School District	6/30/2023	Proportion	2.1	1.1	(66,378)	(34,769)	(31,609)	(31,609)	(3,160)	0	0	0	0
3447	Madras School District	6/30/2022	Proportion	2.3	0.3	(91,800)	(11,974)	(39,913)	(11,974)	0	0	0	0	0
3447	Madras School District	6/30/2021	Proportion	2.5	0.0	(27,851)	0	(5,571)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2023	Proportion	2.1	1.1	(10,627)	(5,567)	(5,060)	(5,060)	(507)	0	0	0	0
3451	Black Butte School District	6/30/2022	Proportion	2.3	0.3	1,051	137	457	137	0	0	0	0	0
3451	Black Butte School District	6/30/2021	Proportion	2.5	0.0	(862)	0	(172)	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2023	Proportion	2.1	1.1	286,794	150,225	136,569	136,569	13,656	0	0	0	0
3454	Grants Pass School District	6/30/2022	Proportion	2.3	0.3	(250,160)	(32,630)	(108,765)	(32,630)	0	0	0	0	0
3454	Grants Pass School District	6/30/2021	Proportion	2.5	0.0	89,431	0	17,887	0	0	0	0	0	0
3456	Klamath County School District	6/30/2023	Proportion	2.1	1.1	(226,987)	(118,898)	(108,089)	(108,089)	(10,809)	0	0	0	0
3456	Klamath County School District	6/30/2022	Proportion	2.3	0.3	209,483	27,323	91,080	27,323	0	0	0	0	0
3456	Klamath County School District	6/30/2021	Proportion	2.5	0.0	1,061,680	0	212,336	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2023	Proportion	2.1	1.1	77,279	40,479	36,800	36,800	3,679	0	0	0	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	2.3	0.3	(62,359)	(8,133)	(27,113)	(8,133)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Proportion	2.5	0.0	4,285	0	857	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2023	Proportion	2.1	1.1	(7,553)	(3,956)	(3,597)	(3,597)	(359)	0	0	0	0
3461	Lake County School District 7	6/30/2022	Proportion	2.3	0.3	(15,560)	(2,030)	(6,765)	(2,030)	0	0	0	0	0

Exhibit F

RHIA 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
3461	Lake County School District 7	6/30/2021	Proportion	2.5	0.0	2,380	0	476	0	0	0	0	0	0
3462	Paisley School District	6/30/2023	Proportion	2.1	1.1	(7,594)	(3,978)	(3,616)	(3,616)	(362)	0	0	0	0
3462	Paisley School District	6/30/2022	Proportion	2.3	0.3	(4,032)	(526)	(1,753)	(526)	0	0	0	0	0
3462	Paisley School District	6/30/2021	Proportion	2.5	0.0	(4,544)	0	(908)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2023	Proportion	2.1	1.1	13,107	6,866	6,241	6,241	625	0	0	0	0
3463	North Lake School District 14	6/30/2022	Proportion	2.3	0.3	(13,804)	(1,800)	(6,002)	(1,800)	0	0	0	0	0
3463	North Lake School District 14	6/30/2021	Proportion	2.5	0.0	7,532	0	1,506	0	0	0	0	0	0
3464	Plush School District	6/30/2023	Proportion	2.1	1.1	5,128	2,686	2,442	2,442	244	0	0	0	0
3464	Plush School District	6/30/2022	Proportion	2.3	0.3	(2,785)	(363)	(1,211)	(363)	0	0	0	0	0
3464	Plush School District	6/30/2021	Proportion	2.5	0.0	1,378	0	276	0	0	0	0	0	0
3465	Adel School District 21	6/30/2023	Proportion	2.1	1.1	4,527	2,371	2,156	2,156	215	0	0	0	0
3465	Adel School District 21	6/30/2022	Proportion	2.3	0.3	(1,892)	(246)	(823)	(246)	0	0	0	0	0
3465	Adel School District 21	6/30/2021	Proportion	2.5	0.0	(646)	0	(130)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2023	Proportion	2.1	1.1	(39,144)	(20,504)	(18,640)	(18,640)	(1,864)	0	0	0	0
3470	Pleasant Hill School District	6/30/2022	Proportion	2.3	0.3	(26,942)	(3,514)	(11,714)	(3,514)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2021	Proportion	2.5	0.0	10,602	0	2,120	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2023	Proportion	2.1	1.1	(26,388)	(13,822)	(12,566)	(12,566)	(1,256)	0	0	0	0
3473	Eugene School District 4J	6/30/2022	Proportion	2.3	0.3	(411,249)	(53,641)	(178,804)	(53,641)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2021	Proportion	2.5	0.0	3,771	0	755	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2023	Proportion	2.1	1.1	133,669	70,017	63,652	63,652	6,365	0	0	0	0
3487	Springfield School District 19	6/30/2022	Proportion	2.3	0.3	(191,928)	(25,034)	(83,447)	(25,034)	0	0	0	0	0
3487	Springfield School District 19	6/30/2021	Proportion	2.5	0.0	213,324	0	42,664	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2023	Proportion	2.1	1.1	20,351	10,660	9,691	9,691	969	0	0	0	0
3494	Fern Ridge School District	6/30/2022	Proportion	2.3	0.3	1,887	247	820	247	0	0	0	0	0
3494	Fern Ridge School District	6/30/2021	Proportion	2.5	0.0	(12,502)	0	(2,500)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2023	Proportion	2.1	1.1	(19,423)	(10,174)	(9,249)	(9,249)	(925)	0	0	0	0
3498	Mapleton School District	6/30/2022	Proportion	2.3	0.3	6,252	816	2,718	816	0	0	0	0	0
3498	Mapleton School District	6/30/2021	Proportion	2.5	0.0	12,298	0	2,460	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2023	Proportion	2.1	1.1	41,184	21,573	19,611	19,611	1,962	0	0	0	0
3502	Creswell School District 40	6/30/2022	Proportion	2.3	0.3	(19,339)	(2,523)	(8,408)	(2,523)	0	0	0	0	0
3502	Creswell School District 40	6/30/2021	Proportion	2.5	0.0	5,876	0	1,176	0	0	0	0	0	0
3506	South Lane School District	6/30/2023	Proportion	2.1	1.1	(187,876)	(98,411)	(89,465)	(89,465)	(8,946)	0	0	0	0
3506	South Lane School District	6/30/2022	Proportion	2.3	0.3	3,808	496	1,656	496	0	0	0	0	0
3506	South Lane School District	6/30/2021	Proportion	2.5	0.0	4,920	0	984	0	0	0	0	0	0
3510	Bethel School District	6/30/2023	Proportion	2.1	1.1	(223,303)	(116,968)	(106,335)	(106,335)	(10,633)	0	0	0	0
3510	Bethel School District	6/30/2022	Proportion	2.3	0.3	34,033	4,439	14,797	4,439	0	0	0	0	0
3510	Bethel School District	6/30/2021	Proportion	2.5	0.0	(159,321)	0	(31,865)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Proportion	2.1	1.1	(20,810)	(10,900)	(9,910)	(9,910)	(990)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	2.3	0.3	(11,504)	(1,500)	(5,002)	(1,500)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Proportion	2.5	0.0	11,818	0	2,364	0	0	0	0	0	0
3519	McKenzie School District	6/30/2023	Proportion	2.1	1.1	(42,774)	(22,405)	(20,369)	(20,369)	(2,036)	0	0	0	0
3519	McKenzie School District	6/30/2022	Proportion	2.3	0.3	3,931	513	1,709	513	0	0	0	0	0
3519	McKenzie School District	6/30/2021	Proportion	2.5	0.0	11,997	0	2,399	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2023	Proportion	2.1	1.1	4,043	2,118	1,925	1,925	193	0	0	0	0
3520	Junction City School District 69	6/30/2022	Proportion	2.3	0.3	(27,196)	(3,548)	(11,824)	(3,548)	0	0	0	0	0
3520	Junction City School District 69	6/30/2021	Proportion	2.5	0.0	1,344	0	268	0	0	0	0	0	0
3522	Lowell School District	6/30/2023	Proportion	2.1	1.1	(53,373)	(27,957)	(25,416)	(25,416)	(2,541)	0	0	0	0
3522	Lowell School District	6/30/2022	Proportion	2.3	0.3	6,652	868	2,892	868	0	0	0	0	0
3522	Lowell School District	6/30/2021	Proportion	2.5	0.0	(17,559)	0	(3,511)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2023	Proportion	2.1	1.1	(11,701)	(6,129)	(5,572)	(5,572)	(557)	0	0	0	0
3524	Oakridge School District	6/30/2022	Proportion	2.3	0.3	13,565	1,769	5,898	1,769	0	0	0	0	0
3524	Oakridge School District	6/30/2021	Proportion	2.5	0.0	4,350	0	870	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2023	Proportion	2.1	1.1	(16,634)	(8,713)	(7,921)	(7,921)	(792)	0	0	0	0
3527	Marcola School District 79	6/30/2022	Proportion	2.3	0.3	(8,020)	(1,046)	(3,487)	(1,046)	0	0	0	0	0
3527	Marcola School District 79	6/30/2021	Proportion	2.5	0.0	3,394	0	678	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2023	Proportion	2.1	1.1	76,627	40,138	36,489	36,489	3,649	0	0	0	0
3533	Triangle Lake Schools	6/30/2022	Proportion	2.3	0.3	(81,091)	(10,577)	(35,257)	(10,577)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2021	Proportion	2.5	0.0	(3,846)	0	(770)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2023	Proportion	2.1	1.1	(20,236)	(10,600)	(9,636)	(9,636)	(964)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	2.3	0.3	(49,393)	(6,443)	(21,475)	(6,443)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Proportion	2.5	0.0	(1,653)	0	(331)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2023	Proportion	2.1	1.1	(320,415)	(167,836)	(152,579)	(152,579)	(15,257)	0	0	0	0
3579	Lincoln County School District	6/30/2022	Proportion	2.3	0.3	(15,049)	(1,963)	(6,543)	(1,963)	0	0	0	0	0
3579	Lincoln County School District	6/30/2021	Proportion	2.5	0.0	41,769	0	8,353	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2023	Proportion	2.1	1.1	(6,959)	(3,645)	(3,314)	(3,314)	(331)	0	0	0	0
3615	Central Linn School District 552C	6/30/2022	Proportion	2.3	0.3	(40,358)	(5,264)	(17,547)	(5,264)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2021	Proportion	2.5	0.0	30,550	0	6,110	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2023	Proportion	2.1	1.1	(63,502)	(33,263)	(30,239)	(30,239)	(3,024)	0	0	0	0
3618	Sweet Home School District 55	6/30/2022	Proportion	2.3	0.3	(2,880)	(376)	(1,252)	(376)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2021	Proportion	2.5	0.0	26,727	0	5,345	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2023	Proportion	2.1	1.1	(27,649)	(14,483)	(13,166)	(13,166)	(1,317)	0	0	0	0
3647	Scio School District 95C	6/30/2022	Proportion	2.3	0.3	6,735	879	2,928	879	0	0	0	0	0



Exhibit F

RHIA 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
3647	Scio School District 95C	6/30/2021	Proportion	2.5	0.0	(12,504)	0	(2,500)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2023	Proportion	2.1	1.1	(23,314)	(12,212)	(11,102)	(11,102)	(1,110)	0	0	0	0
3665	Santiam Canyon School District	6/30/2022	Proportion	2.3	0.3	(6,565)	(857)	(2,854)	(857)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2021	Proportion	2.5	0.0	5,935	0	1,187	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2023	Proportion	2.1	1.1	(78,767)	(41,259)	(37,508)	(37,508)	(3,751)	0	0	0	0
3684	Ontario School District 8C	6/30/2022	Proportion	2.3	0.3	(7,730)	(1,008)	(3,361)	(1,008)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2021	Proportion	2.5	0.0	(99,337)	0	(19,867)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2023	Proportion	2.1	1.1	(1,602)	(839)	(763)	(763)	(76)	0	0	0	0
3687	Juntura Grade School	6/30/2022	Proportion	2.3	0.3	8	2	3	2	0	0	0	0	0
3687	Juntura Grade School	6/30/2021	Proportion	2.5	0.0	(6)	0	(2)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2023	Proportion	2.1	1.1	(12,189)	(6,385)	(5,804)	(5,804)	(581)	0	0	0	0
3694	Nyssa School District 26	6/30/2022	Proportion	2.3	0.3	(44,513)	(5,807)	(19,353)	(5,807)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2021	Proportion	2.5	0.0	(1,267)	0	(253)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2023	Proportion	2.1	1.1	19,804	10,374	9,430	9,430	944	0	0	0	0
3696	Annex Elementary School	6/30/2022	Proportion	2.3	0.3	(13,379)	(1,745)	(5,817)	(1,745)	0	0	0	0	0
3696	Annex Elementary School	6/30/2021	Proportion	2.5	0.0	(1,062)	0	(212)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2023	Proportion	2.1	1.1	20,268	10,617	9,651	9,651	966	0	0	0	0
3707	Adrian School District 61	6/30/2022	Proportion	2.3	0.3	1,774	232	771	232	0	0	0	0	0
3707	Adrian School District 61	6/30/2021	Proportion	2.5	0.0	(4,383)	0	(877)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2023	Proportion	2.1	1.1	18,134	9,499	8,635	8,635	864	0	0	0	0
3709	Harper School District 66	6/30/2022	Proportion	2.3	0.3	(25,317)	(3,303)	(11,007)	(3,303)	0	0	0	0	0
3709	Harper School District 66	6/30/2021	Proportion	2.5	0.0	6,123	0	1,225	0	0	0	0	0	0
3712	W W Jones School	6/30/2023	Proportion	2.1	1.1	(4,130)	(2,163)	(1,967)	(1,967)	(196)	0	0	0	0
3712	W W Jones School	6/30/2022	Proportion	2.3	0.3	449	59	195	59	0	0	0	0	0
3712	W W Jones School	6/30/2021	Proportion	2.5	0.0	(368)	0	(74)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2023	Proportion	2.1	1.1	(41,293)	(21,630)	(19,663)	(19,663)	(1,967)	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2022	Proportion	2.3	0.3	22,572	2,944	9,814	2,944	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2021	Proportion	2.5	0.0	(1,878)	0	(376)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2023	Proportion	2.1	1.1	57,027	29,871	27,156	27,156	2,715	0	0	0	0
3730	North Marion School District 15	6/30/2022	Proportion	2.3	0.3	24,157	3,151	10,503	3,151	0	0	0	0	0
3730	North Marion School District 15	6/30/2021	Proportion	2.5	0.0	14,037	0	2,807	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2023	Proportion	2.1	1.1	(643,300)	(336,967)	(306,333)	(306,333)	(30,634)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	2.3	0.3	(1,010,727)	(131,833)	(439,447)	(131,833)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Proportion	2.5	0.0	(29,279)	0	(5,855)	0	0	0	0	0	0
3750	St Paul School District	6/30/2023	Proportion	2.1	1.1	(3,105)	(1,626)	(1,479)	(1,479)	(147)	0	0	0	0
3750	St Paul School District	6/30/2022	Proportion	2.3	0.3	(5,817)	(759)	(2,529)	(759)	0	0	0	0	0
3750	St Paul School District	6/30/2021	Proportion	2.5	0.0	(4,466)	0	(894)	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2023	Proportion	2.1	1.1	29,823	15,622	14,201	14,201	1,421	0	0	0	0
3780	Mt Angel School District 91	6/30/2022	Proportion	2.3	0.3	(18,498)	(2,412)	(8,043)	(2,412)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2021	Proportion	2.5	0.0	7,871	0	1,575	0	0	0	0	0	0
3786	Woodburn School District	6/30/2023	Proportion	2.1	1.1	157,999	82,761	75,238	75,238	7,523	0	0	0	0
3786	Woodburn School District	6/30/2022	Proportion	2.3	0.3	(193,565)	(25,247)	(84,159)	(25,247)	0	0	0	0	0
3786	Woodburn School District	6/30/2021	Proportion	2.5	0.0	(43,013)	0	(8,603)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2023	Proportion	2.1	1.1	95,098	49,813	45,285	45,285	4,528	0	0	0	0
3809	Morrow County Schools	6/30/2022	Proportion	2.3	0.3	(83,774)	(10,928)	(36,423)	(10,928)	0	0	0	0	0
3809	Morrow County Schools	6/30/2021	Proportion	2.5	0.0	(46,521)	0	(9,305)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2023	Proportion	2.1	1.1	(1,280,832)	(670,912)	(609,920)	(609,920)	(60,992)	0	0	0	0
3818	Portland Public Schools	6/30/2022	Proportion	2.3	0.3	6,749,563	880,377	2,934,593	880,377	0	0	0	0	0
3818	Portland Public Schools	6/30/2021	Proportion	2.5	0.0	(6,201,548)	0	(1,240,310)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2023	Proportion	2.1	1.1	(13,284)	(6,958)	(6,326)	(6,326)	(632)	0	0	0	0
3820	Parkrose School District	6/30/2022	Proportion	2.3	0.3	(182,497)	(23,803)	(79,347)	(23,803)	0	0	0	0	0
3820	Parkrose School District	6/30/2021	Proportion	2.5	0.0	42,818	0	8,564	0	0	0	0	0	0
3824	Reynolds School District	6/30/2023	Proportion	2.1	1.1	367,823	192,669	175,154	175,154	17,515	0	0	0	0
3824	Reynolds School District	6/30/2022	Proportion	2.3	0.3	(773,741)	(100,923)	(336,409)	(100,923)	0	0	0	0	0
3824	Reynolds School District	6/30/2021	Proportion	2.5	0.0	236,157	0	47,231	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2023	Proportion	2.1	1.1	(96,456)	(50,525)	(45,931)	(45,931)	(4,594)	0	0	0	0
3842	Corbett School District 39	6/30/2022	Proportion	2.3	0.3	(9,667)	(1,261)	(4,203)	(1,261)	0	0	0	0	0
3842	Corbett School District 39	6/30/2021	Proportion	2.5	0.0	6,988	0	1,398	0	0	0	0	0	0
3843	David Douglas School District	6/30/2023	Proportion	2.1	1.1	236,221	123,735	112,486	112,486	11,249	0	0	0	0
3843	David Douglas School District	6/30/2022	Proportion	2.3	0.3	(329,352)	(42,958)	(143,197)	(42,958)	0	0	0	0	0
3843	David Douglas School District	6/30/2021	Proportion	2.5	0.0	124,443	0	24,889	0	0	0	0	0	0
3847	Riverdale School	6/30/2023	Proportion	2.1	1.1	11,125	5,827	5,298	5,298	529	0	0	0	0
3847	Riverdale School	6/30/2022	Proportion	2.3	0.3	(16,744)	(2,184)	(7,280)	(2,184)	0	0	0	0	0
3847	Riverdale School	6/30/2021	Proportion	2.5	0.0	46,515	0	9,303	0	0	0	0	0	0
3850	Dallas School District	6/30/2023	Proportion	2.1	1.1	(1,346)	(705)	(641)	(641)	(64)	0	0	0	0
3850	Dallas School District	6/30/2022	Proportion	2.3	0.3	(7,504)	(978)	(3,263)	(978)	0	0	0	0	0
3850	Dallas School District	6/30/2021	Proportion	2.5	0.0	(3,627)	0	(725)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2023	Proportion	2.1	1.1	(33,150)	(17,364)	(15,786)	(15,786)	(1,578)	0	0	0	0
3859	Central School District 13J	6/30/2022	Proportion	2.3	0.3	(109,903)	(14,335)	(47,784)	(14,335)	0	0	0	0	0
3859	Central School District 13J	6/30/2021	Proportion	2.5	0.0	58,219	0	11,643	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2023	Proportion	2.1	1.1	(4,231)	(2,216)	(2,015)	(2,015)	(201)	0	0	0	0
3865	Perrydale School District 21	6/30/2022	Proportion	2.3	0.3	1,138	148	495	148	0	0	0	0	0

Exhibit F

RHIA 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
3865	Perrydale School District 21	6/30/2021	Proportion	2.5	0.0	(5,436)	0	(1,088)	0	0	0	0	0	0
3887	Falls City School District	6/30/2023	Proportion	2.1	1.1	(14,924)	(7,817)	(7,107)	(7,107)	(710)	0	0	0	0
3887	Falls City School District	6/30/2022	Proportion	2.3	0.3	(3,668)	(478)	(1,595)	(478)	0	0	0	0	0
3887	Falls City School District	6/30/2021	Proportion	2.5	0.0	(11,328)	0	(2,266)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2023	Proportion	2.1	1.1	(141,536)	(74,138)	(67,398)	(67,398)	(6,740)	0	0	0	0
3902	Tillamook Public Schools	6/30/2022	Proportion	2.3	0.3	197	25	86	25	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2021	Proportion	2.5	0.0	(17,833)	0	(3,567)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2023	Proportion	2.1	1.1	56,798	29,751	27,047	27,047	2,704	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	2.3	0.3	(26,988)	(3,520)	(11,734)	(3,520)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Proportion	2.5	0.0	3,248	0	650	0	0	0	0	0	0
3927	Echo School District	6/30/2023	Proportion	2.1	1.1	(13,011)	(6,815)	(6,196)	(6,196)	(619)	0	0	0	0
3927	Echo School District	6/30/2022	Proportion	2.3	0.3	3,707	28,413	12,353	3,707	0	0	0	0	0
3927	Echo School District	6/30/2021	Proportion	2.5	0.0	(31,467)	0	(6,293)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2023	Proportion	2.1	1.1	(73,388)	(38,441)	(34,947)	(34,947)	(3,494)	0	0	0	0
3928	Umatilla School District 6R	6/30/2022	Proportion	2.3	0.3	17,749	2,315	7,717	2,315	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2021	Proportion	2.5	0.0	(20,727)	0	(4,145)	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2023	Proportion	2.1	1.1	239,106	125,246	113,860	113,860	11,386	0	0	0	0
3931	Pendleton School District 16R	6/30/2022	Proportion	2.3	0.3	(40,404)	(5,270)	(17,567)	(5,270)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2021	Proportion	2.5	0.0	(93,207)	0	(18,641)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2023	Proportion	2.1	1.1	37,609	19,700	17,909	17,909	1,791	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Proportion	2.3	0.3	15,415	2,011	6,702	2,011	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Proportion	2.5	0.0	(40,835)	0	(8,167)	0	0	0	0	0	0
3942	Stanfield School District	6/30/2023	Proportion	2.1	1.1	(15,993)	(8,377)	(7,616)	(7,616)	(761)	0	0	0	0
3942	Stanfield School District	6/30/2022	Proportion	2.3	0.3	(11,475)	(1,497)	(4,989)	(1,497)	0	0	0	0	0
3942	Stanfield School District	6/30/2021	Proportion	2.5	0.0	(6,253)	0	(1,251)	0	0	0	0	0	0
3944	Ukiah School	6/30/2023	Proportion	2.1	1.1	15,025	7,870	7,155	7,155	715	0	0	0	0
3944	Ukiah School	6/30/2022	Proportion	2.3	0.3	(4,565)	(595)	(1,985)	(595)	0	0	0	0	0
3944	Ukiah School	6/30/2021	Proportion	2.5	0.0	4,817	0	963	0	0	0	0	0	0
3957	Helix School District	6/30/2023	Proportion	2.1	1.1	18,735	9,814	8,921	8,921	893	0	0	0	0
3957	Helix School District	6/30/2022	Proportion	2.3	0.3	(24,083)	(3,141)	(10,471)	(3,141)	0	0	0	0	0
3957	Helix School District	6/30/2021	Proportion	2.5	0.0	1,195	0	239	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2023	Proportion	2.1	1.1	(5,466)	(2,863)	(2,603)	(2,603)	(260)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	2.3	0.3	(9,327)	(1,217)	(4,055)	(1,217)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Proportion	2.5	0.0	6,091	0	1,219	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2023	Proportion	2.1	1.1	(63,347)	(33,182)	(30,165)	(30,165)	(3,017)	0	0	0	0
3965	La Grande Public Schools	6/30/2022	Proportion	2.3	0.3	(33,967)	(4,431)	(14,768)	(4,431)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2021	Proportion	2.5	0.0	94,953	0	18,991	0	0	0	0	0	0
3966	Union County School District	6/30/2023	Proportion	2.1	1.1	43,949	23,021	20,928	20,928	2,093	0	0	0	0
3966	Union County School District	6/30/2022	Proportion	2.3	0.3	(34,943)	(4,557)	(15,193)	(4,557)	0	0	0	0	0
3966	Union County School District	6/30/2021	Proportion	2.5	0.0	10,982	0	2,196	0	0	0	0	0	0
3967	North Powder School District	6/30/2023	Proportion	2.1	1.1	20,712	10,849	9,863	9,863	986	0	0	0	0
3967	North Powder School District	6/30/2022	Proportion	2.3	0.3	(1,038)	(136)	(451)	(136)	0	0	0	0	0
3967	North Powder School District	6/30/2021	Proportion	2.5	0.0	(6,143)	0	(1,229)	0	0	0	0	0	0
3969	Imbler School District	6/30/2023	Proportion	2.1	1.1	20,461	10,718	9,743	9,743	975	0	0	0	0
3969	Imbler School District	6/30/2022	Proportion	2.3	0.3	12,308	1,606	5,351	1,606	0	0	0	0	0
3969	Imbler School District	6/30/2021	Proportion	2.5	0.0	(22,607)	0	(4,521)	0	0	0	0	0	0
3970	Cove School District	6/30/2023	Proportion	2.1	1.1	(12,975)	(6,796)	(6,179)	(6,179)	(617)	0	0	0	0
3970	Cove School District	6/30/2022	Proportion	2.3	0.3	6,171	805	2,683	805	0	0	0	0	0
3970	Cove School District	6/30/2021	Proportion	2.5	0.0	15,402	0	3,080	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2023	Proportion	2.1	1.1	(14,306)	(7,494)	(6,812)	(6,812)	(682)	0	0	0	0
3973	Elgin School District 23	6/30/2022	Proportion	2.3	0.3	(18,648)	(2,432)	(8,108)	(2,432)	0	0	0	0	0
3973	Elgin School District 23	6/30/2021	Proportion	2.5	0.0	4,712	0	942	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2023	Proportion	2.1	1.1	5,523	2,893	2,630	2,630	263	0	0	0	0
3986	Joseph School District 6	6/30/2022	Proportion	2.3	0.3	(68)	(8)	(30)	(8)	0	0	0	0	0
3986	Joseph School District 6	6/30/2021	Proportion	2.5	0.0	(2,963)	0	(593)	0	0	0	0	0	0
3990	Wallowa School	6/30/2023	Proportion	2.1	1.1	(727)	(381)	(346)	(346)	(35)	0	0	0	0
3990	Wallowa School	6/30/2022	Proportion	2.3	0.3	(16,504)	(2,152)	(7,176)	(2,152)	0	0	0	0	0
3990	Wallowa School	6/30/2021	Proportion	2.5	0.0	11,634	0	2,326	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2023	Proportion	2.1	1.1	(5,609)	(2,938)	(2,671)	(2,671)	(267)	0	0	0	0
3993	Enterprise School District 21	6/30/2022	Proportion	2.3	0.3	3,579	467	1,556	467	0	0	0	0	0
3993	Enterprise School District 21	6/30/2021	Proportion	2.5	0.0	(1,625)	0	(325)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2023	Proportion	2.1	1.1	(1,604)	(840)	(764)	(764)	(76)	0	0	0	0
4003	Troy School District 54	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2023	Proportion	2.1	1.1	7,356	3,853	3,503	3,503	350	0	0	0	0
4012	Dufur Schools	6/30/2022	Proportion	2.3	0.3	(12,480)	(1,628)	(5,426)	(1,628)	0	0	0	0	0
4012	Dufur Schools	6/30/2021	Proportion	2.5	0.0	(6,931)	0	(1,387)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2023	Proportion	2.1	1.1	(23,346)	(12,229)	(11,117)	(11,117)	(1,112)	0	0	0	0
4034	Gaston Public Schools	6/30/2022	Proportion	2.3	0.3	(8,401)	(1,095)	(3,653)	(1,095)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2021	Proportion	2.5	0.0	(7,878)	0	(1,576)	0	0	0	0	0	0
4035	Banks School District	6/30/2023	Proportion	2.1	1.1	16,135	8,452	7,683	7,683	769	0	0	0	0
4035	Banks School District	6/30/2022	Proportion	2.3	0.3	(19,822)	(2,586)	(8,618)	(2,586)	0	0	0	0	0

Exhibit F

RHIA 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	6/30/2021	Proportion	2.5	0.0	3,327	0	665	0	0	0	0	0	0
4062	Beaverton School District	6/30/2023	Proportion	2.1	1.1	1,166,564	611,057	555,507	555,507	55,550	0	0	0	0
4062	Beaverton School District	6/30/2022	Proportion	2.3	0.3	(1,839,074)	(239,880)	(799,597)	(239,880)	0	0	0	0	0
4062	Beaverton School District	6/30/2021	Proportion	2.5	0.0	213,089	0	42,617	0	0	0	0	0	0
4109	Spray School District 1	6/30/2023	Proportion	2.1	1.1	(5,385)	(2,821)	(2,564)	(2,564)	(257)	0	0	0	0
4109	Spray School District 1	6/30/2022	Proportion	2.3	0.3	29,693	3,873	12,910	3,873	0	0	0	0	0
4109	Spray School District 1	6/30/2021	Proportion	2.5	0.0	(28,588)	0	(5,718)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2023	Proportion	2.1	1.1	19,714	10,326	9,388	9,388	938	0	0	0	0
4114	Fossil School District 21J	6/30/2022	Proportion	2.3	0.3	(6,629)	(865)	(2,882)	(865)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2021	Proportion	2.5	0.0	17,880	0	3,576	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2023	Proportion	2.1	1.1	169,677	88,878	80,799	80,799	8,079	0	0	0	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	2.3	0.3	(107,521)	(14,025)	(46,748)	(14,025)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2021	Proportion	2.5	0.0	26,272	0	5,254	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2023	Proportion	2.1	1.1	(129,732)	(67,955)	(61,777)	(61,777)	(6,178)	0	0	0	0
4142	McMinnville Schools	6/30/2022	Proportion	2.3	0.3	(55,973)	(7,301)	(24,336)	(7,301)	0	0	0	0	0
4142	McMinnville Schools	6/30/2021	Proportion	2.5	0.0	(7,419)	0	(1,483)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2023	Proportion	2.1	1.1	(46,643)	(24,432)	(22,211)	(22,211)	(2,221)	0	0	0	0
4144	Sheridan School District 48J	6/30/2022	Proportion	2.3	0.3	(10,499)	(1,369)	(4,565)	(1,369)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2021	Proportion	2.5	0.0	4,894	0	978	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2023	Proportion	2.1	1.1	(20,443)	(10,708)	(9,735)	(9,735)	(973)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	2.3	0.3	4,075	531	1,772	531	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Proportion	2.5	0.0	(10,252)	0	(2,050)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2023	Proportion	2.1	1.1	1,445	757	688	688	69	0	0	0	0
4219	Grant County Education Service District	6/30/2022	Proportion	2.3	0.3	(3,305)	(431)	(1,437)	(431)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2021	Proportion	2.5	0.0	(6,113)	0	(1,223)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2023	Proportion	2.1	1.1	18,093	9,477	8,616	8,616	861	0	0	0	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	2.3	0.3	(22,569)	(2,943)	(9,813)	(2,943)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2021	Proportion	2.5	0.0	1,717	0	343	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2023	Proportion	2.1	1.1	(11,069)	(5,798)	(5,271)	(5,271)	(527)	0	0	0	0
4223	InterMountain Education Service District	6/30/2022	Proportion	2.3	0.3	(61,210)	(7,984)	(26,613)	(7,984)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2021	Proportion	2.5	0.0	10,935	0	2,187	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2023	Proportion	2.1	1.1	(4,784)	(2,506)	(2,278)	(2,278)	(228)	0	0	0	0
4224	Wallowa County Region 18	6/30/2022	Proportion	2.3	0.3	8,397	1,095	3,651	1,095	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2021	Proportion	2.5	0.0	3,747	0	749	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2023	Proportion	2.1	1.1	(14,533)	(7,613)	(6,920)	(6,920)	(693)	0	0	0	0
4226	North Central Education Service District	6/30/2022	Proportion	2.3	0.3	13,939	1,819	6,060	1,819	0	0	0	0	0
4226	North Central Education Service District	6/30/2021	Proportion	2.5	0.0	(13,942)	0	(2,788)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2023	Proportion	2.1	1.1	18,148	9,506	8,642	8,642	864	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	2.3	0.3	(22,003)	(2,869)	(9,567)	(2,869)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Proportion	2.5	0.0	(4,767)	0	(953)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2023	Proportion	2.1	1.1	(230,498)	(120,737)	(109,761)	(109,761)	(10,976)	0	0	0	0
4237	Douglas Education Service District	6/30/2022	Proportion	2.3	0.3	22,417	2,923	9,747	2,923	0	0	0	0	0
4237	Douglas Education Service District	6/30/2021	Proportion	2.5	0.0	(37,945)	0	(7,589)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2023	Proportion	2.1	1.1	(207,528)	(108,705)	(98,823)	(98,823)	(9,882)	0	0	0	0
4238	Multnomah Education Service District	6/30/2022	Proportion	2.3	0.3	(112,308)	(14,648)	(48,830)	(14,648)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2021	Proportion	2.5	0.0	(55,435)	0	(11,087)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2023	Proportion	2.1	1.1	89,961	47,122	42,839	42,839	4,283	0	0	0	0
4252	High Desert Education Service District	6/30/2022	Proportion	2.3	0.3	(77,861)	(10,155)	(33,853)	(10,155)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2021	Proportion	2.5	0.0	(78,456)	0	(15,692)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2023	Proportion	2.1	1.1	161,160	84,417	76,743	76,743	7,674	0	0	0	0
4254	Willamette Education Service District	6/30/2022	Proportion	2.3	0.3	(204,445)	(26,667)	(88,889)	(26,667)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2021	Proportion	2.5	0.0	(78,960)	0	(15,792)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2023	Proportion	2.1	1.1	(25,021)	(13,106)	(11,915)	(11,915)	(1,191)	0	0	0	0
4258	Hermiston School District 8R	6/30/2022	Proportion	2.3	0.3	(133,130)	(17,364)	(57,883)	(17,364)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2021	Proportion	2.5	0.0	23,977	0	4,795	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2023	Proportion	2.1	1.1	27,410	14,358	13,052	13,052	1,306	0	0	0	0
4259	Clackamas Education Service District	6/30/2022	Proportion	2.3	0.3	(172,945)	(22,559)	(75,193)	(22,559)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2021	Proportion	2.5	0.0	21,117	0	4,223	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2023	Proportion	2.1	1.1	(146,101)	(76,529)	(69,572)	(69,572)	(6,957)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	2.3	0.3	(197,420)	(25,750)	(85,835)	(25,750)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2021	Proportion	2.5	0.0	21,808	0	4,362	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2023	Proportion	2.1	1.1	127,048	66,549	60,499	60,499	6,050	0	0	0	0
4268	Lake Oswego School District	6/30/2022	Proportion	2.3	0.3	(366,473)	(47,801)	(159,336)	(47,801)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2021	Proportion	2.5	0.0	32,520	0	6,504	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2023	Proportion	2.1	1.1	229,159	120,036	109,123	109,123	10,913	0	0	0	0
4270	Silver Falls School District	6/30/2022	Proportion	2.3	0.3	(177,157)	(23,107)	(77,025)	(23,107)	0	0	0	0	0
4270	Silver Falls School District	6/30/2021	Proportion	2.5	0.0	(28,525)	0	(5,705)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2023	Proportion	2.1	1.1	(26,965)	(14,125)	(12,840)	(12,840)	(1,285)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	2.3	0.3	(12,736)	(1,662)	(5,537)	(1,662)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Proportion	2.5	0.0	(20,463)	0	(4,093)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Proportion	2.1	1.1	147,410	77,215	70,195	70,195	7,020	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	2.3	0.3	(160,586)	(20,946)	(69,820)	(20,946)	0	0	0	0	0



Exhibit F

RHIA 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
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Proportion	2.5	0.0	7,955	0	1,591	0	0	0	0	0	0
4273	Double O School District	6/30/2023	Proportion	2.1	1.1	1,201	629	572	572	57	0	0	0	0
4273	Double O School District	6/30/2022	Proportion	2.3	0.3	126	16	55	16	0	0	0	0	0
4273	Double O School District	6/30/2021	Proportion	2.5	0.0	(1,413)	0	(283)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2023	Proportion	2.1	1.1	25,284	13,244	12,040	12,040	1,204	0	0	0	0
4276	Lane County Education Service District	6/30/2022	Proportion	2.3	0.3	(82,074)	(10,706)	(35,684)	(10,706)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2021	Proportion	2.5	0.0	(3,719)	0	(743)	0	0	0	0	0	0
4277	Mitchell School	6/30/2023	Proportion	2.1	1.1	1,441	755	686	686	69	0	0	0	0
4277	Mitchell School	6/30/2022	Proportion	2.3	0.3	(164)	(22)	(71)	(22)	0	0	0	0	0
4277	Mitchell School	6/30/2021	Proportion	2.5	0.0	(4,497)	0	(899)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2023	Proportion	2.1	1.1	175,352	91,851	83,501	83,501	8,350	0	0	0	0
4279	St Helens School District 502	6/30/2022	Proportion	2.3	0.3	(111,899)	(14,595)	(48,652)	(14,595)	0	0	0	0	0
4279	St Helens School District 502	6/30/2021	Proportion	2.5	0.0	(21,400)	0	(4,280)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2023	Proportion	2.1	1.1	(283,090)	(148,285)	(134,805)	(134,805)	(13,480)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	2.3	0.3	162,129	21,147	70,491	21,147	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2021	Proportion	2.5	0.0	(361,571)	0	(72,315)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2023	Proportion	2.1	1.1	206,666	108,254	98,412	98,412	9,842	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	2.3	0.3	(141,821)	(18,499)	(61,661)	(18,499)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2021	Proportion	2.5	0.0	(131,363)	0	(26,273)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2023	Proportion	2.1	1.1	(232,294)	(121,678)	(110,616)	(110,616)	(11,062)	0	0	0	0
4288	Medford School District 549C	6/30/2022	Proportion	2.3	0.3	(174,148)	(22,714)	(75,717)	(22,714)	0	0	0	0	0
4288	Medford School District 549C	6/30/2021	Proportion	2.5	0.0	96,396	0	19,280	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2023	Proportion	2.1	1.1	40,345	21,133	19,212	19,212	1,921	0	0	0	0
4291	Dayton Public Schools	6/30/2022	Proportion	2.3	0.3	10,121	1,321	4,400	1,321	0	0	0	0	0
4291	Dayton Public Schools	6/30/2021	Proportion	2.5	0.0	(30,714)	0	(6,142)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2023	Proportion	2.1	1.1	15,938	8,348	7,590	7,590	758	0	0	0	0
4293	Lake County Education Service District	6/30/2022	Proportion	2.3	0.3	(2,476)	(322)	(1,077)	(322)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2021	Proportion	2.5	0.0	21,445	0	4,289	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2023	Proportion	2.1	1.1	3	2	1	1	1	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	2.3	0.3	(9,875)	(1,289)	(4,293)	(1,289)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Proportion	2.5	0.0	(5,402)	0	(1,080)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2023	Proportion	2.1	1.1	(773)	(405)	(368)	(368)	(37)	0	0	0	0
4295	Wasco County Education Service District	6/30/2022	Proportion	2.3	0.3	(21,912)	(2,858)	(9,527)	(2,858)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2021	Proportion	2.5	0.0	(899)	0	(179)	0	0	0	0	0	0
4306	Amity School District	6/30/2023	Proportion	2.1	1.1	(7,181)	(3,761)	(3,420)	(3,420)	(341)	0	0	0	0
4306	Amity School District	6/30/2022	Proportion	2.3	0.3	26,990	3,520	11,735	3,520	0	0	0	0	0
4306	Amity School District	6/30/2021	Proportion	2.5	0.0	1,167	0	233	0	0	0	0	0	0
4309	Scappoose School District	6/30/2023	Proportion	2.1	1.1	(24,801)	(12,991)	(11,810)	(11,810)	(1,181)	0	0	0	0
4309	Scappoose School District	6/30/2022	Proportion	2.3	0.3	(75,113)	(9,797)	(32,658)	(9,797)	0	0	0	0	0
4309	Scappoose School District	6/30/2021	Proportion	2.5	0.0	1,261	0	253	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2023	Proportion	2.1	1.1	170,159	89,131	81,028	81,028	8,103	0	0	0	0
4311	Redmond School District 2J	6/30/2022	Proportion	2.3	0.3	(169,217)	(22,071)	(73,573)	(22,071)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2021	Proportion	2.5	0.0	(22,523)	0	(4,505)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2023	Proportion	2.1	1.1	(22,297)	(11,679)	(10,618)	(10,618)	(1,061)	0	0	0	0
4312	Reedsport School District	6/30/2022	Proportion	2.3	0.3	(4,306)	(562)	(1,872)	(562)	0	0	0	0	0
4312	Reedsport School District	6/30/2021	Proportion	2.5	0.0	(3,844)	0	(768)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2023	Proportion	2.1	1.1	(105,096)	(55,050)	(50,046)	(50,046)	(5,004)	0	0	0	0
4313	Forest Grove School District	6/30/2022	Proportion	2.3	0.3	(72,055)	(9,399)	(31,328)	(9,399)	0	0	0	0	0
4313	Forest Grove School District	6/30/2021	Proportion	2.5	0.0	24,928	0	4,986	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2023	Proportion	2.1	1.1	588	308	280	280	28	0	0	0	0
4314	Willamina School District 30J	6/30/2022	Proportion	2.3	0.3	(42,393)	(5,529)	(18,432)	(5,529)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2021	Proportion	2.5	0.0	36,289	0	7,257	0	0	0	0	0	0
4315	John Day School District	6/30/2023	Proportion	2.1	1.1	2,810	1,472	1,338	1,338	134	0	0	0	0
4315	John Day School District	6/30/2022	Proportion	2.3	0.3	32,123	4,189	13,967	4,189	0	0	0	0	0
4315	John Day School District	6/30/2021	Proportion	2.5	0.0	(28,187)	0	(5,637)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Proportion	2.1	1.1	475,695	249,174	226,521	226,521	22,653	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	2.3	0.3	(502,491)	(65,543)	(218,474)	(65,543)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Proportion	2.5	0.0	157,308	0	31,462	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2023	Proportion	2.1	1.1	13,845	7,252	6,593	6,593	659	0	0	0	0
4317	Sherwood School District 88J	6/30/2022	Proportion	2.3	0.3	(44,751)	(5,837)	(19,457)	(5,837)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2021	Proportion	2.5	0.0	10,549	0	2,109	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2023	Proportion	2.1	1.1	(43,525)	(22,799)	(20,726)	(20,726)	(2,073)	0	0	0	0
4320	Rainier School District 13	6/30/2022	Proportion	2.3	0.3	(19,727)	(2,573)	(8,577)	(2,573)	0	0	0	0	0
4320	Rainier School District 13	6/30/2021	Proportion	2.5	0.0	12,829	0	2,565	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2023	Proportion	2.1	1.1	656,384	343,820	312,564	312,564	31,256	0	0	0	0
4321	North Clackamas School District 12	6/30/2022	Proportion	2.3	0.3	(617,008)	(80,480)	(268,264)	(80,480)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2021	Proportion	2.5	0.0	101,012	0	20,202	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2023	Proportion	2.1	1.1	(76,397)	(40,017)	(36,380)	(36,380)	(3,637)	0	0	0	0
4323	Estacada School District 108	6/30/2022	Proportion	2.3	0.3	(54,297)	(7,083)	(23,607)	(7,083)	0	0	0	0	0
4323	Estacada School District 108	6/30/2021	Proportion	2.5	0.0	(11,615)	0	(2,323)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2023	Proportion	2.1	1.1	172,938	90,587	82,351	82,351	8,236	0	0	0	0
4324	Centennial School District 28	6/30/2022	Proportion	2.3	0.3	(85,688)	(11,176)	(37,256)	(11,176)	0	0	0	0	0

Exhibit F

RHIA 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
4324	Centennial School District 28	6/30/2021	Proportion	2.5	0.0	36,612	0	7,322	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Proportion	2.1	1.1	44,641	23,383	21,258	21,258	2,125	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	2.3	0.3	(56,011)	(7,305)	(24,353)	(7,305)	0	0	0	0	0
4326	Harney County School District 3	6/30/2021	Proportion	2.5	0.0	(22,460)	0	(4,492)	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2023	Proportion	2.1	1.1	(7,934)	(4,156)	(3,778)	(3,778)	(378)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	2.3	0.3	3,565	465	1,550	465	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2021	Proportion	2.5	0.0	33,066	0	6,614	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2023	Proportion	2.1	1.1	2,322	1,216	1,106	1,106	110	0	0	0	0
4329	Gervais School District 1	6/30/2022	Proportion	2.3	0.3	2,677	349	1,164	349	0	0	0	0	0
4329	Gervais School District 1	6/30/2021	Proportion	2.5	0.0	1,134	0	226	0	0	0	0	0	0
4330	Vale School District 84	6/30/2023	Proportion	2.1	1.1	3,781	1,981	1,800	1,800	181	0	0	0	0
4330	Vale School District 84	6/30/2022	Proportion	2.3	0.3	(7,335)	(957)	(3,189)	(957)	0	0	0	0	0
4330	Vale School District 84	6/30/2021	Proportion	2.5	0.0	(30,611)	0	(6,123)	0	0	0	0	0	0
4331	Molalla River School District	6/30/2023	Proportion	2.1	1.1	58,697	30,746	27,951	27,951	2,795	0	0	0	0
4331	Molalla River School District	6/30/2022	Proportion	2.3	0.3	(67,490)	(8,804)	(29,343)	(8,804)	0	0	0	0	0
4331	Molalla River School District	6/30/2021	Proportion	2.5	0.0	(18,616)	0	(3,724)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2023	Proportion	2.1	1.1	610,024	319,536	290,488	290,488	29,048	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	2.3	0.3	(542,672)	(70,784)	(235,944)	(70,784)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Proportion	2.5	0.0	69,042	0	13,808	0	0	0	0	0	0
4333	Canby School District	6/30/2023	Proportion	2.1	1.1	170,011	89,053	80,958	80,958	8,095	0	0	0	0
4333	Canby School District	6/30/2022	Proportion	2.3	0.3	(129,677)	(16,915)	(56,381)	(16,915)	0	0	0	0	0
4333	Canby School District	6/30/2021	Proportion	2.5	0.0	58,044	0	11,608	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2023	Proportion	2.1	1.1	132,276	69,287	62,989	62,989	6,298	0	0	0	0
4334	Cascade School District 5	6/30/2022	Proportion	2.3	0.3	(99,836)	(13,022)	(43,407)	(13,022)	0	0	0	0	0
4334	Cascade School District 5	6/30/2021	Proportion	2.5	0.0	(33,473)	0	(6,695)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Proportion	2.1	1.1	(16,226)	(8,499)	(7,727)	(7,727)	(772)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	2.3	0.3	(31,581)	(4,119)	(13,731)	(4,119)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Proportion	2.5	0.0	18,592	0	3,718	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2023	Proportion	2.1	1.1	44,307	23,208	21,099	21,099	2,109	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	2.3	0.3	(16,426)	(2,142)	(7,142)	(2,142)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2021	Proportion	2.5	0.0	(51,628)	0	(10,326)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2023	Proportion	2.1	1.1	(5,505)	(2,884)	(2,621)	(2,621)	(263)	0	0	0	0
4337	Sherman County School District	6/30/2022	Proportion	2.3	0.3	7,681	1,001	3,340	1,001	0	0	0	0	0
4337	Sherman County School District	6/30/2021	Proportion	2.5	0.0	(10,257)	0	(2,051)	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2023	Proportion	2.1	1.1	73,044	38,261	34,783	34,783	3,478	0	0	0	0
4338	Three Rivers U J School District	6/30/2022	Proportion	2.3	0.3	(134,384)	(17,528)	(58,428)	(17,528)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2021	Proportion	2.5	0.0	173,799	0	34,759	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2023	Proportion	2.1	1.1	35,876	18,792	17,084	17,084	1,708	0	0	0	0
4339	Lebanon Community School District	6/30/2022	Proportion	2.3	0.3	(162,246)	(21,162)	(70,542)	(21,162)	0	0	0	0	0
4339	Lebanon Community School District	6/30/2021	Proportion	2.5	0.0	30,565	0	6,113	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2023	Proportion	2.1	1.1	(9,598)	(5,028)	(4,570)	(4,570)	(458)	0	0	0	0
4340	Monroe School District 1J	6/30/2022	Proportion	2.3	0.3	(7,809)	(1,019)	(3,395)	(1,019)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2021	Proportion	2.5	0.0	3,342	0	668	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2023	Proportion	2.1	1.1	(390,800)	(204,705)	(186,095)	(186,095)	(18,610)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	2.3	0.3	(543,454)	(70,886)	(236,284)	(70,886)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2021	Proportion	2.5	0.0	100,550	0	20,110	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2023	Proportion	2.1	1.1	(97,544)	(51,094)	(46,450)	(46,450)	(4,644)	0	0	0	0
4342	North Santiam School District 29J	6/30/2022	Proportion	2.3	0.3	38,844	5,066	16,889	5,066	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2021	Proportion	2.5	0.0	24,376	0	4,876	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2023	Proportion	2.1	1.1	(19,781)	(10,361)	(9,420)	(9,420)	(941)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Proportion	2.3	0.3	(2,988)	(390)	(1,299)	(390)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Proportion	2.5	0.0	(17,271)	0	(3,455)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2023	Proportion	2.1	1.1	22,882	11,986	10,896	10,896	1,090	0	0	0	0
4344	South Wasco County School District 1	6/30/2022	Proportion	2.3	0.3	(54,311)	(7,085)	(23,613)	(7,085)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2021	Proportion	2.5	0.0	18,047	0	3,609	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2023	Proportion	2.1	1.1	(43,542)	(22,808)	(20,734)	(20,734)	(2,074)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	2.3	0.3	(88,209)	(11,505)	(38,352)	(11,505)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2021	Proportion	2.5	0.0	(40,988)	0	(8,198)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2023	Proportion	2.1	1.1	(84,524)	(44,274)	(40,250)	(40,250)	(4,024)	0	0	0	0
4346	Knappa School District 4	6/30/2022	Proportion	2.3	0.3	24,019	3,133	10,443	3,133	0	0	0	0	0
4346	Knappa School District 4	6/30/2021	Proportion	2.5	0.0	(5,221)	0	(1,045)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2023	Proportion	2.1	1.1	(57,444)	(30,090)	(27,354)	(27,354)	(2,736)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	2.3	0.3	(27,466)	(3,582)	(11,942)	(3,582)	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2021	Proportion	2.5	0.0	3,907	0	781	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2023	Proportion	2.1	1.1	152	80	72	72	8	0	0	0	0
4348	Lourdes Charter School	6/30/2022	Proportion	2.3	0.3	(965)	(125)	(420)	(125)	0	0	0	0	0
4348	Lourdes Charter School	6/30/2021	Proportion	2.5	0.0	423	0	85	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2023	Proportion	2.1	1.1	(15,803)	(8,278)	(7,525)	(7,525)	(753)	0	0	0	0
4350	Ridgeline Montessori	6/30/2022	Proportion	2.3	0.3	(3,320)	(434)	(1,443)	(434)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2021	Proportion	2.5	0.0	4,425	0	885	0	0	0	0	0	0
4351	The Village School	6/30/2023	Proportion	2.1	1.1	(6,795)	(3,559)	(3,236)	(3,236)	(323)	0	0	0	0
4351	The Village School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA 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
4351	The Village School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2023	Proportion	2.1	1.1	(10,208)	(5,347)	(4,861)	(4,861)	(486)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2022	Proportion	2.3	0.3	2,773	361	1,206	361	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2021	Proportion	2.5	0.0	(672)	0	(134)	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2022	Proportion	2.3	0.3	1,547	201	673	201	0	0	0	0	0
4354	Opal Charter School	6/30/2021	Proportion	2.5	0.0	3,559	0	711	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2023	Proportion	2.1	1.1	(17,169)	(8,993)	(8,176)	(8,176)	(817)	0	0	0	0
4355	Three Rivers Charter School	6/30/2022	Proportion	2.3	0.3	(827)	(107)	(360)	(107)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2021	Proportion	2.5	0.0	1,577	0	315	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2023	Proportion	2.1	1.1	(11,882)	(6,224)	(5,658)	(5,658)	(566)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	2.3	0.3	(9,602)	(1,252)	(4,175)	(1,252)	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Proportion	2.5	0.0	(7,113)	0	(1,423)	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2023	Proportion	2.1	1.1	(1,126)	(590)	(536)	(536)	(54)	0	0	0	0
4362	Kings Valley Charter School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2023	Proportion	2.1	1.1	(38,313)	(20,069)	(18,244)	(18,244)	(1,825)	0	0	0	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	2.3	0.3	(902)	(118)	(392)	(118)	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2021	Proportion	2.5	0.0	421	0	85	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2023	Proportion	2.1	1.1	(22,862)	(11,975)	(10,887)	(10,887)	(1,088)	0	0	0	0
4365	Mitch Charter School	6/30/2022	Proportion	2.3	0.3	14,852	1,938	6,457	1,938	0	0	0	0	0
4365	Mitch Charter School	6/30/2021	Proportion	2.5	0.0	29,916	0	5,984	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2023	Proportion	2.1	1.1	(32,892)	(17,229)	(15,663)	(15,663)	(1,566)	0	0	0	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	2.3	0.3	(239)	(31)	(104)	(31)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2021	Proportion	2.5	0.0	3,599	0	719	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2023	Proportion	2.1	1.1	(102,020)	(53,439)	(48,581)	(48,581)	(4,858)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2022	Proportion	2.3	0.3	(12,563)	(1,639)	(5,462)	(1,639)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2021	Proportion	2.5	0.0	8,224	0	1,644	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2023	Proportion	2.1	1.1	(3,445)	(1,805)	(1,640)	(1,640)	(165)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	2.3	0.3	(3,079)	(401)	(1,339)	(401)	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Proportion	2.5	0.0	2,868	0	574	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2023	Proportion	2.1	1.1	(13,441)	(7,041)	(6,400)	(6,400)	(641)	0	0	0	0
4371	The Lighthouse School	6/30/2022	Proportion	2.3	0.3	(3,803)	(497)	(1,653)	(497)	0	0	0	0	0
4371	The Lighthouse School	6/30/2021	Proportion	2.5	0.0	(1,105)	0	(221)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	2.3	0.3	2,512	328	1,092	328	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Proportion	2.5	0.0	1,676	0	336	0	0	0	0	0	0
4374	Ione School District	6/30/2023	Proportion	2.1	1.1	32,542	17,046	15,496	15,496	1,550	0	0	0	0
4374	Ione School District	6/30/2022	Proportion	2.3	0.3	(10,429)	(1,361)	(4,534)	(1,361)	0	0	0	0	0
4374	Ione School District	6/30/2021	Proportion	2.5	0.0	(2,641)	0	(529)	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2023	Proportion	2.1	1.1	(19,482)	(10,205)	(9,277)	(9,277)	(928)	0	0	0	0
4375	Eddyville Charter School	6/30/2022	Proportion	2.3	0.3	(4,778)	(624)	(2,077)	(624)	0	0	0	0	0
4375	Eddyville Charter School	6/30/2021	Proportion	2.5	0.0	(4,803)	0	(961)	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2023	Proportion	2.1	1.1	(22,522)	(11,797)	(10,725)	(10,725)	(1,072)	0	0	0	0
4376	Four Rivers Community School	6/30/2022	Proportion	2.3	0.3	(11,759)	(1,533)	(5,113)	(1,533)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2021	Proportion	2.5	0.0	8,443	0	1,689	0	0	0	0	0	0
4378	Mosier Community School	6/30/2023	Proportion	2.1	1.1	(13,975)	(7,320)	(6,655)	(6,655)	(665)	0	0	0	0
4378	Mosier Community School	6/30/2022	Proportion	2.3	0.3	1,201	157	522	157	0	0	0	0	0
4378	Mosier Community School	6/30/2021	Proportion	2.5	0.0	360	0	72	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2023	Proportion	2.1	1.1	(33,720)	(17,663)	(16,057)	(16,057)	(1,606)	0	0	0	0
4379	Siletz Valley School	6/30/2022	Proportion	2.3	0.3	20,033	2,613	8,710	2,613	0	0	0	0	0
4379	Siletz Valley School	6/30/2021	Proportion	2.5	0.0	(6,788)	0	(1,358)	0	0	0	0	0	0
4380	The Emerson School	6/30/2023	Proportion	2.1	1.1	(11,766)	(6,163)	(5,603)	(5,603)	(560)	0	0	0	0
4380	The Emerson School	6/30/2022	Proportion	2.3	0.3	(2,173)	(283)	(945)	(283)	0	0	0	0	0
4380	The Emerson School	6/30/2021	Proportion	2.5	0.0	(2,660)	0	(532)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2023	Proportion	2.1	1.1	(13,682)	(7,167)	(6,515)	(6,515)	(652)	0	0	0	0
4381	North Wasco County School District 21	6/30/2022	Proportion	2.3	0.3	(112,202)	(14,636)	(48,783)	(14,636)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2021	Proportion	2.5	0.0	73,162	0	14,632	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2023	Proportion	2.1	1.1	(40,642)	(21,289)	(19,353)	(19,353)	(1,936)	0	0	0	0
4383	City View Charter School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2023	Proportion	2.1	1.1	(257)	(135)	(122)	(122)	(13)	0	0	0	0
4386	Nixyaawii Community School	6/30/2022	Proportion	2.3	0.3	(4,820)	(628)	(2,096)	(628)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2021	Proportion	2.5	0.0	(2,338)	0	(468)	0	0	0	0	0	0
4388	West Lane Tech	6/30/2023	Proportion	2.1	1.1	0	704	640	640	64	0	0	0	0
4388	West Lane Tech	6/30/2022	Proportion	2.3	0.3	(3,299)	(431)	(1,434)	(431)	0	0	0	0	0



Exhibit F

RHIA 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
4388	West Lane Tech	6/30/2021	Proportion	2.5	0.0	8,981	0	1,797	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2023	Proportion	2.1	1.1	(78,945)	(41,352)	(37,593)	(37,593)	(3,759)	0	0	0	0
4390	Oregon Connections Academy	6/30/2022	Proportion	2.3	0.3	(51,292)	(6,690)	(22,301)	(6,690)	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2021	Proportion	2.5	0.0	62,699	0	12,539	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2023	Proportion	2.1	1.1	(20,785)	(10,887)	(9,898)	(9,898)	(989)	0	0	0	0
4392	Eagleridge High School	6/30/2022	Proportion	2.3	0.3	7,772	1,014	3,379	1,014	0	0	0	0	0
4392	Eagleridge High School	6/30/2021	Proportion	2.5	0.0	(8,395)	0	(1,679)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2023	Proportion	2.1	1.1	(9,406)	(4,927)	(4,479)	(4,479)	(448)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	2.3	0.3	(4,679)	(611)	(2,034)	(611)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Proportion	2.5	0.0	(2,589)	0	(517)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2023	Proportion	2.1	1.1	(16,588)	(8,689)	(7,899)	(7,899)	(790)	0	0	0	0
4396	Sweet Home Charter School	6/30/2022	Proportion	2.3	0.3	2,146	280	933	280	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2021	Proportion	2.5	0.0	(3,478)	0	(696)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2023	Proportion	2.1	1.1	6,115	3,203	2,912	2,912	291	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	2.3	0.3	(10,272)	(1,340)	(4,466)	(1,340)	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Proportion	2.5	0.0	(5,302)	0	(1,060)	0	0	0	0	0	0
4400	Phoenix School	6/30/2023	Proportion	2.1	1.1	(11,293)	(5,915)	(5,378)	(5,378)	(537)	0	0	0	0
4400	Phoenix School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2021	Proportion	2.5	0.0	17,939	0	3,587	0	0	0	0	0	0
4401	Ballston Community School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2023	Proportion	2.1	1.1	(49,028)	(25,681)	(23,347)	(23,347)	(2,334)	0	0	0	0
4403	Portland Village School	6/30/2022	Proportion	2.3	0.3	10,640	1,388	4,626	1,388	0	0	0	0	0
4403	Portland Village School	6/30/2021	Proportion	2.5	0.0	(676)	0	(136)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2023	Proportion	2.1	1.1	(32,661)	(17,108)	(15,553)	(15,553)	(1,555)	0	0	0	0
4404	Alliance Charter Academy	6/30/2022	Proportion	2.3	0.3	(997)	(131)	(433)	(131)	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2021	Proportion	2.5	0.0	11,518	0	2,304	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2023	Proportion	2.1	1.1	(21,874)	(11,458)	(10,416)	(10,416)	(1,042)	0	0	0	0
4405	Forest Grove Community School	6/30/2022	Proportion	2.3	0.3	(863)	(113)	(375)	(113)	0	0	0	0	0
4405	Forest Grove Community School	6/30/2021	Proportion	2.5	0.0	147	0	29	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2023	Proportion	2.1	1.1	(24,262)	(12,709)	(11,553)	(11,553)	(1,156)	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	2.3	0.3	(6,014)	(784)	(2,615)	(784)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Proportion	2.5	0.0	(2,069)	0	(413)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2023	Proportion	2.1	1.1	(15,884)	(8,320)	(7,564)	(7,564)	(756)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2022	Proportion	2.3	0.3	(699)	(91)	(304)	(91)	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Proportion	2.5	0.0	1,408	0	282	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2023	Proportion	2.1	1.1	(23,081)	(12,090)	(10,991)	(10,991)	(1,099)	0	0	0	0
4409	Southwest Charter School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2023	Proportion	2.1	1.1	(8,089)	(4,237)	(3,852)	(3,852)	(385)	0	0	0	0
4411	Sherwood Charter School	6/30/2022	Proportion	2.3	0.3	(3,305)	(431)	(1,437)	(431)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2021	Proportion	2.5	0.0	142	0	28	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2023	Proportion	2.1	1.1	6,001	3,143	2,858	2,858	285	0	0	0	0
4412	Estacada Web Academy	6/30/2022	Proportion	2.3	0.3	221,590	28,904	96,343	28,904	0	0	0	0	0
4412	Estacada Web Academy	6/30/2021	Proportion	2.5	0.0	(223,565)	0	(44,713)	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Proportion	2.1	1.1	(34,022)	(17,821)	(16,201)	(16,201)	(1,620)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	2.3	0.3	(3,822)	(498)	(1,662)	(498)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Proportion	2.5	0.0	(5,806)	0	(1,162)	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2023	Proportion	2.1	1.1	(46,736)	(24,481)	(22,255)	(22,255)	(2,226)	0	0	0	0
4419	Silvies River Web Academy	6/30/2022	Proportion	2.3	0.3	(4,667)	(609)	(2,029)	(609)	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2021	Proportion	2.5	0.0	(1,309)	0	(261)	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2023	Proportion	2.1	1.1	(123,666)	(64,777)	(58,889)	(58,889)	(5,888)	0	0	0	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	2.3	0.3	(4,426)	(578)	(1,924)	(578)	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2021	Proportion	2.5	0.0	1,014	0	202	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2023	Proportion	2.1	1.1	(61,246)	(32,081)	(29,165)	(29,165)	(2,916)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	2.3	0.3	(3,239)	(423)	(1,408)	(423)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2021	Proportion	2.5	0.0	(2,532)	0	(506)	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2023	Proportion	2.1	1.1	(16,885)	(8,845)	(8,040)	(8,040)	(805)	0	0	0	0
4423	Molalla River Academy	6/30/2022	Proportion	2.3	0.3	(3,004)	(392)	(1,306)	(392)	0	0	0	0	0

Exhibit F

RHIA 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
4423	Molalla River Academy	6/30/2021	Proportion	2.5	0.0	(9,992)	0	(1,998)	0	0	0	0	0	0
4424	The Ivy School	6/30/2023	Proportion	2.1	1.1	(31,140)	(16,311)	(14,829)	(14,829)	(1,482)	0	0	0	0
4424	The Ivy School	6/30/2022	Proportion	2.3	0.3	(64)	(8)	(28)	(8)	0	0	0	0	0
4424	The Ivy School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2023	Proportion	2.1	1.1	1,794	940	854	854	86	0	0	0	0
4429	Clackamas Web Academy	6/30/2022	Proportion	2.3	0.3	(1,441)	(187)	(627)	(187)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2021	Proportion	2.5	0.0	13	0	3	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2023	Proportion	2.1	1.1	(1,349)	(707)	(642)	(642)	(65)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	2.3	0.3	(249)	(33)	(108)	(33)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Proportion	2.5	0.0	(82)	0	(16)	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	2.3	0.3	1,969	257	856	257	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2021	Proportion	2.5	0.0	(1,616)	0	(324)	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2023	Proportion	2.1	1.1	(8,237)	(4,315)	(3,922)	(3,922)	(393)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	2.3	0.3	(12,603)	(1,643)	(5,480)	(1,643)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2021	Proportion	2.5	0.0	506	0	102	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2023	Proportion	2.1	1.1	(104,888)	(54,941)	(49,947)	(49,947)	(4,994)	0	0	0	0
4434	Logos Public Charter School	6/30/2022	Proportion	2.3	0.3	(7,191)	(937)	(3,127)	(937)	0	0	0	0	0
4434	Logos Public Charter School	6/30/2021	Proportion	2.5	0.0	4,373	0	875	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2023	Proportion	2.1	1.1	(26,190)	(13,719)	(12,471)	(12,471)	(1,248)	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	2.3	0.3	2,357	307	1,025	307	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Proportion	2.5	0.0	3,516	0	704	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2023	Proportion	2.1	1.1	(9,623)	(5,041)	(4,582)	(4,582)	(459)	0	0	0	0
4437	Center for Advance Learning	6/30/2022	Proportion	2.3	0.3	389	51	169	51	0	0	0	0	0
4437	Center for Advance Learning	6/30/2021	Proportion	2.5	0.0	(3,513)	0	(703)	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2023	Proportion	2.1	1.1	(7,102)	(3,720)	(3,382)	(3,382)	(338)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	2.3	0.3	(21,141)	(2,757)	(9,192)	(2,757)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Proportion	2.5	0.0	(2,958)	0	(592)	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2023	Proportion	2.1	1.1	(77,971)	(40,842)	(37,129)	(37,129)	(3,713)	0	0	0	0
4441	Baker Web Academy	6/30/2022	Proportion	2.3	0.3	(40,436)	(5,274)	(17,581)	(5,274)	0	0	0	0	0
4441	Baker Web Academy	6/30/2021	Proportion	2.5	0.0	(6,971)	0	(1,395)	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2023	Proportion	2.1	1.1	(39,513)	(20,697)	(18,816)	(18,816)	(1,881)	0	0	0	0
4443	Knova Learning Oreogn	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Proportion	2.1	1.1	1,667	873	794	794	79	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	2.3	0.3	(3,705)	(483)	(1,611)	(483)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Proportion	2.5	0.0	(5,216)	0	(1,044)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2023	Proportion	2.1	1.1	(34,113)	(17,869)	(16,244)	(16,244)	(1,625)	0	0	0	0
4446	Coburg Community Charter School	6/30/2022	Proportion	2.3	0.3	(131)	(17)	(57)	(17)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2021	Proportion	2.5	0.0	475	0	95	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Proportion	2.1	1.1	(9,769)	(5,117)	(4,652)	(4,652)	(465)	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	2.3	0.3	(910)	(118)	(396)	(118)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Proportion	2.5	0.0	(4,977)	0	(995)	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2023	Proportion	2.1	1.1	(73,368)	(38,431)	(34,937)	(34,937)	(3,494)	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	2.3	0.3	(7,549)	(985)	(3,282)	(985)	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Proportion	2.5	0.0	(8,675)	0	(1,735)	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2023	Proportion	2.1	1.1	(3,963)	(2,076)	(1,887)	(1,887)	(189)	0	0	0	0
4450	Sauvie Island Academy	6/30/2022	Proportion	2.3	0.3	111	15	48	15	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2021	Proportion	2.5	0.0	3,691	0	739	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2023	Proportion	2.1	1.1	(12,365)	(6,477)	(5,888)	(5,888)	(589)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	2.3	0.3	(43)	(5)	(19)	(5)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Proportion	2.5	0.0	(2,749)	0	(549)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2023	Proportion	2.1	1.1	1,461	765	696	696	69	0	0	0	0
4452	South Columbia Family School	6/30/2022	Proportion	2.3	0.3	(2,834)	(370)	(1,232)	(370)	0	0	0	0	0
4452	South Columbia Family School	6/30/2021	Proportion	2.5	0.0	(3,126)	0	(626)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2023	Proportion	2.1	1.1	(25,919)	(13,577)	(12,342)	(12,342)	(1,235)	0	0	0	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	2.3	0.3	242	32	105	32	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Proportion	2.5	0.0	(198)	0	(40)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2023	Proportion	2.1	1.1	(47,729)	(25,001)	(22,728)	(22,728)	(2,273)	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2023	Proportion	2.1	1.1	(31,188)	(16,337)	(14,851)	(14,851)	(1,486)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	2.3	0.3	(5,484)	(716)	(2,384)	(716)	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Proportion	2.5	0.0	(5,912)	0	(1,182)	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2023	Proportion	2.1	1.1	(55,841)	(29,250)	(26,591)	(26,591)	(2,659)	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	2.3	0.3	7,571	987	3,292	987	0	0	0	0	0

Exhibit F

RHIA 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
4456	Insight School of Oregon Charter	6/30/2021	Proportion	2.5	0.0	(5,810)	0	(1,162)	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2023	Proportion	2.1	1.1	(31,256)	(16,372)	(14,884)	(14,884)	(1,488)	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	2.3	0.3	(1,491)	(195)	(648)	(195)	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2021	Proportion	2.5	0.0	654	0	130	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2023	Proportion	2.1	1.1	(50,400)	(26,400)	(24,000)	(24,000)	(2,400)	0	0	0	0
4460	Kairos Pdx	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Proportion	2.5	0.0	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2023	Proportion	2.1	1.1	(31,412)	(16,454)	(14,958)	(14,958)	(1,496)	0	0	0	0
4462	Bend International School	6/30/2022	Proportion	2.3	0.3	62	8	27	8	0	0	0	0	0
4462	Bend International School	6/30/2021	Proportion	2.5	0.0	3,168	0	634	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Proportion	2.1	1.1	(5,765)	(3,020)	(2,745)	(2,745)	(275)	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	2.3	0.3	(9,167)	(1,195)	(3,986)	(1,195)	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Proportion	2.5	0.0	(7,261)	0	(1,453)	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2023	Proportion	2.1	1.1	(7,478)	(3,917)	(3,561)	(3,561)	(356)	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	2.3	0.3	(4,335)	(565)	(1,885)	(565)	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Proportion	2.5	0	2,548	0	510	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Proportion	2.5	0	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2023	Proportion	2.1	1.1	(4,236)	(2,219)	(2,017)	(2,017)	(202)	0	0	0	0
4467	Cannon Beach Academy	6/30/2022	Proportion	2.3	0.3	(1,979)	(259)	(860)	(259)	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2021	Proportion	2.5	0	3,097	0	619	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2023	Proportion	2.1	1.1	(62,964)	(32,981)	(29,983)	(29,983)	(2,998)	0	0	0	0
4468	Frontier Charter Academy	6/30/2022	Proportion	2.3	0.3	(1,844)	(240)	(802)	(240)	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2021	Proportion	2.5	0	(415)	0	(83)	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2023	Proportion	2.1	1.1	(15,122)	(7,921)	(7,201)	(7,201)	(720)	0	0	0	0
4469	Desert Sky Montessori	6/30/2022	Proportion	2.3	0.3	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2021	Proportion	2.5	0	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2023	Proportion	2.1	1.1	(42,477)	(22,250)	(20,227)	(20,227)	(2,023)	0	0	0	0
4470	Oregon Family School	6/30/2022	Proportion	2.3	0.3	(7,030)	(916)	(3,057)	(916)	0	0	0	0	0
4470	Oregon Family School	6/30/2021	Proportion	2.5	0	(14,998)	0	(3,000)	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2023	Proportion	2.1	1.1	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2022	Proportion	2.3	0.3	2,316	302	1,007	302	0	0	0	0	0
4471	Wahtonka Community School	6/30/2021	Proportion	2.5	0	7,125	0	1,425	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2023	Proportion	2.1	1.1	(8,447)	(4,425)	(4,022)	(4,022)	(403)	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2022	Proportion	2.3	0.3	967	127	420	127	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2021	Proportion	2.5	0	(331)	0	(67)	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2023	Proportion	2.1	1.1	(51,843)	(27,156)	(24,687)	(24,687)	(2,469)	0	0	0	0
4473	Willamette Connections Academy	6/30/2022	Proportion	2.3	0.3	(1,042)	(136)	(453)	(136)	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2021	Proportion	2.5	0	(536)	0	(108)	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Proportion	2.1	1.1	(21,392)	(11,205)	(10,187)	(10,187)	(1,018)	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	2.3	0.3	(2,246)	(292)	(977)	(292)	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Proportion	2.5	0	(3,335)	0	(667)	0	0	0	0	0	0
4475	Teach-NW	6/30/2023	Proportion	2.1	1.1	(35,058)	(18,364)	(16,694)	(16,694)	(1,670)	0	0	0	0
4475	Teach-NW	6/30/2022	Proportion	2.3	0.3	(12,939)	(1,687)	(5,626)	(1,687)	0	0	0	0	0
4479	Harmony Academy	6/30/2023	Proportion	2.1	1.1	(8,011)	(4,196)	(3,815)	(3,815)	(381)	0	0	0	0
4479	Harmony Academy	6/30/2022	Proportion	2.3	0.3	(1,364)	(178)	(593)	(178)	0	0	0	0	0
4479	Harmony Academy	6/30/2021	Proportion	2.5	0	(83)	0	(17)	0	0	0	0	0	0
4480	Holla School	6/30/2023	Proportion	2.1	1.1	(3,710)	(1,943)	(1,767)	(1,767)	(176)	0	0	0	0



## Exhibit G

### RHIPA OPEB Expense

OPEB Expense	July 1, 2022 to June 30, 2023	July 1, 2023 to June 30, 2024
Service cost	\$959,252	\$890,751
Interest on total OPEB liability	3,318,489	3,201,989
Effect of plan changes	0	0
Administrative expenses	741,986	743,235
Member contributions	0	0
Expected investment return net of investment expenses	(5,920,373)	(6,211,957)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(2,829,982)	(3,561,196)
Recognition of assumption changes or inputs	(2,864,247)	(3,164,118)
Recognition of investment (gains) or losses	(242,937)	(154,359)
OPEB Expense	(\$6,837,812)	(\$8,255,655)

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	(\$10,100,063)	\$0
Changes of assumptions	(8,903,389)	399,017
Net difference between projected and actual earnings	<u>0</u>	<u>1,891,270</u>
Total	(\$19,003,452)	\$2,290,287

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2024 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
<b>Investment (gains) or losses</b>	\$835,619	2023-2024	5.0	167,124	0	668,495	167,124	167,124	167,124	167,123	0	0
	\$2,883,972	2022-2023	5.0	576,794	0	1,730,384	576,794	576,794	576,796	0	0	0
	\$4,785,957	2021-2022	5.0	957,191	0	1,914,384	957,191	957,193	0	0	0	0
	(\$12,109,957)	2020-2021	5.0	(2,421,991)	(2,421,993)	0	(2,421,993)	0	0	0	0	0
	\$2,832,615	2019-2020	5.0	566,523	0	0	0	0	0	0	0	0
<b>Economic/demographic (gains) or losses</b>	(\$4,420,687)	2023-2024	5.7	(775,559)	(3,645,128)	0	(775,559)	(775,559)	(775,559)	(775,559)	(542,892)	0
	(\$3,040,523)	2022-2023	5.9	(515,343)	(2,009,837)	0	(515,343)	(515,343)	(515,343)	(463,808)	0	0
	(\$4,503,076)	2021-2022	6.1	(738,209)	(2,288,449)	0	(738,209)	(738,209)	(738,209)	(73,822)	0	0
	(\$4,644,740)	2020-2021	6.2	(749,152)	(1,648,132)	0	(749,152)	(749,152)	(149,828)	0	0	0
	(\$2,192,839)	2019-2020	6.4	(342,631)	(479,684)	0	(342,631)	(137,053)	0	0	0	0
	(\$275,985)	2018-2019	6.7	(41,192)	(28,833)	0	(28,833)	0	0	0	0	0
	(\$3,059,840)	2017-2018	6.9	(399,110)	0	0	0	0	0	0	0	0
<b>Assumption changes or inputs</b>	(\$1,673,966)	2023-2024	5.7	(293,678)	(1,380,288)	0	(293,678)	(293,678)	(293,678)	(293,678)	(205,576)	0
	\$0	2022-2023	5.9	0	0	0	0	0	0	0	0	0
	(\$11,383,787)	2021-2022	6.1	(1,866,195)	(5,785,202)	0	(1,866,195)	(1,866,195)	(1,866,195)	(186,617)	0	0
	\$1,124,505	2020-2021	6.2	181,372	0	399,017	181,372	181,372	36,273	0	0	0
	(\$7,944,684)	2019-2020	6.4	(1,241,357)	(1,737,899)	0	(1,241,357)	(496,542)	0	0	0	0
	\$0	2018-2019	6.7	0	0	0	0	0	0	0	0	0
	\$427,338	2017-2018	6.9	55,740	0	0	0	0	0	0	0	0

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