

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2023 to June 30, 2024	July 1, 2024 to June 30, 2025
Service cost	\$1,367,235	\$1,228,155
Interest on total OPEB liability	23,934,496	22,207,705
Effect of plan changes	0	0
Administrative expenses	1,627,445	1,650,645
Member contributions	0	0
Expected investment return net of investment expenses	(49,105,813)	(49,980,162)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(13,468,157)	(13,102,837)
Recognition of assumption changes or inputs	(8,592,696)	(4,644,575)
Recognition of investment (gains) or losses	(3,783,036)	(12,391,127)
OPEB Expense	(\$48,020,526)	(\$55,032,196)

As of June 30, 2025, 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	(\$5,784,333)	\$0
Changes of assumptions	(464,457)	0
Net difference between projected and actual earnings	<u>0</u>	<u>16,493,863</u>
Total	(\$6,248,790)	\$16,493,863

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

Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2025 Expense	Balance of Deferred (Inflows) 06/30/2025	Balance of Deferred Outflows 06/30/2025	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 in 06/30/2030 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$7,301,631)	2024-2025	5.0	(1,460,326)	(5,841,305)	0	(1,460,326)	(1,460,326)	(1,460,326)	(1,460,327)	0	0
	\$6,582,889	2023-2024	5.0	1,316,578	0	3,949,733	1,316,578	1,316,578	1,316,577	0	0	0
	\$24,266,304	2022-2023	5.0	4,853,261	0	9,706,521	4,853,261	4,853,260	0	0	0	0
	\$43,394,578	2021-2022	5.0	8,678,916	0	8,678,914	8,678,914	0	0	0	0	0
	(\$128,897,788)	2020-2021	5.0	(25,779,556)	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	(\$10,987,405)	2024-2025	1.9	(5,782,845)	(5,204,560)	0	(5,204,560)	0	0	0	0	0
	(\$12,175,231)	2023-2024	2.1	(5,797,729)	(579,773)	0	(579,773)	0	0	0	0	0
	(\$11,670,687)	2022-2023	2.3	(1,522,263)	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2024-2025	1.9	0	0	0	0	0	0	0	0	0
	(\$9,753,607)	2023-2024	2.1	(4,644,575)	(464,457)	0	(464,457)	0	0	0	0	0
	\$0	2022-2023	2.3	0	0	0	0	0	0	0	0	0

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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
1000	State Agencies	4,246,910,400	30.64904544%	4,729,887,807	30.88106394%	(123,794,102)	(138,070,454)
2000	Lake County	5,332,051	0.03848028%	5,857,947	0.03824607%	(155,425)	(171,000)
2001	Clackamas County	189,921,463	1.37062264%	213,425,717	1.39343965%	(5,536,061)	(6,230,124)
2002	Curry County	6,816,272	0.04919158%	6,509,540	0.04250028%	(198,689)	(190,020)
2003	Douglas County	30,044,422	0.21682418%	33,572,834	0.21919438%	(875,771)	(980,027)
2004	Harney County	5,239,780	0.03781438%	5,885,726	0.03842744%	(152,735)	(171,811)
2005	Jackson County	54,827,854	0.39568092%	60,460,386	0.39474109%	(1,598,189)	(1,764,903)
2006	Jefferson County	8,361,172	0.06034079%	9,267,889	0.06050931%	(243,722)	(270,540)
2007	Klamath County	4,430,690	0.03197534%	5,015,508	0.03274585%	(129,151)	(146,408)
2008	Lane County	128,387,615	0.92654600%	139,563,654	0.91120007%	(3,742,398)	(4,074,011)
2009	Marion County	103,537,624	0.74720892%	112,072,937	0.73171536%	(3,018,040)	(3,271,528)
2011	Washington County	186,051,718	1.34269552%	198,565,360	1.29641755%	(5,423,261)	(5,796,334)
2012	Grant County	3,814,038	0.02752510%	3,943,355	0.02574585%	(111,176)	(115,111)
2013	Umatilla County	19,901,608	0.14362566%	22,920,413	0.14964557%	(580,116)	(669,071)
2014	Linn County	48,532,449	0.35024832%	51,011,187	0.33304801%	(1,414,683)	(1,489,071)
2015	Yamhill County	43,476,847	0.31376312%	46,942,176	0.30648176%	(1,267,316)	(1,370,292)
2016	Sherman County	2,651,946	0.01913852%	3,320,874	0.02168173%	(77,302)	(96,940)
2017	Columbia County	14,288,664	0.10311824%	17,182,550	0.11218351%	(416,503)	(501,577)
2018	Coos County	20,321,457	0.14665562%	22,748,214	0.14852129%	(592,355)	(664,045)
2020	Wasco County	8,598,161	0.06205109%	9,768,998	0.06378102%	(250,630)	(285,167)
2021	Baker County	6,383,957	0.04607166%	7,289,380	0.04759179%	(186,087)	(212,785)
2022	Gilliam County	2,650,533	0.01912833%	3,348,630	0.02186294%	(77,261)	(97,750)
2027	Deschutes County	93,999,178	0.67837200%	106,412,916	0.69476153%	(2,740,002)	(3,106,306)
2035	Hood River County	9,175,401	0.06621691%	10,469,348	0.06835355%	(267,456)	(305,611)
2036	Clatsop County	18,691,923	0.13489562%	21,092,864	0.13771365%	(544,855)	(615,723)
2037	Polk County	26,812,891	0.19350291%	28,361,232	0.18516824%	(781,575)	(827,894)
2038	Multnomah County	462,754,172	3.33959804%	537,385,217	3.50854564%	(13,488,921)	(15,686,846)
2039	Malheur County	8,431,232	0.06084640%	9,573,513	0.06250471%	(245,764)	(279,461)
2040	Benton County	41,127,447	0.29680800%	42,479,256	0.27734371%	(1,198,833)	(1,240,015)
2042	Josephine County	25,514,698	0.18413412%	26,806,692	0.17501877%	(743,733)	(782,516)
2043	Lincoln County	5,485,686	0.03958903%	5,850,646	0.03819841%	(159,903)	(170,787)
2044	Crook County	3,111,125	0.02245232%	3,632,993	0.02371952%	(90,687)	(106,051)
2050	Wallowa County	377,594	0.00272501%	299,479	0.00195527%	(11,007)	(8,742)
2053	Community Counseling Solutions	0	0.00000000%	0	0.00000000%	0	0
2099	State Judiciary	31,265,520	0.22563658%	32,685,090	0.21339837%	(911,365)	(954,113)
2100	City of Roseburg	12,823,886	0.09254724%	13,111,299	0.08560264%	(373,806)	(382,733)
2101	City of Salem	109,646,215	0.79129332%	120,643,068	0.78766907%	(3,196,101)	(3,521,699)
2102	City of Medford	48,134,243	0.34737455%	52,835,571	0.34495927%	(1,403,075)	(1,542,326)
2103	City of Albany	35,262,488	0.25448185%	37,556,824	0.24520554%	(1,027,874)	(1,096,324)
2104	City of Ashland	19,170,060	0.13834623%	22,388,154	0.14617049%	(558,792)	(653,534)
2105	City of Astoria	7,954,610	0.05740672%	8,374,425	0.05467596%	(231,871)	(244,458)
2106	City of Beaverton	52,468,430	0.37865345%	56,146,001	0.36657281%	(1,529,413)	(1,638,961)
2107	City of Bend	68,200,124	0.49218573%	79,106,794	0.51648201%	(1,987,980)	(2,309,211)
2109	City of Canby	8,481,740	0.06121090%	8,510,178	0.05556228%	(247,236)	(248,421)
2110	City of Coquille	360,731	0.00260332%	2,819,486	0.01840820%	(10,515)	(82,304)
2111	City of Eugene	135,527,913	0.97807600%	159,851,263	1.04365627%	(3,950,532)	(4,666,228)
2112	City Of Forest Grove	5,188,772	0.03744626%	7,924,992	0.05174165%	(151,249)	(231,339)
2113	City of Grants Pass	18,203,763	0.13137267%	19,339,671	0.12626718%	(530,625)	(564,546)
2114	City of Gresham	59,243,183	0.42754540%	66,027,618	0.43108910%	(1,726,892)	(1,927,416)
2115	City of Hillsboro	87,458,511	0.63116939%	97,822,201	0.63867342%	(2,549,347)	(2,855,534)
2117	City of McMinnville	15,094,206	0.10893166%	12,161,080	0.07939873%	(439,984)	(354,995)
2118	City of Ontario	3,143,682	0.02268728%	3,509,565	0.02291367%	(91,636)	(102,448)
2119	City of Oregon City	16,779,479	0.12109391%	18,608,554	0.12149378%	(489,109)	(543,203)
2120	City of Lake Oswego	32,057,656	0.23135326%	34,703,079	0.22657366%	(934,455)	(1,013,020)
2121	City of Portland	567,147,507	4.09298245%	668,585,456	4.36514164%	(16,531,904)	(19,516,720)
2122	City of Redmond	18,403,079	0.13281109%	20,187,411	0.13180201%	(536,435)	(589,292)
2123	City of St Helens	6,140,584	0.04431528%	7,409,510	0.04837611%	(178,993)	(216,291)
2125	City of Vernonia	936,734	0.00676021%	879,803	0.00574417%	(27,305)	(25,682)
2126	City of West Linn	10,103,355	0.07291375%	11,434,543	0.07465523%	(294,505)	(333,786)
2127	City of Cottage Grove	5,422,225	0.03913104%	5,772,574	0.03768868%	(158,054)	(168,508)
2128	City of Tillamook	2,225,394	0.01606019%	2,611,824	0.01705239%	(64,868)	(76,242)
2129	City of Sweet Home	905,964	0.00653815%	1,334,850	0.00871513%	(26,408)	(38,966)
2131	City of Drain	439,709	0.00317328%	492,393	0.00321480%	(12,817)	(14,373)
2132	Eugene Water & Electric Board	55,350,825	0.39945508%	64,101,029	0.41851056%	(1,613,433)	(1,871,177)
2135	McMinnville Water & Light Department	6,039,954	0.04358906%	7,117,431	0.04646915%	(176,060)	(207,765)
2138	City of Hood River	5,420,977	0.03912203%	6,044,467	0.03946385%	(158,017)	(176,444)
2139	City of Reedsport	1,533,597	0.01106764%	1,901,916	0.01241746%	(44,703)	(55,519)
2140	City of Lebanon	8,246,631	0.05951417%	8,836,293	0.05769146%	(240,383)	(257,941)
2142	City of Sherwood	10,543,265	0.07608849%	12,292,615	0.08025751%	(307,328)	(358,834)
2143	City of Oakland	241,551	0.00174322%	268,157	0.00175078%	(7,041)	(7,828)
2145	City of Vale	621,066	0.00448210%	598,542	0.00390783%	(18,104)	(17,472)
2146	City of Prineville	5,512,163	0.03978010%	6,064,705	0.03959598%	(160,675)	(177,035)
2147	City of Wheeler	168,889	0.00121883%	195,245	0.00127474%	(4,923)	(5,699)
2148	City of Klamath Falls	11,495,723	0.08296218%	12,644,803	0.08255692%	(335,091)	(369,115)
2149	City of Canyonville	288,372	0.00208112%	409,651	0.00267458%	(8,406)	(11,958)
2150	City of Bandon	2,759,646	0.01991578%	2,908,853	0.01899167%	(80,442)	(84,913)
2152	City of Coos Bay	9,394,247	0.06779627%	10,429,415	0.06809283%	(273,835)	(304,446)
2154	City of Pendleton	11,102,000	0.08012076%	12,022,193	0.07849195%	(323,615)	(350,941)
2155	City of Corvallis	40,363,282	0.29129319%	45,074,691	0.29428909%	(1,176,558)	(1,315,778)
2157	City of Monmouth	4,327,823	0.03123297%	5,161,376	0.03369821%	(126,153)	(150,666)
2158	City of Milton-Freewater	5,301,923	0.03826284%	5,443,111	0.03553764%	(154,547)	(158,890)
2159	City of Baker City	4,240,130	0.03060011%	3,822,940	0.02495967%	(123,596)	(111,596)
2160	City of Hermiston	8,315,206	0.06000907%	8,840,432	0.05771848%	(242,382)	(258,062)
2161	City of Pilot Rock	374,248	0.00270087%	402,339	0.00262684%	(10,909)	(11,745)
2162	City of Clatskanie	762,777	0.00550480%	710,712	0.00464018%	(22,234)	(20,746)
2163	City of Milwaukie	11,839,688	0.08544450%	13,160,960	0.08592687%	(345,118)	(384,182)
2165	City of Cornelius	3,203,195	0.02311678%	3,772,933	0.02463318%	(93,371)	(110,136)
2166	City of Nyssa	638,412	0.00460728%	646,081	0.00421821%	(18,609)	(18,860)
2167	City of Athena	273,936	0.00197694%	303,033	0.00197848%	(7,985)	(8,846)
2168	City of Oakridge	1,725,276	0.01245095%	1,620,612	0.01058085%	(50,290)	(47,307)
2170	City of Madras	2,374,856	0.01713883%	2,735,547	0.01786017%	(69,225)	(79,854)
2172	City of Sandy	6,157,188	0.04443511%	6,656,057	0.04345687%	(179,477)	(194,297)
2174	City of Mt Angel	1,077,279	0.00777449%	1,147,364	0.00749105%	(31,402)	(33,493)
2175	City of Umatilla	3,754,780	0.02709745%	4,669,676	0.03048795%	(109,449)	(136,313)
2176	City of Scappoose	2,773,616	0.02001659%	3,365,161	0.02197087%	(80,849)	(98,233)
2177	City of Condon	252,359	0.00182122%	289,338	0.00188906%	(7,356)	(8,446)
2178	City of Boardman	1,986,246	0.01433431%	2,277,205	0.01486769%	(57,897)	(66,474)
2179	City of Estacada	1,568,657	0.01132066%	1,887,699	0.01232463%	(45,725)	(55,104)
2180	City of Enterprise	824,975	0.00595367%	993,445	0.00648612%	(24,047)	(29,000)
2181	City of Central Point	6,079,966	0.04387781%	7,076,084	0.04619919%	(177,226)	(206,558)
2182	City of Cascade Locks	925,635	0.00668011%	795,601	0.00519441%	(26,982)	(23,224)
2183	City of Myrtle Point	1,627,031	0.01174194%	1,812,468	0.01183346%	(47,427)	(52,908)
2184	City of Port Orford	591,836	0.00427116%	734,261	0.00479393%	(17,252)	(21,434)
2185	City of Wood Village	926,642	0.00668737%	1,252,340	0.00817643%	(27,011)	(36,557)
2186	City of Chiloquin	251,125	0.00181232%	88,409	0.00057722%	(7,320)	(2,581)
2187	City of Philomath	1,927,273	0.01390872%	2,082,573	0.01359696%	(56,179)	(60,793)
2188	City of Talent	1,785,441	0.01288515%	1,878,158	0.01226234%	(52,044)	(54,825)
2189	City of Willamina	647,405	0.00467218%	840,254	0.00548595%	(18,871)	(24,528)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
2191	City of Huntington	136,627	0.00098601%	109,010	0.00071172%	(3,983)	(3,182)
2192	City of North Plains	919,767	0.00663776%	1,254,481	0.00819041%	(26,810)	(36,620)
2193	City of Heppner	382,539	0.00276070%	244,012	0.00159314%	(11,151)	(7,123)
2194	City of Cave Junction	741,301	0.00534981%	790,143	0.00515878%	(21,608)	(23,065)
2195	City of Metolius	111,594	0.00080535%	121,648	0.00079423%	(3,253)	(3,551)
2196	City of Hubbard	870,326	0.00628096%	1,001,285	0.00653731%	(25,369)	(29,229)
2197	City of Myrtle Creek	1,160,065	0.00837194%	1,548,731	0.01011154%	(33,815)	(45,209)
2198	City of Carlton	774,452	0.00558905%	1,097,489	0.00716542%	(22,575)	(32,037)
2199	City of Junction City	3,230,029	0.02331043%	2,935,271	0.01916416%	(94,153)	(85,684)
2200	City of Wallowa	219,444	0.00158368%	255,077	0.00166538%	(6,397)	(7,446)
2201	City of Coburg	1,056,774	0.00762651%	1,213,043	0.00791986%	(30,804)	(35,410)
2202	City of Dallas	6,649,571	0.04798853%	8,158,345	0.05326519%	(193,830)	(238,151)
2203	City of Rockaway Beach	886,750	0.00639948%	1,248,133	0.00814896%	(25,848)	(36,434)
2204	City of Burns	652,589	0.00470959%	871,493	0.00568991%	(19,022)	(25,440)
2205	City of Elgin	856,857	0.00618376%	855,048	0.00558254%	(24,977)	(24,960)
2206	City of Weston	227,126	0.00163912%	153,171	0.00100004%	(6,621)	(4,471)
2207	City of Mill City	385,041	0.00277876%	434,241	0.00283512%	(11,224)	(12,676)
2208	City of Fairview	1,855,200	0.01338858%	1,467,302	0.00957990%	(54,078)	(42,832)
2209	City of Monroe	178,175	0.00128585%	119,713	0.00078159%	(5,194)	(3,495)
2210	City of Helix	0	0.00000000%	0	0.00000000%	0	0
2211	City of Jefferson	543,856	0.00392489%	680,430	0.00444247%	(15,853)	(19,862)
2212	Town of Lakeview	1,180,918	0.00852244%	1,277,793	0.00834261%	(34,423)	(37,300)
2213	City of Stanfield	781,786	0.00564198%	1,029,292	0.00672016%	(22,788)	(30,046)
2214	City of Yamhill	331,340	0.00239121%	712,002	0.00464860%	(9,658)	(20,784)
2215	City of Powers	0	0.00000000%	0	0.00000000%	0	0
2216	City of Brookings	3,307,682	0.02387083%	3,358,059	0.02192450%	(96,416)	(98,025)
2217	City of Sutherlin	3,510,427	0.02533400%	3,325,435	0.02171150%	(102,326)	(97,073)
2218	City of Prairie City	241,660	0.00174401%	307,863	0.00201001%	(7,044)	(8,987)
2219	City of Sheridan	961,060	0.00693576%	1,271,538	0.00830177%	(28,014)	(37,118)
2220	City of Garibaldi	485,581	0.00350434%	468,081	0.00305606%	(14,154)	(13,664)
2221	City of Sisters	1,151,558	0.00831055%	1,519,625	0.00992151%	(33,567)	(44,359)
2222	City of Jacksonville	1,367,478	0.00986880%	1,202,078	0.00784827%	(39,861)	(35,090)
2223	City of Cannon Beach	3,109,498	0.02244058%	3,465,136	0.02262360%	(90,639)	(101,151)
2224	City of Falls City	201,875	0.00145689%	247,975	0.00161901%	(5,885)	(7,239)
2225	City of Echo	149,378	0.00107803%	180,676	0.00117962%	(4,354)	(5,274)
2226	City of Hines	441,350	0.00318513%	560,819	0.00366155%	(12,865)	(16,371)
2228	City of Turner	722,855	0.00521669%	775,223	0.00506137%	(21,071)	(22,630)
2229	City of John Day	686,895	0.00495717%	522,435	0.00341094%	(20,022)	(15,250)
2231	City of Banks	353,629	0.00255206%	476,967	0.00311408%	(10,308)	(13,923)
2232	City of Joseph	491,957	0.00355035%	652,148	0.00425782%	(14,340)	(19,037)
2233	City of Lafayette	603,316	0.00435400%	749,017	0.00489027%	(17,586)	(21,865)
2234	City of Aumsville	1,317,475	0.00950793%	1,442,978	0.00942109%	(38,403)	(42,122)
2235	City of Amity	298,276	0.00215260%	207,656	0.00135577%	(8,695)	(6,062)
2236	City of Creswell	1,267,377	0.00914639%	1,421,565	0.00928129%	(36,943)	(41,497)
2237	City of Troutdale	4,569,476	0.03297693%	4,955,434	0.03235364%	(133,197)	(144,654)
2238	City of Warrenton	3,127,919	0.02257352%	3,486,261	0.02276152%	(91,176)	(101,768)
2240	City of Wilsonville	12,437,931	0.08976189%	14,065,781	0.09183437%	(362,556)	(410,595)
2241	City of Bay City	798,621	0.00576348%	711,947	0.00464825%	(23,279)	(20,783)
2242	City of Gaston	116,113	0.00083797%	112,562	0.00073491%	(3,385)	(3,286)
2244	City of Lakeside	282,714	0.00204029%	193,543	0.00126363%	(8,241)	(5,650)
2245	City of Dundee	826,461	0.00596439%	1,127,283	0.00735994%	(24,091)	(32,907)
2246	City of Merrill	0	0.00000000%	0	0.00000000%	0	0
2247	City of Malin	149,295	0.00107743%	215,586	0.00140754%	(4,352)	(6,293)
2248	City of Fossil	140,798	0.00101611%	148,063	0.00096669%	(4,104)	(4,322)
2249	City of Phoenix	1,726,101	0.01245690%	1,705,173	0.01113294%	(50,314)	(49,776)
2250	City of Gold Beach	914,286	0.00659821%	1,062,900	0.00693959%	(26,651)	(31,027)
2251	City of Rogue River	818,350	0.00590586%	809,792	0.00528707%	(23,854)	(23,639)
2252	City of Dayton	592,390	0.00427516%	812,567	0.00530518%	(17,268)	(23,720)
2253	Town of Butte Falls	85,427	0.00061651%	94,759	0.00061867%	(2,490)	(2,766)
2254	City of Shady Cove	246,821	0.00178125%	312,464	0.00204005%	(7,195)	(9,121)
2255	Town of Canyon City	124,441	0.00089807%	185,163	0.00120891%	(3,627)	(5,405)
2256	City of Jordan Valley	56,856	0.00041032%	61,712	0.00040291%	(1,657)	(1,801)
2257	City of Culver	182,389	0.00131627%	270,760	0.00176777%	(5,317)	(7,904)
2258	City of Adair Village	389,854	0.00281349%	393,511	0.00256920%	(11,364)	(11,487)
2260	City of Riddle	295,802	0.00213474%	327,451	0.00213790%	(8,622)	(9,559)
2261	City of Waldport	929,572	0.00670852%	1,068,317	0.00697496%	(27,096)	(31,185)
2262	City of Dufur	148,137	0.00106907%	162,383	0.00106019%	(4,318)	(4,740)
2263	City of La Grande	2,525,997	0.01822958%	2,684,102	0.01752429%	(73,631)	(78,352)
2264	City of Gervais	753,325	0.00543659%	701,206	0.00457812%	(21,959)	(20,469)
2265	City of Westfir	64,826	0.00046784%	68,336	0.00044616%	(1,890)	(1,995)
2266	City of Irrigon	596,905	0.00430774%	579,184	0.00378145%	(17,399)	(16,907)
2267	City of Independence	3,828,873	0.02763216%	4,071,479	0.02658237%	(111,609)	(118,851)
2268	City of Harrisburg	796,986	0.00575168%	900,105	0.00587671%	(23,232)	(26,275)
2269	City of Durham	93,823	0.00067710%	112,011	0.00073131%	(2,735)	(3,270)
2270	City of Lyons	57,494	0.00041492%	97,061	0.00063371%	(1,676)	(2,833)
2271	City of Columbia City	571,625	0.00412530%	513,425	0.00335211%	(16,662)	(14,987)
2272	City of Aurora	351,077	0.00253365%	380,135	0.00248187%	(10,234)	(11,097)
2273	City of Silverton	2,957,819	0.02134595%	3,324,599	0.02170604%	(86,218)	(97,049)
2274	City of Gold Hill	192,386	0.00138841%	211,094	0.00137821%	(5,608)	(6,162)
2275	City of Toledo	2,883,584	0.02081021%	2,667,059	0.01741302%	(84,054)	(77,854)
2276	City of Newport	2,543,855	0.01835846%	3,418,819	0.02232120%	(74,151)	(99,799)
2278	City of Springfield	36,491,177	0.26334903%	37,479,588	0.24470127%	(1,063,689)	(1,094,069)
2279	City of Keizer	7,741,131	0.05586609%	8,753,773	0.05715269%	(225,648)	(255,532)
2280	City of Winston	1,970,478	0.01422052%	1,935,925	0.01263950%	(57,438)	(56,512)
2281	City of Manzanita	1,023,820	0.00738869%	1,265,572	0.00826282%	(29,844)	(36,943)
2282	City of Eagle Point	1,040,844	0.00751155%	815,990	0.00532753%	(30,340)	(23,820)
2283	City of Maupin	508,887	0.00367253%	508,804	0.00332194%	(14,834)	(14,853)
2284	City of Halsey	293,803	0.00212031%	349,453	0.00228155%	(8,564)	(10,201)
2285	City of Veneta	1,145,532	0.00826706%	1,198,826	0.00782704%	(33,391)	(34,995)
2286	City of Millersburg	462,085	0.00333477%	580,943	0.00379293%	(13,469)	(16,958)
2287	City of King City	518,760	0.00374378%	694,522	0.00453448%	(15,121)	(20,274)
2288	City of Tualatin	14,008,505	0.10109639%	14,792,953	0.09658202%	(408,337)	(431,822)
2290	City of Molalla	4,491,213	0.03241213%	4,595,918	0.03000639%	(130,915)	(134,160)
2291	City of Florence	3,950,058	0.02850672%	4,693,040	0.03064049%	(115,141)	(136,995)
2292	City of North Bend	4,004,722	0.02890123%	4,230,852	0.02762290%	(116,735)	(123,503)
2293	City of Lowell	354,445	0.00255796%	384,374	0.00250955%	(10,332)	(11,220)
2294	City of Depoe Bay	705,300	0.00509000%	900,026	0.00587620%	(20,559)	(26,273)
2295	City of Tigard	7,404,271	0.05343504%	8,496,948	0.05547590%	(215,829)	(248,035)
2296	City of Happy Valley	6,134,482	0.04427125%	6,286,837	0.04104626%	(178,815)	(183,519)
2297	City of Rainier	1,209,762	0.00873059%	1,078,869	0.00704385%	(35,264)	(31,493)
2298	City of Lincoln City	9,786,556	0.07062748%	10,193,736	0.06655410%	(285,270)	(297,566)
2299	City of Dunes City	62,811	0.00045329%	65,207	0.00042573%	(1,831)	(1,903)
2300	City of Yachats	584,070	0.00421511%	648,232	0.00423226%	(17,025)	(18,923)
2301	City of Moro	109,936	0.00079338%	189,718	0.00123865%	(3,205)	(5,538)
2302	City of Mt. Vernon	124,972	0.00090190%	108,078	0.00070563%	(3,643)	(3,155)
2303	City of Woodburn	12,441,408	0.08978699%	13,452,582	0.08783084%	(362,657)	(392,695)
2304	City of Gladstone	3,685,187	0.02659521%	3,531,667	0.02305797%	(107,420)	(103,093)
2305	City of Elkton	81,616	0.00058900%	92,071	0.00060112%	(2,379)	(2,688)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
2306	City of Imbler	18,881	0.00013626%	19,200	0.00012536%	(550)	(560)
2307	City of Yoncalla	326,321	0.00235499%	332,615	0.00217162%	(9,512)	(9,709)
2308	City of North Powder	116,582	0.00084135%	123,199	0.00080435%	(3,398)	(3,596)
2309	City of Gearhart	979,791	0.00707094%	1,051,125	0.00686271%	(28,560)	(30,683)
2400	Gilliam County Fire Services	0	0.00000000%	73,155	0.00047762%	0	(2,135)
2401	South Clackamas Transportation District	0	0.00000000%	113,031	0.00073797%	0	(3,299)
2402	Kernville Gleneden Beach Lincoln Beach Water District	0	0.00000000%	68,991	0.00045043%	0	(2,014)
2403	Central Coos Fire and Rescue	109,664	0.00079142%	205,996	0.00134493%	(3,197)	(6,013)
2407	Urban Flood Safety & Water Quality District	3,883,893	0.02802922%	3,661,189	0.02390362%	(113,212)	(106,874)
2408	Pleasant Hill Goshen Rural Fire Protection District	321,046	0.00231692%	357,166	0.00233191%	(9,358)	(10,426)
2501	Port of The Dalles	190,459	0.00137450%	220,758	0.00144131%	(5,552)	(6,444)
2507	Port of Astoria	1,643,089	0.01185782%	1,743,805	0.01138516%	(47,895)	(50,903)
2510	Horsefly Irrigation District	138,485	0.00099942%	187,966	0.00122722%	(4,037)	(5,487)
2511	Grants Pass Irrigation District	644,451	0.00465086%	598,728	0.00390905%	(18,785)	(17,478)
2512	Port of Portland	79,841,206	0.57619694%	90,283,080	0.58945110%	(2,327,308)	(2,635,459)
2513	Port of Coos Bay	1,510,848	0.01090346%	1,827,090	0.01192893%	(44,040)	(53,335)
2515	Klamath County Fire District 1	7,037,753	0.05078996%	7,245,226	0.04730351%	(205,145)	(211,496)
2518	Clackamas County Housing Authority	3,629,203	0.02619118%	4,075,219	0.02660679%	(105,788)	(118,960)
2519	Home Forward	23,738,498	0.17131567%	27,380,547	0.17876543%	(691,959)	(799,267)
2521	League of Oregon Cities	2,091,395	0.01509315%	2,282,303	0.01490098%	(60,963)	(66,623)
2522	Lane Council of Governments	18,630,723	0.13445395%	21,214,178	0.13850569%	(543,071)	(619,264)
2526	Clatskanie PUD	4,647,723	0.03354163%	5,116,024	0.03340212%	(135,477)	(149,342)
2527	Deschutes Valley Water District	1,764,782	0.01273605%	1,735,628	0.01133178%	(51,442)	(50,665)
2528	Columbia River Fire & Rescue	6,441,508	0.04648699%	5,926,345	0.03869264%	(187,765)	(172,996)
2529	East Fork Irrigation District	438,698	0.00316599%	447,239	0.00291999%	(12,788)	(13,055)
2531	Oregon School Boards Association	4,012,723	0.02895897%	3,839,417	0.02506725%	(116,968)	(112,077)
2533	Owyhee Irrigation District	1,514,282	0.01092825%	1,686,032	0.01100797%	(44,140)	(49,217)
2536	Valley View Cemetery	69,214	0.00049950%	70,784	0.00046214%	(2,018)	(2,066)
2538	Clackamas Vector Control	300,400	0.00216792%	345,183	0.00225367%	(8,756)	(10,076)
2540	West Extension Irrigation District	206,697	0.00149169%	293,727	0.00191772%	(6,025)	(8,574)
2541	Jackson County Vector Control District	208,215	0.00150264%	198,587	0.00129656%	(6,069)	(5,797)
2542	Rainbow Water District	706,802	0.00510084%	760,667	0.00496633%	(20,603)	(22,205)
2545	Council of Governments	11,185,177	0.08072104%	13,489,655	0.08807289%	(326,039)	(393,777)
2549	Rogue River Fire District	1,189,756	0.00858621%	1,511,078	0.00986571%	(34,680)	(44,110)
2550	Nyssa Road Assessment District 2	240,063	0.00173249%	268,057	0.00175012%	(6,998)	(7,825)
2552	Winston-Dillard Fire District	5,694,537	0.04109626%	6,145,960	0.04012649%	(165,991)	(179,407)
2553	Tangent Rural Fire Protection District	186,583	0.00134653%	285,623	0.00186481%	(5,439)	(8,338)
2555	Monroe Fire Department	178,347	0.00128709%	258,161	0.00168551%	(5,199)	(7,536)
2556	Jackson County Fire District 5	5,384,726	0.03886042%	5,291,079	0.03454504%	(156,961)	(154,452)
2557	Estacada Fire Department	1,247,936	0.00900609%	1,624,370	0.01060538%	(36,376)	(47,417)
2559	Keizer Fire Department	4,373,343	0.03156148%	4,935,311	0.03222226%	(127,480)	(144,067)
2561	Jefferson Rural Fire Protection District	466,648	0.00336770%	706,989	0.00461588%	(13,602)	(20,638)
2562	WyEast Fire District	59,924	0.00043246%	68,072	0.00044444%	(1,747)	(1,987)
2563	Central Oregon Irrigation District	2,199,288	0.01587179%	2,135,300	0.01394120%	(64,108)	(62,332)
2564	Illinois Valley Fire District	807,681	0.00582886%	910,905	0.00594723%	(23,543)	(26,590)
2567	Charleston Rural Fire Protection District	271,018	0.00195588%	439,998	0.00287271%	(7,900)	(12,844)
2568	Molalla Rural Fire Protection District 73	1,729,957	0.01248473%	1,932,426	0.01261666%	(50,427)	(56,410)
2569	Central Oregon Intergovernmental Council	5,162,290	0.03725514%	6,634,021	0.04331300%	(150,477)	(193,654)
2570	Port of St Helens	1,294,793	0.00934424%	1,717,735	0.01121496%	(37,742)	(50,143)
2571	Crystal Springs Water District	667,280	0.00481562%	651,664	0.00425466%	(19,451)	(19,023)
2572	Local Government Personnel Institute	0	0.00000000%	0	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	599,017	0.00432298%	0	0.00000000%	(17,461)	0
2576	Depoe Bay Rural Fire Protection District	1,492,437	0.01077060%	1,260,006	0.00822648%	(43,503)	(36,781)
2579	La Pine Rural Fire Protection District	2,831,051	0.02043109%	3,085,532	0.02014520%	(82,523)	(90,070)
2580	Marion County Fire District 1	6,306,124	0.04550995%	6,662,489	0.04349886%	(183,819)	(194,485)
2581	Port of Umatilla	192,649	0.00139031%	232,976	0.00152108%	(5,616)	(6,801)
2582	Talent Irrigation District	468,844	0.00338355%	849,267	0.00554479%	(13,666)	(24,791)
2585	Rogue River Valley Irrigation District	443,653	0.00320175%	469,773	0.00306711%	(12,932)	(13,713)
2587	Tualatin Valley Irrigation District	466,902	0.00336953%	465,771	0.00304098%	(13,610)	(13,596)
2588	Clatskanie Rural Fire Protection District	1,903,459	0.01373685%	2,031,968	0.01326656%	(55,484)	(59,315)
2589	West Slope Water District	549,914	0.00396861%	702,938	0.00458943%	(16,030)	(20,520)
2590	Redmond Fire & Rescue	6,059,904	0.04373303%	7,074,261	0.04618729%	(176,641)	(206,505)
2592	Medford Irrigation District	462,747	0.00333955%	610,806	0.00398790%	(13,489)	(17,830)
2594	Metro	84,282,057	0.60824561%	100,408,302	0.65555787%	(2,456,756)	(2,931,025)
2595	Canby Fire District	2,969,450	0.02142989%	2,943,536	0.01921811%	(86,557)	(85,925)
2596	Bend Parks & Recreation	12,338,855	0.08904688%	12,920,679	0.08435809%	(359,668)	(377,168)
2597	Mapleton Water District	57,979	0.00041842%	89,586	0.00058490%	(1,690)	(2,615)
2598	Marion County Housing Authority	912,095	0.00658240%	1,298,942	0.00848069%	(26,587)	(37,917)
2599	South Suburban Sanitary District	946,546	0.00683102%	981,844	0.00641038%	(27,591)	(28,661)
2600	Winston-Dillard Water District	590,082	0.00425849%	621,820	0.00405981%	(17,200)	(18,152)
2601	Baker Valley Irrigation District	56,679	0.00040904%	71,428	0.00046635%	(1,652)	(2,085)
2602	Aumsville Rural Fire Protection District	251,105	0.00181217%	135,267	0.00088314%	(7,320)	(3,949)
2603	Corbett Water District	218,669	0.00157809%	186,373	0.00121682%	(6,374)	(5,440)
2604	Netarts-Oceanside Sanitary District	428,937	0.00309555%	543,876	0.00355092%	(12,503)	(15,876)
2605	Scio Fire District	72,800	0.00052538%	205,033	0.00133865%	(2,122)	(5,985)
2606	West Valley Housing Authority	999,365	0.00721220%	1,116,115	0.00728702%	(29,131)	(32,581)
2607	Hoodland Fire District 74	1,260,485	0.00909665%	1,416,550	0.00924854%	(36,742)	(41,351)
2608	Gaston Rural Fire Protection District	267,576	0.00193104%	299,942	0.00195830%	(7,800)	(8,756)
2610	Turner Fire District	654,352	0.00472232%	769,764	0.00502573%	(19,074)	(22,470)
2611	Burnt River Irrigation District	48,677	0.00035129%	49,406	0.00032256%	(1,419)	(1,442)
2612	Community Services Consortium	6,966,571	0.05027626%	8,095,312	0.05285365%	(203,070)	(236,311)
2613	Polk Soil & Water Conservation District	143,113	0.00103282%	369,374	0.00241162%	(4,172)	(10,782)
2617	Clean Water Services	41,399,194	0.29876914%	44,683,163	0.29173284%	(1,206,754)	(1,304,349)
2618	Estacada Cemetery District	8,396	0.00006059%	33,315	0.00021751%	(245)	(972)
2620	Jackson County Fire District 4	551,254	0.00397828%	695,037	0.00453784%	(16,069)	(20,289)
2623	Evans Valley Fire District 6	135,070	0.00097477%	163,946	0.00107039%	(3,937)	(4,786)
2624	Klamath Vector Control	119,748	0.00086420%	132,724	0.00086654%	(3,491)	(3,874)
2625	Port of Newport	1,462,530	0.01055477%	1,895,571	0.01237603%	(42,632)	(55,334)
2626	Tillamook Peoples Utility District	10,093,586	0.07284325%	12,162,625	0.07940882%	(294,220)	(355,040)
2628	McKenzie Fire And Rescue	615,027	0.00443852%	710,765	0.00464053%	(17,928)	(20,748)
2630	Sheridan Fire District	1,089,112	0.00785989%	1,466,109	0.00957211%	(31,747)	(42,797)
2631	Arch Cape Water-Sanitary District	153,961	0.00111110%	106,420	0.00069481%	(4,488)	(3,107)
2633	Port of Cascade Locks	753,638	0.00543884%	683,054	0.00445961%	(21,968)	(19,939)
2637	Northeast Oregon Housing Authority	944,879	0.00681899%	1,117,635	0.00729695%	(27,542)	(32,625)
2638	North Douglas County Fire and EMS	401,252	0.00289575%	504,535	0.00329407%	(11,696)	(14,728)
2641	Suburban East Salem Water District	307,063	0.00221600%	317,222	0.00207112%	(8,951)	(9,260)
2642	Dexter Rural Fire Protection District	69,492	0.00050151%	214,726	0.00140193%	(2,026)	(6,268)
2643	Sweet Home Cemetery	186,364	0.00134495%	183,991	0.00120126%	(5,432)	(5,371)
2644	Lakeside Water District	259,062	0.00186960%	284,233	0.00185573%	(7,551)	(8,297)
2645	Chiloquin Agency Lake Rural Fire Protection District	311,567	0.00224852%	510,520	0.00333314%	(9,082)	(14,903)
2646	Keno Rural Fire Protection District	202,099	0.00145850%	139,092	0.00090812%	(5,891)	(4,060)
2647	Crooked River Ranch Rural Fire Protection District	338,828	0.00244525%	404,837	0.00264315%	(9,877)	(11,818)
2648	Black Butte Ranch Rural Fire Protection District	783,074	0.00565128%	651,781	0.00425542%	(22,826)	(19,026)
2649	Colton Fire Department	31,557	0.00022774%	56,335	0.00036781%	(920)	(1,644)
2651	Imbler Rural Fire Protection District	5,968	0.00004307%	10,505	0.00006859%	(174)	(307)
2652	The Oregon Consortium	0	0.00000000%	0	0.00000000%	0	0
2653	Umatilla Fire Department	656,974	0.00474124%	543,993	0.00355169%	(19,150)	(15,880)
2655	North Bay Rural Fire Protection District	0	0.00000000%	77,891	0.00050854%	0	(2,274)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
2657	Mid-Willamette Valley Senior Service Agency	17,295,385	0.12481710%	19,320,571	0.12614248%	(504,147)	(563,988)
2659	Silverton Fire District	694,633	0.00501302%	582,749	0.00380472%	(20,248)	(17,011)
2660	Tualatin Valley Fire & Rescue	68,819,717	0.49665720%	80,801,399	0.52754595%	(2,006,041)	(2,358,679)
2663	Metropolitan Area Communications Commission	912,118	0.00658256%	1,061,216	0.00692859%	(26,588)	(30,978)
2664	Applegate Valley Rural Fire Protection District 9	521,223	0.00376155%	596,053	0.00389159%	(15,193)	(17,399)
2669	Roseburg Urban Sanitary Authority	1,185,709	0.00855701%	1,422,533	0.00928761%	(34,562)	(41,525)
2671	Columbia 911 Communications District	1,492,051	0.01076781%	1,784,291	0.01164949%	(43,492)	(52,085)
2672	Rockwood Water PUD	2,179,519	0.01572912%	2,409,135	0.01572905%	(63,531)	(70,325)
2673	Port Orford Library	81,251	0.00058637%	87,632	0.00057214%	(2,368)	(2,558)
2674	Nestucca Rural Fire District	790,607	0.00570564%	926,937	0.00605190%	(23,046)	(27,058)
2676	Woodburn Fire District	2,566,942	0.01852507%	2,310,852	0.01508737%	(74,824)	(67,456)
2678	Central Oregon Regional Housing Authority	1,483,431	0.01070560%	1,444,441	0.00943064%	(43,241)	(42,165)
2679	Columbia River Public Utility District	5,301,277	0.03825818%	5,941,840	0.03879380%	(154,528)	(173,449)
2681	Cloverdale Rural Fire Protection District	430,145	0.00310426%	453,972	0.00296395%	(12,538)	(13,252)
2684	Parkdale Fire District	211,547	0.00152669%	225,635	0.00147315%	(6,166)	(6,587)
2685	Oregon Community College Association	787,354	0.00568216%	668,060	0.00436171%	(22,951)	(19,501)
2686	Weston Cemetery	0	0.00000000%	0	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	226,159	0.00163214%	292,424	0.00190922%	(6,592)	(8,536)
2688	Polk County Fire District 1	1,630,393	0.01176620%	1,742,012	0.01137346%	(47,525)	(50,851)
2689	Redmond Area Park & Recreation District	929,089	0.00670504%	891,744	0.00582212%	(27,082)	(26,031)
2692	Siuslaw Public Library	495,483	0.00357579%	565,165	0.00368992%	(14,443)	(16,498)
2693	City-County Insurance Services	7,918,294	0.05714464%	8,554,046	0.05584869%	(230,812)	(249,702)
2694	Philomath Fire Department	634,694	0.00458045%	707,552	0.00461955%	(18,501)	(20,654)
2695	Washington County Consolidated Communications Agency	8,819,356	0.06364741%	8,946,354	0.05841004%	(257,077)	(261,154)
2696	Stayton Fire District	515,006	0.00371668%	943,177	0.00615793%	(15,012)	(27,532)
2698	Halsey Shedd Rural Fire Protection District	171,941	0.00124086%	197,048	0.00128651%	(5,012)	(5,752)
2699	Chetco Library Board	384,291	0.00277335%	410,771	0.00268189%	(11,202)	(11,991)
2700	Lowell Rural Fire Protection District	233,916	0.00168812%	249,966	0.00163201%	(6,818)	(7,297)
2701	Sisters-Camp Sherman Rural Fire Protection District	1,270,669	0.00917015%	1,351,384	0.00882308%	(37,039)	(39,448)
2702	Banks Fire District 13	222,213	0.00160367%	486,967	0.00317937%	(6,477)	(14,215)
2704	Clatsop County 4-H District	0	0.00000000%	0	0.00000000%	0	0
2705	Lebanon Fire District	4,275,149	0.03085284%	4,636,340	0.03027030%	(124,617)	(135,340)
2707	Clatskanie Library	99,929	0.00072116%	107,026	0.00069876%	(2,913)	(3,124)
2709	Scappoose Public Library	176,718	0.00127533%	195,734	0.00127793%	(5,151)	(5,714)
2710	Klamath County Emergency Communications District	955,002	0.00689204%	999,851	0.00652795%	(27,838)	(29,187)
2713	Port of Tillamook Bay	1,053,864	0.00760551%	1,130,576	0.00738144%	(30,719)	(33,003)
2714	Winchester Bay Sanitary District	178,982	0.00129168%	213,914	0.00139663%	(5,217)	(6,244)
2715	Jackson County Fire District 3	8,506,361	0.06138859%	8,206,175	0.05357747%	(247,954)	(239,547)
2716	Neskowin Water District	221,650	0.00159960%	238,255	0.00155555%	(6,461)	(6,955)
2717	Ice Fountain Water District	418,997	0.00302381%	466,614	0.00304648%	(12,213)	(13,621)
2718	Curry Library	203,051	0.00146538%	223,496	0.00145919%	(5,919)	(6,524)
2721	Klamath Housing Authority	973,282	0.00702397%	842,429	0.00550015%	(28,370)	(24,591)
2722	Tillamook 9-1-1	686,147	0.00495178%	785,748	0.00513009%	(20,001)	(22,937)
2724	Nehalem Bay Wastewater Agency	367,540	0.00265246%	345,194	0.00225375%	(10,714)	(10,077)
2725	West Valley Fire District	0	0.00000000%	0	0.00000000%	0	0
2726	Yamhill Communications Agency	1,039,374	0.00750094%	1,264,705	0.00825716%	(30,297)	(36,918)
2728	Baker County Library District	520,914	0.00375933%	651,032	0.00425053%	(15,184)	(19,004)
2731	Canby Utility Board	2,166,856	0.01563774%	2,475,158	0.01616011%	(63,162)	(72,252)
2732	Umatilla County Special Library District	102,468	0.00073949%	184,999	0.00120784%	(2,987)	(5,400)
2733	Wiard Memorial Park District	0	0.00000000%	0	0.00000000%	0	0
2734	Seal Rock Water District	709,307	0.00511892%	743,233	0.00485251%	(20,676)	(21,696)
2739	Scappoose Rural Fire Protection District	2,760,585	0.01992255%	3,047,187	0.01989484%	(80,469)	(88,951)
2740	Neskowin Regional Sanitary Authority	155,194	0.00112000%	218,012	0.00142338%	(4,524)	(6,364)
2741	Port of Garibaldi	136,197	0.00098290%	602,421	0.00393316%	(3,970)	(17,585)
2742	Amity Fire District	156,062	0.00112627%	157,396	0.00102763%	(4,549)	(4,595)
2743	Douglas Soil & Water Conservation District	0	0.00000000%	106,747	0.00069694%	0	(3,116)
2745	Clackamas County Fire District	40,748,660	0.29407438%	43,620,923	0.28479756%	(1,187,791)	(1,273,341)
2747	Salem Housing Authority	2,705,751	0.01952682%	3,521,358	0.02299067%	(78,870)	(102,792)
2749	Black Butte Ranch Police	286,031	0.00206423%	488,746	0.00319098%	(8,338)	(14,267)
2751	Lane Regional Air Protection Agency	1,298,136	0.00936837%	1,400,318	0.00914257%	(37,840)	(40,877)
2752	Mist-Birkenfeld Rural Fire Protection District	281,869	0.00203419%	275,225	0.00179692%	(8,216)	(8,034)
2753	Linn-Benton Housing Authority	1,770,773	0.01277929%	1,983,934	0.01295295%	(51,617)	(57,913)
2757	City of Stayton	809,792	0.00584409%	1,041,277	0.00679842%	(23,605)	(30,396)
2758	Mohawk Valley Rural Fire District	281,489	0.00203145%	297,312	0.00194113%	(8,205)	(8,679)
2760	Knappa Svensen Burnside Rural Fire Protection District	110,686	0.00079880%	96,332	0.00062894%	(3,226)	(2,812)
2761	Clackamas River Water	3,279,077	0.02366440%	3,654,997	0.02386318%	(95,583)	(106,693)
2763	Junction City Fire Department	557,848	0.00402587%	734,495	0.00479546%	(16,261)	(21,441)
2765	Green Sanitary	0	0.00000000%	0	0.00000000%	0	0
2766	Southwest Lincoln County Water District	358,682	0.00258853%	415,624	0.00271358%	(10,455)	(12,133)
2767	Springfield Utility Board	0	0.00000000%	0	0.00000000%	0	0
2768	Lake County Library District	75,371	0.00054394%	113,567	0.00074147%	(2,197)	(3,315)
2771	Harbor Water PUD	288,519	0.00208218%	310,784	0.00202909%	(8,410)	(9,072)
2772	Umatilla County Soil & Water District	71,718	0.00051757%	82,561	0.00053903%	(2,091)	(2,410)
2773	Housing Authority of Jackson County	3,589,553	0.02590503%	4,316,230	0.02818032%	(104,633)	(125,995)
2774	Oregon Trail Library District	293,568	0.00211862%	351,424	0.00229442%	(8,557)	(10,258)
2776	Rainier Cemetery District	85,662	0.00061821%	149,513	0.00097616%	(2,497)	(4,364)
2777	City of Newberg	7,140,046	0.05152819%	8,334,816	0.05441735%	(208,127)	(243,302)
2778	Mulino Water District 23	82,005	0.00059181%	96,727	0.00063152%	(2,390)	(2,824)
2779	Brownsville Rural Fire Protection District	80,368	0.00058000%	0	0.00000000%	(2,343)	0
2780	Nehalem Bay Health District	0	0.00000000%	0	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	800,234	0.00577512%	871,904	0.00569260%	(23,326)	(25,452)
2783	Tillamook Fire District	179,427	0.00129489%	195,854	0.00127872%	(5,230)	(5,717)
2784	Eisenschmidt Pool	233,614	0.00168594%	234,234	0.00152930%	(6,810)	(6,838)
2785	Fern Ridge Community Library	301,614	0.00217668%	335,721	0.00219189%	(8,792)	(9,800)
2786	Seal Rock Rural Fire Protection District	248,532	0.00179360%	235,950	0.00154050%	(7,245)	(6,888)
2788	Port of Hood River	1,626,765	0.01174001%	1,650,222	0.01077417%	(47,419)	(48,172)
2789	Farmers Irrigation District	677,892	0.00489220%	685,175	0.00447345%	(19,760)	(20,001)
2790	Silver Falls Library District	544,975	0.00393297%	607,609	0.00396703%	(15,886)	(17,737)
2792	North Wasco County Parks And Recreation District	321,417	0.00231960%	583,588	0.00381020%	(9,369)	(17,036)
2793	North Lincoln Fire & Rescue District 1	2,022,480	0.01459580%	2,284,208	0.01491341%	(58,954)	(66,678)
2796	West Side Rural Fire Protection District	361,643	0.00260990%	310,586	0.00202779%	(10,542)	(9,066)
2797	Vernonia Fire	277,900	0.00200555%	403,691	0.00263567%	(8,101)	(11,784)
2798	Fairview Water District	130,033	0.00093842%	106,012	0.00069215%	(3,790)	(3,095)
2799	Sublimity Fire District	147,885	0.00106726%	251,704	0.00164336%	(4,311)	(7,348)
2801	Coburg Rural Fire Protection District	257,932	0.00186144%	249,057	0.00162607%	(7,519)	(7,270)
2802	Rural Road Assessment District 3	243,059	0.00175411%	268,145	0.00175070%	(7,085)	(7,827)
2803	Southwestern Polk County Rural Fire Protection District	310,504	0.00224084%	1,056,927	0.00690059%	(9,051)	(30,853)
2804	Aurora Rural Fire Protection District	904,063	0.00652443%	889,935	0.00581032%	(26,353)	(25,978)
2806	Multnomah County Rural Fire Protection District 14	31,886	0.00023012%	37,606	0.00024553%	(929)	(1,098)
2809	Juntura Road District 4	0	0.00000000%	27,928	0.00018234%	0	(815)
2810	Sutherlin Water Control District	91,266	0.00065865%	95,413	0.00062295%	(2,660)	(2,785)
2811	Mid-Columbia Center For Living	5,708,195	0.04119483%	7,282,776	0.04754867%	(166,389)	(212,592)
2814	The Job Council	0	0.00000000%	0	0.00000000%	0	0
2816	Odell Sanitary District	336,015	0.00242495%	374,530	0.00244528%	(9,795)	(10,933)
2817	Wetkiup Water District	211,962	0.00152968%	276,015	0.00180208%	(6,179)	(8,057)
2818	Netarts Water District	252,906	0.00182517%	224,633	0.00146661%	(7,372)	(6,557)
2819	Harrisburg Fire and Rescue	280,400	0.00202358%	272,416	0.00177858%	(8,173)	(7,952)
2820	Central Oregon Coast Fire & Rescue District	612,476	0.00442011%	687,925	0.00449141%	(17,853)	(20,081)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior	Proportionate	Current	Proportionate Share	Employer Net OPEB	Employer Net OPEB
		Measurement Period Valuation Pay	Share at Prior Measurement Date	Measurement Period Valuation Pay	at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2821	Tillamook County Soil And Water Conservation District	181,785	0.00131191%	198,152	0.00129372%	(5,299)	(5,784)
2822	Deschutes County Rural Fire Protection District 2	0	0.00000000%	0	0.00000000%	0	0
2823	Lyons Fire District	122,843	0.00088653%	163,595	0.00106810%	(3,581)	(4,776)
2824	Glide Fire Department	163,549	0.00118030%	161,551	0.00105475%	(4,767)	(4,716)
2825	Northern Oregon Corrections	3,932,926	0.02838309%	4,747,454	0.03099575%	(114,642)	(138,583)
2826	Wasco County Soil-Water Conservation District	603,263	0.00435362%	684,603	0.00446972%	(17,585)	(19,984)
2828	Deschutes Public Library District	6,164,528	0.04448808%	6,788,480	0.04432145%	(179,691)	(198,163)
2829	Hubbard Rural Fire Protection District	329,607	0.00237871%	405,312	0.00264625%	(9,608)	(11,831)
2830	Netarts-Oceanside Rural Fire Protection District	160,404	0.00115760%	185,385	0.00121036%	(4,676)	(5,412)
2833	Boardman Rural Fire Protection District	933,783	0.00673891%	1,480,148	0.00966377%	(27,219)	(43,207)
2834	Crescent Rural Fire Protection District	116,189	0.00083851%	398,717	0.00260319%	(3,387)	(11,639)
2835	North Clackamas County Water Commission	374,879	0.00270542%	422,996	0.00276171%	(10,927)	(12,348)
2837	NORCOM	1,577,726	0.01138612%	1,730,192	0.01129629%	(45,990)	(50,506)
2838	High Desert Parks & Recreation District	44,999	0.00032475%	45,673	0.00029819%	(1,312)	(1,333)
2839	North Morrow Vector Control District	175,495	0.00126651%	188,490	0.00123064%	(5,116)	(5,502)
2840	Cannon Beach Rural Fire Protection District	479,280	0.00345886%	843,831	0.00550930%	(13,971)	(24,632)
2841	Jefferson County Soil & Water Conservation District	255,667	0.00184509%	225,800	0.00147423%	(7,452)	(6,591)
2842	Tualatin Valley Water District	13,890,758	0.10024663%	15,201,610	0.09925011%	(404,905)	(443,751)
2843	Yachats Rural Fire Protection District	387,286	0.00279496%	510,588	0.00333359%	(11,289)	(14,905)
2844	Crook County Rural Fire Protection District 1	3,094,935	0.02233549%	3,330,664	0.02174564%	(90,215)	(97,226)
2845	Sunrise Water Authority	1,735,774	0.01252671%	2,300,993	0.01502300%	(50,596)	(67,168)
2846	Jefferson County Library District	395,530	0.00285445%	456,208	0.00297855%	(11,529)	(13,317)
2847	Sweet Home Fire and Ambulance District	1,591,701	0.01148696%	1,648,902	0.01076555%	(46,397)	(48,133)
2849	Lebanon Aquatic District	335,437	0.00242078%	406,628	0.00265484%	(9,778)	(11,870)
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	631,703	0.00455886%	579,189	0.00378148%	(18,414)	(16,907)
2853	Mill City Rural Fire Protection District	0	0.00000000%	5,981	0.00003905%	0	(175)
2855	Harney Hospital	12,130,504	0.08754326%	11,841,452	0.07731190%	(353,595)	(345,665)
2857	Sunriver Service District	2,268,512	0.01637137%	2,413,716	0.01575896%	(66,125)	(70,459)
2858	Nesika Beach-Ophir Water District	209,327	0.00151067%	202,096	0.00131947%	(6,102)	(5,899)
2859	South Lane County Fire and Rescue	2,806,611	0.02025471%	2,890,397	0.01887118%	(81,810)	(84,374)
2860	Coos County Airport District	1,124,635	0.00811625%	1,251,116	0.00816844%	(32,782)	(36,521)
2861	Mt Angel Fire District	147,538	0.00106475%	213,750	0.00139556%	(4,301)	(6,240)
2864	Tri-City Water and Sanitary Authority	499,642	0.00360581%	477,935	0.00312040%	(14,564)	(13,951)
2865	Tri-County Cooperative Weed Management Area	131,534	0.00094925%	147,417	0.00096247%	(3,834)	(4,303)
2867	West Multnomah Soil And Water Conservation District	1,019,959	0.00736083%	910,226	0.00594279%	(29,731)	(26,570)
2869	Nehalem Bay Fire & Rescue	570,732	0.00411885%	385,186	0.00251485%	(16,636)	(11,244)
2870	Clackamas River Water Providers	206,563	0.00149072%	229,085	0.00149568%	(6,021)	(6,687)
2873	Mosier Fire District	41,521	0.00029965%	92,242	0.00060224%	(1,210)	(2,693)
2874	Umatilla-Morrow Radio and Data District	185,593	0.00133939%	203,502	0.00132865%	(5,410)	(5,940)
2876	Oregon Municipal Electric Utilities Association	152,867	0.00110321%	170,870	0.00111559%	(4,456)	(4,988)
2877	Mid-Columbia Fire And Rescue V1-801	2,215,908	0.01599173%	3,279,244	0.02140992%	(64,592)	(95,725)
2878	Yamhill Fire Protection District	151,659	0.00109449%	162,876	0.00106340%	(4,421)	(4,755)
2879	LaGrande Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2880	Oregon Health & Science University	366,741,109	2.64669227%	414,254,846	2.70463717%	(10,690,215)	(12,092,539)
2881	Lake Chinook Fire and Rescue District	89,391	0.00064512%	150,921	0.00098535%	(2,606)	(4,406)
2883	Lane Fire Authority	4,237,470	0.03058092%	4,509,489	0.02944209%	(123,519)	(131,637)
2884	North Central Public Health District	1,507,469	0.01087908%	1,553,882	0.01014518%	(43,942)	(45,359)
2885	Siletz Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2886	Idanha-Detroit Rural Fire Protection District	61,193	0.00044162%	87,783	0.00057313%	(1,784)	(2,562)
2887	Umatilla County Fire District #1	4,260,024	0.03074369%	4,394,438	0.02869094%	(124,176)	(128,278)
2888	Oak Lodge Water Services District	3,465,477	0.02500961%	3,634,147	0.02372706%	(101,016)	(106,085)
2889	Mid-valley Behavioral Care Network	0	0.00000000%	0	0.00000000%	0	0
2890	Central Cascades Fire & EMS	66,452	0.00047957%	66,586	0.00043474%	(1,937)	(1,944)
2891	Grant County Emergency Communications Agency	188,056	0.00135716%	351,641	0.00229584%	(5,482)	(10,265)
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	2,572,080	0.01856215%	3,593,242	0.02345999%	(74,974)	(104,891)
2897	Morrow County	445,694	0.00321648%	612,460	0.00399870%	(12,992)	(17,878)
2898	Adair Rural Fire Protection District	76,501	0.00055209%	76,027	0.00049638%	(2,230)	(2,219)
2899	New Carlton Fire District	91,420	0.00065976%	237,204	0.00154869%	(2,665)	(6,924)
2900	Clatsop Community College	7,602,957	0.05486892%	8,263,666	0.05395282%	(221,620)	(241,225)
2901	Blue Mountain Community College	10,930,763	0.07888498%	9,783,273	0.06387422%	(318,623)	(285,584)
2902	Treasure Valley Community College	8,209,684	0.05924754%	9,989,187	0.06521861%	(239,306)	(291,595)
2903	Umpqua Community College	12,508,246	0.09026934%	14,761,671	0.09637779%	(364,606)	(430,909)
2904	Lane Community College	48,210,713	0.34792642%	52,361,530	0.34186429%	(1,405,304)	(1,528,489)
2905	Mt Hood Community College	48,949,771	0.35326004%	53,463,637	0.34905986%	(1,426,847)	(1,560,660)
2906	Klamath Community College	10,615,784	0.07661184%	11,577,631	0.07558944%	(309,442)	(337,963)
2908	Clackamas Community College	35,317,587	0.25487948%	40,628,508	0.26526032%	(1,029,480)	(1,185,989)
2910	Linn-Benton Community College	32,724,763	0.23616763%	35,207,710	0.22986836%	(953,901)	(1,027,750)
2918	Portland Community College	145,327,087	1.04879455%	162,006,867	1.05773004%	(4,236,170)	(4,729,153)
2919	Chemeketa Community College	53,389,586	0.38530124%	55,819,190	0.36443908%	(1,556,264)	(1,629,421)
2922	Rogue Community College	20,621,851	0.14882350%	23,248,136	0.15178525%	(601,111)	(678,638)
2995	Oregon Coast Community College	3,781,892	0.02729311%	3,673,498	0.02398398%	(110,239)	(107,233)
2996	Columbia Gorge Community College	6,625,683	0.04781614%	6,988,969	0.04563043%	(193,133)	(204,015)
2997	Tillamook Bay Community College	2,157,640	0.01557123%	3,086,635	0.02015240%	(62,894)	(90,102)
2998	Southwestern Community College	11,177,703	0.08066710%	11,626,878	0.07591097%	(325,821)	(339,401)
2999	Central Oregon Community College	24,860,699	0.17941436%	28,081,867	0.18334429%	(724,670)	(819,740)
3003	Baker School District 5J	14,971,037	0.10804278%	18,346,907	0.11978551%	(436,394)	(535,566)
3008	Huntington School District 16J	780,504	0.00563273%	787,309	0.00514028%	(22,751)	(22,982)
3016	Burnt River High School	322,662	0.00232858%	476,919	0.00311376%	(9,405)	(13,922)
3027	Pine-Eagle School District 61	2,155,198	0.01555361%	2,286,865	0.01493076%	(62,822)	(66,756)
3037	Alesea School	5,352,241	0.03862598%	2,688,343	0.01755198%	(156,014)	(78,476)
3039	Corvallis School District 509J	51,524,032	0.37183794%	53,998,444	0.35255157%	(1,501,885)	(1,576,272)
3043	Philomath School District 17J	10,873,183	0.07846944%	11,967,404	0.07813423%	(316,945)	(349,341)
3075	West Linn School District	69,712,111	0.50309742%	81,525,392	0.53227285%	(2,032,053)	(2,379,813)
3116	Colton School District 53	4,168,826	0.03008553%	4,347,204	0.02838255%	(121,518)	(126,899)
3122	Oregon City School District 62	53,846,454	0.38859836%	58,365,118	0.38106124%	(1,569,582)	(1,703,740)
3160	Gladstone School District 115	14,779,657	0.10666163%	15,642,526	0.10212882%	(430,815)	(456,622)
3179	Clatsop County School District 1C	14,289,881	0.10312702%	15,985,127	0.10436563%	(416,539)	(466,623)
3186	Jewell School District 8	2,673,136	0.01929145%	2,647,900	0.01728793%	(77,920)	(77,295)
3187	Seaside Schools	11,215,005	0.08093629%	12,638,385	0.08251501%	(326,909)	(368,928)
3195	Warrenton-Hammond School District	6,818,090	0.04920470%	7,685,418	0.05017749%	(198,742)	(224,346)
3230	Vernonia School District	4,287,568	0.03094246%	4,299,869	0.02807350%	(124,979)	(125,518)
3241	Coquille School District 8	8,527,631	0.06154209%	9,383,258	0.06126255%	(248,574)	(273,907)
3242	Coos Bay School District 9	19,080,162	0.13769745%	19,766,672	0.12905504%	(556,172)	(577,010)
3245	North Bend Public Schools	15,656,688	0.11299097%	15,200,732	0.09924438%	(456,380)	(443,726)
3252	Powers School District	1,362,308	0.00983149%	1,533,075	0.01000933%	(39,710)	(44,752)
3257	Myrtle Point School District 41	3,984,103	0.02875242%	4,313,680	0.02816368%	(116,133)	(125,921)
3264	Bandon School District	4,714,561	0.03402398%	4,982,404	0.03252973%	(137,426)	(145,442)
3274	Crook County School District	21,396,479	0.15441382%	24,125,955	0.15751645%	(623,691)	(704,262)
3275	Port Orford-Langlois School District 2Cj	2,033,202	0.01467318%	2,115,047	0.01380898%	(59,266)	(61,740)
3283	Brookings-Harbor School District 17C	8,491,036	0.06127800%	9,850,648	0.06431410%	(247,507)	(287,551)
3288	Central Curry School District 1	3,010,883	0.02172890%	3,489,713	0.02278406%	(87,765)	(101,868)
3291	Bend-La Pine Public Schools	124,978,959	0.90194646%	129,642,201	0.84642369%	(3,643,038)	(3,784,394)
3296	Sisters School District	8,736,139	0.06304685%	9,795,850	0.06395633%	(254,652)	(285,951)
3307	Oakland School District	3,816,310	0.02754150%	4,475,787	0.02922206%	(111,242)	(130,653)
3310	Roseburg Public Schools	36,527,928	0.26361426%	38,847,510	0.25363232%	(1,064,760)	(1,134,000)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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 Current Measurement Date
3316	Glide School District 12	5,008,380	0.03614441%	5,929,763	0.03871495%	(145,990)	(173,096)
3318	Days Creek School District 15	1,826,907	0.01318440%	1,747,135	0.01140691%	(53,253)	(51,001)
3319	South Umpqua School District	8,427,220	0.06081745%	9,044,863	0.05905320%	(245,647)	(264,029)
3320	Camas Valley School District 21	1,725,852	0.01245510%	1,968,873	0.01285462%	(50,307)	(57,474)
3321	North Douglas School District 22	2,119,349	0.01529489%	2,503,924	0.01634792%	(61,777)	(73,092)
3324	Yoncalla School District 32	2,263,211	0.01633311%	2,398,746	0.01566122%	(65,971)	(70,022)
3325	Elkton School District 34	1,871,488	0.01350613%	2,117,863	0.01382736%	(54,552)	(61,823)
3335	Riddle School District	2,428,757	0.01752782%	2,635,667	0.01720806%	(70,796)	(76,938)
3338	Glendale 77	2,205,390	0.01591583%	2,534,747	0.01654917%	(64,285)	(73,992)
3349	Winston-Dillard Schools	9,477,846	0.06839959%	10,453,564	0.06825049%	(276,272)	(305,151)
3353	Sutherlin School District 130	8,991,632	0.06489069%	9,725,184	0.06349496%	(262,099)	(283,888)
3361	Arlington Public Schools	1,083,747	0.00782117%	960,049	0.00626809%	(31,590)	(28,025)
3364	Condon Admin School District 25J	985,654	0.00711325%	1,064,215	0.00694817%	(28,731)	(31,066)
3370	Prairie City School District 4	1,747,229	0.01260938%	2,244,881	0.01465665%	(50,930)	(65,530)
3372	Monument School District 8	601,801	0.00434307%	714,438	0.00466451%	(17,542)	(20,855)
3375	Dayville School District 16J	712,346	0.00514085%	694,514	0.00453443%	(20,764)	(20,274)
3376	Long Creek Schools	440,945	0.00318221%	483,167	0.00315456%	(12,853)	(14,104)
3394	Crane Elementary School	1,065,010	0.00768595%	1,223,782	0.00798997%	(31,044)	(35,723)
3395	Pine Creek School	72,459	0.00052292%	83,928	0.00054796%	(2,112)	(2,450)
3396	Diamond School District 7	18,815	0.00013578%	130,865	0.00085441%	(548)	(3,820)
3397	Suntex School District	40,806	0.00029449%	58,873	0.00038438%	(1,189)	(1,719)
3398	Drewsey School	209,225	0.00150993%	122,295	0.00079846%	(6,099)	(3,570)
3399	Frenchglen School District	176,893	0.00127660%	163,729	0.00106897%	(5,156)	(4,779)
3405	Fields-Trout Creek 33	168,594	0.00121671%	187,638	0.00122507%	(4,914)	(5,477)
3407	Crane Union High School	1,029,594	0.00743036%	1,180,761	0.00770909%	(30,012)	(34,468)
3409	Hood River County School District	32,584,637	0.23515637%	37,881,999	0.24732858%	(949,817)	(1,105,816)
3414	Phoenix-Talent School District	18,685,244	0.13484742%	19,788,883	0.12920005%	(544,660)	(577,659)
3415	Ashland Public Schools	23,496,227	0.16956725%	23,393,686	0.15273553%	(684,897)	(682,887)
3416	Central Point School District 6	32,170,429	0.23216712%	34,065,236	0.22240924%	(937,743)	(994,400)
3417	Eagle Point School District 9	26,377,115	0.19035800%	29,096,347	0.18996775%	(768,872)	(849,353)
3424	Rogue River School District	6,485,019	0.04680100%	6,803,588	0.04442009%	(189,033)	(198,604)
3432	Prospect School District	1,569,294	0.01132526%	1,943,596	0.01268959%	(45,744)	(56,736)
3439	Butte Falls School District	1,735,230	0.01252278%	1,843,169	0.01203390%	(50,581)	(53,804)
3440	Pinehurst School	219,284	0.00158253%	227,821	0.00148742%	(6,392)	(6,650)
3445	Culver School District 4	4,937,523	0.03563305%	5,438,022	0.03550441%	(143,925)	(158,742)
3446	Ashwood School	27,565	0.00019893%	31,373	0.00020483%	(803)	(916)
3447	Madras School District	24,956,887	0.18010852%	29,292,380	0.19124764%	(727,474)	(855,076)
3451	Black Butte School District	415,894	0.00300142%	350,459	0.00228812%	(12,123)	(10,230)
3454	Grants Pass School District	44,415,351	0.32053611%	46,706,760	0.30494475%	(1,294,673)	(1,363,420)
3456	Klamath County School District	47,950,864	0.34605115%	54,733,945	0.35735361%	(1,397,730)	(1,597,742)
3457	Klamath Falls City Schools	20,142,942	0.14536731%	23,819,181	0.15551355%	(587,151)	(695,307)
3461	Lake County School District 7	6,214,641	0.04484974%	6,143,177	0.04010832%	(181,152)	(179,326)
3462	Paisley School District	1,198,467	0.00864908%	1,546,293	0.01009562%	(34,934)	(45,138)
3463	North Lake School District 14	2,189,050	0.01579791%	2,483,083	0.01621185%	(63,809)	(72,484)
3464	Plush School District	154,116	0.00111222%	146,792	0.00095839%	(4,492)	(4,285)
3465	Adel School District 21	94,720	0.00068357%	200,946	0.00131196%	(2,761)	(5,866)
3470	Pleasant Hill School District	6,059,261	0.04372840%	6,576,085	0.04293474%	(176,623)	(191,963)
3473	Eugene School District 4J	134,250,232	0.96885526%	151,895,174	0.99171160%	(3,913,289)	(4,433,982)
3487	Springfield School District 19	71,244,552	0.51415672%	77,922,383	0.50874908%	(2,076,723)	(2,274,637)
3494	Fern Ridge School District	7,987,943	0.05764728%	8,044,623	0.05252271%	(232,842)	(234,831)
3498	Mapleton School District	1,955,408	0.01411176%	1,898,738	0.01239671%	(56,999)	(55,426)
3502	Creswell School District 40	7,879,314	0.05686333%	8,498,759	0.05548773%	(229,676)	(248,088)
3506	South Lane School District	21,955,372	0.15844723%	24,306,996	0.15869845%	(639,982)	(709,547)
3510	Bethel School District	39,803,818	0.28725566%	41,763,220	0.27266876%	(1,160,250)	(1,219,113)
3517	Crow-Applegate-Lorane District 66	2,650,560	0.01912853%	2,711,914	0.01770587%	(77,262)	(79,164)
3519	McKenzie School District	2,513,930	0.01814250%	2,662,062	0.01738039%	(73,279)	(77,708)
3520	Junction City School District 69	11,070,098	0.07989054%	11,421,205	0.07456815%	(322,685)	(333,397)
3522	Lowell School District	3,241,314	0.02339187%	3,486,327	0.02276196%	(94,482)	(101,770)
3524	Oakridge School District	3,796,338	0.02739736%	4,328,214	0.02825857%	(110,660)	(126,345)
3527	Marcola School District 79	3,147,968	0.02271821%	3,799,477	0.02480648%	(91,761)	(110,911)
3533	Triangle Lake Schools	2,768,273	0.01997803%	2,826,569	0.01845445%	(80,693)	(82,511)
3537	Siuslaw School District 97J	11,071,519	0.07990079%	12,252,832	0.07999777%	(322,726)	(357,673)
3579	Lincoln County School District	31,587,002	0.22795665%	35,676,279	0.23292761%	(920,736)	(1,041,429)
3615	Central Linn School District 552C	4,409,737	0.03182413%	5,157,830	0.03367507%	(128,540)	(150,563)
3618	Sweet Home School District 55	15,454,797	0.11153397%	16,194,032	0.10572956%	(450,495)	(472,721)
3647	Scio School District 95C	4,538,822	0.03275571%	4,451,400	0.02906284%	(132,303)	(129,941)
3665	Santiam Canyon School District	4,618,097	0.03332782%	5,097,139	0.03327882%	(134,614)	(148,791)
3684	Ontario School District 8C	17,032,415	0.12291930%	20,037,026	0.13082016%	(496,482)	(584,902)
3687	Juntura Grade School	62,666	0.00045225%	95,934	0.00062634%	(1,827)	(2,800)
3694	Nyssa School District 26	8,993,474	0.06490398%	9,870,336	0.06444264%	(262,153)	(288,126)
3696	Annex Elementary School	741,128	0.00534856%	855,815	0.00558755%	(21,603)	(24,982)
3707	Adrian School District 61	1,917,328	0.01383695%	2,384,535	0.01556844%	(55,889)	(69,607)
3709	Harper School District 66	1,371,943	0.00990102%	1,420,691	0.00927558%	(39,991)	(41,471)
3712	W W Jones School	161,640	0.00116652%	190,772	0.00124553%	(4,712)	(5,569)
3729	Jefferson School District 14Cj	6,049,921	0.04366099%	6,173,310	0.04030506%	(176,350)	(180,206)
3730	North Marion School District 15	13,144,800	0.09486322%	13,577,187	0.08864438%	(383,161)	(396,333)
3735	Salem-Keizer Public Schools	331,862,482	2.39498066%	348,050,314	2.27239301%	(9,673,531)	(10,159,959)
3750	St Paul School District	2,193,035	0.01582667%	2,504,419	0.01635115%	(63,925)	(73,107)
3780	Mt Angel School District 91	4,827,604	0.03483979%	4,933,753	0.03221208%	(140,721)	(144,021)
3786	Woodburn School District	43,651,716	0.31502511%	49,039,375	0.32017421%	(1,272,413)	(1,431,512)
3809	Morrow County Schools	17,033,211	0.12292505%	19,668,149	0.12841179%	(496,505)	(574,134)
3818	Portland Public Schools	455,882,767	3.29000858%	491,148,942	3.20667265%	(13,288,625)	(14,337,160)
3820	Parkrose School District	23,328,492	0.16835674%	22,922,762	0.14966090%	(680,007)	(669,140)
3824	Reynolds School District	89,188,089	0.64365139%	95,255,467	0.62191542%	(2,599,763)	(2,780,608)
3842	Corbett School District 39	8,093,884	0.05841183%	9,039,428	0.05901771%	(235,930)	(263,871)
3843	David Douglas School District	91,674,179	0.66159297%	100,957,646	0.65914450%	(2,672,230)	(2,947,061)
3847	Riverdale School	5,669,152	0.04091306%	6,045,955	0.03947356%	(165,251)	(176,488)
3850	Dallas School District	20,887,208	0.15073852%	22,560,966	0.14729876%	(608,846)	(658,579)
3859	Central School District 13J	25,518,477	0.18416140%	27,201,116	0.17759394%	(743,844)	(794,030)
3865	Perrydale School District 21	2,354,927	0.01699501%	2,330,138	0.01521329%	(68,644)	(68,019)
3887	Falls City School District	2,086,244	0.01505597%	3,110,012	0.02030502%	(60,812)	(90,785)
3902	Tillamook Public Schools	15,023,855	0.10842396%	15,424,663	0.10070641%	(437,934)	(450,262)
3920	Neah-Kah-Nie School District	7,148,149	0.05158666%	8,367,425	0.05463026%	(208,363)	(244,254)
3927	Echo School District	2,451,296	0.01769048%	2,742,227	0.01790378%	(71,453)	(80,049)
3928	Umatilla School District 6R	9,403,752	0.06786487%	11,061,974	0.07222275%	(274,112)	(322,911)
3931	Pendleton School District 16R	20,404,080	0.14725188%	22,274,630	0.14542930%	(594,763)	(650,220)
3935	Athena-Weston School District 29Rj	4,646,534	0.03353304%	5,051,708	0.03298221%	(135,443)	(147,465)
3942	Stanfield School District	3,913,536	0.02824315%	3,984,859	0.02601683%	(114,076)	(116,322)
3944	Ukiah School	335,981	0.00242470%	469,021	0.00306220%	(9,794)	(13,691)
3957	Helix School District	1,399,196	0.01009770%	1,612,591	0.01052848%	(40,785)	(47,073)
3958	Pilot Rock School District 2R	2,468,110	0.01781182%	2,727,386	0.01780689%	(71,943)	(79,615)
3965	La Grande Public Schools	15,527,089	0.11205569%	15,582,492	0.10173686%	(452,602)	(454,870)
3966	Union County School District	2,604,176	0.01879378%	2,802,387	0.01829656%	(75,910)	(81,805)
3967	North Powder School District	1,952,684	0.01409210%	2,321,790	0.01515878%	(56,919)	(67,776)
3969	Imbler School District	2,148,876	0.01550798%	2,150,901	0.01404306%	(62,638)	(62,787)
3970	Cove School District	2,133,325	0.01539575%	2,536,119	0.01655812%	(62,185)	(74,032)
3973	Elgin School District 23	3,221,694	0.02325028%	2,210,829	0.01443433%	(93,910)	(64,536)
3986	Joseph School District 6	2,162,849	0.01560882%	2,442,200	0.01594493%	(63,045)	(71,290)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
3990	Wallowa School	1,556,229	0.01123097%	1,773,276	0.01157758%	(45,363)	(51,764)
3993	Enterprise School District 21	2,561,152	0.01848329%	2,962,830	0.01934408%	(74,656)	(86,488)
4003	Troy School District 54	62,791	0.00045315%	65,829	0.00042979%	(1,830)	(1,922)
4012	Dufur Schools	2,982,952	0.02152733%	3,253,188	0.02123981%	(86,951)	(94,964)
4034	Gaston Public Schools	4,106,414	0.02963511%	4,299,871	0.02807352%	(119,699)	(125,518)
4035	Banks School District	6,688,348	0.04826838%	7,288,817	0.04758811%	(194,960)	(212,768)
4062	Beaverton School District	342,135,711	2.46912037%	353,507,348	2.30802155%	(9,972,987)	(10,319,255)
4109	Spray School District 1	712,937	0.00514511%	620,050	0.00404825%	(20,782)	(18,100)
4114	Fossil School District 21J	1,150,485	0.00830280%	1,532,429	0.01000511%	(33,536)	(44,733)
4135	Newberg School District 29Jt	29,682,997	0.21421585%	35,734,296	0.23330640%	(865,236)	(1,043,122)
4142	McMinnville Schools	48,821,678	0.35233562%	49,630,049	0.32403067%	(1,423,114)	(1,448,754)
4144	Sheridan School District 48J	6,078,280	0.04386565%	5,638,050	0.03681038%	(177,177)	(164,581)
4166	Yamhill-Carlton School District 1	6,230,557	0.04496460%	6,726,696	0.04391807%	(181,616)	(196,359)
4219	Grant County Education Service District	952,953	0.00687726%	1,133,638	0.00740143%	(27,778)	(33,092)
4220	Jefferson County Education Service District	1,333,060	0.00962041%	1,357,474	0.00886284%	(38,858)	(39,626)
4223	InterMountain Education Service District	15,151,214	0.10934307%	17,462,027	0.11400820%	(441,646)	(509,735)
4224	Wallowa County Region 18	1,511,577	0.01090873%	1,850,830	0.01208392%	(44,061)	(54,028)
4226	North Central Education Service District	1,121,329	0.00809239%	1,174,004	0.00766498%	(32,686)	(34,270)
4232	South Coast Education Service District Region 7	6,489,789	0.04683542%	8,648,590	0.05646596%	(189,172)	(252,462)
4237	Douglas Education Service District	16,600,436	0.11980180%	19,088,119	0.12462482%	(483,890)	(557,202)
4238	Multnomah Education Service District	36,112,784	0.26061825%	39,562,215	0.25829858%	(1,052,659)	(1,154,863)
4252	High Desert Education Service District	18,887,857	0.13630963%	21,101,453	0.13776972%	(550,566)	(615,974)
4254	Willamette Education Service District	26,560,927	0.19168454%	28,173,204	0.18394062%	(774,230)	(822,406)
4258	Hermiston School District 8R	36,547,505	0.26375554%	41,395,605	0.27026864%	(1,065,331)	(1,208,382)
4259	Clackamas Education Service District	24,454,744	0.17648466%	27,515,191	0.17964451%	(712,837)	(803,198)
4260	Greater Albany School District 8J	66,037,780	0.47658055%	68,582,469	0.44776952%	(1,924,949)	(2,001,995)
4268	Lake Oswego School District	56,710,676	0.40926884%	63,762,300	0.41629902%	(1,653,072)	(1,861,289)
4270	Silver Falls School District	25,301,832	0.18259792%	29,486,039	0.19251202%	(737,529)	(860,729)
4271	Malheur Education Service District Region 14	4,301,086	0.03104002%	4,663,211	0.03044574%	(125,373)	(136,124)
4272	Linn-Benton-Lincoln Education Service District	16,856,244	0.12164791%	19,077,968	0.12455854%	(491,346)	(556,906)
4273	Double O School District	24,466	0.00017657%	91,455	0.00059710%	(713)	(2,670)
4276	Lane County Education Service District	13,482,385	0.09729949%	16,117,102	0.10522728%	(393,001)	(470,475)
4277	Mitchell School	707,474	0.00510569%	902,724	0.00589382%	(20,622)	(26,352)
4279	St Helens School District 502	21,706,237	0.15664928%	21,928,473	0.14316927%	(632,720)	(640,115)
4280	Northwest Regional Education Service District	44,568,782	0.32164338%	49,251,927	0.32156194%	(1,299,145)	(1,437,716)
4286	Southern Oregon Education Service District	13,532,022	0.09765772%	18,078,697	0.11803438%	(394,448)	(527,736)
4288	Medford School District 549C	82,216,420	0.59333835%	83,450,535	0.54484195%	(2,396,544)	(2,436,010)
4291	Dayton Public Schools	5,991,373	0.04323846%	6,139,748	0.04008593%	(174,644)	(179,226)
4293	Lake County Education Service District	742,943	0.00536166%	1,040,262	0.00679179%	(21,656)	(30,366)
4294	Harney Education Service District Region XVII	1,722,605	0.01243167%	1,863,762	0.01216835%	(50,213)	(54,405)
4295	Wasco County Education Service District	3,624,596	0.02615794%	4,333,028	0.02829000%	(105,654)	(126,486)
4306	Amity School District	5,435,739	0.03922857%	5,924,030	0.03867753%	(158,448)	(172,929)
4309	Scappoose School District	13,445,301	0.09703186%	15,952,776	0.10415441%	(391,920)	(465,678)
4311	Redmond School District 2J	47,635,806	0.34377744%	52,883,567	0.34527263%	(1,388,546)	(1,543,728)
4312	Reedsport School District	4,240,597	0.03060348%	4,853,149	0.03168583%	(123,610)	(141,669)
4313	Forest Grove School District	47,241,512	0.34093190%	48,395,808	0.31597241%	(1,377,053)	(1,412,725)
4314	Willamina School District 30J	6,421,535	0.04634285%	7,019,632	0.04583062%	(187,183)	(204,911)
4315	John Day School District	3,654,551	0.02637412%	5,273,645	0.03443121%	(106,527)	(153,943)
4316	Tigard-Tualatin School District 23J	93,337,990	0.67360034%	104,449,598	0.68194318%	(2,720,729)	(3,048,995)
4317	Sherwood School District 88J	33,641,522	0.24278368%	35,132,226	0.22937553%	(980,624)	(1,025,547)
4320	Rainier School District 13	6,359,163	0.04589272%	6,694,944	0.04371076%	(185,365)	(195,433)
4321	North Clackamas School District 12	141,293,408	1.01968435%	148,502,757	0.96956277%	(4,118,592)	(4,334,953)
4323	Estacada School District 108	14,582,540	0.10523908%	16,469,150	0.10752578%	(425,070)	(480,752)
4324	Centennial School District 28	41,810,635	0.30173843%	45,660,593	0.29811440%	(1,218,747)	(1,332,881)
4326	Harney County School District 3	4,904,147	0.03539218%	5,863,405	0.03828171%	(142,952)	(171,159)
4327	Jordan Valley School District 3	710,049	0.00512427%	828,977	0.00541232%	(20,697)	(24,199)
4329	Gervais School District 1	7,656,836	0.05525775%	7,546,639	0.04927141%	(223,191)	(220,294)
4330	Vale School District 84	6,559,687	0.04733986%	7,608,207	0.04967338%	(191,210)	(222,092)
4331	Molalla River School District	17,156,663	0.12381597%	18,427,355	0.12031075%	(500,103)	(537,914)
4332	Gresham-Barlow School District 10	76,107,301	0.54925014%	81,681,728	0.53329355%	(2,218,468)	(2,384,376)
4333	Canby School District	34,347,481	0.24787844%	36,113,544	0.23578248%	(1,001,202)	(1,054,193)
4334	Cascade School District 5	16,407,218	0.11840739%	18,184,678	0.11872633%	(478,258)	(530,830)
4335	Milton-Freewater Unified School District 7	11,204,672	0.08086173%	11,415,313	0.07452967%	(326,607)	(333,225)
4336	Nestucca Valley School District 101	4,513,414	0.03257234%	5,134,936	0.03352559%	(131,562)	(149,894)
4337	Sherman County School District	1,786,107	0.01288995%	2,058,095	0.01343714%	(52,064)	(60,078)
4338	Three Rivers U J School District	30,115,452	0.21733679%	31,430,873	0.20520969%	(877,842)	(917,501)
4339	Lebanon Community School District	26,897,292	0.19411201%	27,882,624	0.18204345%	(784,035)	(813,923)
4340	Monroe School District 1J	2,397,148	0.01729970%	2,858,454	0.01866262%	(69,875)	(83,441)
4341	Hillsboro School District 1J	163,089,263	1.17698038%	177,098,268	1.15626060%	(4,753,924)	(5,169,687)
4342	North Santiam School District 29J	13,559,197	0.09785383%	15,060,221	0.09832700%	(395,240)	(439,624)
4343	Harrisburg School District 7	5,031,519	0.03631140%	5,456,263	0.03562351%	(146,665)	(159,274)
4344	South Wasco County School District 1	2,658,966	0.01918919%	2,754,696	0.01798519%	(77,507)	(80,412)
4345	Oregon Trail School District 46	28,410,950	0.20503576%	31,029,276	0.20258769%	(828,157)	(905,778)
4346	Knappa School District 4	4,521,406	0.03263002%	4,689,284	0.03061597%	(131,795)	(136,885)
4347	Clatskanie School District 6J	6,127,580	0.04422144%	6,163,147	0.04023870%	(178,614)	(179,909)
4348	Lourdes Charter School	199,086	0.00143676%	221,848	0.00144843%	(5,803)	(6,476)
4350	Ridgeline Montessori	1,370,934	0.00989374%	1,463,907	0.00955774%	(39,962)	(42,733)
4351	The Village School	265,935	0.00191920%	366,439	0.00239245%	(7,752)	(10,697)
4352	Armadillo Technical Institute	399,519	0.00288324%	393,000	0.00256587%	(11,646)	(11,472)
4354	Opal Charter School	0	0.00000000%	0	0.00000000%	0	0
4355	Three Rivers Charter School	708,976	0.00511653%	734,051	0.00479256%	(20,666)	(21,428)
4360	Luckiamute Valley Charter School	1,577,361	0.01138348%	1,553,683	0.01014388%	(45,979)	(45,354)
4362	Kings Valley Charter School	44,096	0.00031823%	41,877	0.00027341%	(1,285)	(1,222)
4363	Multisensory Learning Academy	2,526,844	0.01823569%	3,056,856	0.01995797%	(73,656)	(89,233)
4365	Mitch Charter School	988,884	0.00713657%	1,065,577	0.00695707%	(28,825)	(31,105)
4366	Sand Ridge Charter School	1,567,443	0.01131190%	1,602,074	0.01045981%	(45,690)	(46,766)
4367	Arthur Academy Charter School	4,834,491	0.03488949%	5,126,549	0.03347083%	(140,922)	(149,649)
4369	Trillium Charter School	0	0.00000000%	0	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	704,591	0.00508488%	815,539	0.00532459%	(20,538)	(23,806)
4371	The Lighthouse School	1,021,372	0.00737102%	1,024,633	0.00668975%	(29,772)	(29,910)
4373	Sheridan Japanese School Foundation	0	0.00000000%	0	0.00000000%	0	0
4374	Ione School District	1,291,135	0.00931785%	1,104,983	0.00721435%	(37,636)	(32,256)
4375	Eddyville Charter School	1,754,208	0.01265974%	1,671,883	0.01091560%	(51,134)	(48,804)
4376	Four Rivers Community School	2,153,808	0.01554357%	2,384,716	0.01556962%	(62,782)	(69,612)
4378	Mosier Community School	976,678	0.00704848%	1,212,711	0.00791770%	(28,469)	(35,400)
4379	Siletz Valley School	1,493,742	0.01078002%	1,864,974	0.01217627%	(43,541)	(54,441)
4380	The Emerson School	720,186	0.00519743%	745,488	0.00486723%	(20,993)	(21,762)
4381	North Wasco County School District 21	20,010,860	0.14441411%	25,597,448	0.16712371%	(583,301)	(747,217)
4382	Self Enhancement Inc	0	0.00000000%	0	0.00000000%	0	0
4383	City View Charter School	1,590,535	0.01147855%	1,658,335	0.01082714%	(46,363)	(48,409)
4386	Nixyaawii Community School	723,829	0.00522372%	782,962	0.00511189%	(21,099)	(22,855)
4388	West Lane Tech	523,893	0.00378082%	510,617	0.00333378%	(15,271)	(14,905)
4390	Oregon Connections Academy	11,315,405	0.08166086%	10,571,062	0.06901763%	(329,835)	(308,581)
4392	Eagleridge High School	940,332	0.00678618%	872,858	0.00569882%	(27,410)	(25,480)
4393	Cascade Heights Public Charter School	905,389	0.00653400%	1,337,845	0.00873469%	(26,391)	(39,053)
4396	Sweet Home Charter School	742,861	0.00536107%	744,830	0.00486294%	(21,654)	(21,742)
4397	Springwater Environmental Sciences School	1,038,296	0.00749316%	956,847	0.00624718%	(30,266)	(27,931)
4400	Phoenix School	441,965	0.00318956%	569,418	0.00371768%	(12,883)	(16,622)



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, 2025 Measurement Date (MD)

13,856,582,934 100.000000% 15,316,466,482 100.000000% (403,908,515) (447,103,945)

Employer Number	Employer Name	Prior Measurement Period Valuation Pay	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
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	2,100,048	0.01515560%	1,950,414	0.01273410%	(61,215)	(56,935)
4404	Alliance Charter Academy	2,247,351	0.01621865%	2,085,136	0.01361369%	(65,509)	(60,867)
4405	Forest Grove Community School	1,100,855	0.00794464%	1,067,106	0.00696705%	(32,089)	(31,150)
4407	Madrone Trail Public Charter School	1,331,739	0.00961088%	1,283,860	0.00838222%	(38,819)	(37,477)
4408	Muddy Creek Charter School	749,652	0.00541008%	610,982	0.00398905%	(21,852)	(17,835)
4409	Southwest Charter School	903,283	0.00651880%	1,167,347	0.00762152%	(26,330)	(34,076)
4410	Ace Academy	0	0.00000000%	0	0.00000000%	0	0
4411	Sherwood Charter School	947,970	0.00684130%	1,041,877	0.00680234%	(27,633)	(30,414)
4412	Estacada Web Academy	3,808,001	0.02748153%	4,155,189	0.02712890%	(111,000)	(121,294)
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	1,873,642	0.01352167%	1,542,546	0.01007116%	(54,615)	(45,029)
4419	Silvies River Web Academy	2,706,694	0.01953363%	3,304,469	0.02157462%	(78,898)	(96,461)
4420	Oregon Virtual Academy	7,112,750	0.05133120%	4,700,733	0.03069071%	(207,331)	(137,219)
4422	Redmond Proficiency Academy	4,778,318	0.03448410%	4,535,162	0.02960971%	(139,284)	(132,386)
4423	Molalla River Academy	1,340,937	0.00967725%	1,417,248	0.00925310%	(39,087)	(41,371)
4424	The Ivy School	1,221,549	0.00881566%	1,491,232	0.00973614%	(35,607)	(43,531)
4429	Clackamas Web Academy	24,309	0.00017543%	44,729	0.00029203%	(709)	(1,306)
4430	Clackamas Charter Alliance 2	99,492	0.00071801%	106,969	0.00069839%	(2,900)	(3,123)
4432	Renaissance Public Academy	0	0.00000000%	0	0.00000000%	0	0
4433	Powell Butte Community Charter School	951,261	0.00686505%	1,186,517	0.00774668%	(27,729)	(34,636)
4434	Logos Public Charter School	4,741,241	0.03421652%	5,155,858	0.03366219%	(138,203)	(150,505)
4435	Sunny Wolf Charter School	1,094,142	0.00789619%	995,603	0.00650022%	(31,893)	(29,063)
4436	Academy Of Arts & Academics	0	0.00000000%	0	0.00000000%	0	0
4437	Center for Advance Learning	1,194,294	0.00861897%	1,331,834	0.00869544%	(34,813)	(38,878)
4440	Sheridan Allprep Academy	1,602,410	0.01156425%	1,946,609	0.01270925%	(46,709)	(56,824)
4441	Baker Web Academy	11,366,066	0.08202647%	13,159,568	0.08591778%	(331,312)	(384,142)
4443	Knova Learning Oreogn	1,546,352	0.01115969%	2,127,208	0.01388837%	(45,075)	(62,095)
4444	Bennett Pearson Academy, Inc.	829,354	0.00598527%	849,433	0.00554588%	(24,175)	(24,796)
4446	Coburg Community Charter School	1,387,187	0.01001103%	1,347,950	0.00880066%	(40,435)	(39,348)
4447	Arco Iris Spanish Immersion Charter School	1,260,339	0.00909560%	1,228,675	0.00802192%	(36,738)	(35,866)
4448	Gresham Barlow Web Academy	3,943,822	0.02846172%	3,942,587	0.02574084%	(114,959)	(115,088)
4449	Mosier Middle School	0	0.00000000%	0	0.00000000%	0	0
4450	Sauvie Island Academy	1,015,318	0.00732733%	1,273,084	0.00831186%	(29,596)	(37,163)
4451	River's Edge Academy Charter School	970,482	0.00700376%	983,971	0.00642427%	(28,289)	(28,723)
4452	South Columbia Family School	240,382	0.00173478%	267,120	0.00174401%	(7,007)	(7,798)
4453	Woodland Educational Initiative	1,014,361	0.00732042%	1,129,548	0.00737473%	(29,568)	(32,973)
4454	Le Monde Immersion Charter School	1,867,906	0.01348028%	2,178,460	0.01422299%	(54,448)	(63,592)
4455	Hope Chinese Charter School	1,939,551	0.01399733%	2,095,735	0.01368289%	(56,536)	(61,177)
4456	Insight School of Oregon Charter	3,171,582	0.02288863%	2,969,774	0.01938942%	(92,449)	(86,691)
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	1,521,619	0.01098120%	1,898,931	0.01239797%	(44,354)	(55,432)
4460	Kairos Pdx	1,972,441	0.01423468%	2,249,104	0.01468422%	(57,495)	(65,654)
4461	Mountain View Academy	0	0.00000000%	0	0.00000000%	0	0
4462	Bend International School	1,229,335	0.00887184%	1,259,064	0.00822033%	(35,834)	(36,753)
4463	Dallas Community School-Community Innovation Partners	1,032,278	0.00744973%	955,437	0.00623797%	(30,090)	(27,890)
4464	The Valley School Of Southern Oregon	486,725	0.00351259%	517,538	0.00337897%	(14,188)	(15,108)
4465	Bridge Educational Foundation	0	0.00000000%	0	0.00000000%	0	0
4467	Cannon Beach Academy	289,154	0.00208676%	246,428	0.00160891%	(8,429)	(7,194)
4468	Frontier Charter Academy	2,828,433	0.02041220%	2,726,693	0.01780236%	(82,447)	(79,595)
4469	Desert Sky Montessori	591,798	0.00427088%	758,616	0.00495295%	(17,250)	(22,145)
4470	Oregon Family School	2,858,667	0.02063039%	3,577,640	0.02335813%	(83,328)	(104,435)
4471	Wahthonka Community School	0	0.00000000%	0	0.00000000%	0	0
4472	Valley Inquiry Charter School	369,162	0.00266416%	264,621	0.00172769%	(10,761)	(7,725)
4473	Willamette Connections Academy	2,235,264	0.01613142%	2,074,263	0.01354270%	(65,156)	(60,550)
4474	Oregon for Quality Virtual Education Inc	1,165,408	0.00841050%	1,669,268	0.01089852%	(33,971)	(48,728)
4475	Teach-NW	1,951,214	0.01408150%	2,086,157	0.01362035%	(56,876)	(60,897)
4476	Kalmiopsis Community Arts High School	0	0.00000000%	34,207	0.00022333%	0	(999)
4477	Virtual Preparatory Academy of Oregon	0	0.00000000%	317,706	0.00207428%	0	(9,274)
4479	Harmony Academy	379,082	0.00273575%	689,889	0.00450423%	(11,050)	(20,139)
4480	Holla School	145,213	0.00104797%	529,293	0.00345571%	(4,233)	(15,451)



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

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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	(138,070,454)	0	0	5,093,480	629,641	0	1,786,264	143,429	0	442,146	0	(16,994,528)	5,681,608	0	(11,312,920)
2000	Lake County	(171,000)	0	0	6,308	447	0	2,212	178	0	3,005	0	(21,048)	(29,340)	0	(50,388)
2001	Clackamas County	(6,230,124)	0	0	229,832	0	0	80,601	6,472	0	79,264	0	(766,840)	(319,696)	0	(1,086,536)
2002	Curry County	(190,020)	0	0	7,010	12,752	0	2,458	197	0	1,511	0	(23,389)	1,095	0	(22,294)
2003	Douglas County	(980,027)	0	0	36,154	0	0	12,679	1,018	0	8,660	0	(120,627)	(38,353)	0	(158,980)
2004	Harney County	(171,811)	0	0	6,338	0	0	2,223	178	0	6,599	0	(21,147)	(52,386)	0	(73,533)
2005	Jackson County	(1,764,903)	0	0	65,108	1,791	0	22,833	1,833	0	12,633	0	(217,235)	(89,110)	0	(306,345)
2006	Jefferson County	(270,540)	0	0	9,980	0	0	3,500	281	0	3,196	0	(33,300)	(32,855)	0	(66,155)
2007	Klamath County	(146,408)	0	0	5,401	0	0	1,894	152	0	6,200	0	(18,021)	(40,384)	0	(58,405)
2008	Lane County	(4,074,011)	0	0	150,292	29,244	0	52,707	4,232	0	31,261	0	(501,453)	(275,526)	0	(776,979)
2009	Marion County	(3,271,528)	0	0	120,688	29,525	0	42,325	3,399	0	15,066	0	(402,679)	(72,292)	0	(474,971)
2011	Washington County	(5,796,334)	0	0	213,829	102,871	0	74,989	6,021	0	0	0	(713,447)	154,741	0	(558,706)
2012	Grant County	(115,111)	0	0	4,246	3,391	0	1,489	120	0	4,344	0	(14,169)	(32,461)	0	(46,630)
2013	Umatilla County	(669,071)	0	0	24,682	2,077	0	8,656	695	0	11,472	0	(82,353)	(1,892)	0	(84,245)
2014	Linn County	(1,489,071)	0	0	54,932	33,912	0	19,265	1,547	0	0	0	(183,284)	66,425	0	(116,859)
2015	Yamhill County	(1,370,292)	0	0	50,551	13,876	0	17,728	1,423	0	32,378	0	(168,664)	(271,449)	0	(440,113)
2016	Sherman County	(96,940)	0	0	3,576	2,009	0	1,254	101	0	4,846	0	(11,932)	13,367	0	1,435
2017	Columbia County	(501,577)	0	0	18,503	0	0	6,489	521	0	20,525	0	(61,737)	(56,515)	0	(118,252)
2018	Coos County	(664,045)	0	0	24,497	0	0	8,591	690	0	5,393	0	(81,735)	(28,192)	0	(109,927)
2020	Wasco County	(285,167)	0	0	10,520	0	0	3,689	296	0	6,486	0	(35,100)	(31,644)	0	(66,744)
2021	Baker County	(212,785)	0	0	7,850	389	0	2,753	221	0	2,897	0	(26,191)	(2,343)	0	(28,534)
2022	Gilliam County	(97,750)	0	0	3,606	1,015	0	1,265	102	0	5,211	0	(12,032)	2,654	0	(9,378)
2027	Deschutes County	(3,106,306)	0	0	114,593	0	0	40,187	3,227	0	51,873	0	(382,343)	(277,341)	0	(659,684)
2035	Hood River County	(305,611)	0	0	11,274	3,737	0	3,954	317	0	4,072	0	(37,616)	28,978	0	(8,638)
2036	Clatsop County	(615,723)	0	0	22,714	0	0	7,966	640	0	11,032	0	(75,787)	(51,531)	0	(127,318)
2037	Polk County	(827,894)	0	0	30,541	15,883	0	10,711	860	0	6,673	0	(101,902)	(60,046)	0	(161,948)
2038	Multnomah County	(15,686,846)	0	0	578,695	0	0	202,946	16,296	0	472,327	0	(1,930,830)	(1,394,705)	0	(3,325,535)
2039	Malheur County	(279,461)	0	0	10,309	0	0	3,615	290	0	3,606	0	(34,398)	(6,651)	0	(41,049)
2040	Benton County	(1,240,015)	0	0	45,745	37,092	0	16,042	1,288	0	50,043	0	(152,628)	(257,129)	0	(409,757)
2042	Josephine County	(782,516)	0	0	28,867	20,728	0	10,124	813	0	0	0	(96,317)	46,427	0	(49,890)
2043	Lincoln County	(170,787)	0	0	6,300	2,650	0	2,210	177	0	3,312	0	(21,021)	(25,772)	0	(46,793)
2044	Crook County	(106,051)	0	0	3,912	0	0	1,372	110	0	2,694	0	(13,053)	(5,432)	0	(18,485)
2050	Wallowa County	(8,742)	0	0	322	1,908	0	113	9	0	0	0	(1,076)	4,842	0	3,766
2053	Community Counseling Solutions	0	0	0	0	254	0	0	0	0	0	0	0	1,936	0	1,936
2099	State Judiciary	(954,113)	0	0	35,198	203,840	0	12,344	991	0	0	0	(117,438)	1,620,648	0	1,503,210
2100	City of Roseburg	(382,733)	0	0	14,119	15,004	0	4,952	398	0	0	0	(47,109)	26,933	0	(20,176)
2101	City of Salem	(3,521,699)	0	0	129,917	25,723	0	45,561	3,658	0	0	0	(433,472)	177,454	0	(256,018)
2102	City of Medford	(1,542,326)	0	0	56,897	7,979	0	19,954	1,602	0	0	0	(189,839)	36,145	0	(153,694)
2103	City of Albany	(1,096,324)	0	0	40,444	25,157	0	14,184	1,139	0	0	0	(134,942)	69,991	0	(64,951)
2104	City of Astland	(653,534)	0	0	24,109	0	0	8,455	679	0	14,996	0	(80,441)	(12,252)	0	(92,693)
2105	City of Astoria	(244,458)	0	0	9,018	5,204	0	3,163	254	0	461	0	(30,089)	18,539	0	(11,550)
2106	City of Beaverton	(1,638,961)	0	0	60,462	25,910	0	21,204	1,703	0	0	0	(201,733)	48,504	0	(153,229)
2107	City of Bend	(2,309,211)	0	0	85,188	0	0	29,875	2,399	0	61,851	0	(284,231)	(217,542)	0	(501,773)
2109	City of Canby	(248,421)	0	0	9,164	10,764	0	3,214	258	0	4,196	0	(30,577)	(24,073)	0	(54,650)
2110	City of Coquille	(82,304)	0	0	3,036	1,040	0	1,065	85	0	30,118	0	(10,130)	(22,940)	0	(33,070)
2111	City of Eugene	(4,666,228)	0	0	172,139	9,876	0	60,369	4,847	0	124,973	0	(574,347)	(43,963)	0	(618,310)
2112	City Of Forest Grove	(231,339)	0	0	8,534	0	0	2,993	240	0	31,227	0	(28,475)	(71,610)	0	(100,085)
2113	City of Grants Pass	(564,546)	0	0	20,826	9,729	0	7,304	586	0	3,031	0	(69,488)	(21,383)	0	(90,871)
2114	City of Gresham	(1,927,416)	0	0	71,103	0	0	24,936	2,002	0	6,902	0	(237,238)	(31,696)	0	(268,934)
2115	City of Hillsboro	(2,855,534)	0	0	105,342	0	0	36,943	2,966	0	24,339	0	(351,476)	(150,073)	0	(501,549)
2117	City of McMinnville	(354,995)	0	0	13,096	56,279	0	4,593	369	0	5,083	0	(43,695)	18,922	0	(24,773)
2118	City of Ontario	(102,448)	0	0	3,779	2,543	0	1,325	106	0	432	0	(12,610)	23,249	0	10,639
2119	City of Oregon City	(543,203)	0	0	20,039	6,073	0	7,028	564	0	762	0	(66,861)	56,292	0	(10,569)
2120	City of Lake Oswego	(1,013,020)	0	0	37,371	12,707	0	13,106	1,052	0	0	0	(124,688)	38,703	0	(85,985)
2121	City of Portland	(19,516,720)	0	0	719,980	0	0	252,494	20,274	0	720,052	0	(2,402,233)	(2,190,096)	0	(4,592,329)
2122	City of Redmond	(589,292)	0	0	21,739	1,923	0	7,624	612	0	11,080	0	(72,534)	(102,895)	0	(175,429)
2123	City of St Helens	(216,291)	0	0	7,979	39	0	2,798	225	0	7,739	0	(26,622)	(10,397)	0	(37,019)
2125	City of Vernonia	(25,682)	0	0	947	1,936	0	332	27	0	1,124	0	(3,161)	(8,378)	0	(11,539)
2126	City of West Linn	(333,786)	0	0	12,314	0	0	4,318	347	0	6,804	0	(41,084)	(32,083)	0	(73,167)
2127	City of Cottage Grove	(168,508)	0	0	6,216	2,748	0	2,180	175	0	3,093	0	(20,741)	(22,236)	0	(42,977)
2128	City of Tillamook	(76,242)	0	0	2,813	0	0	986	79	0	3,198	0	(9,384)	(12,332)	0	(21,716)
2129	City of Sweet Home	(38,966)	0	0	1,437	107	0	504	40	0	4,149	0	(4,796)	(3,489)	0	(8,285)
2131	City of Drain	(14,373)	0	0	530	0	0	186	15	0	325	0	(1,769)	(2,385)	0	(4,154)
2132	Eugene Water & Electric Board	(1,871,177)	0	0	69,029	12,707	0	24,208	1,944	0	36,313	0	(230,316)	43,598	0	(186,718)
2135	McMinnville Water & Light Department	(207,765)	0	0	7,665	0	0	2,688	216	0	5,743	0	(25,573)	(8,151)	0	(33,724)
2138	City of Hood River	(176,444)	0	0	6,509	2,279	0	2,283	183	0	652	0	(21,718)	19,582	0	(2,136)
2139	City of Reedsport	(55,519)	0	0	2,048	0	0	718	58	0	2,907	0	(6,834)	(5,389)	0	(12,223)
2140	City of Lebanon	(257,941)	0	0	9,516	3,773	0	3,337	268	0	0	0	(31,749)	5,912	0	(25,837)
2142	City of Sherwood	(358,834)	0	0	13,238	60	0	4,642	373	0	7,945	0	(44,167)	(11,126)	0	(55,293)
2143	City of Oakland	(7,828)	0	0	289	0	0	101	8	0	168	0	(963)	(1,430)	0	(2,393)
2145	City of Vale	(17,472)	0	0	645	1,094	0	226	18	0	612	0	(2,151)	(4,668)	0	(6,819)
2146	City of Prineville	(177,035)	0	0	6,531	351	0	2,290	184	0	4,838	0	(21,791)	(39,254)	0	(61,045)
2147	City of Wheeler	(5,699)	0	0	210	119	0	74	6	0	107	0	(702)	907	0	205
2148	City of Klamath Falls	(369,115)	0	0	13,617	772	0	4,775	383	0	749	0	(45,433)	3,337	0	(42,096)
2149	City of Canyonville	(11,958)	0	0	441	0	0	155	12	0	1,270	0	(1,472)	(2,434)	0	(3,906)
2150	City of Bandon	(84,913)	0	0	3,132	2,736	0	1,099	88	0	0	0	(10,452)	10,339	0	(113)
2152	City of Coos Bay	(304,446)	0	0	11,231	0	0	3,939	316	0	2,333	0	(37,473)	(19,305)	0	(56,778)
2154	City of Pendleton	(350,941)	0	0	12,946	3,104	0	4,540	365							

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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)
2175	City of Umatilla	(136,313)	0	0	5,029	0	0	1,764	142	0	10,800	0	(16,778)	(44,850)	0	(61,628)
2176	City of Scappoose	(98,233)	0	0	3,624	172	0	1,271	102	0	3,725	0	(12,091)	(2,054)	0	(14,145)
2177	City of Condon	(8,446)	0	0	312	298	0	109	9	0	129	0	(1,040)	2,527	0	1,487
2178	City of Boardman	(66,474)	0	0	2,452	0	0	860	69	0	1,740	0	(8,182)	(8,860)	0	(17,042)
2179	City of Estacada	(55,104)	0	0	2,033	0	0	713	57	0	2,758	0	(6,783)	(9,404)	0	(16,187)
2180	City of Enterprise	(29,000)	0	0	1,070	0	0	375	30	0	1,124	0	(3,569)	(2,101)	0	(5,670)
2181	City of Central Point	(206,558)	0	0	7,620	464	0	2,672	215	0	4,424	0	(25,424)	573	0	(24,851)
2182	City of Cascade Locks	(23,224)	0	0	857	2,831	0	300	24	0	27	0	(2,859)	3,527	0	668
2183	City of Myrtle Point	(52,908)	0	0	1,952	0	0	684	55	0	2,046	0	(6,512)	(16,996)	0	(23,508)
2184	City of Port Orford	(21,434)	0	0	791	0	0	277	22	0	1,253	0	(2,638)	(3,589)	0	(6,227)
2185	City of Wood Village	(36,557)	0	0	1,349	0	0	473	38	0	3,417	0	(4,500)	(9,186)	0	(13,686)
2186	City of Chiloquin	(2,581)	0	0	95	2,354	0	33	3	0	19	0	(318)	2,141	0	1,823
2187	City of Philomath	(60,793)	0	0	2,243	1,419	0	786	63	0	0	0	(7,483)	8,050	0	567
2188	City of Talent	(54,825)	0	0	2,023	1,187	0	709	57	0	354	0	(6,748)	(2,828)	0	(9,576)
2189	City of Willamina	(24,528)	0	0	905	0	0	317	25	0	1,802	0	(3,019)	(3,658)	0	(6,677)
2191	City of Huntington	(3,182)	0	0	117	522	0	41	3	0	166	0	(392)	(1,081)	0	(1,473)
2192	City of North Plains	(36,620)	0	0	1,351	0	0	474	38	0	3,781	0	(4,507)	(11,736)	0	(16,243)
2193	City of Heppner	(7,123)	0	0	263	2,225	0	92	7	0	465	0	(877)	(2,183)	0	(3,060)
2194	City of Cave Junction	(23,065)	0	0	851	364	0	298	24	0	624	0	(2,839)	(5,858)	0	(8,697)
2195	City of Metolius	(3,551)	0	0	131	21	0	46	4	0	135	0	(437)	(1,334)	0	(1,771)
2196	City of Hubbard	(29,229)	0	0	1,078	1,054	0	378	30	0	488	0	(3,598)	8,488	0	4,890
2197	City of Myrtle Creek	(45,209)	0	0	1,668	0	0	585	47	0	4,712	0	(5,565)	(16,580)	0	(22,145)
2198	City of Carlton	(32,037)	0	0	1,182	10	0	414	33	0	3,004	0	(3,943)	(3,357)	0	(7,300)
2199	City of Junction City	(85,684)	0	0	3,161	7,902	0	1,109	89	0	27	0	(10,546)	10,501	0	(45)
2200	City of Wallowa	(7,446)	0	0	275	0	0	96	8	0	185	0	(916)	(413)	0	(1,329)
2201	City of Coburg	(35,410)	0	0	1,306	175	0	458	37	0	559	0	(4,358)	478	0	(3,880)
2202	City of Dallas	(238,151)	0	0	8,785	0	0	3,081	247	0	10,473	0	(29,313)	(17,425)	0	(46,738)
2203	City of Rockaway Beach	(36,434)	0	0	1,344	0	0	471	38	0	3,607	0	(4,485)	(6,767)	0	(11,252)
2204	City of Burns	(25,440)	0	0	938	0	0	329	26	0	2,420	0	(3,131)	(7,275)	0	(10,406)
2205	City of Elgin	(24,960)	0	0	921	1,146	0	323	26	0	1,037	0	(3,072)	(8,972)	0	(12,044)
2206	City of Weston	(4,471)	0	0	165	1,218	0	58	5	0	28	0	(550)	810	0	260
2207	City of Mill City	(12,676)	0	0	468	0	0	164	13	0	258	0	(1,560)	(1,782)	0	(3,342)
2208	City of Fairview	(42,832)	0	0	1,580	7,258	0	554	44	0	1,062	0	(5,272)	(2,126)	0	(7,398)
2209	City of Monroe	(3,495)	0	0	129	961	0	45	4	0	191	0	(430)	(228)	0	(658)
2210	City of Helix	0	0	0	0	172	0	0	0	0	0	0	0	1,582	0	1,582
2211	City of Jefferson	(19,862)	0	0	733	285	0	257	21	0	987	0	(2,445)	1,195	0	(1,250)
2212	Town of Lakeview	(37,300)	0	0	1,376	343	0	483	39	0	1,318	0	(4,591)	(10,429)	0	(15,020)
2213	City of Stanfield	(30,046)	0	0	1,108	383	0	389	31	0	2,055	0	(3,698)	890	0	(2,808)
2214	City of Yamhill	(20,784)	0	0	767	0	0	269	22	0	4,402	0	(2,558)	(5,051)	0	(7,609)
2215	City of Powers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2216	City of Brookings	(98,025)	0	0	3,616	3,709	0	1,268	102	0	1,756	0	(12,066)	(13,974)	0	(26,040)
2217	City of Sutherlin	(97,073)	0	0	3,581	6,903	0	1,256	101	0	1,905	0	(11,948)	(9,029)	0	(20,977)
2218	City of Prairie City	(8,987)	0	0	332	236	0	116	9	0	506	0	(1,106)	1,164	0	58
2219	City of Sheridan	(37,118)	0	0	1,369	254	0	480	39	0	2,603	0	(4,569)	(834)	0	(5,403)
2220	City of Garibaldi	(13,664)	0	0	504	855	0	177	14	0	590	0	(1,682)	(4,655)	0	(6,337)
2221	City of Sisters	(44,359)	0	0	1,636	0	0	574	46	0	3,800	0	(5,460)	(10,495)	0	(15,955)
2222	City of Jacksonville	(35,090)	0	0	1,294	4,519	0	454	36	0	0	0	(4,319)	10,635	0	6,316
2223	City of Cannon Beach	(101,151)	0	0	3,732	0	0	1,309	105	0	501	0	(12,450)	(2,894)	0	(15,344)
2224	City of Falls City	(7,239)	0	0	267	0	0	94	8	0	554	0	(891)	(2,413)	0	(3,304)
2225	City of Echo	(5,274)	0	0	195	190	0	68	5	0	194	0	(649)	1,328	0	679
2226	City of Hines	(16,371)	0	0	604	0	0	212	17	0	1,131	0	(2,015)	(3,473)	0	(5,488)
2228	City of Turner	(22,630)	0	0	835	592	0	293	24	0	0	0	(2,785)	3,158	0	373
2229	City of John Day	(15,250)	0	0	563	2,946	0	197	16	0	745	0	(1,877)	(3,269)	0	(5,146)
2231	City of Banks	(13,923)	0	0	514	0	0	180	14	0	1,476	0	(1,714)	(5,216)	0	(6,930)
2232	City of Joseph	(19,037)	0	0	702	0	0	246	20	0	1,947	0	(2,343)	(7,484)	0	(9,827)
2233	City of Lafayette	(21,865)	0	0	807	360	0	283	23	0	1,022	0	(2,691)	2,157	0	(534)
2234	City of Aumsville	(42,122)	0	0	1,554	166	0	545	44	0	1,02	0	(5,185)	(963)	0	(6,148)
2235	City of Amity	(6,062)	0	0	224	1,518	0	78	6	0	329	0	(746)	(720)	0	(1,466)
2236	City of Creswell	(41,497)	0	0	1,531	0	0	537	43	0	281	0	(5,108)	(657)	0	(5,765)
2237	City of Troutdale	(144,654)	0	0	5,336	2,476	0	1,871	150	0	0	0	(17,805)	11,927	0	(5,878)
2238	City of Warrenton	(101,768)	0	0	3,754	0	0	1,317	106	0	1,889	0	(12,526)	(12,578)	0	(25,104)
2240	City of Wilsonville	(410,595)	0	0	15,147	0	0	5,312	427	0	4,555	0	(50,538)	(16,880)	0	(67,418)
2241	City of Bay City	(20,783)	0	0	767	2,125	0	269	22	0	193	0	(2,558)	(83)	0	(2,641)
2242	City of Gaston	(3,286)	0	0	121	197	0	43	3	0	141	0	(404)	(1,195)	0	(1,599)
2244	City of Lakeside	(5,650)	0	0	208	1,480	0	73	6	0	202	0	(695)	(65)	0	(760)
2245	City of Dundee	(32,907)	0	0	1,214	0	0	426	34	0	3,098	0	(4,050)	(6,464)	0	(10,514)
2246	City of Merrill	0	0	0	65	0	0	0	0	0	0	0	0	592	0	592
2247	City of Malin	(6,293)	0	0	232	163	0	81	7	0	629	0	(775)	1,055	0	280
2248	City of Fossil	(4,322)	0	0	159	95	0	56	4	0	172	0	(532)	(1,608)	0	(2,140)
2249	City of Phoenix	(49,776)	0	0	1,836	2,523	0	644	52	0	968	0	(6,127)	(7,459)	0	(13,586)
2250	City of Gold Beach	(31,027)	0	0	1,145	145	0	401	32	0	651	0	(3,819)	2,349	0	(1,470)
2251	City of Rogue River	(23,639)	0	0	872	1,179	0	306	25	0	76	0	(2,910)	839	0	(2,071)
2252	City of Dayton	(23,720)	0	0	875	0	0	307	25	0	2,161	0	(2,920)	(3,971)	0	(6,891)
2253	Town of Butte Falls	(2,766)	0	0	102	0	0	36	3	0	83	0	(340)	(750)	0	(1,090)
2254	City of Shady Cove	(9,121)	0	0	336	0	0	118	9	0	793	0	(1,123)	(3,551)	0	(4,674)
2255	Town of Canyon City	(5,405)	0	0	199	0	0	70	6	0	744	0	(665)	(2,144)	0	(2,809)
2256	City of Jordan Valley	(1,801)	0	0	66	212	0	23	2	0	0	0	(222)	1,838	0	1,616
2257	City of Culver	(7,904)	0	0	292	204	0	102	8	0	860	0	(973)	942	0	(31)
2258	City of Adair Village	(11,487)	0	0	424	466	0	149	12	0	436	0	(1,414)	(3,663)	0	(5,077)
2260	City of Riddle	(9,599)	0	0	353	128	0	124	10	0	6	0	(1,177)	1,274	0	97
2261	City of Waldport	(31,185)	0	0	1,150	0	0	403	32	0	524	0	(3,838)	(88)	0	(3,926)
2262	City of Dufur	(4,740)	0	0	175	17	0	61	5	0	180	0	(583)	(1,784)	0	(2,367)
2263	City of La Grande	(78,352)	0	0	2,890	1,344	0	1,014	81	0	1,026	0	(9,644)	(7,617)	0	(17,261)
2264	City of Gervais	(20,469)	0	0	755	1,984	0	265	21	0	0	0	(2,519)	5,302	0	2,783
2265	City of Westfir	(1,995)	0	0	74	41	0	26	2	0	79	0	(246)	(594)	0	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)	
		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)	
2274	City of Gold Hill	(6,162)	0	0	227	19	0	80	6	0	234	0	(758)	(2,319)	0	(3,077)	
2275	City of Toledo	(77,854)	0	0	2,872	6,474	0	1,007	81	0	3,304	0	(9,583)	(10,269)	0	(19,852)	
2276	City of Newport	(99,799)	0	0	3,682	0	0	1,291	104	0	10,367	0	(12,284)	(29,592)	0	(41,876)	
2278	City of Springfield	(1,094,069)	0	0	40,361	36,365	0	14,154	1,137	0	0	0	(134,664)	59,208	0	(75,456)	
2279	City of Keizer	(255,532)	0	0	9,427	0	0	3,306	265	0	3,053	0	(31,452)	(9,303)	0	(40,755)	
2280	City of Winston	(56,512)	0	0	2,085	3,013	0	731	59	0	641	0	(6,956)	(4,223)	0	(11,179)	
2281	City of Manzanita	(36,943)	0	0	1,363	0	0	478	38	0	2,221	0	(4,547)	(7,968)	0	(12,515)	
2282	City of Eagle Point	(23,820)	0	0	879	4,162	0	308	25	0	596	0	(2,932)	(1,450)	0	(4,382)	
2283	City of Maupin	(14,853)	0	0	548	668	0	192	15	0	619	0	(1,828)	(5,450)	0	(7,278)	
2284	City of Halsey	(10,201)	0	0	376	0	0	132	11	0	642	0	(1,256)	(3,147)	0	(4,403)	
2285	City of Veneta	(34,995)	0	0	1,291	838	0	453	36	0	1,285	0	(4,307)	(8,788)	0	(13,095)	
2286	City of Millersburg	(16,958)	0	0	626	2	0	219	18	0	873	0	(2,087)	(1,155)	0	(3,242)	
2287	City of King City	(20,274)	0	0	748	0	0	262	21	0	1,633	0	(2,495)	(2,752)	0	(5,247)	
2288	City of Tualatin	(431,822)	0	0	15,930	8,603	0	5,587	449	0	7,273	0	(53,151)	(57,412)	0	(110,563)	
2290	City of Molalla	(134,160)	0	0	4,949	6,846	0	1,736	139	0	0	0	(16,513)	(23,598)	0	(40,111)	
2291	City of Florence	(136,995)	0	0	5,054	0	0	1,772	142	0	7,986	0	(16,862)	(34,166)	0	(51,028)	
2292	City of North Bend	(232,503)	0	0	4,556	2,436	0	1,598	128	0	987	0	(15,201)	(1,525)	0	(16,726)	
2293	City of Lowell	(11,220)	0	0	414	93	0	145	12	0	431	0	(1,381)	(4,210)	0	(5,591)	
2294	City of Depoe Bay	(26,273)	0	0	969	0	0	340	27	0	1,933	0	(3,234)	(6,300)	0	(9,534)	
2295	City of Tigard	(248,035)	0	0	9,150	0	0	3,209	258	0	11,740	0	(30,530)	(66,216)	0	(96,746)	
2296	City of Happy Valley	(183,519)	0	0	6,770	6,146	0	2,374	191	0	1,219	0	(22,589)	(8,955)	0	(31,544)	
2297	City of Rainier	(31,493)	0	0	1,162	3,277	0	407	33	0	0	0	(3,876)	3,595	0	(281)	
2298	City of Lincoln City	(297,566)	0	0	10,977	7,763	0	3,850	309	0	2,448	0	(36,626)	(6,935)	0	(43,561)	
2299	City of Dunes City	(1,903)	0	0	70	52	0	25	2	0	26	0	(234)	(45)	0	(279)	
2300	City of Yachats	(18,923)	0	0	698	41	0	245	20	0	33	0	(2,329)	(698)	0	(3,027)	
2301	City of Moro	(5,538)	0	0	204	0	0	72	6	0	981	0	(682)	(2,281)	0	(2,963)	
2302	City of Mt. Vernon	(3,155)	0	0	116	505	0	41	3	0	0	0	(388)	1,657	0	1,269	
2303	City of Woodburn	(392,695)	0	0	14,487	3,728	0	5,080	408	0	3,686	0	(48,335)	(35,627)	0	(83,962)	
2304	City of Gladstone	(103,093)	0	0	3,803	7,414	0	1,334	107	0	0	0	(12,689)	13,919	0	1,230	
2305	City of Elkton	(2,688)	0	0	99	139	0	35	3	0	23	0	(331)	1,212	0	881	
2306	City of Imbler	(560)	0	0	21	21	0	7	1	0	22	0	(69)	(207)	0	(276)	
2307	City of Yoncalla	(9,709)	0	0	358	350	0	126	10	0	203	0	(1,195)	(1,827)	0	(3,022)	
2308	City of North Powder	(3,596)	0	0	133	70	0	47	4	0	129	0	(443)	(1,091)	0	(1,534)	
2309	City of Gearhart	(30,683)	0	0	1,132	397	0	397	32	0	72	0	(3,777)	92	0	(3,685)	
2400	Gilliam County Fire Services	(2,135)	0	0	79	0	0	28	2	0	910	0	(263)	(1,011)	0	(1,274)	
2401	South Clackamas Transportation District	(3,299)	0	0	122	0	0	43	3	0	1,406	0	(406)	(1,563)	0	(1,969)	
2402	Kernville Gleneden Beach Lincoln Beach Water District	(2,014)	0	0	74	0	0	26	2	0	858	0	(248)	(953)	0	(1,201)	
2403	Central Coos Fire and Rescue	(6,013)	0	0	222	0	0	78	6	0	1,189	0	(740)	(2,506)	0	(3,246)	
2407	Urban Flood Safety & Water Quality District	(106,874)	0	0	3,943	7,862	0	1,383	111	0	1,646	0	(13,155)	(6,632)	0	(19,787)	
2408	Pleasant Hill Goshen Rural Fire Protection District	(10,426)	0	0	385	0	0	135	11	0	419	0	(1,283)	(3,939)	0	(5,222)	
2501	Port of The Dalles	(6,444)	0	0	238	0	0	83	7	0	250	0	(793)	(549)	0	(1,342)	
2507	Port of Astoria	(50,903)	0	0	1,878	901	0	659	53	0	898	0	(6,266)	(8,621)	0	(14,887)	
2510	Horsefly Irrigation District	(5,487)	0	0	202	0	0	71	6	0	603	0	(675)	(2,167)	0	(2,842)	
2511	Grants Pass Irrigation District	(17,478)	0	0	645	1,413	0	226	18	0	785	0	(2,151)	(5,064)	0	(7,215)	
2512	Port of Portland	(2,635,459)	0	0	97,223	0	0	34,096	2,738	0	32,076	0	(324,388)	(67,797)	0	(392,185)	
2513	Port of Coos Bay	(53,335)	0	0	1,968	0	0	690	55	0	3,340	0	(6,565)	(12,555)	0	(19,120)	
2515	Klamath County Fire District 1	(211,496)	0	0	7,802	6,644	0	2,736	220	0	2,241	0	(26,032)	(19,227)	0	(45,259)	
2518	Clackamas County Housing Authority	(118,960)	0	0	4,388	1,734	0	1,539	124	0	792	0	(14,642)	12,752	0	(1,890)	
2519	Home Forward	(799,267)	0	0	29,485	0	0	10,340	830	0	19,677	0	(98,379)	(63,270)	0	(161,649)	
2521	League of Oregon Cities	(66,623)	0	0	2,458	366	0	862	69	0	1,530	0	(8,200)	(12,624)	0	(20,824)	
2522	Lane Council of Governments	(619,264)	0	0	22,845	0	0	8,012	643	0	21,248	0	(76,223)	(145,465)	0	(221,688)	
2526	Clatskanie PUD	(149,342)	0	0	5,509	266	0	1,932	155	0	3,647	0	(18,382)	(33,035)	0	(51,417)	
2527	Deschutes Valley Water District	(50,665)	0	0	1,869	4,171	0	655	53	0	0	0	(6,236)	16,888	0	10,652	
2528	Columbia River Fire & Rescue	(172,996)	0	0	6,382	14,853	0	2,238	180	0	2,259	0	(21,293)	(4,636)	0	(25,929)	
2529	East Fork Irrigation District	(13,055)	0	0	482	469	0	169	14	0	167	0	(1,607)	(1,000)	0	(2,607)	
2531	Oregon School Boards Association	(112,077)	0	0	4,135	7,416	0	1,450	116	0	734	0	(13,795)	(880)	0	(14,675)	
2533	Owyhee Irrigation District	(49,217)	0	0	1,816	0	0	637	51	0	1,717	0	(6,058)	(14,240)	0	(20,298)	
2536	Valley View Cemetery	(2,066)	0	0	76	71	0	27	2	0	42	0	(254)	(363)	0	(617)	
2538	Clackamas Vector Control	(10,076)	0	0	372	0	0	130	10	0	529	0	(1,240)	(3,837)	0	(5,077)	
2540	West Extension Irrigation District	(8,574)	0	0	316	98	0	111	9	0	812	0	(1,055)	811	0	(244)	
2541	Jackson County Vector Control District	(5,797)	0	0	214	393	0	75	6	0	253	0	(714)	(2,098)	0	(2,812)	
2542	Rainbow Water District	(22,205)	0	0	819	256	0	287	23	0	120	0	(2,733)	(1,294)	0	(4,027)	
2545	Council of Governments	(393,777)	0	0	14,527	0	0	5,094	409	0	25,601	0	(48,468)	(128,365)	0	(176,833)	
2549	Rogue River Fire District	(44,110)	0	0	1,627	455	0	571	46	0	2,439	0	(5,429)	2,310	0	(3,119)	
2550	Nyssa Road Assessment District 2	(7,825)	0	0	289	65	0	101	8	0	34	0	(963)	360	0	(603)	
2552	Winston-Dillard Fire District	(179,407)	0	0	6,618	1,848	0	2,321	186	0	1,112	0	(22,082)	(10,198)	0	(32,280)	
2553	Tangent Rural Fire Protection District	(8,338)	0	0	308	229	0	108	9	0	988	0	(1,026)	650	0	(376)	
2555	Monroe Fire Department	(7,536)	0	0	278	0	0	97	8	0	944	0	(928)	(2,190)	0	(3,118)	
2556	Jackson County Fire District 5	(154,452)	0	0	5,698	8,224	0	1,998	160	0	973	0	(19,011)	(3,343)	0	(22,354)	
2557	Estacada Fire Department	(47,417)	0	0	1,749	0	0	613	49	0	3,188	0	(5,836)	(6,126)	0	(11,962)	
2559	Keizer Fire Department	(144,067)	0	0	5,315	0	0	1,864	150	0	4,507	0	(17,733)	(33,333)	0	(51,066)	
2561	Jefferson Rural Fire Protection District	(20,638)	0	0	761	0	0	267	21	0	2,836	0	(2,540)	(4,513)	0	(7,053)	
2562	WyEast Fire District	(1,987)	0	0	73	206	0	26	2	0	22	0	(245)	1,764	0	1,519	
2563	Central Oregon Irrigation District	(62,332)	0	0	2,299	3,679	0	806	65	0	1,097	0	(7,672)	(7,385)	0	(15,057)	
2564	Illinois Valley Fire District	(26,590)	0	0	981	0	0	344	28	0	822	0	(3,273)	(6,357)	0	(9,630)	
2567	Charleston Rural Fire Protection District	(12,844)	0	0	474	1,274	0	166	13	0	1,747	0	(1,581)	7,889	0	6,308	
2568	Molalla Rural Fire Protection District 73	(56,410)	0	0	2,081	883	0	730	59	0	252	0	(6,943)	8,009	0	1,066	
2569	Central Oregon Intergovernmental Council	(193,654)	0	0	7,144	0	0	2,505	201	0	14,535	0	(23,836)	(34,595)	0	(58,431)	
2570	Port of St Helens	(50,143)	0	0	1,850	0	0	649	52	0	4,940	0	(6,172)	(18,092)	0	(24,264)	
2571	Crystal Springs Water District	(19,023)	0	0	702	1,069	0	246	20	0	171	0	(2,341)	(864)	0	(3,205)	
2572	Local Government Personnel Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	0	0	0	0	8,238	0	0	0	0	630	0	0	4,268	0	4,268	
2576	Depoe Bay Rural Fire Protection District	(36,781)	0	0	1,357	4,848	0	476	38	0	1,815	0	(4,527)	(12,773			

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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)
2594	Metro	(2,931,025)	0	0	108,127	0	0	37,920	3,045	0	112,953	(360,768)	(312,676)	0	0	(673,444)
2595	Canby Fire District	(85,925)	0	0	3,170	4,369	0	1,112	89	0	0	(10,576)	5,497	0	0	(5,079)
2596	Bend Parks & Recreation	(377,168)	0	0	13,914	8,935	0	4,880	392	0	9,456	(46,424)	(80,549)	0	0	(126,973)
2597	Mapleton Water District	(2,615)	0	0	96	0	0	34	3	0	388	(322)	(1,057)	0	0	(1,379)
2598	Marion County Housing Authority	(37,917)	0	0	1,399	0	0	491	39	0	4,069	(4,667)	(8,981)	0	0	(13,648)
2599	South Suburban Sanitary District	(28,661)	0	0	1,057	801	0	371	30	0	427	(3,528)	(3,581)	0	0	(7,109)
2600	Winston-Dillard Water District	(18,152)	0	0	670	378	0	235	19	0	364	(2,234)	(3,194)	0	0	(5,428)
2601	Baker Valley Irrigation District	(2,085)	0	0	77	213	0	27	2	0	109	(257)	1,723	0	0	1,466
2602	Aumsville Rural Fire Protection District	(3,949)	0	0	146	1,770	0	51	4	0	279	(486)	11	0	0	(475)
2603	Corbett Water District	(5,440)	0	0	201	688	0	70	6	0	267	(670)	(1,535)	0	0	(2,205)
2604	Netarts-Oceanside Sanitary District	(15,876)	0	0	586	284	0	205	16	0	868	(1,954)	1,459	0	0	(495)
2605	Scio Fire District	(5,985)	0	0	221	264	0	77	6	0	1,550	(737)	1,889	0	0	1,152
2606	West Valley Housing Authority	(32,581)	0	0	1,202	544	0	422	34	0	143	(4,010)	4,224	0	0	214
2607	Hoodland Fire District 74	(41,351)	0	0	1,525	0	0	535	43	0	368	(5,090)	(1,907)	0	0	(6,997)
2608	Gaston Rural Fire Protection District	(8,756)	0	0	323	0	0	113	9	0	377	(1,078)	(3,213)	0	0	(4,291)
2610	Turner Fire District	(22,470)	0	0	829	0	0	291	23	0	1,356	(2,766)	(6,913)	0	0	(9,679)
2611	Burnt River Irrigation District	(1,442)	0	0	53	54	0	19	1	0	60	(178)	(531)	0	0	(709)
2612	Community Services Consortium	(236,311)	0	0	8,718	0	0	3,057	245	0	7,669	(29,087)	(28,955)	0	0	(58,042)
2613	Polk Soil & Water Conservation District	(10,782)	0	0	398	0	0	139	11	0	2,785	(1,327)	(4,395)	0	0	(5,722)
2617	Clean Water Services	(1,304,349)	0	0	48,118	13,409	0	16,875	1,355	0	8,345	(160,547)	(66,021)	0	0	(226,568)
2618	Estacada Cemetery District	(972)	0	0	36	102	0	13	1	0	299	(120)	411	0	0	291
2620	Jackson County Fire District 4	(20,289)	0	0	748	0	0	262	21	0	1,388	(2,497)	(4,755)	0	0	(7,252)
2623	Evans Valley Fire District 6	(4,786)	0	0	177	0	0	62	5	0	347	(589)	(1,846)	0	0	(2,435)
2624	Klamath Vector Control	(3,874)	0	0	143	0	0	50	4	0	149	(477)	(1,462)	0	0	(1,939)
2625	Port of Newport	(55,334)	0	0	2,041	0	0	716	57	0	4,496	(6,811)	(11,120)	0	0	(17,931)
2626	Tillamook Peoples Utility District	(355,040)	0	0	13,098	469	0	4,593	369	0	12,512	(43,700)	(6,744)	0	0	(50,444)
2628	McKenzie Fire And Rescue	(20,748)	0	0	765	36	0	268	22	0	385	(2,554)	(683)	0	0	(3,237)
2630	Sheridan Fire District	(42,797)	0	0	1,579	0	0	554	44	0	3,824	(5,268)	(10,572)	0	0	(15,840)
2631	Arch Cape Water-Sanitary District	(3,107)	0	0	115	921	0	40	3	0	0	(382)	2,048	0	0	1,666
2633	Port of Cascade Locks	(19,939)	0	0	736	1,866	0	258	21	0	405	(2,454)	(1,133)	0	0	(3,587)
2637	Northeast Oregon Housing Authority	(32,625)	0	0	1,204	0	0	422	34	0	2,061	(4,016)	(11,924)	0	0	(15,940)
2638	North Douglas County Fire and EMS	(14,728)	0	0	543	124	0	191	15	0	759	(1,813)	612	0	0	(1,201)
2641	Suburban East Salem Water District	(9,260)	0	0	342	862	0	120	10	0	0	(1,140)	5,745	0	0	4,605
2642	Dexter Rural Fire Protection District	(6,268)	0	0	231	83	0	81	7	0	1,716	(772)	(1,484)	0	0	(2,256)
2643	Sweet Home Cemetery	(5,371)	0	0	198	273	0	69	6	0	19	(661)	2	0	0	(659)
2644	Lakeside Water District	(8,297)	0	0	306	139	0	107	9	0	0	(1,021)	998	0	0	(23)
2645	Chiloquin Agency Lake Rural Fire Protection District	(14,903)	0	0	550	0	0	193	15	0	2,271	(1,834)	(4,144)	0	0	(5,978)
2646	Keno Rural Fire Protection District	(4,060)	0	0	150	1,575	0	53	4	0	0	(500)	6,187	0	0	5,687
2647	Crooked River Ranch Rural Fire Protection District	(11,818)	0	0	436	0	0	153	12	0	693	(1,455)	(3,794)	0	0	(5,249)
2648	Black Butte Ranch Rural Fire Protection District	(19,026)	0	0	702	2,660	0	246	20	0	580	(2,342)	(184)	0	0	(2,526)
2649	Colton Fire Department	(1,644)	0	0	61	343	0	21	2	0	267	(202)	2,311	0	0	2,109
2651	Imbler Rural Fire Protection District	(307)	0	0	11	0	0	4	0	0	57	(38)	(126)	0	0	(164)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	(15,880)	0	0	586	2,267	0	205	16	0	799	(1,955)	(4,908)	0	0	(6,863)
2655	North Bay Rural Fire Protection District	(2,274)	0	0	84	0	0	29	2	0	969	(280)	(1,077)	0	0	(1,357)
2657	Mid-Willamette Valley Senior Service Agency	(563,988)	0	0	20,806	0	0	7,297	586	0	12,497	(69,419)	(107,742)	0	0	(177,161)
2659	Silverton Fire District	(17,011)	0	0	628	3,006	0	220	18	0	0	(2,094)	8,845	0	0	6,751
2660	Tualatin Valley Fire & Rescue	(2,358,679)	0	0	87,013	31,919	0	30,515	2,450	0	58,863	(290,320)	243,671	0	0	(46,649)
2663	Metropolitan Area Communications Commission	(30,978)	0	0	1,143	0	0	401	32	0	1,769	(3,813)	(10,918)	0	0	(14,731)
2664	Applegate Valley Rural Fire Protection District 9	(17,399)	0	0	642	0	0	225	18	0	831	(2,142)	(4,487)	0	0	(6,629)
2669	Roseburg Urban Sanitary Authority	(41,525)	0	0	1,532	225	0	537	43	0	1,392	(5,111)	1,006	0	0	(4,105)
2671	Columbia 911 Communications District	(52,085)	0	0	1,921	1,190	0	674	54	0	1,680	(6,411)	6,447	0	0	36
2672	Rockwood Water PUD	(70,325)	0	0	2,594	439	0	910	73	0	0	(8,656)	2,274	0	0	(6,382)
2673	Port Orford Library	(2,558)	0	0	94	85	0	33	3	0	0	(315)	555	0	0	240
2674	Nestucca Rural Fire District	(27,058)	0	0	998	0	0	350	28	0	1,425	(3,330)	(8,154)	0	0	(11,484)
2676	Woodburn Fire District	(67,456)	0	0	2,488	6,551	0	873	70	0	161	(8,303)	9,682	0	0	1,379
2678	Central Oregon Regional Housing Authority	(42,165)	0	0	1,555	2,430	0	545	44	0	1,205	(5,190)	(7,203)	0	0	(12,393)
2679	Columbia River Public Utility District	(173,449)	0	0	6,399	0	0	2,244	180	0	2,808	(21,349)	(16,051)	0	0	(37,400)
2681	Cloverdale Rural Fire Protection District	(13,252)	0	0	489	403	0	171	14	0	0	(1,631)	1,117	0	0	(514)
2684	Parkdale Fire District	(6,587)	0	0	243	298	0	85	7	0	0	(811)	1,852	0	0	1,041
2685	Oregon Community College Association	(19,501)	0	0	719	2,516	0	252	20	0	737	(2,400)	(3,815)	0	0	(6,215)
2686	Weston Cemetery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	(8,536)	0	0	315	115	0	110	9	0	528	(1,051)	256	0	0	(795)
2688	Polk County Fire District 1	(50,851)	0	0	1,876	748	0	658	53	0	183	(6,259)	77	0	0	(6,182)
2689	Redmond Area Park & Recreation District	(26,031)	0	0	960	1,683	0	337	27	0	1,131	(3,204)	(7,492)	0	0	(10,696)
2692	Siuslaw Public Library	(16,498)	0	0	609	96	0	213	17	0	217	(2,031)	258	0	0	(1,773)
2693	City-County Insurance Services	(249,702)	0	0	9,212	2,469	0	3,230	259	0	986	(30,735)	(8,840)	0	0	(39,575)
2694	Philomath Fire Department	(20,654)	0	0	762	0	0	267	21	0	846	(2,542)	(7,439)	0	0	(9,981)
2695	Washington County Consolidated Communications Agency	(261,154)	0	0	9,634	9,981	0	3,379	271	0	2,884	(32,144)	(15,419)	0	0	(47,563)
2696	Stayton Fire District	(27,532)	0	0	1,016	868	0	356	29	0	4,652	(3,389)	3,450	0	0	61
2698	Halsey Shedd Rural Fire Protection District	(5,752)	0	0	212	0	0	74	6	0	183	(708)	(1,151)	0	0	(1,859)
2699	Chetco Library Board	(11,991)	0	0	442	174	0	155	12	0	196	(1,476)	(1,919)	0	0	(3,395)
2700	Lowell Rural Fire Protection District	(7,297)	0	0	269	107	0	94	8	0	227	(898)	(2,185)	0	0	(3,083)
2701	Sisters-Camp Sherman Rural Fire Protection District	(39,448)	0	0	1,455	1,616	0	510	41	0	0	(4,856)	9,944	0	0	5,088
2702	Banks Fire District 13	(14,215)	0	0	524	0	0	184	15	0	3,023	(1,750)	(3,698)	0	0	(5,448)
2704	Clatsop County 4-H District	0	0	0	0	0	0	0	0	0	0	0	553	0	0	553
2705	Lebanon Fire District	(135,340)	0	0	4,993	1,110	0	1,751	141	0	284	(16,658)	(1,979)	0	0	(18,637)
2707	Clatskanie Library	(3,124)	0	0	115	43	0	40	3	0	121	(385)	(1,153)	0	0	(1,538)
2709	Scappoose Public Library	(5,714)	0	0	211	0	0	74	6	0	220	(703)	(2,156)	0	0	(2,859)
2710	Klamath County Emergency Communications District	(29,187)	0	0	1,077	694	0	378	30	0	192	(3,592)	1,078	0	0	(2,514)
2713	Port of Tillamook Bay	(33,003)	0	0	1,217	427	0	427	34	0	607	(4,062)	(3,888)	0	0	(7,950)
2714	Winchester Bay Sanitary District	(6,244)	0	0	230	70	0	81	6	0	200	(769)	376	0	0	(393)
2715	Jackson County Fire District 3	(239,547)	0	0	8,837	19,637	0	3,099	249	0	0	(29,485)	53,893	0	0	24,408
2716	Neskowin Water District	(6,955)	0	0	257	84	0	90	7	0	269	(856)	(2,586)	0	0	(3,442)
2717	Ice Fountain Water District	(13,62														

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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)
2732	Umatilla County Special Library District	(5,400)	0	0	199	0	0	70	6	0	999	(665)	(1,355)	0	(2,020)	
2733	Ward Memorial Park District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2734	Seal Rock Water District	(21,696)	0	0	800	550	0	281	23	0	0	(2,670)	958	0	(1,712)	
2739	Scappoose Rural Fire Protection District	(88,951)	0	0	3,281	527	0	1,151	92	0	0	(10,949)	2,381	0	(8,568)	
2740	Neskowin Regional Sanitary Authority	(6,364)	0	0	235	0	0	82	7	0	766	(783)	(2,532)	0	(3,315)	
2741	Port of Garibaldi	(17,585)	0	0	649	0	0	228	18	0	5,788	(2,165)	(7,031)	0	(9,196)	
2742	Amity Fire District	(4,595)	0	0	169	188	0	59	5	0	26	(566)	(323)	0	(889)	
2743	Douglas Soil & Water Conservation District	(3,116)	0	0	115	0	0	40	3	0	1,328	(384)	(1,441)	0	(1,825)	
2745	Clackamas County Fire District	(1,273,341)	0	0	46,974	17,678	0	16,474	1,323	0	14,890	(156,730)	(133,333)	0	(290,063)	
2747	Salem Housing Authority	(102,792)	0	0	3,792	342	0	1,330	107	0	6,601	(12,652)	(5,188)	0	(17,840)	
2749	Black Butte Ranch Police	(14,267)	0	0	526	1,099	0	185	15	0	2,147	(1,756)	8,606	0	6,850	
2751	Lane Regional Air Protection Agency	(40,877)	0	0	1,508	431	0	529	42	0	1,580	(5,031)	(15,317)	0	(20,348)	
2752	Mist-Birkenfeld Rural Fire Protection District	(8,034)	0	0	296	452	0	104	8	0	343	(989)	(2,626)	0	(3,615)	
2753	Linn-Benton Housing Authority	(57,913)	0	0	2,136	1,317	0	749	60	0	331	(7,128)	11,182	0	4,054	
2757	City of Stayton	(30,396)	0	0	1,121	592	0	393	32	0	1,819	(3,741)	4,178	0	437	
2758	Mohawk Valley Rural Fire District	(8,679)	0	0	320	172	0	112	9	0	342	(1,068)	(3,234)	0	(4,302)	
2760	Knappa Svensen Burnside Rural Fire Protection District	(2,812)	0	0	104	488	0	36	3	0	0	(346)	2,181	0	1,835	
2761	Clackamas River Water	(106,693)	0	0	3,936	1,109	0	1,380	111	0	379	(13,132)	10,357	0	(2,775)	
2763	Junction City Fire Department	(21,441)	0	0	791	0	0	277	22	0	1,887	(2,639)	(5,163)	0	(7,802)	
2765	Green Sanitary	0	0	0	0	0	0	0	0	0	0	0	198	0	198	
2766	Southwest Lincoln County Water District	(12,133)	0	0	448	0	0	157	13	0	562	(1,493)	(2,456)	0	(3,949)	
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2768	Lake County Library District	(3,315)	0	0	122	0	0	43	3	0	488	(408)	(1,001)	0	(1,409)	
2771	Harbor Water PUD	(9,072)	0	0	335	101	0	117	9	0	352	(1,117)	(2,478)	0	(3,595)	
2772	Umatilla County Soil & Water District	(2,410)	0	0	89	0	0	31	3	0	129	(297)	(917)	0	(1,214)	
2773	Housing Authority of Jackson County	(125,995)	0	0	4,648	504	0	1,630	131	0	4,336	(15,508)	(1,362)	0	(16,870)	
2774	Oregon Trail Library District	(10,258)	0	0	378	0	0	133	11	0	664	(1,263)	(3,720)	0	(4,983)	
2776	Rainier Cemetery District	(4,364)	0	0	161	0	0	56	5	0	787	(537)	(1,800)	0	(2,337)	
2777	City of Newberg	(243,302)	0	0	8,976	0	0	3,148	253	0	5,678	(29,947)	(11,420)	0	(41,367)	
2778	Mulino Water District 23	(2,824)	0	0	104	252	0	37	3	0	76	(348)	2,200	0	1,852	
2779	Brownsville Rural Fire Protection District	0	0	0	0	1,301	0	0	0	0	0	0	3,519	0	3,519	
2780	Nehalem Bay Health District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2781	North Bend Coos-Curry Housing Authority	(25,452)	0	0	939	157	0	329	26	0	974	(3,133)	(8,515)	0	(11,648)	
2783	Tillamook Fire District	(5,717)	0	0	211	333	0	74	6	0	0	(704)	3,182	0	2,478	
2784	Eisenschmidt Pool	(6,838)	0	0	252	674	0	88	7	0	0	(842)	3,810	0	2,968	
2785	Fern Ridge Community Library	(9,800)	0	0	362	0	0	127	10	0	353	(1,206)	(2,711)	0	(3,917)	
2786	Seal Rock Rural Fire Protection District	(6,888)	0	0	254	482	0	89	7	0	303	(848)	(2,433)	0	(3,281)	
2788	Port of Hood River	(48,172)	0	0	1,777	1,913	0	623	50	0	0	(5,929)	2,537	0	(3,392)	
2789	Farmers Irrigation District	(20,001)	0	0	738	798	0	259	21	0	153	(2,462)	(1,074)	0	(3,536)	
2790	Silver Falls Library District	(17,737)	0	0	654	76	0	229	18	0	65	(2,183)	297	0	(1,886)	
2792	North Wasco County Parks And Recreation District	(17,036)	0	0	628	203	0	220	18	0	2,841	(2,097)	(1,912)	0	(4,009)	
2793	North Lincoln Fire & Rescue District 1	(66,678)	0	0	2,460	0	0	863	69	0	1,440	(8,207)	(10,150)	0	(18,357)	
2796	West Side Rural Fire Protection District	(9,066)	0	0	334	1,233	0	117	9	0	0	(1,116)	2,202	0	1,086	
2797	Vernonia Fire	(11,784)	0	0	435	0	0	152	12	0	1,405	(1,450)	(3,465)	0	(4,915)	
2798	Fairview Water District	(3,095)	0	0	114	469	0	40	3	0	159	(381)	(973)	0	(1,354)	
2799	Sublimity Fire District	(7,348)	0	0	271	22	0	95	8	0	1,098	(904)	(1,116)	0	(2,020)	
2801	Coburg Rural Fire Protection District	(7,270)	0	0	268	449	0	94	8	0	274	(895)	(1,248)	0	(2,143)	
2802	Rural Road Assessment District 3	(7,827)	0	0	289	7	0	101	8	0	296	(963)	(2,950)	0	(3,913)	
2803	Southwestern Polk County Rural Fire Protection District	(30,853)	0	0	1,138	670	0	399	32	0	8,880	(3,798)	(5,680)	0	(9,478)	
2804	Aurora Rural Fire Protection District	(25,978)	0	0	958	1,360	0	336	27	0	534	(3,198)	(3,733)	0	(6,931)	
2806	Multnomah County Rural Fire Protection District 14	(1,098)	0	0	40	0	0	14	1	0	68	(135)	(421)	0	(556)	
2809	Juntura Road District 4	(815)	0	0	30	0	0	11	1	0	347	(100)	(386)	0	(486)	
2810	Sutherlin Water Control District	(2,785)	0	0	103	68	0	36	3	0	112	(343)	(1,035)	0	(1,378)	
2811	Mid-Columbia Center For Living	(212,592)	0	0	7,843	0	0	2,750	221	0	17,181	(26,167)	(65,076)	0	(91,243)	
2814	The Job Council	0	0	0	0	0	0	0	0	0	0	0	1,287	0	1,287	
2816	Odell Sanitary District	(10,933)	0	0	403	0	0	141	11	0	153	(1,346)	(1,281)	0	(2,627)	
2817	Wickiup Water District	(8,057)	0	0	297	0	0	104	8	0	777	(922)	(2,397)	0	(3,389)	
2818	Netarts Water District	(6,557)	0	0	242	683	0	85	7	0	78	(807)	(43)	0	(850)	
2819	Harrisburg Fire and Rescue	(7,952)	0	0	293	467	0	103	8	0	329	(979)	(2,545)	0	(3,524)	
2820	Central Oregon Coast Fire & Rescue District	(20,081)	0	0	741	0	0	260	21	0	882	(2,472)	(7,603)	0	(10,075)	
2821	Tillamook County Soil And Water Conservation District	(5,784)	0	0	213	340	0	75	6	0	0	(712)	2,805	0	2,093	
2822	Deschutes County Rural Fire Protection District 2	0	0	0	546	0	0	0	0	0	0	0	5,191	0	5,191	
2823	Lyons Fire District	(4,776)	0	0	176	0	0	62	5	0	347	(588)	(638)	0	(1,226)	
2824	Glide Fire Department	(4,716)	0	0	174	239	0	61	5	0	157	(580)	(1,344)	0	(1,924)	
2825	Northern Oregon Corrections	(138,583)	0	0	5,112	0	0	1,793	144	0	9,426	(17,058)	(40,964)	0	(58,022)	
2826	Wasco County Soil-Water Conservation District	(19,984)	0	0	737	266	0	259	21	0	218	(2,460)	2,314	0	(146)	
2828	Deschutes Public Library District	(198,163)	0	0	7,310	317	0	2,564	206	0	318	(24,391)	(5,659)	0	(30,050)	
2829	Hubbard Rural Fire Protection District	(11,831)	0	0	436	0	0	153	12	0	912	(1,456)	(4,577)	0	(6,033)	
2830	Netarts-Oceanside Rural Fire Protection District	(5,412)	0	0	200	0	0	70	6	0	295	(666)	(1,837)	0	(2,503)	
2833	Boardman Rural Fire Protection District	(43,207)	0	0	1,594	0	0	559	45	0	6,710	(5,318)	(17,556)	0	(22,874)	
2834	Crescent Rural Fire Protection District	(11,639)	0	0	429	62	0	151	12	0	3,363	(1,433)	(2,766)	0	(4,199)	
2835	North Clackamas County Water Commission	(12,348)	0	0	456	0	0	160	13	0	563	(1,520)	(4,680)	0	(6,200)	
2837	NORCOM	(50,506)	0	0	1,863	171	0	653	52	0	540	(6,217)	(4,703)	0	(10,920)	
2838	High Desert Parks & Recreation District	(1,333)	0	0	49	51	0	17	1	0	55	(164)	0	0	(164)	
2839	North Morrow Vector Control District	(5,502)	0	0	203	594	0	71	6	0	0	(677)	4,928	0	4,251	
2840	Cannon Beach Rural Fire Protection District	(24,632)	0	0	909	0	0	319	26	0	3,976	(3,032)	(5,303)	0	(8,335)	
2841	Jefferson County Soil & Water Conservation District	(6,591)	0	0	243	877	0	85	7	0	0	(811)	1,954	0	1,143	
2842	Tualatin Valley Water District	(443,751)	0	0	16,370	1,952	0	5,741	461	0	0	(54,620)	(1,840)	0	(56,460)	
2843	Yachats Rural Fire Protection District	(14,905)	0	0	550	0	0	193	15	0	1,397	(1,835)	(4,165)	0	(6,000)	
2844	Crook County Rural Fire Protection District 1	(97,226)	0	0	3,587	1,124	0	1,258	101	0	631	(11,967)	(7,375)	0	(19,342)	
2845	Sunrise Water Authority	(67,168)	0	0	2,478	0	0	869	70	0	5,606	(8,267)	(13,031)	0	(21,298)	
2846	Jefferson County Library District	(13,317)	0	0	491	0	0	172	14	0	682	(1,639)	(4,744)	0	(6,383)	
2847	Sweet Home Fire and Ambulance District	(48,133)	0	0	1,776	1,455	0	623	50	0	0	(5,925)	838	0	(5,087)	
2849	Lebanon Aquatic District	(11,870)	0	0	438	0	0	154	12	0	855	(1,461)	(4,327)	0	(5,788)	
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2852	Ochoco Irrigation District	(16,907)	0	0	624	1,482	0	219	18	0	217	(2,081)	(736)	0	(2,817)	
2853	Mill City Rural Fire Protection District	(175)	0	0	6	221	0	2	0	0	74	(21)	2,130	0	2,109	
2855	Harney Hospital	(345,665)	0	0	12,752	19,497	0	4,472	359	0	12,348	(42,546)	(80,546)	0	(123,092)	
2857	Sunriver Service District	(70,459)	0	0												

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)	
		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)	
2861	Mt Angel Fire District	(6,240)	0	0	230	39	0	81	6	0	630	0	(768)	(384)	0	(1,152)	
2864	Tri-City Water and Sanitary Authority	(13,951)	0	0	515	925	0	180	14	0	608	0	(1,717)	(5,051)	0	(6,768)	
2865	Tri-County Cooperative Weed Management Area	(4,303)	0	0	159	0	0	56	4	0	186	0	(530)	(1,425)	0	(1,955)	
2867	West Multnomah Soil And Water Conservation District	(26,570)	0	0	980	2,703	0	344	28	0	490	0	(3,270)	(1,906)	0	(5,176)	
2869	Nehalem Bay Fire & Rescue	(11,244)	0	0	415	3,057	0	145	12	0	694	0	(1,384)	(3,549)	0	(4,933)	
2870	Clackamas River Water Providers	(6,687)	0	0	247	249	0	87	7	0	9	0	(823)	2,191	0	1,368	
2873	Mosier Fire District	(2,693)	0	0	99	0	0	35	3	0	597	0	(331)	(360)	0	(691)	
2874	Umatilla-Morrow Radio and Data District	(5,940)	0	0	219	680	0	77	6	0	0	0	(731)	6,417	0	5,686	
2876	Oregon Municipal Electric Utilities Association	(4,988)	0	0	184	0	0	65	5	0	209	0	(614)	(1,886)	0	(2,500)	
2877	Mid-Columbia Fire And Rescue V1-801	(95,725)	0	0	3,531	0	0	1,238	99	0	12,782	0	(11,782)	(34,748)	0	(46,530)	
2878	Yamhill Fire Protection District	(4,755)	0	0	175	60	0	62	5	0	131	0	(585)	(1,324)	0	(1,909)	
2879	LaGrande Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	10,045	0	10,045	
2880	Oregon Health & Science University	(12,092,539)	0	0	446,099	40,731	0	156,445	12,562	0	110,422	0	(1,488,421)	452,796	0	(1,035,625)	
2881	Lake Chinook Fire and Rescue District	(4,406)	0	0	163	0	0	57	5	0	756	0	(542)	(1,592)	0	(2,134)	
2883	Lane Fire Authority	(131,637)	0	0	4,856	2,170	0	1,703	137	0	466	0	(16,203)	(5,710)	0	(21,913)	
2884	North Central Public Health District	(45,359)	0	0	1,673	1,399	0	587	47	0	1,569	0	(5,583)	(13,560)	0	(19,143)	
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	(2,562)	0	0	95	67	0	33	3	0	251	0	(315)	146	0	(169)	
2887	Umatilla County Fire District #1	(128,278)	0	0	4,732	3,912	0	1,660	133	0	945	0	(15,789)	(5,994)	0	(21,783)	
2888	Oak Lodge Water Services District	(106,085)	0	0	3,914	2,444	0	1,372	110	0	1,607	0	(13,058)	(13,476)	0	(26,534)	
2889	Mid-valley Behavioral Care Network	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2890	Central Cascades Fire & EMS	(1,944)	0	0	72	85	0	25	2	0	80	0	(239)	(714)	0	(953)	
2891	Grant County Emergency Communications Agency	(10,265)	0	0	379	0	0	133	11	0	1,962	0	(1,263)	(3,292)	0	(4,555)	
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	(104,891)	0	0	3,869	0	0	1,357	109	0	9,490	0	(12,911)	(12,853)	0	(25,764)	
2897	Morrow County	(17,878)	0	0	660	0	0	231	19	0	2,032	0	(2,201)	(7,079)	0	(9,280)	
2898	Adair Rural Fire Protection District	(2,219)	0	0	82	106	0	29	2	0	93	0	(273)	(813)	0	(1,086)	
2899	New Carlton Fire District	(6,924)	0	0	255	18	0	90	7	0	1,693	0	(852)	(2,009)	0	(2,861)	
2900	Clatsop Community College	(241,225)	0	0	8,899	1,746	0	3,121	251	0	493	0	(29,691)	(5,557)	0	(35,248)	
2901	Blue Mountain Community College	(285,584)	0	0	10,535	28,605	0	3,695	297	0	409	0	(35,151)	27,590	0	(7,561)	
2902	Treasure Valley Community College	(291,595)	0	0	10,757	4,631	0	3,772	303	0	11,379	0	(35,891)	17,174	0	(18,717)	
2903	Umpqua Community College	(430,909)	0	0	15,896	0	0	5,575	448	0	18,646	0	(53,039)	(83,455)	0	(136,494)	
2904	Lane Community College	(1,528,489)	0	0	56,387	42,473	0	19,775	1,588	0	0	0	(188,135)	277,037	0	88,902	
2905	Mt Hood Community College	(1,560,660)	0	0	57,573	8,004	0	20,191	1,621	0	9,343	0	(192,095)	(117,280)	0	(309,375)	
2906	Klamath Community College	(337,963)	0	0	12,468	1,949	0	4,372	351	0	10,647	0	(41,599)	(96,729)	0	(138,328)	
2908	Clackamas Community College	(1,185,989)	0	0	43,752	0	0	15,344	1,232	0	28,188	0	(145,979)	(117,491)	0	(263,470)	
2910	Linn-Benton Community College	(1,027,750)	0	0	37,914	12,004	0	13,296	1,068	0	4,680	0	(126,502)	(17,921)	0	(144,423)	
2918	Portland Community College	(4,729,153)	0	0	174,461	0	0	61,183	4,913	0	60,934	0	(582,082)	(420,400)	0	(1,002,492)	
2919	Chemeketa Community College	(1,629,421)	0	0	60,110	83,052	0	21,080	1,693	0	0	0	(200,559)	381,986	0	181,427	
2922	Rogue Community College	(678,638)	0	0	25,035	1,027	0	8,780	705	0	5,644	0	(83,531)	(5,143)	0	(88,674)	
2995	Oregon Coast Community College	(107,233)	0	0	3,956	6,306	0	1,387	111	0	3,825	0	(13,199)	(33,108)	0	(46,307)	
2996	Columbia Gorge Community College	(204,015)	0	0	7,526	4,165	0	2,639	212	0	3,183	0	(25,111)	(31,167)	0	(56,278)	
2997	Tillamook Bay Community College	(90,102)	0	0	3,324	0	0	1,166	94	0	11,355	0	(11,090)	(32,829)	0	(43,919)	
2998	Southwestern Community College	(339,401)	0	0	12,521	9,063	0	4,391	353	0	5,609	0	(41,775)	(43,150)	0	(84,925)	
2999	Central Oregon Community College	(819,740)	0	0	30,241	0	0	10,605	852	0	13,144	0	(100,898)	(82,856)	0	(183,754)	
3003	Baker School District 5J	(535,566)	0	0	19,757	555	0	6,929	556	0	22,377	0	(65,921)	(24,499)	0	(90,420)	
3008	Huntington School District 16J	(22,982)	0	0	848	997	0	297	24	0	0	0	(2,829)	704	0	(2,125)	
3016	Burnt River High School	(13,922)	0	0	514	240	0	180	14	0	1,496	0	(1,714)	429	0	(1,285)	
3027	Pine-Eagle School District 61	(66,756)	0	0	2,463	1,187	0	864	69	0	1,104	0	(8,217)	(9,406)	0	(17,623)	
3037	Alsea School	(78,476)	0	0	2,895	40,160	0	1,015	82	0	2,573	0	(9,659)	16,111	0	6,452	
3039	Corvallis School District 509J	(1,576,272)	0	0	58,149	36,753	0	20,393	1,637	0	686	0	(194,017)	7,831	0	(186,186)	
3043	Philomath School District 17J	(349,341)	0	0	12,887	6,201	0	4,520	363	0	0	0	(42,999)	44,179	0	1,180	
3075	West Linn School District	(2,379,813)	0	0	87,792	0	0	30,788	2,472	0	63,230	0	(292,921)	(151,213)	0	(444,134)	
3116	Colton School District 53	(126,899)	0	0	4,681	3,861	0	1,642	132	0	0	0	(15,620)	5,682	0	(9,938)	
3122	Oregon City School District 62	(1,703,740)	0	0	62,852	28,650	0	22,042	1,770	0	0	0	(209,706)	135,500	0	(74,206)	
3160	Gladstone School District 115	(456,822)	0	0	16,845	13,075	0	5,907	474	0	0	0	(56,204)	41,174	0	(15,030)	
3179	Clatsop County School District 1C	(466,623)	0	0	17,214	3,249	0	6,037	485	0	2,360	0	(57,435)	22,130	0	(35,305)	
3186	Jewell School District 8	(77,295)	0	0	2,851	3,817	0	1,000	80	0	738	0	(9,514)	(4,595)	0	(14,109)	
3187	Seaside Schools	(368,928)	0	0	13,610	0	0	4,773	383	0	3,880	0	(45,410)	(5,812)	0	(51,222)	
3195	Warrenton-Hammond School District	(224,346)	0	0	8,276	0	0	2,902	233	0	4,715	0	(27,614)	(31,519)	0	(59,133)	
3230	Vernonia School District	(125,518)	0	0	4,630	5,682	0	1,624	130	0	0	0	(15,449)	8,413	0	(7,036)	
3241	Coquille School District 8	(273,907)	0	0	10,105	533	0	3,544	285	0	2,721	0	(33,714)	(18,604)	0	(52,318)	
3242	Coos Bay School District 9	(577,010)	0	0	21,286	16,470	0	7,465	599	0	158	0	(71,022)	9,296	0	(61,726)	
3245	North Bend Public Schools	(443,726)	0	0	16,369	26,197	0	5,741	461	0	16,206	0	(54,616)	(105,447)	0	(160,063)	
3252	Powers School District	(44,752)	0	0	1,651	97	0	579	46	0	339	0	(5,508)	707	0	(4,801)	
3257	Myrtle Point School District 41	(125,921)	0	0	4,645	1,122	0	1,629	131	0	781	0	(15,499)	(7,797)	0	(23,296)	
3264	Bandon School District	(145,442)	0	0	5,365	2,847	0	1,882	151	0	1,125	0	(17,902)	(9,786)	0	(27,688)	
3274	Crook County School District	(704,262)	0	0	25,981	0	0	9,111	732	0	8,596	0	(86,685)	(35,093)	0	(121,778)	
3275	Port Orford-Langlois School District 2CJ	(61,740)	0	0	2,278	1,647	0	799	64	0	1,680	0	(7,599)	(15,277)	0	(22,876)	
3283	Brookings-Harbor School District 17C	(287,551)	0	0	10,608	0	0	3,720	299	0	7,495	0	(35,393)	(25,083)	0	(60,476)	
3288	Central Curry School District 1	(101,868)	0	0	3,758	1,728	0	1,318	106	0	2,011	0	(12,539)	12,989	0	450	
3291	Bend-La Pine Public Schools	(3,784,394)	0	0	139,608	105,807	0	48,960	3,931	0	3,129	0	(465,806)	41,806	0	(424,000)	
3296	Sisters School District	(285,951)	0	0	10,549	1,565	0	3,699	297	0	1,733	0	(35,197)	6,505	0	(28,692)	
3307	Oakland School District	(130,653)	0	0	4,820	0	0	1,690	136	0	3,978	0	(16,082)	(12,044)	0	(28,126)	
3310	Roseburg Public Schools	(1,134,000)	0	0	41,834	26,592	0	14,671	1,178	0	0	0	(139,579)	86,916	0	(52,663)	
3316	Glide School District 12	(173,096)	0	0	6,386	0	0	2,239	180	0	5,304	0	(21,306)	(9,368)	0	(30,674)	
3318	Days Creek School District 15	(51,001)	0	0	1,881	3,387	0	660	53	0	512	0	(6,277)	(1,674)	0	(7,951)	
3319	South Umpqua School District	(264,029)	0	0	9,740	3,362	0	3,416	274	0	692	0	(32,498)	(7,353)	0	(39,851)	
3320	Camas Valley School District 21	(57,474)	0	0	2,120	0	0	744	60	0	1,582	0	(7,074)	(8,966)	0	(16,040)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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)
3394	Crane Elementary School	(35,723)	0	0	1,318	660	0	462	37	0	579	0	(4,397)	4,450	0	53
3395	Pine Creek School	(2,450)	0	0	90	0	0	32	3	0	137	0	(302)	(934)	0	(1,236)
3396	Diamond School District 7	(3,820)	0	0	141	56	0	49	4	0	1,370	0	(470)	(931)	0	(1,401)
3397	Suntex School District	(1,719)	0	0	63	0	0	22	2	0	206	0	(212)	(485)	0	(697)
3398	Drewsey School	(3,570)	0	0	132	1,356	0	46	4	0	255	0	(439)	(1,036)	0	(1,475)
3399	Frenchglen School District	(4,779)	0	0	176	582	0	62	5	0	0	0	(588)	2,182	0	1,594
3405	Fields-Trout Creek 33	(5,477)	0	0	202	0	0	71	6	0	222	0	(674)	(2,069)	0	(2,743)
3407	Crane Union High School	(34,468)	0	0	1,272	844	0	446	36	0	531	0	(4,242)	6,109	0	1,867
3409	Hood River County School District	(1,105,816)	0	0	40,794	4,198	0	14,306	1,149	0	23,196	0	(136,110)	7,199	0	(128,911)
3414	Phoenix-Talent School District	(577,659)	0	0	21,310	10,762	0	7,473	600	0	1,863	0	(71,102)	(3,790)	0	(74,892)
3415	Ashland Public Schools	(682,887)	0	0	25,192	32,076	0	8,835	709	0	5,832	0	(84,054)	(26,891)	0	(110,945)
3416	Central Point School District 6	(994,400)	0	0	36,684	18,595	0	12,865	1,033	0	1,360	0	(122,397)	3,562	0	(118,835)
3417	Eagle Point School District 9	(849,353)	0	0	31,333	15,692	0	10,988	882	0	0	0	(104,543)	103,693	0	(850)
3424	Rogue River School District	(198,604)	0	0	7,327	4,537	0	2,569	206	0	1,037	0	(24,445)	(5,705)	0	(30,150)
3432	Prospect School District	(56,736)	0	0	2,093	26	0	734	59	0	2,601	0	(6,983)	(3,512)	0	(10,495)
3439	Butte Falls School District	(53,804)	0	0	1,985	1,375	0	696	56	0	0	0	(6,623)	4,401	0	(2,222)
3440	Pinehurst School	(6,650)	0	0	245	181	0	86	7	0	241	0	(819)	(2,194)	0	(3,013)
3445	Culver School District 4	(158,742)	0	0	5,856	649	0	2,054	165	0	0	0	(19,539)	17,052	0	(2,487)
3446	Ashwood School	(916)	0	0	34	205	0	12	1	0	11	0	(113)	1,473	0	1,360
3447	Madras School District	(855,076)	0	0	31,544	0	0	11,062	888	0	24,387	0	(105,248)	(67,169)	0	(172,417)
3451	Black Butte School District	(10,230)	0	0	377	1,359	0	132	11	0	507	0	(1,259)	(3,413)	0	(4,672)
3454	Grants Pass School District	(1,363,420)	0	0	50,297	43,368	0	17,639	1,416	0	0	0	(167,818)	136,952	0	(30,866)
3456	Klamath County School District	(1,597,742)	0	0	58,941	0	0	20,671	1,660	0	32,348	0	(196,660)	(104,698)	0	(301,358)
3457	Klamath Falls City Schools	(695,307)	0	0	25,650	3,679	0	8,995	722	0	19,335	0	(85,583)	7,183	0	(78,400)
3461	Lake County School District 7	(179,326)	0	0	6,615	9,036	0	2,320	186	0	359	0	(22,072)	4,412	0	(17,660)
3462	Paisley School District	(45,138)	0	0	1,665	0	0	584	47	0	3,119	0	(5,556)	(7,205)	0	(12,761)
3463	North Lake School District 14	(72,484)	0	0	2,674	625	0	938	75	0	789	0	(8,922)	3,565	0	(5,357)
3464	Plush School District	(4,285)	0	0	158	537	0	55	4	0	0	0	(527)	2,405	0	1,878
3465	Adel School District 21	(5,866)	0	0	216	215	0	76	6	0	1,197	0	(722)	579	0	(143)
3470	Pleasant Hill School District	(191,963)	0	0	7,082	1,513	0	2,483	199	0	1,864	0	(23,628)	(20,473)	0	(44,101)
3473	Eugene School District 4J	(4,433,982)	0	0	163,572	0	0	57,364	4,606	0	44,813	0	(545,761)	(114,603)	0	(660,364)
3487	Springfield School District 19	(2,274,637)	0	0	83,912	16,670	0	29,428	2,363	0	0	0	(279,976)	50,069	0	(229,907)
3494	Fern Ridge School District	(234,831)	0	0	8,663	10,734	0	3,038	244	0	0	0	(28,904)	20,789	0	(8,115)
3498	Mapleton School District	(55,426)	0	0	2,045	3,268	0	717	58	0	925	0	(6,822)	(4,801)	0	(11,623)
3502	Creswell School District 40	(248,088)	0	0	9,152	4,583	0	3,210	258	0	0	0	(30,536)	20,001	0	(10,535)
3506	South Lane School District	(709,547)	0	0	26,176	0	0	9,180	737	0	9,425	0	(87,335)	(89,501)	0	(176,836)
3510	Bethel School District	(1,219,113)	0	0	44,974	27,798	0	15,772	1,266	0	10,633	0	(150,056)	(71,010)	0	(221,066)
3517	Crow-Applegate-Lorane District 66	(79,164)	0	0	2,920	2,711	0	1,024	82	0	990	0	(9,744)	(8,398)	0	(18,142)
3519	McKenzie School District	(77,708)	0	0	2,867	1,452	0	1,005	81	0	2,036	0	(9,565)	(18,242)	0	(27,807)
3520	Junction City School District 69	(333,397)	0	0	12,299	10,336	0	4,313	346	0	0	0	(41,036)	9,647	0	(31,389)
3522	Lowell School District	(101,770)	0	0	3,754	1,200	0	1,317	106	0	2,541	0	(12,526)	(23,214)	0	(35,740)
3524	Oakridge School District	(126,345)	0	0	4,661	0	0	1,635	131	0	2,198	0	(15,551)	(5,627)	0	(21,178)
3527	Marcola School District 79	(110,911)	0	0	4,092	0	0	1,435	115	0	4,771	0	(13,652)	(13,389)	0	(27,041)
3533	Triangle Lake Schools	(82,511)	0	0	3,044	6,553	0	1,067	86	0	0	0	(10,156)	29,138	0	18,982
3537	Siuslaw School District 97J	(357,673)	0	0	13,195	0	0	4,627	372	0	1,149	0	(44,025)	(16,284)	0	(60,309)
3579	Lincoln County School District	(1,041,429)	0	0	38,419	0	0	13,473	1,082	0	24,730	0	(128,185)	(165,067)	0	(293,252)
3615	Central Linn School District 552C	(150,563)	0	0	5,554	0	0	1,948	156	0	3,858	0	(18,532)	(12,497)	0	(31,029)
3618	Sweet Home School District 55	(472,721)	0	0	17,439	11,061	0	6,116	491	0	3,024	0	(58,185)	(18,324)	0	(76,509)
3647	Scio School District 95C	(129,941)	0	0	4,794	7,038	0	1,681	135	0	1,317	0	(15,994)	(4,468)	0	(20,462)
3665	Santiam Canyon School District	(148,791)	0	0	5,489	94	0	1,925	155	0	1,110	0	(18,314)	(11,855)	0	(30,169)
3684	Ontario School District 8C	(584,902)	0	0	21,577	0	0	7,567	608	0	18,807	0	(71,993)	(55,245)	0	(127,238)
3687	Juntura Grade School	(2,800)	0	0	103	0	0	36	3	0	408	0	(345)	(1,129)	0	(1,474)
3684	Nyssa School District 26	(288,126)	0	0	10,629	879	0	3,728	299	0	581	0	(35,464)	(10,634)	0	(46,098)
3696	Annex Elementary School	(24,982)	0	0	922	944	0	323	26	0	455	0	(3,075)	7,179	0	4,104
3707	Adrian School District 61	(69,607)	0	0	2,568	966	0	901	72	0	3,300	0	(8,568)	6,217	0	(2,351)
3709	Harper School District 66	(41,471)	0	0	1,530	2,056	0	537	43	0	0	0	(5,105)	6,656	0	1,551
3712	W W Jones School	(5,569)	0	0	205	0	0	72	6	0	347	0	(685)	(2,075)	0	(2,760)
3729	Jefferson School District 14CJ	(180,206)	0	0	6,648	6,395	0	2,331	187	0	1,967	0	(22,181)	(9,613)	0	(31,794)
3730	North Marion School District 15	(396,333)	0	0	14,621	14,566	0	5,127	412	0	0	0	(48,783)	43,474	0	(5,309)
3735	Salem-Keizer Public Schools	(10,159,959)	0	0	374,805	233,609	0	131,443	10,554	0	30,634	0	(1,250,548)	(178,600)	0	(1,429,148)
3750	St Paul School District	(73,107)	0	0	2,697	0	0	946	76	0	1,146	0	(8,998)	(3,349)	0	(12,347)
3780	Mt Angel School District 91	(144,021)	0	0	5,313	6,429	0	1,863	150	0	0	0	(17,727)	17,353	0	(374)
3786	Woodburn School District	(1,431,512)	0	0	52,809	7,523	0	18,520	1,487	0	9,812	0	(176,199)	39,088	0	(137,111)
3809	Morrow County Schools	(574,134)	0	0	21,180	4,528	0	7,428	596	0	10,456	0	(70,668)	22,740	0	(47,928)
3818	Portland Public Schools	(14,337,160)	0	0	528,904	158,809	0	185,485	14,894	0	60,992	0	(1,764,702)	446,912	0	(1,317,790)
3820	Parkrose School District	(669,140)	0	0	24,685	35,628	0	8,657	695	0	632	0	(82,362)	9,457	0	(72,905)
3824	Reynolds School District	(2,780,608)	0	0	102,578	58,936	0	35,974	2,889	0	0	0	(342,254)	120,254	0	(222,000)
3842	Corbett School District 39	(263,871)	0	0	9,734	0	0	3,414	274	0	5,748	0	(32,479)	(48,475)	0	(80,954)
3843	David Douglas School District	(2,947,061)	0	0	108,718	15,915	0	38,127	3,061	0	0	0	(362,742)	74,712	0	(288,030)
3847	Riverdale School	(176,488)	0	0	6,511	3,272	0	2,283	183	0	0	0	(21,723)	6,162	0	(15,561)
3850	Dallas School District	(658,579)	0	0	24,295	6,555	0	8,520	684	0	64	0	(81,062)	5,664	0	(75,398)
3859	Central School District 13J	(794,030)	0	0	29,292	12,516	0	10,273	825	0	1,578	0	(97,734)	(16,215)	0	(113,949)
3865	Perrydale School District 21	(68,019)	0	0	2,509	3,395	0	880	71	0	201	0	(8,372)	1,906	0	(6,466)
3887	Falls City School District	(90,785)	0	0	3,349	0	0	1,175	94	0	10,713	0	(11,174)	(18,699)	0	(29,873)
3902	Tillamook Public Schools	(450,262)	0	0	16,610	14,707	0	5,825	468	0	6,740	0	(55,421)	(51,032)	0	(106,453)
3920	Neah-Kah-Nie School District	(244,254)	0	0	9,011	2,704	0	3,160	254	0	5,800	0	(30,064)	17,083	0	(12,981)
3927	Echo School District	(80,049)	0	0	2,953	0	0	1,036	83	0	1,025	0	(9,853)	(2,941)	0	(12,794)
3928	Umatilla School District 6R	(322,911)	0	0	11,912	0	0	4,178	335	0	11,799	0	(39,746)	(41,859)	0	(81,605)
3931	Pendleton School District 16R	(650,220)	0	0	23,987	14,860	0	8,412	675	0	0	0	(80,033)	112,449	0	32

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)	
		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)	
4003	Troy School District 54	(1,922)	0	0	71	45	0	25	2	0	76	0	(237)	(715)	0	(952)	
4012	Dufur Schools	(94,964)	0	0	3,503	898	0	1,229	99	0	0	0	(11,689)	2,484	0	(9,205)	
4034	Gaston Public Schools	(125,518)	0	0	4,630	2,976	0	1,624	130	0	1,112	0	(15,449)	(8,906)	0	(24,355)	
4035	Banks School District	(212,768)	0	0	7,849	2,066	0	2,753	221	0	0	0	(26,189)	6,538	0	(19,651)	
4062	Beaverton School District	(10,319,255)	0	0	380,682	362,548	0	133,504	10,720	0	0	0	(1,270,155)	656,736	0	(613,419)	
4109	Spray School District 1	(18,100)	0	0	668	2,090	0	234	19	0	257	0	(2,228)	3,631	0	1,403	
4114	Fossil School District 21J	(44,733)	0	0	1,650	938	0	579	46	0	3,244	0	(5,506)	4,918	0	(588)	
4135	Newberg School District 29Jt	(1,043,122)	0	0	38,481	8,079	0	13,495	1,084	0	36,380	0	(128,394)	26,352	0	(102,042)	
4142	McMinnville Schools	(1,448,754)	0	0	53,445	53,939	0	18,743	1,505	0	6,178	0	(178,321)	(9,145)	0	(187,466)	
4144	Sheridan School District 48J	(164,581)	0	0	6,071	13,445	0	2,129	171	0	2,221	0	(20,258)	(8,641)	0	(28,899)	
4166	Yamhill-Carlton School District 1	(196,359)	0	0	7,244	1,994	0	2,540	204	0	973	0	(24,169)	(6,988)	0	(31,157)	
4219	Grant County Education Service District	(33,092)	0	0	1,221	69	0	428	34	0	999	0	(4,073)	(853)	0	(4,926)	
4220	Jefferson County Education Service District	(39,626)	0	0	1,462	2,304	0	513	41	0	0	0	(4,877)	7,277	0	2,400	
4223	InterMountain Education Service District	(509,735)	0	0	18,804	0	0	6,595	530	0	9,417	0	(62,741)	(23,133)	0	(85,874)	
4224	Wallowa County Region 18	(54,028)	0	0	1,993	0	0	699	56	0	2,468	0	(6,650)	(3,671)	0	(10,321)	
4226	North Central Education Service District	(34,270)	0	0	1,264	814	0	443	36	0	693	0	(4,218)	(4,196)	0	(8,414)	
4232	South Coast Education Service District Region 7	(252,462)	0	0	9,313	864	0	3,266	262	0	18,352	0	(31,074)	(14,619)	0	(45,693)	
4237	Douglas Education Service District	(567,202)	0	0	20,555	0	0	7,209	579	0	20,167	0	(68,584)	(117,051)	0	(185,635)	
4238	Multnomah Education Service District	(1,154,863)	0	0	42,603	4,420	0	14,941	1,200	0	9,882	0	(142,147)	(108,559)	0	(250,706)	
4252	High Desert Education Service District	(615,974)	0	0	22,724	4,283	0	7,969	640	0	2,782	0	(75,818)	29,592	0	(46,226)	
4254	Willamette Education Service District	(822,406)	0	0	30,339	22,431	0	10,640	854	0	0	0	(101,227)	66,473	0	(34,754)	
4258	Hermiston School District 8R	(1,208,382)	0	0	44,578	0	0	15,633	1,255	0	13,803	0	(148,735)	(43,070)	0	(191,805)	
4259	Clackamas Education Service District	(803,198)	0	0	29,630	1,306	0	10,391	834	0	6,021	0	(98,862)	(16,198)	0	(115,060)	
4260	Greater Albany School District 8J	(2,001,995)	0	0	73,854	54,904	0	25,900	2,080	0	6,957	0	(246,417)	(34,318)	0	(280,735)	
4268	Lake Oswego School District	(1,861,289)	0	0	68,664	6,050	0	24,080	1,934	0	13,397	0	(229,098)	(2,187)	0	(231,285)	
4270	Silver Falls School District	(860,729)	0	0	31,753	10,913	0	11,136	894	0	18,893	0	(105,944)	65,024	0	(40,920)	
4271	Malheur Education Service District Region 14	(136,124)	0	0	5,022	1,133	0	1,761	141	0	1,285	0	(16,755)	(13,244)	0	(29,999)	
4272	Linn-Benton-Lincoln Education Service District	(556,906)	0	0	20,545	7,020	0	7,205	579	0	5,546	0	(68,547)	43,086	0	(25,461)	
4273	Double O School District	(2,670)	0	0	98	57	0	35	3	0	801	0	(329)	(303)	0	(632)	
4276	Lane County Education Service District	(470,475)	0	0	17,356	1,204	0	6,087	489	0	15,108	0	(57,909)	(15,452)	0	(73,361)	
4277	Mitchell School	(26,352)	0	0	972	69	0	341	27	0	1,502	0	(3,243)	(1,004)	0	(4,247)	
4279	St Helens School District 502	(640,115)	0	0	23,614	34,038	0	8,281	665	0	0	0	(78,789)	97,448	0	18,659	
4280	Northwest Regional Education Service District	(1,437,716)	0	0	53,038	155	0	18,600	1,494	0	13,480	0	(176,963)	(113,486)	0	(290,449)	
4286	Southern Oregon Education Service District	(527,736)	0	0	19,468	9,842	0	6,828	548	0	38,831	0	(64,957)	38,768	0	(28,189)	
4288	Medford School District 549C	(2,436,010)	0	0	89,865	92,417	0	31,515	2,531	0	11,062	0	(299,838)	(30,644)	0	(330,482)	
4291	Dayton Public Schools	(179,226)	0	0	6,612	7,929	0	2,319	186	0	0	0	(22,060)	27,208	0	5,148	
4293	Lake County Education Service District	(30,366)	0	0	1,120	758	0	393	32	0	2,725	0	(3,738)	4,240	0	502	
4294	Harney Education Service District Region XVII	(54,405)	0	0	2,007	503	0	704	57	0	0	0	(6,697)	(730)	0	(7,427)	
4295	Wasco County Education Service District	(126,486)	0	0	4,666	0	0	1,636	131	0	4,100	0	(15,569)	(7,741)	0	(23,310)	
4306	Amity School District	(172,929)	0	0	6,379	1,050	0	2,237	180	0	341	0	(21,285)	1,267	0	(20,018)	
4309	Scappoose School District	(465,678)	0	0	17,179	0	0	6,025	484	0	14,754	0	(57,318)	(36,688)	0	(94,006)	
4311	Redmond School District 2J	(1,543,728)	0	0	56,949	8,103	0	19,972	1,604	0	2,849	0	(190,011)	55,791	0	(134,220)	
4312	Reedsport School District	(141,669)	0	0	5,226	0	0	1,833	147	0	3,123	0	(17,437)	(13,472)	0	(30,909)	
4313	Forest Grove School District	(1,412,725)	0	0	52,116	47,564	0	18,277	1,468	0	5,004	0	(173,887)	(6,596)	0	(180,483)	
4314	Willamina School District 30J	(204,911)	0	0	7,559	1,004	0	2,651	213	0	0	0	(25,222)	(4,165)	0	(29,387)	
4315	John Day School District	(153,943)	0	0	5,679	134	0	1,992	160	0	15,354	0	(18,948)	(11,533)	0	(30,481)	
4316	Tigard-Tualatin School District 23J	(3,048,995)	0	0	112,479	22,653	0	39,446	3,167	0	15,898	0	(375,288)	143,313	0	(231,975)	
4317	Sherwood School District 88J	(1,025,547)	0	0	37,833	26,210	0	13,268	1,065	0	0	0	(126,230)	29,147	0	(97,083)	
4320	Rainier School District 13	(195,433)	0	0	7,210	4,158	0	2,528	203	0	2,073	0	(24,055)	(18,679)	0	(42,734)	
4321	North Clackamas School District 12	(4,334,953)	0	0	159,918	126,770	0	56,083	4,503	0	0	0	(533,572)	338,211	0	(195,361)	
4323	Estacada School District 108	(480,752)	0	0	17,735	0	0	6,220	499	0	7,995	0	(59,174)	(48,305)	0	(107,479)	
4324	Centennial School District 28	(1,332,881)	0	0	49,171	15,142	0	17,244	1,385	0	0	0	(164,059)	78,849	0	(85,210)	
4326	Harney County School District 3	(171,159)	0	0	6,314	2,125	0	2,214	178	0	5,507	0	(21,067)	7,835	0	(13,232)	
4327	Jordan Valley School District 3	(24,199)	0	0	893	0	0	313	25	0	927	0	(2,979)	(3,923)	0	(6,902)	
4329	Gervais School District 1	(220,294)	0	0	8,127	11,518	0	2,850	229	0	0	0	(27,115)	14,130	0	(12,985)	
4330	Vale School District 84	(222,092)	0	0	8,193	181	0	2,873	231	0	4,446	0	(27,336)	(4,098)	0	(31,434)	
4331	Molalla River School District	(537,914)	0	0	19,844	9,475	0	6,959	559	0	0	0	(66,210)	26,569	0	(39,641)	
4332	Gresham-Barlow School District 10	(2,384,376)	0	0	87,961	59,456	0	30,847	2,477	0	0	0	(293,483)	253,490	0	(39,993)	
4333	Canby School District	(1,054,193)	0	0	38,890	31,145	0	13,638	1,095	0	0	0	(129,756)	89,655	0	(40,101)	
4334	Cascade School District 5	(530,830)	0	0	19,583	6,298	0	6,868	551	0	608	0	(65,338)	49,292	0	(16,046)	
4335	Milton-Freewater Unified School District 7	(333,225)	0	0	12,293	12,067	0	4,311	346	0	772	0	(41,015)	1,561	0	(39,454)	
4336	Nestucca Valley School District 101	(149,894)	0	0	5,530	2,109	0	1,939	156	0	1,817	0	(18,450)	16,939	0	(1,511)	
4337	Sherman County School District	(60,078)	0	0	2,216	0	0	777	62	0	1,306	0	(7,395)	(2,778)	0	(10,173)	
4338	Three Rivers U J School District	(917,501)	0	0	33,847	26,588	0	11,870	953	0	0	0	(112,931)	42,932	0	(69,999)	
4339	Lebanon Community School District	(813,923)	0	0	30,026	24,706	0	10,530	846	0	0	0	(100,183)	21,476	0	(78,707)	
4340	Monroe School District 1J	(83,441)	0	0	3,078	0	0	1,080	87	0	3,055	0	(10,270)	(8,475)	0	(18,745)	
4341	Hillsboro School District 1J	(5,169,687)	0	0	190,712	39,485	0	66,882	5,370	0	18,610	0	(636,316)	(213,109)	0	(849,425)	
4342	North Santiam School District 29J	(439,624)	0	0	16,218	0	0	5,688	457	0	5,545	0	(54,112)	(42,386)	0	(96,498)	
4343	Harrisburg School District 7	(159,274)	0	0	5,876	1,311	0	2,061	165	0	941	0	(19,604)	(8,354)	0	(27,958)	
4344	South Wasco County School District 1	(80,412)	0	0	2,966	3,384	0	1,040	84	0	0	0	(9,898)	6,360	0	(3,538)	
4345	Oregon Trail School District 46	(905,778)	0	0	33,415	4,665	0	11,718	941	0	2,074	0	(111,488)	(27,055)	0	(138,543)	
4346	Knappa School District 4	(136,885)	0	0	5,050	3,838	0	1,771	142	0	4,024	0	(16,849)	(32,852)	0	(49,701)	
4347	Clatskanie School District 6J	(179,909)	0	0	6,637	7,590	0	2,328	187	0	2,736	0	(22,144)	(22,503)	0	(44,647)	
4348	Lourdes Charter School	(6,476)	0	0	239	8	0	84	7	0	22	0	(797)	(77)	0	(874)	
4350	Ridgeline Montessori	(42,733)	0	0	1,576	640	0	553	44	0	753	0	(5,260)	(7,248)	0	(12,508)	
4351	The Village School	(10,697)	0	0	395	0	0	138	11	0	1,224	0	(1,317)	(4,238)	0	(5,555)	
4352	Armadillo Technical Institute	(11,472)	0	0	423	605	0	148	12	0	486	0	(1,412)	(3,828)	0	(5,240)	
4354	Opal Charter School	0	0	0	0												

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2025 Measurement Date (MD)

Total for all entities		(447,103,945)	0	0	16,493,858	4,807,195	0	5,784,333	464,460	0	4,807,200	0	(55,032,194)	(2)	0	(55,032,196)
		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)
4379	Siletz Valley School	(54,441)	0	0	2,008	0	0	704	57	0	0	4,267	0	(16,400)	0	(23,101)
4380	The Emerson School	(21,762)	0	0	803	630	0	282	23	0	0	560	0	(5,187)	0	(7,866)
4381	North Wasco County School District 21	(747,217)	0	0	27,565	0	0	9,667	776	0	0	43,929	0	(69,236)	0	(161,208)
4382	Self Enhancement Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	(48,409)	0	0	1,786	1,241	0	626	50	0	0	1,936	0	(17,974)	0	(23,932)
4386	Nixyaawii Community School	(22,855)	0	0	843	213	0	296	24	0	0	13	0	(513)	0	(3,326)
4388	West Lane Tech	(14,905)	0	0	550	916	0	193	15	0	0	0	0	1,156	0	(679)
4390	Oregon Connections Academy	(308,581)	0	0	11,384	24,093	0	3,992	321	0	0	3,759	0	(17,512)	0	(55,494)
4392	Eagleridge High School	(25,480)	0	0	940	2,072	0	330	26	0	0	989	0	(6,581)	0	(9,717)
4393	Cascade Heights Public Charter School	(39,053)	0	0	1,441	0	0	505	41	0	0	4,642	0	(9,750)	0	(14,557)
4396	Sweet Home Charter School	(21,742)	0	0	802	949	0	281	23	0	0	790	0	(6,564)	0	(9,240)
4397	Springwater Environmental Sciences School	(27,931)	0	0	1,030	2,666	0	361	29	0	0	0	0	(3,438)	0	772
4400	Phoenix School	(16,622)	0	0	613	0	0	215	17	0	0	1,543	0	(6,496)	0	(8,542)
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	(56,935)	0	0	2,100	4,615	0	737	59	0	0	2,334	0	(16,832)	0	(23,840)
4404	Alliance Charter Academy	(60,867)	0	0	2,245	4,964	0	787	63	0	0	1,555	0	(7,492)	0	(17,660)
4405	Forest Grove Community School	(31,150)	0	0	1,149	1,863	0	403	32	0	0	1,042	0	(8,459)	0	(12,293)
4407	Madrone Trail Public Charter School	(37,477)	0	0	1,383	2,341	0	485	39	0	0	1,156	0	(9,735)	0	(14,348)
4408	Muddy Creek Charter School	(17,835)	0	0	658	2,708	0	231	19	0	0	756	0	(4,646)	0	(6,841)
4409	Southwest Charter School	(34,076)	0	0	1,257	0	0	441	35	0	0	3,201	0	(13,326)	0	(17,520)
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	(30,414)	0	0	1,122	74	0	393	32	0	0	385	0	(4,201)	0	(7,944)
4412	Estacada Web Academy	(121,294)	0	0	4,475	957	0	1,569	126	0	0	0	0	(32,508)	0	(17,578)
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	(45,029)	0	0	1,661	6,576	0	583	47	0	0	1,620	0	(5,542)	0	(14,935)
4419	Silvies River Web Academy	(96,461)	0	0	3,558	0	0	1,248	100	0	0	6,115	0	(27,186)	0	(39,059)
4420	Oregon Virtual Academy	(137,219)	0	0	5,062	39,334	0	1,775	143	0	0	5,888	0	(16,890)	0	(32,653)
4422	Redmond Proficiency Academy	(132,386)	0	0	4,884	9,289	0	1,713	138	0	0	2,916	0	(19,267)	0	(35,562)
4423	Molalla River Academy	(41,371)	0	0	1,526	808	0	535	43	0	0	805	0	(7,534)	0	(12,626)
4424	The Ivy School	(43,531)	0	0	1,606	0	0	563	45	0	0	3,236	0	(16,786)	0	(22,144)
4429	Clackamas Web Academy	(1,306)	0	0	48	86	0	17	1	0	0	222	0	(420)	0	259
4430	Clackamas Charter Alliance 2	(3,123)	0	0	115	37	0	40	3	0	0	65	0	(634)	0	(1,018)
4432	Renaissance Public Academy	0	0	0	0	0	0	0	0	0	0	0	0	257	0	257
4433	Powell Butte Community Charter School	(34,636)	0	0	1,278	0	0	448	36	0	0	2,073	0	(7,432)	0	(11,695)
4434	Logos Public Charter School	(150,505)	0	0	5,552	1,056	0	1,947	156	0	0	4,994	0	(49,710)	0	(68,235)
4435	Sunny Wolf Charter School	(29,063)	0	0	1,072	2,660	0	376	30	0	0	1,248	0	(9,209)	0	(12,786)
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	(38,878)	0	0	1,434	0	0	503	40	0	0	605	0	(4,693)	0	(9,478)
4440	Sheridan Allprep Academy	(56,824)	0	0	2,096	0	0	735	59	0	0	2,520	0	(6,984)	0	(15,558)
4441	Baker Web Academy	(384,142)	0	0	14,171	0	0	4,970	399	0	0	11,129	0	(50,642)	0	(97,924)
4443	Knova Learning Oreogn	(62,095)	0	0	2,291	0	0	803	65	0	0	7,081	0	(24,593)	0	(32,236)
4444	Bennett Pearson Academy, Inc.	(24,796)	0	0	915	916	0	321	26	0	0	0	0	(3,052)	0	(1,810)
4446	Coburg Community Charter School	(39,348)	0	0	1,452	2,307	0	509	41	0	0	1,625	0	(13,698)	0	(18,541)
4447	Arco Iris Spanish Immersion Charter School	(35,866)	0	0	1,323	2,046	0	464	37	0	0	465	0	(2,497)	0	(6,912)
4448	Gresham Barlow Web Academy	(115,088)	0	0	4,246	5,185	0	1,489	120	0	0	3,494	0	(30,161)	0	(44,327)
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	(37,163)	0	0	1,371	0	0	481	39	0	0	2,065	0	(3,957)	0	(8,531)
4451	River's Edge Academy Charter School	(28,723)	0	0	1,060	1,105	0	372	30	0	0	589	0	(4,666)	0	(8,201)
4452	South Columbia Family School	(7,798)	0	0	288	69	0	101	8	0	0	18	0	(307)	0	(653)
4453	Woodland Educational Initiative	(32,973)	0	0	1,216	0	0	427	34	0	0	1,338	0	(12,425)	0	(16,483)
4454	Le Monde Immersion Charter School	(63,592)	0	0	2,346	0	0	823	66	0	0	3,688	0	(24,301)	0	(32,128)
4455	Hope Chinese Charter School	(61,177)	0	0	2,257	599	0	791	64	0	0	1,486	0	(14,901)	0	(22,431)
4456	Insight School of Oregon Charter	(86,691)	0	0	3,198	6,669	0	1,122	90	0	0	2,659	0	(18,195)	0	(28,865)
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	(55,432)	0	0	2,045	0	0	717	58	0	0	4,188	0	(18,079)	0	(24,902)
4460	Kairos Pdx	(65,654)	0	0	2,422	0	0	849	68	0	0	3,257	0	(24,952)	0	(33,033)
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4462	Bend International School	(36,753)	0	0	1,356	1,242	0	475	38	0	0	1,496	0	(4,524)	0	(18,095)
4463	Dallas Community School-Community Innovation Partners	(27,890)	0	0	1,029	2,309	0	361	29	0	0	275	0	(1,375)	0	(4,808)
4464	The Valley School Of Southern Oregon	(15,108)	0	0	557	255	0	195	16	0	0	356	0	(3,843)	0	(5,703)
4465	Bridge Educational Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	(7,194)	0	0	265	910	0	93	7	0	0	202	0	(885)	0	(2,149)
4468	Frontier Charter Academy	(79,595)	0	0	2,936	4,973	0	1,030	83	0	0	2,998	0	(24,697)	0	(34,494)
4469	Desert Sky Montessori	(22,145)	0	0	817	0	0	286	23	0	0	2,020	0	(8,645)	0	(11,371)
4470	Oregon Family School	(104,435)	0	0	3,853	0	0	1,351	108	0	0	7,221	0	(26,919)	0	(39,773)
4471	Wahtonka Community School	0	0	0	0	0	0	0	0	0	0	0	0	302	0	302
4472	Valley Inquiry Charter School	(7,725)	0	0	285	1,784	0	100	8	0	0	403	0	(951)	0	(2,863)
4473	Willamette Connections Academy	(60,550)	0	0	2,234	4,933	0	783	63	0	0	2,469	0	(19,342)	0	(26,795)
4474	Oregon for Quality Virtual Education Inc	(48,728)	0	0	1,798	0	0	630	51	0	0	5,759	0	(15,747)	0	(21,745)
4475	Teach-NW	(60,897)	0	0	2,247	879	0	788	63	0	0	1,670	0	(17,404)	0	(24,900)
4476	Kalmiopsis Community Arts High School	(999)	0	0	37	0	0	13	1	0	0	425	0	(473)	0	(596)
4477	Virtual Preparatory Academy of Oregon	(9,274)	0	0	342	0	0	120	10	0	0	3,953	0	(4,392)	0	(5,534)
4479	Harmony Academy	(20,139)	0	0	743	0	0	261	21	0	0	3,751	0	(7,738)	0	(10,217)
4480	Holla School	(15,451)	0	0	570	0	0	200	16	0	0	4,765	0	(6,865)	0	(8,767)

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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	30.64904544%	30.88106394%	(403,908,506)	(1,604,430)	(933,419)	0	0	0	0	1.9	(491,273)	0
2000	Lake County	0.03848028%	0.03824607%	(403,908,506)	(1,604,430)	943	0	0	0	0	1.9	496	0
2001	Clackamas County	1.37062264%	1.39343965%	(403,908,506)	(1,604,430)	(91,794)	0	0	0	0	1.9	(48,313)	0
2002	Curry County	0.04919158%	0.04250028%	(403,908,506)	(1,604,430)	26,920	0	0	0	0	1.9	14,168	0
2003	Douglas County	0.21682418%	0.21919438%	(403,908,506)	(1,604,430)	(9,535)	0	0	0	0	1.9	(5,018)	0
2004	Harney County	0.03781438%	0.03842744%	(403,908,506)	(1,604,430)	(2,466)	0	0	0	0	1.9	(1,298)	0
2005	Jackson County	0.39568092%	0.39474109%	(403,908,506)	(1,604,430)	3,781	0	0	0	0	1.9	1,990	0
2006	Jefferson County	0.06034079%	0.06050931%	(403,908,506)	(1,604,430)	(678)	0	0	0	0	1.9	(357)	0
2007	Klamath County	0.03197534%	0.03274585%	(403,908,506)	(1,604,430)	(3,100)	0	0	0	0	1.9	(1,632)	0
2008	Lane County	0.92654600%	0.91120007%	(403,908,506)	(1,604,430)	61,738	0	0	0	0	1.9	32,494	0
2009	Marion County	0.74720892%	0.73171536%	(403,908,506)	(1,604,430)	62,331	0	0	0	0	1.9	32,806	0
2011	Washington County	1.34269552%	1.29641755%	(403,908,506)	(1,604,430)	186,179	0	0	0	0	1.9	97,989	0
2012	Grant County	0.02752510%	0.02574585%	(403,908,506)	(1,604,430)	7,159	0	0	0	0	1.9	3,768	0
2013	Umatilla County	0.14362566%	0.14964557%	(403,908,506)	(1,604,430)	(24,219)	0	0	0	0	1.9	(12,747)	0
2014	Linn County	0.35024832%	0.33304801%	(403,908,506)	(1,604,430)	69,198	0	0	0	0	1.9	36,420	0
2015	Yamhill County	0.31376312%	0.30648176%	(403,908,506)	(1,604,430)	29,293	0	0	0	0	1.9	15,417	0
2016	Sherman County	0.01913852%	0.02168173%	(403,908,506)	(1,604,430)	(10,231)	0	0	0	0	1.9	(5,385)	0
2017	Columbia County	0.10311824%	0.11218351%	(403,908,506)	(1,604,430)	(36,470)	0	0	0	0	1.9	(19,195)	0
2018	Coos County	0.14665562%	0.14852129%	(403,908,506)	(1,604,430)	(7,506)	0	0	0	0	1.9	(3,951)	0
2020	Wasco County	0.06205109%	0.06378102%	(403,908,506)	(1,604,430)	(6,959)	0	0	0	0	1.9	(3,663)	0
2021	Baker County	0.04607166%	0.04759179%	(403,908,506)	(1,604,430)	(6,115)	0	0	0	0	1.9	(3,218)	0
2022	Gilliam County	0.01912833%	0.02186294%	(403,908,506)	(1,604,430)	(11,001)	0	0	0	0	1.9	(5,790)	0
2027	Deschutes County	0.67837200%	0.69476153%	(403,908,506)	(1,604,430)	(65,936)	0	0	0	0	1.9	(34,703)	0
2035	Hood River County	0.06621691%	0.06835355%	(403,908,506)	(1,604,430)	(8,596)	0	0	0	0	1.9	(4,524)	0
2036	Clatsop County	0.13489562%	0.13771365%	(403,908,506)	(1,604,430)	(11,336)	0	0	0	0	1.9	(5,966)	0
2037	Polk County	0.19350291%	0.18516824%	(403,908,506)	(1,604,430)	33,531	0	0	0	0	1.9	17,648	0
2038	Multnomah County	3.33959804%	3.50854564%	(403,908,506)	(1,604,430)	(679,683)	0	0	0	0	1.9	(357,728)	0
2039	Malheur County	0.06084640%	0.06250471%	(403,908,506)	(1,604,430)	(6,671)	0	0	0	0	1.9	(3,511)	0
2040	Benton County	0.29680800%	0.27734371%	(403,908,506)	(1,604,430)	78,306	0	0	0	0	1.9	41,214	0
2042	Josephine County	0.18413412%	0.17501877%	(403,908,506)	(1,604,430)	36,672	0	0	0	0	1.9	19,301	0
2043	Lincoln County	0.03958903%	0.03819841%	(403,908,506)	(1,604,430)	5,595	0	0	0	0	1.9	2,945	0
2044	Crook County	0.02245232%	0.02371952%	(403,908,506)	(1,604,430)	(5,098)	0	0	0	0	1.9	(2,683)	0
2050	Wallowa County	0.00272501%	0.00195527%	(403,908,506)	(1,604,430)	3,097	0	0	0	0	1.9	1,630	0
2053	Community Counseling Solutions	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2099	State Judiciary	0.22563658%	0.21339837%	(403,908,506)	(1,604,430)	49,235	0	0	0	0	1.9	25,913	0
2100	City of Roseburg	0.09254724%	0.08560264%	(403,908,506)	(1,604,430)	27,939	0	0	0	0	1.9	14,705	0
2101	City of Salem	0.79129332%	0.78766907%	(403,908,506)	(1,604,430)	14,581	0	0	0	0	1.9	7,674	0
2102	City of Medford	0.34737455%	0.34495927%	(403,908,506)	(1,604,430)	9,717	0	0	0	0	1.9	5,114	0
2103	City of Albany	0.25448185%	0.24520554%	(403,908,506)	(1,604,430)	37,319	0	0	0	0	1.9	19,642	0
2104	City of Ashland	0.13834623%	0.14617049%	(403,908,506)	(1,604,430)	(31,477)	0	0	0	0	1.9	(16,567)	0
2105	City of Astoria	0.05740672%	0.05467596%	(403,908,506)	(1,604,430)	10,986	0	0	0	0	1.9	5,782	0
2106	City of Beaverton	0.37865345%	0.36657281%	(403,908,506)	(1,604,430)	48,601	0	0	0	0	1.9	25,579	0
2107	City of Bend	0.49218573%	0.51648201%	(403,908,506)	(1,604,430)	(97,745)	0	0	0	0	1.9	(51,445)	0
2109	City of Canby	0.06121090%	0.05556228%	(403,908,506)	(1,604,430)	22,724	0	0	0	0	1.9	11,960	0
2110	City of Coquille	0.00260332%	0.01840820%	(403,908,506)	(1,604,430)	(63,583)	0	0	0	0	1.9	(33,465)	0
2111	City of Eugene	0.97807600%	1.04365627%	(403,908,506)	(1,604,430)	(263,832)	0	0	0	0	1.9	(138,859)	0
2112	City Of Forest Grove	0.03744626%	0.05174165%	(403,908,506)	(1,604,430)	(57,510)	0	0	0	0	1.9	(30,268)	0
2113	City of Grants Pass	0.13137267%	0.12626718%	(403,908,506)	(1,604,430)	20,540	0	0	0	0	1.9	10,811	0
2114	City of Gresham	0.42754540%	0.43108910%	(403,908,506)	(1,604,430)	(14,256)	0	0	0	0	1.9	(7,503)	0
2115	City of Hillsboro	0.63116939%	0.63867342%	(403,908,506)	(1,604,430)	(30,189)	0	0	0	0	1.9	(15,889)	0
2117	City of McMinnville	0.10893166%	0.07939873%	(403,908,506)	(1,604,430)	118,812	0	0	0	0	1.9	62,533	0
2118	City of Ontario	0.02268728%	0.02291367%	(403,908,506)	(1,604,430)	(911)	0	0	0	0	1.9	(479)	0
2119	City of Oregon City	0.12109391%	0.12149378%	(403,908,506)	(1,604,430)	(1,609)	0	0	0	0	1.9	(847)	0
2120	City of Lake Oswego	0.23135326%	0.22657366%	(403,908,506)	(1,604,430)	19,228	0	0	0	0	1.9	10,120	0
2121	City of Portland	4.09298245%	4.36514164%	(403,908,506)	(1,604,430)	(1,094,907)	0	0	0	0	1.9	(576,267)	0
2122	City of Redmond	0.13281109%	0.13180201%	(403,908,506)	(1,604,430)	4,060	0	0	0	0	1.9	2,137	0
2123	City of St Helens	0.04431528%	0.04837611%	(403,908,506)	(1,604,430)	(16,337)	0	0	0	0	1.9	(8,598)	0
2125	City of Vernonia	0.00676021%	0.00574417%	(403,908,506)	(1,604,430)	4,088	0	0	0	0	1.9	2,152	0
2126	City of West Linn	0.07291375%	0.07465523%	(403,908,506)	(1,604,430)	(7,006)	0	0	0	0	1.9	(3,687)	0
2127	City of Cottage Grove	0.03913104%	0.03768868%	(403,908,506)	(1,604,430)	5,802	0	0	0	0	1.9	3,054	0
2128	City of Tillamook	0.01606019%	0.01705239%	(403,908,506)	(1,604,430)	(3,992)	0	0	0	0	1.9	(2,101)	0
2129	City of Sweet Home	0.00653815%	0.00871513%	(403,908,506)	(1,604,430)	(8,758)	0	0	0	0	1.9	(4,609)	0
2131	City of Drain	0.00317328%	0.00321480%	(403,908,506)	(1,604,430)	(168)	0	0	0	0	1.9	(88)	0
2132	Eugene Water & Electric Board	0.39945508%	0.41851056%	(403,908,506)	(1,604,430)	(76,661)	0	0	0	0	1.9	(40,348)	0
2135	McMinnville Water & Light Department	0.04358906%	0.04646915%	(403,908,506)	(1,604,430)	(11,586)	0	0	0	0	1.9	(6,098)	0
2138	City of Hood River	0.03912203%	0.03946385%	(403,908,506)	(1,604,430)	(1,376)	0	0	0	0	1.9	(724)	0
2139	City of Reedsport	0.01106764%	0.01241746%	(403,908,506)	(1,604,430)	(5,430)	0	0	0	0	1.9	(2,858)	0
2140	City of Lebanon	0.05951417%	0.05769146%	(403,908,506)	(1,604,430)	7,333	0	0	0	0	1.9	3,859	0
2142	City of Sherwood	0.07608849%	0.08025751%	(403,908,506)	(1,604,430)	(16,772)	0	0	0	0	1.9	(8,827)	0
2143	City of Oakland	0.00174322%	0.00175078%	(403,908,506)	(1,604,430)	(31)	0	0	0	0	1.9	(16)	0
2145	City of Vale	0.00448210%	0.00390783%	(403,908,506)	(1,604,430)	2,310	0	0	0	0	1.9	1,216	0
2146	City of Prineville	0.03978010%	0.03959598%	(403,908,506)	(1,604,430)	741	0	0	0	0	1.9	390	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2147	City of Wheeler	0.00121883%	0.00127474%	(403,908,506)	(1,604,430)	(225)	0	0	0	0	1.9	(118)	0
2148	City of Klamath Falls	0.08296218%	0.08255692%	(403,908,506)	(1,604,430)	1,630	0	0	0	0	1.9	858	0
2149	City of Canyonville	0.00208112%	0.00267458%	(403,908,506)	(1,604,430)	(2,388)	0	0	0	0	1.9	(1,257)	0
2150	City of Bandon	0.01991578%	0.01899167%	(403,908,506)	(1,604,430)	3,718	0	0	0	0	1.9	1,957	0
2152	City of Coos Bay	0.06779627%	0.06809283%	(403,908,506)	(1,604,430)	(1,193)	0	0	0	0	1.9	(628)	0
2154	City of Pendleton	0.08012076%	0.07849195%	(403,908,506)	(1,604,430)	6,553	0	0	0	0	1.9	3,449	0
2155	City of Corvallis	0.29129319%	0.29428909%	(403,908,506)	(1,604,430)	(12,053)	0	0	0	0	1.9	(6,344)	0
2157	City of Monmouth	0.03123297%	0.03369821%	(403,908,506)	(1,604,430)	(9,917)	0	0	0	0	1.9	(5,219)	0
2158	City of Milton-Freewater	0.03826284%	0.03553764%	(403,908,506)	(1,604,430)	10,963	0	0	0	0	1.9	5,770	0
2159	City of Baker City	0.03060011%	0.02495967%	(403,908,506)	(1,604,430)	22,691	0	0	0	0	1.9	11,943	0
2160	City of Hermiston	0.06000907%	0.05771848%	(403,908,506)	(1,604,430)	9,215	0	0	0	0	1.9	4,850	0
2161	City of Pilot Rock	0.00270087%	0.00262684%	(403,908,506)	(1,604,430)	297	0	0	0	0	1.9	156	0
2162	City of Clatskanie	0.00550480%	0.00464018%	(403,908,506)	(1,604,430)	3,479	0	0	0	0	1.9	1,831	0
2163	City of Milwaukie	0.08544450%	0.08592687%	(403,908,506)	(1,604,430)	(1,940)	0	0	0	0	1.9	(1,021)	0
2165	City of Cornelius	0.02311678%	0.02463318%	(403,908,506)	(1,604,430)	(6,101)	0	0	0	0	1.9	(3,211)	0
2166	City of Nyssa	0.00460728%	0.00421821%	(403,908,506)	(1,604,430)	1,564	0	0	0	0	1.9	823	0
2167	City of Athena	0.00197694%	0.00197848%	(403,908,506)	(1,604,430)	(6)	0	0	0	0	1.9	(3)	0
2168	City of Oakridge	0.01245095%	0.01058085%	(403,908,506)	(1,604,430)	7,523	0	0	0	0	1.9	3,959	0
2170	City of Madras	0.01713883%	0.01786017%	(403,908,506)	(1,604,430)	(2,902)	0	0	0	0	1.9	(1,527)	0
2172	City of Sandy	0.04443511%	0.04345687%	(403,908,506)	(1,604,430)	3,936	0	0	0	0	1.9	2,072	0
2174	City of Mt Angel	0.00777449%	0.00749105%	(403,908,506)	(1,604,430)	1,140	0	0	0	0	1.9	600	0
2175	City of Umatilla	0.02709745%	0.03048795%	(403,908,506)	(1,604,430)	(13,641)	0	0	0	0	1.9	(7,179)	0
2176	City of Scappoose	0.02001659%	0.02197087%	(403,908,506)	(1,604,430)	(7,863)	0	0	0	0	1.9	(4,138)	0
2177	City of Condon	0.00182122%	0.00188906%	(403,908,506)	(1,604,430)	(273)	0	0	0	0	1.9	(144)	0
2178	City of Boardman	0.01433431%	0.01486769%	(403,908,506)	(1,604,430)	(2,146)	0	0	0	0	1.9	(1,129)	0
2179	City of Estacada	0.01132066%	0.01232463%	(403,908,506)	(1,604,430)	(4,038)	0	0	0	0	1.9	(2,125)	0
2180	City of Enterprise	0.00595367%	0.00648612%	(403,908,506)	(1,604,430)	(2,143)	0	0	0	0	1.9	(1,128)	0
2181	City of Central Point	0.04387781%	0.04619919%	(403,908,506)	(1,604,430)	(9,339)	0	0	0	0	1.9	(4,915)	0
2182	City of Cascade Locks	0.00668011%	0.00519441%	(403,908,506)	(1,604,430)	5,977	0	0	0	0	1.9	3,146	0
2183	City of Myrtle Point	0.01174194%	0.01183346%	(403,908,506)	(1,604,430)	(368)	0	0	0	0	1.9	(194)	0
2184	City of Port Orford	0.00427116%	0.00479393%	(403,908,506)	(1,604,430)	(2,104)	0	0	0	0	1.9	(1,107)	0
2185	City of Wood Village	0.00668737%	0.00817643%	(403,908,506)	(1,604,430)	(5,990)	0	0	0	0	1.9	(3,153)	0
2186	City of Chiloquin	0.00181232%	0.00057722%	(403,908,506)	(1,604,430)	4,969	0	0	0	0	1.9	2,615	0
2187	City of Philomath	0.01390872%	0.01359696%	(403,908,506)	(1,604,430)	1,254	0	0	0	0	1.9	660	0
2188	City of Talent	0.01288515%	0.01226234%	(403,908,506)	(1,604,430)	2,506	0	0	0	0	1.9	1,319	0
2189	City of Willamina	0.00467218%	0.00548595%	(403,908,506)	(1,604,430)	(3,274)	0	0	0	0	1.9	(1,723)	0
2191	City of Huntington	0.00098601%	0.00071172%	(403,908,506)	(1,604,430)	1,103	0	0	0	0	1.9	581	0
2192	City of North Plains	0.00663776%	0.00819041%	(403,908,506)	(1,604,430)	(6,246)	0	0	0	0	1.9	(3,287)	0
2193	City of Heppner	0.00276070%	0.00159314%	(403,908,506)	(1,604,430)	4,697	0	0	0	0	1.9	2,472	0
2194	City of Cave Junction	0.00534981%	0.00515878%	(403,908,506)	(1,604,430)	769	0	0	0	0	1.9	405	0
2195	City of Metolius	0.00080535%	0.00079423%	(403,908,506)	(1,604,430)	45	0	0	0	0	1.9	24	0
2196	City of Hubbard	0.00628096%	0.00653731%	(403,908,506)	(1,604,430)	(1,031)	0	0	0	0	1.9	(543)	0
2197	City of Myrtle Creek	0.00837194%	0.01011154%	(403,908,506)	(1,604,430)	(6,998)	0	0	0	0	1.9	(3,683)	0
2198	City of Carlton	0.00558905%	0.00716542%	(403,908,506)	(1,604,430)	(6,342)	0	0	0	0	1.9	(3,338)	0
2199	City of Junction City	0.02331043%	0.01916416%	(403,908,506)	(1,604,430)	16,681	0	0	0	0	1.9	8,779	0
2200	City of Wallowa	0.00158368%	0.00166538%	(403,908,506)	(1,604,430)	(328)	0	0	0	0	1.9	(173)	0
2201	City of Coburg	0.00762651%	0.00791986%	(403,908,506)	(1,604,430)	(1,180)	0	0	0	0	1.9	(621)	0
2202	City of Dallas	0.04798853%	0.05326519%	(403,908,506)	(1,604,430)	(21,229)	0	0	0	0	1.9	(11,173)	0
2203	City of Rockaway Beach	0.00639948%	0.00814896%	(403,908,506)	(1,604,430)	(7,038)	0	0	0	0	1.9	(3,704)	0
2204	City of Burns	0.00470959%	0.00568991%	(403,908,506)	(1,604,430)	(3,944)	0	0	0	0	1.9	(2,076)	0
2205	City of Elgin	0.00618376%	0.00558254%	(403,908,506)	(1,604,430)	2,419	0	0	0	0	1.9	1,273	0
2206	City of Weston	0.00163912%	0.00100004%	(403,908,506)	(1,604,430)	2,571	0	0	0	0	1.9	1,353	0
2207	City of Mill City	0.00277876%	0.00283512%	(403,908,506)	(1,604,430)	(227)	0	0	0	0	1.9	(119)	0
2208	City of Fairview	0.01338858%	0.00957990%	(403,908,506)	(1,604,430)	15,323	0	0	0	0	1.9	8,065	0
2209	City of Monroe	0.00128585%	0.00078159%	(403,908,506)	(1,604,430)	2,029	0	0	0	0	1.9	1,068	0
2210	City of Helix	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2211	City of Jefferson	0.00392489%	0.00444247%	(403,908,506)	(1,604,430)	(2,083)	0	0	0	0	1.9	(1,096)	0
2212	Town of Lakeview	0.00852244%	0.00834261%	(403,908,506)	(1,604,430)	724	0	0	0	0	1.9	381	0
2213	City of Stanfield	0.00564198%	0.00672016%	(403,908,506)	(1,604,430)	(4,338)	0	0	0	0	1.9	(2,283)	0
2214	City of Yamhill	0.00239121%	0.00464860%	(403,908,506)	(1,604,430)	(9,081)	0	0	0	0	1.9	(4,779)	0
2215	City of Powers	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2216	City of Brookings	0.02387083%	0.02192450%	(403,908,506)	(1,604,430)	7,830	0	0	0	0	1.9	4,121	0
2217	City of Sutherlin	0.02533400%	0.02171150%	(403,908,506)	(1,604,430)	14,574	0	0	0	0	1.9	7,671	0
2218	City of Prairie City	0.00174401%	0.00201001%	(403,908,506)	(1,604,430)	(1,069)	0	0	0	0	1.9	(563)	0
2219	City of Sheridan	0.00693576%	0.00830177%	(403,908,506)	(1,604,430)	(5,495)	0	0	0	0	1.9	(2,892)	0
2220	City of Garibaldi	0.00350434%	0.00305606%	(403,908,506)	(1,604,430)	1,804	0	0	0	0	1.9	949	0
2221	City of Sisters	0.00831055%	0.00992151%	(403,908,506)	(1,604,430)	(6,481)	0	0	0	0	1.9	(3,411)	0
2222	City of Jacksonville	0.00986880%	0.00784827%	(403,908,506)	(1,604,430)	8,128	0	0	0	0	1.9	4,278	0
2223	City of Cannon Beach	0.02244058%	0.02262360%	(403,908,506)	(1,604,430)	(736)	0	0	0	0	1.9	(387)	0
2224	City of Falls City	0.00145689%	0.00161901%	(403,908,506)	(1,604,430)	(652)	0	0	0	0	1.9	(343)	0
2225	City of Echo	0.00107803%	0.00117962%	(403,908,506)	(1,604,430)	(409)	0	0	0	0	1.9	(215)	0
2226	City of Hines	0.00318513%	0.00366155%	(403,908,506)	(1,604,430)	(1,916)	0	0	0	0	1.9	(1,008)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2228	City of Turner	0.00521669%	0.00506137%	(403,908,506)	(1,604,430)	625	0	0	0	0	1.9	329	0
2229	City of John Day	0.00495717%	0.00341094%	(403,908,506)	(1,604,430)	6,220	0	0	0	0	1.9	3,274	0
2231	City of Banks	0.00255206%	0.00311408%	(403,908,506)	(1,604,430)	(2,261)	0	0	0	0	1.9	(1,190)	0
2232	City of Joseph	0.00355035%	0.00425782%	(403,908,506)	(1,604,430)	(2,847)	0	0	0	0	1.9	(1,498)	0
2233	City of Lafayette	0.00435400%	0.00489027%	(403,908,506)	(1,604,430)	(2,157)	0	0	0	0	1.9	(1,135)	0
2234	City of Aumsville	0.00950793%	0.00942109%	(403,908,506)	(1,604,430)	350	0	0	0	0	1.9	184	0
2235	City of Amity	0.00215260%	0.00135577%	(403,908,506)	(1,604,430)	3,205	0	0	0	0	1.9	1,687	0
2236	City of Creswell	0.00914639%	0.00928129%	(403,908,506)	(1,604,430)	(542)	0	0	0	0	1.9	(285)	0
2237	City of Troutdale	0.03297693%	0.03235364%	(403,908,506)	(1,604,430)	2,508	0	0	0	0	1.9	1,320	0
2238	City of Warrenton	0.02257352%	0.02276152%	(403,908,506)	(1,604,430)	(756)	0	0	0	0	1.9	(398)	0
2240	City of Wilsonville	0.08976189%	0.09183437%	(403,908,506)	(1,604,430)	(8,337)	0	0	0	0	1.9	(4,388)	0
2241	City of Bay City	0.00576348%	0.00464825%	(403,908,506)	(1,604,430)	4,487	0	0	0	0	1.9	2,362	0
2242	City of Gaston	0.00083797%	0.00073491%	(403,908,506)	(1,604,430)	415	0	0	0	0	1.9	218	0
2244	City of Lakeside	0.00204029%	0.00126363%	(403,908,506)	(1,604,430)	3,125	0	0	0	0	1.9	1,645	0
2245	City of Dundee	0.00596439%	0.00735994%	(403,908,506)	(1,604,430)	(5,614)	0	0	0	0	1.9	(2,955)	0
2246	City of Merrill	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2247	City of Malin	0.00107743%	0.00140754%	(403,908,506)	(1,604,430)	(1,328)	0	0	0	0	1.9	(699)	0
2248	City of Fossil	0.00101611%	0.00096669%	(403,908,506)	(1,604,430)	200	0	0	0	0	1.9	105	0
2249	City of Phoenix	0.01245690%	0.01113294%	(403,908,506)	(1,604,430)	5,327	0	0	0	0	1.9	2,804	0
2250	City of Gold Beach	0.00659821%	0.00693959%	(403,908,506)	(1,604,430)	(1,374)	0	0	0	0	1.9	(723)	0
2251	City of Rogue River	0.00590586%	0.00528707%	(403,908,506)	(1,604,430)	2,490	0	0	0	0	1.9	1,311	0
2252	City of Dayton	0.00427516%	0.00530518%	(403,908,506)	(1,604,430)	(4,143)	0	0	0	0	1.9	(2,181)	0
2253	Town of Butte Falls	0.00061651%	0.00061867%	(403,908,506)	(1,604,430)	(9)	0	0	0	0	1.9	(5)	0
2254	City of Shady Cove	0.00178125%	0.00204005%	(403,908,506)	(1,604,430)	(1,041)	0	0	0	0	1.9	(548)	0
2255	Town of Canyon City	0.00089807%	0.00120891%	(403,908,506)	(1,604,430)	(1,251)	0	0	0	0	1.9	(658)	0
2256	City of Jordan Valley	0.00041032%	0.00040291%	(403,908,506)	(1,604,430)	30	0	0	0	0	1.9	16	0
2257	City of Culver	0.00131627%	0.00176777%	(403,908,506)	(1,604,430)	(1,816)	0	0	0	0	1.9	(956)	0
2258	City of Adair Village	0.00281349%	0.00256920%	(403,908,506)	(1,604,430)	983	0	0	0	0	1.9	517	0
2260	City of Riddle	0.00213474%	0.00213790%	(403,908,506)	(1,604,430)	(13)	0	0	0	0	1.9	(7)	0
2261	City of Waldport	0.00670852%	0.00697496%	(403,908,506)	(1,604,430)	(1,071)	0	0	0	0	1.9	(564)	0
2262	City of Dufur	0.00106907%	0.00106019%	(403,908,506)	(1,604,430)	36	0	0	0	0	1.9	19	0
2263	City of La Grande	0.01822958%	0.01752429%	(403,908,506)	(1,604,430)	2,837	0	0	0	0	1.9	1,493	0
2264	City of Gervais	0.00543659%	0.00457812%	(403,908,506)	(1,604,430)	3,453	0	0	0	0	1.9	1,817	0
2265	City of Westfir	0.00046784%	0.00044616%	(403,908,506)	(1,604,430)	87	0	0	0	0	1.9	46	0
2266	City of Irrigon	0.00430774%	0.00378145%	(403,908,506)	(1,604,430)	2,118	0	0	0	0	1.9	1,115	0
2267	City of Independence	0.02763216%	0.02658237%	(403,908,506)	(1,604,430)	4,223	0	0	0	0	1.9	2,223	0
2268	City of Harrisburg	0.00575168%	0.00587671%	(403,908,506)	(1,604,430)	(503)	0	0	0	0	1.9	(265)	0
2269	City of Durham	0.00067710%	0.00073131%	(403,908,506)	(1,604,430)	(218)	0	0	0	0	1.9	(115)	0
2270	City of Lyons	0.00041492%	0.00063371%	(403,908,506)	(1,604,430)	(881)	0	0	0	0	1.9	(464)	0
2271	City of Columbia City	0.00412530%	0.00335211%	(403,908,506)	(1,604,430)	3,110	0	0	0	0	1.9	1,637	0
2272	City of Aurora	0.00253365%	0.00248187%	(403,908,506)	(1,604,430)	208	0	0	0	0	1.9	109	0
2273	City of Silverton	0.02134595%	0.02170604%	(403,908,506)	(1,604,430)	(1,448)	0	0	0	0	1.9	(762)	0
2274	City of Gold Hill	0.00138841%	0.00137821%	(403,908,506)	(1,604,430)	41	0	0	0	0	1.9	22	0
2275	City of Toledo	0.02081021%	0.01741302%	(403,908,506)	(1,604,430)	13,667	0	0	0	0	1.9	7,193	0
2276	City of Newport	0.01835846%	0.02232120%	(403,908,506)	(1,604,430)	(15,942)	0	0	0	0	1.9	(8,391)	0
2278	City of Springfield	0.26334903%	0.24470127%	(403,908,506)	(1,604,430)	75,021	0	0	0	0	1.9	39,485	0
2279	City of Keizer	0.05586609%	0.05715269%	(403,908,506)	(1,604,430)	(5,177)	0	0	0	0	1.9	(2,725)	0
2280	City of Winston	0.01422052%	0.01263950%	(403,908,506)	(1,604,430)	6,360	0	0	0	0	1.9	3,347	0
2281	City of Manzanita	0.00738869%	0.00826282%	(403,908,506)	(1,604,430)	(3,517)	0	0	0	0	1.9	(1,851)	0
2282	City of Eagle Point	0.00751155%	0.00532753%	(403,908,506)	(1,604,430)	8,786	0	0	0	0	1.9	4,624	0
2283	City of Maupin	0.00367253%	0.00332194%	(403,908,506)	(1,604,430)	1,410	0	0	0	0	1.9	742	0
2284	City of Halsey	0.00212031%	0.00228155%	(403,908,506)	(1,604,430)	(648)	0	0	0	0	1.9	(341)	0
2285	City of Veneta	0.00826706%	0.00782704%	(403,908,506)	(1,604,430)	1,770	0	0	0	0	1.9	932	0
2286	City of Millersburg	0.00333477%	0.00379293%	(403,908,506)	(1,604,430)	(1,843)	0	0	0	0	1.9	(970)	0
2287	City of King City	0.00374378%	0.00453448%	(403,908,506)	(1,604,430)	(3,181)	0	0	0	0	1.9	(1,674)	0
2288	City of Tualatin	0.10109639%	0.09658202%	(403,908,506)	(1,604,430)	18,162	0	0	0	0	1.9	9,559	0
2290	City of Molalla	0.03241213%	0.03000639%	(403,908,506)	(1,604,430)	9,678	0	0	0	0	1.9	5,094	0
2291	City of Florence	0.02850672%	0.03064049%	(403,908,506)	(1,604,430)	(8,583)	0	0	0	0	1.9	(4,517)	0
2292	City of North Bend	0.02890123%	0.02762290%	(403,908,506)	(1,604,430)	5,143	0	0	0	0	1.9	2,707	0
2293	City of Lowell	0.00255796%	0.00250955%	(403,908,506)	(1,604,430)	196	0	0	0	0	1.9	103	0
2294	City of Depoe Bay	0.00509000%	0.00587620%	(403,908,506)	(1,604,430)	(3,164)	0	0	0	0	1.9	(1,665)	0
2295	City of Tigard	0.05343504%	0.05547590%	(403,908,506)	(1,604,430)	(8,211)	0	0	0	0	1.9	(4,322)	0
2296	City of Happy Valley	0.04427125%	0.04104626%	(403,908,506)	(1,604,430)	12,974	0	0	0	0	1.9	6,828	0
2297	City of Rainier	0.00873059%	0.00704385%	(403,908,506)	(1,604,430)	6,786	0	0	0	0	1.9	3,572	0
2298	City of Lincoln City	0.07062748%	0.06655410%	(403,908,506)	(1,604,430)	16,388	0	0	0	0	1.9	8,625	0
2299	City of Dunes City	0.00045329%	0.00042573%	(403,908,506)	(1,604,430)	110	0	0	0	0	1.9	58	0
2300	City of Yachats	0.00421511%	0.00423226%	(403,908,506)	(1,604,430)	(69)	0	0	0	0	1.9	(36)	0
2301	City of Moro	0.00079338%	0.00123865%	(403,908,506)	(1,604,430)	(1,791)	0	0	0	0	1.9	(943)	0
2302	City of Mt. Vernon	0.00090190%	0.00070563%	(403,908,506)	(1,604,430)	789	0	0	0	0	1.9	415	0
2303	City of Woodburn	0.08978699%	0.08783084%	(403,908,506)	(1,604,430)	7,870	0	0	0	0	1.9	4,142	0
2304	City of Gladstone	0.02659521%	0.02305797%	(403,908,506)	(1,604,430)	14,230	0	0	0	0	1.9	7,489	0
2305	City of Elkton	0.00058900%	0.00060112%	(403,908,506)	(1,604,430)	(48)	0	0	0	0	1.9	(25)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2306	City of Imbler	0.00013626%	0.00012536%	(403,908,506)	(1,604,430)	44	0	0	0	0	1.9	23	0
2307	City of Yoncalla	0.00235499%	0.00217162%	(403,908,506)	(1,604,430)	738	0	0	0	0	1.9	388	0
2308	City of North Powder	0.00084135%	0.00080435%	(403,908,506)	(1,604,430)	148	0	0	0	0	1.9	78	0
2309	City of Gearhart	0.00707094%	0.00686271%	(403,908,506)	(1,604,430)	838	0	0	0	0	1.9	441	0
2400	Gilliam County Fire Services	0.00000000%	0.00047762%	(403,908,506)	(1,604,430)	(1,921)	0	0	0	0	1.9	(1,011)	0
2401	South Clackamas Transportation District	0.00000000%	0.00073797%	(403,908,506)	(1,604,430)	(2,969)	0	0	0	0	1.9	(1,563)	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	0.00000000%	0.00045043%	(403,908,506)	(1,604,430)	(1,811)	0	0	0	0	1.9	(953)	0
2403	Central Coos Fire and Rescue	0.00079142%	0.00134493%	(403,908,506)	(1,604,430)	(2,227)	0	0	0	0	1.9	(1,172)	0
2407	Urban Flood Safety & Water Quality District	0.02802922%	0.02390362%	(403,908,506)	(1,604,430)	16,597	0	0	0	0	1.9	8,735	0
2408	Pleasant Hill Goshen Rural Fire Protection District	0.00231692%	0.00233191%	(403,908,506)	(1,604,430)	(61)	0	0	0	0	1.9	(32)	0
2501	Port of The Dalles	0.00137450%	0.00144131%	(403,908,506)	(1,604,430)	(269)	0	0	0	0	1.9	(142)	0
2507	Port of Astoria	0.01185782%	0.01138516%	(403,908,506)	(1,604,430)	1,902	0	0	0	0	1.9	1,001	0
2510	Horsefly Irrigation District	0.00099942%	0.00122722%	(403,908,506)	(1,604,430)	(916)	0	0	0	0	1.9	(482)	0
2511	Grants Pass Irrigation District	0.00465086%	0.00390905%	(403,908,506)	(1,604,430)	2,984	0	0	0	0	1.9	1,571	0
2512	Port of Portland	0.57619694%	0.58945110%	(403,908,506)	(1,604,430)	(53,323)	0	0	0	0	1.9	(28,065)	0
2513	Port of Coos Bay	0.01090346%	0.01192893%	(403,908,506)	(1,604,430)	(4,126)	0	0	0	0	1.9	(2,172)	0
2515	Klamath County Fire District 1	0.05078996%	0.04730351%	(403,908,506)	(1,604,430)	14,026	0	0	0	0	1.9	7,382	0
2518	Clackamas County Housing Authority	0.02619118%	0.02660679%	(403,908,506)	(1,604,430)	(1,672)	0	0	0	0	1.9	(880)	0
2519	Home Forward	0.17131567%	0.17876543%	(403,908,506)	(1,604,430)	(29,971)	0	0	0	0	1.9	(15,774)	0
2521	League of Oregon Cities	0.01509315%	0.01490098%	(403,908,506)	(1,604,430)	773	0	0	0	0	1.9	407	0
2522	Lane Council of Governments	0.13445395%	0.13850569%	(403,908,506)	(1,604,430)	(16,300)	0	0	0	0	1.9	(8,579)	0
2526	Clatskanie PUD	0.03354163%	0.03340212%	(403,908,506)	(1,604,430)	561	0	0	0	0	1.9	295	0
2527	Deschutes Valley Water District	0.01273605%	0.01133178%	(403,908,506)	(1,604,430)	5,649	0	0	0	0	1.9	2,973	0
2528	Columbia River Fire & Rescue	0.04648699%	0.03869264%	(403,908,506)	(1,604,430)	31,357	0	0	0	0	1.9	16,504	0
2529	East Fork Irrigation District	0.00316599%	0.00291999%	(403,908,506)	(1,604,430)	990	0	0	0	0	1.9	521	0
2531	Oregon School Boards Association	0.02895897%	0.02506725%	(403,908,506)	(1,604,430)	15,657	0	0	0	0	1.9	8,241	0
2533	Owyhee Irrigation District	0.01092825%	0.01100797%	(403,908,506)	(1,604,430)	(321)	0	0	0	0	1.9	(169)	0
2536	Valley View Cemetery	0.00049950%	0.00046214%	(403,908,506)	(1,604,430)	150	0	0	0	0	1.9	79	0
2538	Clackamas Vector Control	0.00216792%	0.00225367%	(403,908,506)	(1,604,430)	(345)	0	0	0	0	1.9	(182)	0
2540	West Extension Irrigation District	0.00149169%	0.00191772%	(403,908,506)	(1,604,430)	(1,715)	0	0	0	0	1.9	(903)	0
2541	Jackson County Vector Control District	0.00150264%	0.00129656%	(403,908,506)	(1,604,430)	829	0	0	0	0	1.9	436	0
2542	Rainbow Water District	0.00510084%	0.00496633%	(403,908,506)	(1,604,430)	541	0	0	0	0	1.9	285	0
2545	Council of Governments	0.08072104%	0.08807289%	(403,908,506)	(1,604,430)	(29,577)	0	0	0	0	1.9	(15,567)	0
2549	Rogue River Fire District	0.00858621%	0.00986571%	(403,908,506)	(1,604,430)	(5,148)	0	0	0	0	1.9	(2,709)	0
2550	Nyssa Road Assessment District 2	0.00173249%	0.00175012%	(403,908,506)	(1,604,430)	(71)	0	0	0	0	1.9	(37)	0
2552	Winston-Dillard Fire District	0.04109626%	0.04012649%	(403,908,506)	(1,604,430)	3,902	0	0	0	0	1.9	2,054	0
2553	Tangent Rural Fire Protection District	0.00134653%	0.00186481%	(403,908,506)	(1,604,430)	(2,085)	0	0	0	0	1.9	(1,097)	0
2555	Monroe Fire Department	0.00128709%	0.00168551%	(403,908,506)	(1,604,430)	(1,602)	0	0	0	0	1.9	(843)	0
2556	Jackson County Fire District 5	0.03886042%	0.03454504%	(403,908,506)	(1,604,430)	17,361	0	0	0	0	1.9	9,137	0
2557	Estacada Fire Department	0.00906099%	0.01060538%	(403,908,506)	(1,604,430)	(6,434)	0	0	0	0	1.9	(3,386)	0
2559	Keizer Fire Department	0.03156148%	0.03222226%	(403,908,506)	(1,604,430)	(2,658)	0	0	0	0	1.9	(1,399)	0
2561	Jefferson Rural Fire Protection District	0.00336770%	0.00461588%	(403,908,506)	(1,604,430)	(5,022)	0	0	0	0	1.9	(2,643)	0
2562	WyEast Fire District	0.00043246%	0.00044444%	(403,908,506)	(1,604,430)	(47)	0	0	0	0	1.9	(25)	0
2563	Central Oregon Irrigation District	0.01587179%	0.01394120%	(403,908,506)	(1,604,430)	7,767	0	0	0	0	1.9	4,088	0
2564	Illinois Valley Fire District	0.00582886%	0.00594723%	(403,908,506)	(1,604,430)	(476)	0	0	0	0	1.9	(251)	0
2567	Charleston Rural Fire Protection District	0.00195588%	0.00287271%	(403,908,506)	(1,604,430)	(3,689)	0	0	0	0	1.9	(1,942)	0
2568	Molalla Rural Fire Protection District 73	0.01248473%	0.01261666%	(403,908,506)	(1,604,430)	(531)	0	0	0	0	1.9	(279)	0
2569	Central Oregon Intergovernmental Council	0.03725514%	0.04331300%	(403,908,506)	(1,604,430)	(24,371)	0	0	0	0	1.9	(12,827)	0
2570	Port of St Helens	0.00934424%	0.01121496%	(403,908,506)	(1,604,430)	(7,526)	0	0	0	0	1.9	(3,961)	0
2571	Crystal Springs Water District	0.00481562%	0.00425466%	(403,908,506)	(1,604,430)	2,257	0	0	0	0	1.9	1,188	0
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2575	Jefferson County Rural Fire Protection District 1	0.00432298%	0.00000000%	(403,908,506)	(1,604,430)	17,392	0	0	0	0	1.9	9,154	0
2576	Depoe Bay Rural Fire Protection District	0.01077060%	0.00822648%	(403,908,506)	(1,604,430)	10,235	0	0	0	0	1.9	5,387	0
2579	La Pine Rural Fire Protection District	0.02043109%	0.02014520%	(403,908,506)	(1,604,430)	1,151	0	0	0	0	1.9	606	0
2580	Marion County Fire District 1	0.04550995%	0.04349886%	(403,908,506)	(1,604,430)	8,090	0	0	0	0	1.9	4,258	0
2581	Port of Umatilla	0.00139031%	0.00152108%	(403,908,506)	(1,604,430)	(526)	0	0	0	0	1.9	(277)	0
2582	Talent Irrigation District	0.00338355%	0.00554479%	(403,908,506)	(1,604,430)	(8,694)	0	0	0	0	1.9	(4,576)	0
2585	Rogue River Valley Irrigation District	0.00320175%	0.00306711%	(403,908,506)	(1,604,430)	541	0	0	0	0	1.9	285	0
2587	Tualatin Valley Irrigation District	0.00336953%	0.00304098%	(403,908,506)	(1,604,430)	1,321	0	0	0	0	1.9	695	0
2588	Clatskanie Rural Fire Protection District	0.01373685%	0.01326656%	(403,908,506)	(1,604,430)	1,893	0	0	0	0	1.9	996	0
2589	West Slope Water District	0.00396861%	0.00458943%	(403,908,506)	(1,604,430)	(2,498)	0	0	0	0	1.9	(1,315)	0
2590	Redmond Fire & Rescue	0.04373303%	0.04618729%	(403,908,506)	(1,604,430)	(9,874)	0	0	0	0	1.9	(5,197)	0
2592	Medford Irrigation District	0.00333955%	0.00398790%	(403,908,506)	(1,604,430)	(2,609)	0	0	0	0	1.9	(1,373)	0
2594	Metro	0.60824561%	0.65555787%	(403,908,506)	(1,604,430)	(190,339)	0	0	0	0	1.9	(100,178)	0
2595	Canby Fire District	0.02142989%	0.01921811%	(403,908,506)	(1,604,430)	8,898	0	0	0	0	1.9	4,683	0
2596	Bend Parks & Recreation	0.08904688%	0.08435809%	(403,908,506)	(1,604,430)	18,863	0	0	0	0	1.9	9,928	0
2597	Mapleton Water District	0.00041842%	0.00058490%	(403,908,506)	(1,604,430)	(669)	0	0	0	0	1.9	(352)	0
2598	Marion County Housing Authority	0.00658240%	0.00848069%	(403,908,506)	(1,604,430)	(7,636)	0	0	0	0	1.9	(4,019)	0
2599	South Suburban Sanitary District	0.00683102%	0.00641038%	(403,908,506)	(1,604,430)	1,692	0	0	0	0	1.9	891	0
2600	Winston-Dillard Water District	0.00425849%	0.00405981%	(403,908,506)	(1,604,430)	799	0	0	0	0	1.9	421	0
2601	Baker Valley Irrigation District	0.00040904%	0.00046635%	(403,908,506)	(1,604,430)	(231)	0	0	0	0	1.9	(122)	0
2602	Aumsville Rural Fire Protection District	0.00181217%	0.00088314%	(403,908,506)	(1,604,430)	3,737	0	0	0	0	1.9	1,967	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2603	Corbett Water District	0.00157809%	0.00121682%	(403,908,506)	(1,604,430)	1,453	0	0	0	0	1.9	765	0
2604	Netarts-Oceanside Sanitary District	0.00309555%	0.00355092%	(403,908,506)	(1,604,430)	(1,832)	0	0	0	0	1.9	(964)	0
2605	Scio Fire District	0.00052538%	0.00133865%	(403,908,506)	(1,604,430)	(3,272)	0	0	0	0	1.9	(1,722)	0
2606	West Valley Housing Authority	0.00721220%	0.00728702%	(403,908,506)	(1,604,430)	(301)	0	0	0	0	1.9	(158)	0
2607	Hoodland Fire District 74	0.00909665%	0.00924854%	(403,908,506)	(1,604,430)	(610)	0	0	0	0	1.9	(321)	0
2608	Gaston Rural Fire Protection District	0.00193104%	0.00195830%	(403,908,506)	(1,604,430)	(109)	0	0	0	0	1.9	(57)	0
2610	Turner Fire District	0.00472232%	0.00502573%	(403,908,506)	(1,604,430)	(1,221)	0	0	0	0	1.9	(643)	0
2611	Burnt River Irrigation District	0.00035129%	0.00032256%	(403,908,506)	(1,604,430)	115	0	0	0	0	1.9	61	0
2612	Community Services Consortium	0.05027626%	0.05285365%	(403,908,506)	(1,604,430)	(10,369)	0	0	0	0	1.9	(5,457)	0
2613	Polk Soil & Water Conservation District	0.00103282%	0.00241162%	(403,908,506)	(1,604,430)	(5,547)	0	0	0	0	1.9	(2,919)	0
2617	Clean Water Services	0.29876914%	0.29173284%	(403,908,506)	(1,604,430)	28,307	0	0	0	0	1.9	14,898	0
2618	Estacada Cemetery District	0.0006059%	0.00021751%	(403,908,506)	(1,604,430)	(632)	0	0	0	0	1.9	(333)	0
2620	Jackson County Fire District 4	0.00397828%	0.00453784%	(403,908,506)	(1,604,430)	(2,251)	0	0	0	0	1.9	(1,185)	0
2623	Evans Valley Fire District 6	0.00097477%	0.00107039%	(403,908,506)	(1,604,430)	(385)	0	0	0	0	1.9	(203)	0
2624	Klamath Vector Control	0.00086420%	0.00086654%	(403,908,506)	(1,604,430)	(9)	0	0	0	0	1.9	(5)	0
2625	Port of Newport	0.01055477%	0.01237603%	(403,908,506)	(1,604,430)	(7,327)	0	0	0	0	1.9	(3,856)	0
2626	Tillamook Peoples Utility District	0.07284325%	0.07940882%	(403,908,506)	(1,604,430)	(26,414)	0	0	0	0	1.9	(13,902)	0
2628	McKenzie Fire And Rescue	0.00443852%	0.00464053%	(403,908,506)	(1,604,430)	(813)	0	0	0	0	1.9	(428)	0
2630	Sheridan Fire District	0.00785989%	0.00957211%	(403,908,506)	(1,604,430)	(6,888)	0	0	0	0	1.9	(3,625)	0
2631	Arch Cape Water-Sanitary District	0.00111110%	0.00069481%	(403,908,506)	(1,604,430)	1,674	0	0	0	0	1.9	881	0
2633	Port of Cascade Locks	0.00543884%	0.00445961%	(403,908,506)	(1,604,430)	3,940	0	0	0	0	1.9	2,074	0
2637	Northeast Oregon Housing Authority	0.00681899%	0.00729695%	(403,908,506)	(1,604,430)	(1,924)	0	0	0	0	1.9	(1,013)	0
2638	North Douglas County Fire and EMS	0.00289575%	0.00329407%	(403,908,506)	(1,604,430)	(1,602)	0	0	0	0	1.9	(843)	0
2641	Suburban East Salem Water District	0.00221600%	0.00207112%	(403,908,506)	(1,604,430)	583	0	0	0	0	1.9	307	0
2642	Dexter Rural Fire Protection District	0.00050151%	0.00140193%	(403,908,506)	(1,604,430)	(3,623)	0	0	0	0	1.9	(1,907)	0
2643	Sweet Home Cemetery	0.00134495%	0.00120126%	(403,908,506)	(1,604,430)	577	0	0	0	0	1.9	304	0
2644	Lakeside Water District	0.00186960%	0.00185573%	(403,908,506)	(1,604,430)	56	0	0	0	0	1.9	29	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00224852%	0.00333314%	(403,908,506)	(1,604,430)	(4,364)	0	0	0	0	1.9	(2,297)	0
2646	Keno Rural Fire Protection District	0.00145850%	0.00090812%	(403,908,506)	(1,604,430)	2,214	0	0	0	0	1.9	1,165	0
2647	Crooked River Ranch Rural Fire Protection District	0.00244525%	0.00264315%	(403,908,506)	(1,604,430)	(796)	0	0	0	0	1.9	(419)	0
2648	Black Butte Ranch Rural Fire Protection District	0.00565128%	0.00425542%	(403,908,506)	(1,604,430)	5,615	0	0	0	0	1.9	2,955	0
2649	Colton Fire Department	0.00022774%	0.00036781%	(403,908,506)	(1,604,430)	(564)	0	0	0	0	1.9	(297)	0
2651	Imbler Rural Fire Protection District	0.00004307%	0.00006859%	(403,908,506)	(1,604,430)	(103)	0	0	0	0	1.9	(54)	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2653	Umatilla Fire Department	0.00474124%	0.00355169%	(403,908,506)	(1,604,430)	4,786	0	0	0	0	1.9	2,519	0
2655	North Bay Rural Fire Protection District	0.00000000%	0.00050854%	(403,908,506)	(1,604,430)	(2,046)	0	0	0	0	1.9	(1,077)	0
2657	Mid-Willamette Valley Senior Service Agency	0.12481710%	0.12614248%	(403,908,506)	(1,604,430)	(5,332)	0	0	0	0	1.9	(2,806)	0
2659	Silverton Fire District	0.00501302%	0.00380472%	(403,908,506)	(1,604,430)	4,861	0	0	0	0	1.9	2,558	0
2660	Tualatin Valley Fire & Rescue	0.49665720%	0.52754595%	(403,908,506)	(1,604,430)	(124,267)	0	0	0	0	1.9	(65,404)	0
2663	Metropolitan Area Communications Commission	0.00658256%	0.00692859%	(403,908,506)	(1,604,430)	(1,392)	0	0	0	0	1.9	(733)	0
2664	Applegate Valley Rural Fire Protection District 9	0.00376155%	0.00389159%	(403,908,506)	(1,604,430)	(523)	0	0	0	0	1.9	(275)	0
2669	Roseburg Urban Sanitary Authority	0.00855701%	0.00928761%	(403,908,506)	(1,604,430)	(2,939)	0	0	0	0	1.9	(1,547)	0
2671	Columbia 911 Communications District	0.01076781%	0.01164949%	(403,908,506)	(1,604,430)	(3,547)	0	0	0	0	1.9	(1,867)	0
2672	Rockwood Water PUD	0.01572912%	0.01572905%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2673	Port Orford Library	0.00058637%	0.00057214%	(403,908,506)	(1,604,430)	57	0	0	0	0	1.9	30	0
2674	Nestucca Rural Fire District	0.00570564%	0.00605190%	(403,908,506)	(1,604,430)	(1,393)	0	0	0	0	1.9	(733)	0
2676	Woodburn Fire District	0.01852507%	0.01508737%	(403,908,506)	(1,604,430)	13,830	0	0	0	0	1.9	7,279	0
2678	Central Oregon Regional Housing Authority	0.01070560%	0.00943064%	(403,908,506)	(1,604,430)	5,129	0	0	0	0	1.9	2,699	0
2679	Columbia River Public Utility District	0.03825818%	0.03879380%	(403,908,506)	(1,604,430)	(2,154)	0	0	0	0	1.9	(1,134)	0
2681	Cloverdale Rural Fire Protection District	0.00310426%	0.00296395%	(403,908,506)	(1,604,430)	565	0	0	0	0	1.9	297	0
2684	Parkdale Fire District	0.00152669%	0.00147315%	(403,908,506)	(1,604,430)	215	0	0	0	0	1.9	113	0
2685	Oregon Community College Association	0.00568216%	0.00436171%	(403,908,506)	(1,604,430)	5,312	0	0	0	0	1.9	2,796	0
2686	Weston Cemetery	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2687	Columbia Drainage Vector Control District	0.00163214%	0.00190922%	(403,908,506)	(1,604,430)	(1,115)	0	0	0	0	1.9	(587)	0
2688	Polk County Fire District 1	0.01176620%	0.01137346%	(403,908,506)	(1,604,430)	1,580	0	0	0	0	1.9	832	0
2689	Redmond Area Park & Recreation District	0.00670504%	0.00582212%	(403,908,506)	(1,604,430)	3,552	0	0	0	0	1.9	1,869	0
2692	Siuslaw Public Library	0.00357579%	0.00368992%	(403,908,506)	(1,604,430)	(459)	0	0	0	0	1.9	(242)	0
2693	City-County Insurance Services	0.05714464%	0.05584869%	(403,908,506)	(1,604,430)	5,213	0	0	0	0	1.9	2,744	0
2694	Philomath Fire Department	0.00458045%	0.00461955%	(403,908,506)	(1,604,430)	(157)	0	0	0	0	1.9	(83)	0
2695	Washington County Consolidated Communications Agency	0.06364741%	0.05841004%	(403,908,506)	(1,604,430)	21,070	0	0	0	0	1.9	11,089	0
2696	Stayton Fire District	0.00371668%	0.00615793%	(403,908,506)	(1,604,430)	(9,820)	0	0	0	0	1.9	(5,168)	0
2698	Halsey Shedd Rural Fire Protection District	0.00124086%	0.00128651%	(403,908,506)	(1,604,430)	(183)	0	0	0	0	1.9	(96)	0
2699	Chetco Library Board	0.00277335%	0.00268189%	(403,908,506)	(1,604,430)	367	0	0	0	0	1.9	193	0
2700	Lowell Rural Fire Protection District	0.00168812%	0.00163201%	(403,908,506)	(1,604,430)	226	0	0	0	0	1.9	119	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.00917015%	0.00882308%	(403,908,506)	(1,604,430)	1,397	0	0	0	0	1.9	735	0
2702	Banks Fire District 13	0.00160367%	0.00317937%	(403,908,506)	(1,604,430)	(6,339)	0	0	0	0	1.9	(3,336)	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2705	Lebanon Fire District	0.03085284%	0.03027030%	(403,908,506)	(1,604,430)	2,343	0	0	0	0	1.9	1,233	0
2707	Clatskanie Library	0.00072116%	0.00069876%	(403,908,506)	(1,604,430)	90	0	0	0	0	1.9	47	0
2709	Scappoose Public Library	0.00127533%	0.00127793%	(403,908,506)	(1,604,430)	(11)	0	0	0	0	1.9	(6)	0
2710	Klamath County Emergency Communications District	0.00689204%	0.00652795%	(403,908,506)	(1,604,430)	1,466	0	0	0	0	1.9	772	0
2713	Port of Tillamook Bay	0.00760551%	0.00738144%	(403,908,506)	(1,604,430)	902	0	0	0	0	1.9	475	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2714	Winchester Bay Sanitary District	0.00129168%	0.00139663%	(403,908,506)	(1,604,430)	(422)	0	0	0	0	1.9	(222)	0
2715	Jackson County Fire District 3	0.06138859%	0.05357747%	(403,908,506)	(1,604,430)	31,425	0	0	0	0	1.9	16,539	0
2716	Neskowin Water District	0.00159960%	0.00155555%	(403,908,506)	(1,604,430)	177	0	0	0	0	1.9	93	0
2717	Ice Fountain Water District	0.00302381%	0.00304648%	(403,908,506)	(1,604,430)	(92)	0	0	0	0	1.9	(48)	0
2718	Curry Library	0.00146538%	0.00145919%	(403,908,506)	(1,604,430)	25	0	0	0	0	1.9	13	0
2721	Klamath Housing Authority	0.00702397%	0.00550015%	(403,908,506)	(1,604,430)	6,131	0	0	0	0	1.9	3,227	0
2722	Tillamook 9-1-1	0.00495178%	0.00513009%	(403,908,506)	(1,604,430)	(717)	0	0	0	0	1.9	(377)	0
2724	Nehalem Bay Wastewater Agency	0.00265246%	0.00225375%	(403,908,506)	(1,604,430)	1,603	0	0	0	0	1.9	844	0
2725	West Valley Fire District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2726	Yamhill Communications Agency	0.00750094%	0.00825716%	(403,908,506)	(1,604,430)	(3,042)	0	0	0	0	1.9	(1,601)	0
2728	Baker County Library District	0.00375933%	0.00425053%	(403,908,506)	(1,604,430)	(1,976)	0	0	0	0	1.9	(1,040)	0
2731	Canby Utility Board	0.01563774%	0.01616011%	(403,908,506)	(1,604,430)	(2,102)	0	0	0	0	1.9	(1,106)	0
2732	Umatilla County Special Library District	0.00073949%	0.00120784%	(403,908,506)	(1,604,430)	(1,884)	0	0	0	0	1.9	(992)	0
2733	Wiard Memorial Park District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2734	Seal Rock Water District	0.00511892%	0.00485251%	(403,908,506)	(1,604,430)	1,071	0	0	0	0	1.9	564	0
2739	Scappoose Rural Fire Protection District	0.01992255%	0.01989484%	(403,908,506)	(1,604,430)	111	0	0	0	0	1.9	58	0
2740	Neskowin Regional Sanitary Authority	0.00112000%	0.00142338%	(403,908,506)	(1,604,430)	(1,221)	0	0	0	0	1.9	(643)	0
2741	Port of Garibaldi	0.00098290%	0.00393316%	(403,908,506)	(1,604,430)	(11,868)	0	0	0	0	1.9	(6,246)	0
2742	Amity Fire District	0.00112627%	0.00102763%	(403,908,506)	(1,604,430)	396	0	0	0	0	1.9	208	0
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00069694%	(403,908,506)	(1,604,430)	(2,803)	0	0	0	0	1.9	(1,475)	0
2745	Clackamas County Fire District	0.29407438%	0.28479756%	(403,908,506)	(1,604,430)	37,321	0	0	0	0	1.9	19,643	0
2747	Salem Housing Authority	0.01952682%	0.02299067%	(403,908,506)	(1,604,430)	(13,935)	0	0	0	0	1.9	(7,334)	0
2749	Black Butte Ranch Police	0.00206423%	0.00319098%	(403,908,506)	(1,604,430)	(4,532)	0	0	0	0	1.9	(2,385)	0
2751	Lane Regional Air Protection Agency	0.00936837%	0.00914257%	(403,908,506)	(1,604,430)	909	0	0	0	0	1.9	478	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00203419%	0.00179692%	(403,908,506)	(1,604,430)	954	0	0	0	0	1.9	502	0
2753	Linn-Benton Housing Authority	0.01277929%	0.01295295%	(403,908,506)	(1,604,430)	(698)	0	0	0	0	1.9	(367)	0
2757	City of Stayton	0.00584409%	0.00679842%	(403,908,506)	(1,604,430)	(3,840)	0	0	0	0	1.9	(2,021)	0
2758	Mohawk Valley Rural Fire District	0.00203145%	0.00194113%	(403,908,506)	(1,604,430)	363	0	0	0	0	1.9	191	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00079880%	0.00062894%	(403,908,506)	(1,604,430)	683	0	0	0	0	1.9	359	0
2761	Clackamas River Water	0.02366440%	0.02386318%	(403,908,506)	(1,604,430)	(800)	0	0	0	0	1.9	(421)	0
2763	Junction City Fire Department	0.00402587%	0.00479546%	(403,908,506)	(1,604,430)	(3,096)	0	0	0	0	1.9	(1,629)	0
2765	Green Sanitary	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2766	Southwest Lincoln County Water District	0.00258853%	0.00271358%	(403,908,506)	(1,604,430)	(503)	0	0	0	0	1.9	(265)	0
2767	Springfield Utility Board	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2768	Lake County Library District	0.00054394%	0.00074147%	(403,908,506)	(1,604,430)	(795)	0	0	0	0	1.9	(418)	0
2771	Harbor Water PUD	0.00208218%	0.00202909%	(403,908,506)	(1,604,430)	213	0	0	0	0	1.9	112	0
2772	Umatilla County Soil & Water District	0.00051757%	0.00053903%	(403,908,506)	(1,604,430)	(86)	0	0	0	0	1.9	(45)	0
2773	Housing Authority of Jackson County	0.02590503%	0.02818032%	(403,908,506)	(1,604,430)	(9,153)	0	0	0	0	1.9	(4,817)	0
2774	Oregon Trail Library District	0.00211862%	0.00229442%	(403,908,506)	(1,604,430)	(707)	0	0	0	0	1.9	(372)	0
2776	Rainier Cemetery District	0.00061821%	0.00097616%	(403,908,506)	(1,604,430)	(1,440)	0	0	0	0	1.9	(758)	0
2777	City of Newberg	0.05152819%	0.05441735%	(403,908,506)	(1,604,430)	(11,623)	0	0	0	0	1.9	(6,117)	0
2778	Mulino Water District 23	0.00059181%	0.00063152%	(403,908,506)	(1,604,430)	(160)	0	0	0	0	1.9	(84)	0
2779	Brownsville Rural Fire Protection District	0.00058000%	0.00000000%	(403,908,506)	(1,604,430)	2,334	0	0	0	0	1.9	1,228	0
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2781	North Bend Coos-Curry Housing Authority	0.00577512%	0.00569260%	(403,908,506)	(1,604,430)	331	0	0	0	0	1.9	174	0
2783	Tillamook Fire District	0.00129489%	0.00127872%	(403,908,506)	(1,604,430)	65	0	0	0	0	1.9	34	0
2784	Eisenschmidt Pool	0.00168594%	0.00152930%	(403,908,506)	(1,604,430)	631	0	0	0	0	1.9	332	0
2785	Fern Ridge Community Library	0.00217668%	0.00219189%	(403,908,506)	(1,604,430)	(61)	0	0	0	0	1.9	(32)	0
2786	Seal Rock Rural Fire Protection District	0.00179360%	0.00154050%	(403,908,506)	(1,604,430)	1,018	0	0	0	0	1.9	536	0
2788	Port of Hood River	0.01174001%	0.01077417%	(403,908,506)	(1,604,430)	3,885	0	0	0	0	1.9	2,045	0
2789	Farmers Irrigation District	0.00489220%	0.00447345%	(403,908,506)	(1,604,430)	1,685	0	0	0	0	1.9	887	0
2790	Silver Falls Library District	0.00393297%	0.00396703%	(403,908,506)	(1,604,430)	(138)	0	0	0	0	1.9	(73)	0
2792	North Wasco County Parks And Recreation District	0.00231960%	0.00381020%	(403,908,506)	(1,604,430)	(5,997)	0	0	0	0	1.9	(3,156)	0
2793	North Lincoln Fire & Rescue District 1	0.01459580%	0.01491341%	(403,908,506)	(1,604,430)	(1,278)	0	0	0	0	1.9	(673)	0
2796	West Side Rural Fire Protection District	0.00260990%	0.00202779%	(403,908,506)	(1,604,430)	2,341	0	0	0	0	1.9	1,232	0
2797	Vernonia Fire	0.00200555%	0.00263567%	(403,908,506)	(1,604,430)	(2,535)	0	0	0	0	1.9	(1,334)	0
2798	Fairview Water District	0.00093842%	0.00069215%	(403,908,506)	(1,604,430)	991	0	0	0	0	1.9	522	0
2799	Sublimity Fire District	0.00106726%	0.00164336%	(403,908,506)	(1,604,430)	(2,318)	0	0	0	0	1.9	(1,220)	0
2801	Coburg Rural Fire Protection District	0.00186144%	0.00162607%	(403,908,506)	(1,604,430)	947	0	0	0	0	1.9	498	0
2802	Rural Road Assessment District 3	0.00175411%	0.00175070%	(403,908,506)	(1,604,430)	14	0	0	0	0	1.9	7	0
2803	Southwestern Polk County Rural Fire Protection District	0.00224084%	0.00690059%	(403,908,506)	(1,604,430)	(18,746)	0	0	0	0	1.9	(9,866)	0
2804	Aurora Rural Fire Protection District	0.00652443%	0.00581032%	(403,908,506)	(1,604,430)	2,872	0	0	0	0	1.9	1,512	0
2806	Multnomah County Rural Fire Protection District 14	0.00023012%	0.00024553%	(403,908,506)	(1,604,430)	(62)	0	0	0	0	1.9	(33)	0
2809	Juntura Road District 4	0.00000000%	0.00018234%	(403,908,506)	(1,604,430)	(733)	0	0	0	0	1.9	(386)	0
2810	Sutherlin Water Control District	0.00065865%	0.00062295%	(403,908,506)	(1,604,430)	143	0	0	0	0	1.9	75	0
2811	Mid-Columbia Center For Living	0.04119483%	0.04754867%	(403,908,506)	(1,604,430)	(25,562)	0	0	0	0	1.9	(13,454)	0
2814	The Job Council	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2816	Odell Sanitary District	0.00242495%	0.00244528%	(403,908,506)	(1,604,430)	(81)	0	0	0	0	1.9	(43)	0
2817	Wickiup Water District	0.00152968%	0.00180208%	(403,908,506)	(1,604,430)	(1,096)	0	0	0	0	1.9	(577)	0
2818	Netarts Water District	0.00182517%	0.00146661%	(403,908,506)	(1,604,430)	1,442	0	0	0	0	1.9	759	0
2819	Harrisburg Fire and Rescue	0.00202358%	0.00177858%	(403,908,506)	(1,604,430)	986	0	0	0	0	1.9	519	0
2820	Central Oregon Coast Fire & Rescue District	0.00442011%	0.00449141%	(403,908,506)	(1,604,430)	(287)	0	0	0	0	1.9	(151)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2821	Tillamook County Soil And Water Conservation District	0.00131191%	0.00129372%	(403,908,506)	(1,604,430)	73	0	0	0	0	1.9	38	0
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2823	Lyons Fire District	0.00088653%	0.00106810%	(403,908,506)	(1,604,430)	(730)	0	0	0	0	1.9	(384)	0
2824	Glide Fire Department	0.00118030%	0.00105475%	(403,908,506)	(1,604,430)	505	0	0	0	0	1.9	266	0
2825	Northern Oregon Corrections	0.02838309%	0.03099575%	(403,908,506)	(1,604,430)	(10,511)	0	0	0	0	1.9	(5,532)	0
2826	Wasco County Soil-Water Conservation District	0.00435362%	0.00446972%	(403,908,506)	(1,604,430)	(467)	0	0	0	0	1.9	(246)	0
2828	Deschutes Public Library District	0.04448808%	0.04432145%	(403,908,506)	(1,604,430)	670	0	0	0	0	1.9	353	0
2829	Hubbard Rural Fire Protection District	0.00237871%	0.00264625%	(403,908,506)	(1,604,430)	(1,077)	0	0	0	0	1.9	(567)	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00115760%	0.00121036%	(403,908,506)	(1,604,430)	(212)	0	0	0	0	1.9	(112)	0
2833	Boardman Rural Fire Protection District	0.00673891%	0.00966377%	(403,908,506)	(1,604,430)	(11,768)	0	0	0	0	1.9	(6,194)	0
2834	Crescent Rural Fire Protection District	0.00083851%	0.00260319%	(403,908,506)	(1,604,430)	(7,099)	0	0	0	0	1.9	(3,736)	0
2835	North Clackamas County Water Commission	0.00270542%	0.00276171%	(403,908,506)	(1,604,430)	(226)	0	0	0	0	1.9	(119)	0
2837	NORCOM	0.01138612%	0.01129629%	(403,908,506)	(1,604,430)	361	0	0	0	0	1.9	190	0
2838	High Desert Parks & Recreation District	0.00032475%	0.00029819%	(403,908,506)	(1,604,430)	107	0	0	0	0	1.9	56	0
2839	North Morrow Vector Control District	0.00126651%	0.00123064%	(403,908,506)	(1,604,430)	144	0	0	0	0	1.9	76	0
2840	Cannon Beach Rural Fire Protection District	0.00345886%	0.00550930%	(403,908,506)	(1,604,430)	(8,249)	0	0	0	0	1.9	(4,342)	0
2841	Jefferson County Soil & Water Conservation District	0.00184509%	0.00147423%	(403,908,506)	(1,604,430)	1,492	0	0	0	0	1.9	785	0
2842	Tualatin Valley Water District	0.10024663%	0.09925011%	(403,908,506)	(1,604,430)	4,009	0	0	0	0	1.9	2,110	0
2843	Yachats Rural Fire Protection District	0.00279496%	0.00333359%	(403,908,506)	(1,604,430)	(2,167)	0	0	0	0	1.9	(1,141)	0
2844	Crook County Rural Fire Protection District 1	0.02233549%	0.02174564%	(403,908,506)	(1,604,430)	2,372	0	0	0	0	1.9	1,248	0
2845	Sunrise Water Authority	0.01252671%	0.01502300%	(403,908,506)	(1,604,430)	(10,043)	0	0	0	0	1.9	(5,286)	0
2846	Jefferson County Library District	0.00285445%	0.00297855%	(403,908,506)	(1,604,430)	(499)	0	0	0	0	1.9	(263)	0
2847	Sweet Home Fire and Ambulance District	0.01148696%	0.01076555%	(403,908,506)	(1,604,430)	2,902	0	0	0	0	1.9	1,527	0
2849	Lebanon Aquatic District	0.00242078%	0.00265484%	(403,908,506)	(1,604,430)	(942)	0	0	0	0	1.9	(496)	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2852	Ochoco Irrigation District	0.00455886%	0.00378148%	(403,908,506)	(1,604,430)	3,128	0	0	0	0	1.9	1,646	0
2853	Mill City Rural Fire Protection District	0.00000000%	0.00003905%	(403,908,506)	(1,604,430)	(157)	0	0	0	0	1.9	(83)	0
2855	Harney Hospital	0.08754326%	0.07731190%	(403,908,506)	(1,604,430)	41,161	0	0	0	0	1.9	21,664	0
2857	Sunriver Service District	0.01637137%	0.01575896%	(403,908,506)	(1,604,430)	2,464	0	0	0	0	1.9	1,297	0
2858	Nesika Beach-Ophir Water District	0.00151067%	0.00131947%	(403,908,506)	(1,604,430)	769	0	0	0	0	1.9	405	0
2859	South Lane County Fire and Rescue	0.02025471%	0.01887118%	(403,908,506)	(1,604,430)	5,566	0	0	0	0	1.9	2,929	0
2860	Coos County Airport District	0.00811625%	0.00816844%	(403,908,506)	(1,604,430)	(210)	0	0	0	0	1.9	(111)	0
2861	Mt Angel Fire District	0.00106475%	0.00139556%	(403,908,506)	(1,604,430)	(1,331)	0	0	0	0	1.9	(701)	0
2864	Tri-City Water and Sanitary Authority	0.00360581%	0.00312040%	(403,908,506)	(1,604,430)	1,953	0	0	0	0	1.9	1,028	0
2865	Tri-County Cooperative Weed Management Area	0.00094925%	0.00096247%	(403,908,506)	(1,604,430)	(53)	0	0	0	0	1.9	(28)	0
2867	West Multnomah Soil And Water Conservation District	0.00736083%	0.00594279%	(403,908,506)	(1,604,430)	5,706	0	0	0	0	1.9	3,003	0
2869	Nehalem Bay Fire & Rescue	0.00411885%	0.00251485%	(403,908,506)	(1,604,430)	6,453	0	0	0	0	1.9	3,396	0
2870	Clackamas River Water Providers	0.00149072%	0.00149568%	(403,908,506)	(1,604,430)	(20)	0	0	0	0	1.9	(11)	0
2873	Mosier Fire District	0.00029965%	0.00060224%	(403,908,506)	(1,604,430)	(1,218)	0	0	0	0	1.9	(641)	0
2874	Umatilla-Morrow Radio and Data District	0.00133939%	0.00132865%	(403,908,506)	(1,604,430)	43	0	0	0	0	1.9	23	0
2876	Oregon Municipal Electric Utilities Association	0.00110321%	0.00111559%	(403,908,506)	(1,604,430)	(49)	0	0	0	0	1.9	(26)	0
2877	Mid-Columbia Fire And Rescue V-1-801	0.01599173%	0.02140992%	(403,908,506)	(1,604,430)	(21,798)	0	0	0	0	1.9	(11,473)	0
2878	Yamhill Fire Protection District	0.00109449%	0.00106340%	(403,908,506)	(1,604,430)	126	0	0	0	0	1.9	66	0
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2880	Oregon Health & Science University	2.64669227%	2.70463717%	(403,908,506)	(1,604,430)	(233,114)	0	0	0	0	1.9	(122,692)	0
2881	Lake Chinook Fire and Rescue District	0.00064512%	0.00098535%	(403,908,506)	(1,604,430)	(1,369)	0	0	0	0	1.9	(721)	0
2883	Lane Fire Authority	0.03058092%	0.02944209%	(403,908,506)	(1,604,430)	4,582	0	0	0	0	1.9	2,412	0
2884	North Central Public Health District	0.01087908%	0.01014518%	(403,908,506)	(1,604,430)	2,953	0	0	0	0	1.9	1,554	0
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2886	Idanha-Detroit Rural Fire Protection District	0.00044162%	0.00057313%	(403,908,506)	(1,604,430)	(529)	0	0	0	0	1.9	(278)	0
2887	Umatilla County Fire District #1	0.03074369%	0.02869094%	(403,908,506)	(1,604,430)	8,258	0	0	0	0	1.9	4,346	0
2888	Oak Lodge Water Services District	0.02500961%	0.02372706%	(403,908,506)	(1,604,430)	5,159	0	0	0	0	1.9	2,715	0
2889	Mid-valley Behavioral Care Network	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2890	Central Cascades Fire & EMS	0.00047957%	0.00043474%	(403,908,506)	(1,604,430)	180	0	0	0	0	1.9	95	0
2891	Grant County Emergency Communications Agency	0.00135716%	0.00229584%	(403,908,506)	(1,604,430)	(3,776)	0	0	0	0	1.9	(1,987)	0
2892	Lake Health District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
2895	Western Lane Fire and EMS Authority	0.01856215%	0.02345999%	(403,908,506)	(1,604,430)	(19,705)	0	0	0	0	1.9	(10,371)	0
2897	Morrow County	0.00321648%	0.00399870%	(403,908,506)	(1,604,430)	(3,146)	0	0	0	0	1.9	(1,656)	0
2898	Adair Rural Fire Protection District	0.00055209%	0.00049638%	(403,908,506)	(1,604,430)	224	0	0	0	0	1.9	118	0
2899	New Carlton Fire District	0.00065976%	0.00154869%	(403,908,506)	(1,604,430)	(3,575)	0	0	0	0	1.9	(1,882)	0
2900	Clatsop Community College	0.05486892%	0.05395282%	(403,908,506)	(1,604,430)	3,685	0	0	0	0	1.9	1,939	0
2901	Blue Mountain Community College	0.07888498%	0.06387422%	(403,908,506)	(1,604,430)	60,389	0	0	0	0	1.9	31,784	0
2902	Treasure Valley Community College	0.05924754%	0.06521861%	(403,908,506)	(1,604,430)	(24,022)	0	0	0	0	1.9	(12,643)	0
2903	Umpqua Community College	0.09026934%	0.09637779%	(403,908,506)	(1,604,430)	(24,575)	0	0	0	0	1.9	(12,934)	0
2904	Lane Community College	0.34792642%	0.34186429%	(403,908,506)	(1,604,430)	24,387	0	0	0	0	1.9	12,835	0
2905	Mt Hood Community College	0.35326004%	0.34905986%	(403,908,506)	(1,604,430)	16,898	0	0	0	0	1.9	8,894	0
2906	Klamath Community College	0.07661184%	0.07558944%	(403,908,506)	(1,604,430)	4,114	0	0	0	0	1.9	2,165	0
2908	Clackamas Community College	0.25487948%	0.26526032%	(403,908,506)	(1,604,430)	(41,763)	0	0	0	0	1.9	(21,981)	0
2910	Linn-Benton Community College	0.23616763%	0.22986836%	(403,908,506)	(1,604,430)	25,342	0	0	0	0	1.9	13,338	0
2918	Portland Community College	1.04879455%	1.05773004%	(403,908,506)	(1,604,430)	(35,948)	0	0	0	0	1.9	(18,920)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
2919	Chemeketa Community College	0.38530124%	0.36443908%	(403,908,506)	(1,604,430)	83,929	0	0	0	0	1.9	44,173	0
2922	Rogue Community College	0.14882350%	0.15178525%	(403,908,506)	(1,604,430)	(11,916)	0	0	0	0	1.9	(6,272)	0
2995	Oregon Coast Community College	0.02729311%	0.02398398%	(403,908,506)	(1,604,430)	13,313	0	0	0	0	1.9	7,007	0
2996	Columbia Gorge Community College	0.04781614%	0.04563043%	(403,908,506)	(1,604,430)	8,793	0	0	0	0	1.9	4,628	0
2997	Tillamook Bay Community College	0.01557123%	0.02015240%	(403,908,506)	(1,604,430)	(18,430)	0	0	0	0	1.9	(9,700)	0
2998	Southwestern Community College	0.08066710%	0.07591097%	(403,908,506)	(1,604,430)	19,133	0	0	0	0	1.9	10,070	0
2999	Central Oregon Community College	0.17941436%	0.18334429%	(403,908,506)	(1,604,430)	(15,810)	0	0	0	0	1.9	(8,321)	0
3003	Baker School District 5J	0.10804278%	0.11978551%	(403,908,506)	(1,604,430)	(47,241)	0	0	0	0	1.9	(24,864)	0
3008	Huntington School District 16J	0.00563273%	0.00514028%	(403,908,506)	(1,604,430)	1,981	0	0	0	0	1.9	1,043	0
3016	Burnt River High School	0.00232858%	0.00311376%	(403,908,506)	(1,604,430)	(3,159)	0	0	0	0	1.9	(1,663)	0
3027	Pine-Eagle School District 61	0.01555361%	0.01493076%	(403,908,506)	(1,604,430)	2,506	0	0	0	0	1.9	1,319	0
3037	Alesea School	0.03862598%	0.01755198%	(403,908,506)	(1,604,430)	84,782	0	0	0	0	1.9	44,622	0
3039	Corvallis School District 509J	0.37183794%	0.35255157%	(403,908,506)	(1,604,430)	77,589	0	0	0	0	1.9	40,836	0
3043	Philomath School District 17J	0.07846944%	0.07813423%	(403,908,506)	(1,604,430)	1,348	0	0	0	0	1.9	709	0
3075	West Linn School District	0.50309742%	0.53227285%	(403,908,506)	(1,604,430)	(117,374)	0	0	0	0	1.9	(61,776)	0
3116	Colton School District 53	0.03008553%	0.02838255%	(403,908,506)	(1,604,430)	6,850	0	0	0	0	1.9	3,605	0
3122	Oregon City School District 62	0.38859836%	0.38106124%	(403,908,506)	(1,604,430)	30,323	0	0	0	0	1.9	15,959	0
3160	Gladstone School District 115	0.10666163%	0.10212882%	(403,908,506)	(1,604,430)	18,235	0	0	0	0	1.9	9,597	0
3179	Clatsop County School District 1C	0.10312702%	0.10436563%	(403,908,506)	(1,604,430)	(4,983)	0	0	0	0	1.9	(2,623)	0
3186	Jewell School District 8	0.01929145%	0.01728793%	(403,908,506)	(1,604,430)	8,059	0	0	0	0	1.9	4,242	0
3187	Seaside Schools	0.08093629%	0.08251501%	(403,908,506)	(1,604,430)	(6,352)	0	0	0	0	1.9	(3,343)	0
3195	Warrenton-Hammond School District	0.04920470%	0.05017749%	(403,908,506)	(1,604,430)	(3,913)	0	0	0	0	1.9	(2,059)	0
3230	Vernonia School District	0.03094246%	0.02807350%	(403,908,506)	(1,604,430)	11,542	0	0	0	0	1.9	6,075	0
3241	Coquille School District 8	0.06154209%	0.06126255%	(403,908,506)	(1,604,430)	1,125	0	0	0	0	1.9	592	0
3242	Coos Bay School District 9	0.13769745%	0.12905504%	(403,908,506)	(1,604,430)	34,769	0	0	0	0	1.9	18,299	0
3245	North Bend Public Schools	0.11299097%	0.09924438%	(403,908,506)	(1,604,430)	55,304	0	0	0	0	1.9	29,107	0
3252	Powers School District	0.00983149%	0.01000933%	(403,908,506)	(1,604,430)	(715)	0	0	0	0	1.9	(376)	0
3257	Myrtle Point School District 41	0.02875242%	0.02816368%	(403,908,506)	(1,604,430)	2,368	0	0	0	0	1.9	1,246	0
3264	Bandon School District	0.03402398%	0.03252973%	(403,908,506)	(1,604,430)	6,011	0	0	0	0	1.9	3,164	0
3274	Crook County School District	0.15441382%	0.15751645%	(403,908,506)	(1,604,430)	(12,482)	0	0	0	0	1.9	(6,569)	0
3275	Port Orford-Langlois School District 2Cj	0.01467318%	0.01380898%	(403,908,506)	(1,604,430)	3,478	0	0	0	0	1.9	1,831	0
3283	Brookings-Harbor School District 17C	0.06127800%	0.06431410%	(403,908,506)	(1,604,430)	(12,214)	0	0	0	0	1.9	(6,428)	0
3288	Central Curry School District 1	0.02172890%	0.02278406%	(403,908,506)	(1,604,430)	(4,245)	0	0	0	0	1.9	(2,234)	0
3291	Bend-La Pine Public Schools	0.90194646%	0.84642369%	(403,908,506)	(1,604,430)	223,370	0	0	0	0	1.9	117,563	0
3296	Sisters School District	0.06304685%	0.06395633%	(403,908,506)	(1,604,430)	(3,659)	0	0	0	0	1.9	(1,926)	0
3307	Oakland School District	0.02754150%	0.02922206%	(403,908,506)	(1,604,430)	(6,761)	0	0	0	0	1.9	(3,558)	0
3310	Roseburg Public Schools	0.26361426%	0.25363232%	(403,908,506)	(1,604,430)	40,157	0	0	0	0	1.9	21,135	0
3316	Glide School District 12	0.03614441%	0.03871495%	(403,908,506)	(1,604,430)	(10,342)	0	0	0	0	1.9	(5,443)	0
3318	Days Creek School District 15	0.01318440%	0.01140691%	(403,908,506)	(1,604,430)	7,151	0	0	0	0	1.9	3,764	0
3319	South Umpqua School District	0.06081745%	0.05905320%	(403,908,506)	(1,604,430)	7,097	0	0	0	0	1.9	3,735	0
3320	Camas Valley School District 21	0.01245510%	0.01285462%	(403,908,506)	(1,604,430)	(1,608)	0	0	0	0	1.9	(846)	0
3321	North Douglas School District 22	0.01529489%	0.01634792%	(403,908,506)	(1,604,430)	(4,236)	0	0	0	0	1.9	(2,229)	0
3324	Yoncalla School District 32	0.01633311%	0.01566122%	(403,908,506)	(1,604,430)	2,704	0	0	0	0	1.9	1,423	0
3325	Elkton School District 34	0.01350613%	0.01382736%	(403,908,506)	(1,604,430)	(1,292)	0	0	0	0	1.9	(680)	0
3335	Riddle School District	0.01752782%	0.01720806%	(403,908,506)	(1,604,430)	1,286	0	0	0	0	1.9	677	0
3338	Glendale 77	0.01591583%	0.01654917%	(403,908,506)	(1,604,430)	(2,548)	0	0	0	0	1.9	(1,341)	0
3349	Winston-Dillard Schools	0.06839959%	0.06825049%	(403,908,506)	(1,604,430)	600	0	0	0	0	1.9	316	0
3353	Sutherlin School District 130	0.06489069%	0.06349496%	(403,908,506)	(1,604,430)	5,614	0	0	0	0	1.9	2,955	0
3361	Arlington Public Schools	0.00782117%	0.00626809%	(403,908,506)	(1,604,430)	6,248	0	0	0	0	1.9	3,288	0
3364	Condon Admin School District 25J	0.00711325%	0.00694817%	(403,908,506)	(1,604,430)	665	0	0	0	0	1.9	350	0
3370	Prairie City School District 4	0.01260938%	0.01465665%	(403,908,506)	(1,604,430)	(8,236)	0	0	0	0	1.9	(4,335)	0
3372	Monument School District 8	0.00434307%	0.00466451%	(403,908,506)	(1,604,430)	(1,293)	0	0	0	0	1.9	(681)	0
3375	Dayville School District 16J	0.00514085%	0.00453443%	(403,908,506)	(1,604,430)	2,439	0	0	0	0	1.9	1,284	0
3376	Long Creek Schools	0.00318221%	0.00315456%	(403,908,506)	(1,604,430)	111	0	0	0	0	1.9	58	0
3394	Crane Elementary School	0.00768595%	0.00798997%	(403,908,506)	(1,604,430)	(1,223)	0	0	0	0	1.9	(644)	0
3395	Pine Creek School	0.00052292%	0.00054796%	(403,908,506)	(1,604,430)	(101)	0	0	0	0	1.9	(53)	0
3396	Diamond School District 7	0.00013578%	0.00085441%	(403,908,506)	(1,604,430)	(2,892)	0	0	0	0	1.9	(1,522)	0
3397	Suntex School District	0.00029449%	0.00038438%	(403,908,506)	(1,604,430)	(361)	0	0	0	0	1.9	(190)	0
3398	Drewsey School	0.00150993%	0.00079846%	(403,908,506)	(1,604,430)	2,862	0	0	0	0	1.9	1,506	0
3399	Frenchglen School District	0.00127660%	0.00106897%	(403,908,506)	(1,604,430)	836	0	0	0	0	1.9	440	0
3405	Fields-Trout Creek 33	0.00121671%	0.00122507%	(403,908,506)	(1,604,430)	(34)	0	0	0	0	1.9	(18)	0
3407	Crane Union High School	0.00743036%	0.00770909%	(403,908,506)	(1,604,430)	(1,122)	0	0	0	0	1.9	(591)	0
3409	Hood River County School District	0.23515637%	0.24732858%	(403,908,506)	(1,604,430)	(48,970)	0	0	0	0	1.9	(25,774)	0
3414	Phoenix-Talent School District	0.13484742%	0.12920005%	(403,908,506)	(1,604,430)	22,719	0	0	0	0	1.9	11,957	0
3415	Ashland Public Schools	0.16956725%	0.15273553%	(403,908,506)	(1,604,430)	67,715	0	0	0	0	1.9	35,639	0
3416	Central Point School District 6	0.23216712%	0.22240924%	(403,908,506)	(1,604,430)	39,257	0	0	0	0	1.9	20,662	0
3417	Eagle Point School District 9	0.19035800%	0.18996775%	(403,908,506)	(1,604,430)	1,570	0	0	0	0	1.9	826	0
3424	Rogue River School District	0.04680100%	0.04442009%	(403,908,506)	(1,604,430)	9,579	0	0	0	0	1.9	5,042	0
3432	Prospect School District	0.01132526%	0.01268959%	(403,908,506)	(1,604,430)	(5,490)	0	0	0	0	1.9	(2,889)	0
3439	Butte Falls School District	0.01252278%	0.01203390%	(403,908,506)	(1,604,430)	1,967	0	0	0	0	1.9	1,035	0
3440	Pinehurst School	0.00158253%	0.00148742%	(403,908,506)	(1,604,430)	383	0	0	0	0	1.9	202	0
3445	Culver School District 4	0.03563305%	0.03550441%	(403,908,506)	(1,604,430)	518	0	0	0	0	1.9	273	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
3446	Ashwood School	0.00019893%	0.00020483%	(403,908,506)	(1,604,430)	(24)	0	0	0	0	1.9	(13)	0
3447	Madras School District	0.18010852%	0.19124764%	(403,908,506)	(1,604,430)	(44,813)	0	0	0	0	1.9	(23,586)	0
3451	Black Butte School District	0.00300142%	0.00228812%	(403,908,506)	(1,604,430)	2,869	0	0	0	0	1.9	1,510	0
3454	Grants Pass School District	0.32053611%	0.30494475%	(403,908,506)	(1,604,430)	62,725	0	0	0	0	1.9	33,013	0
3456	Klamath County School District	0.34605115%	0.35735361%	(403,908,506)	(1,604,430)	(45,471)	0	0	0	0	1.9	(23,932)	0
3457	Klamath Falls City Schools	0.14536731%	0.15551355%	(403,908,506)	(1,604,430)	(40,819)	0	0	0	0	1.9	(21,484)	0
3461	Lake County School District 7	0.04484974%	0.04010832%	(403,908,506)	(1,604,430)	19,075	0	0	0	0	1.9	10,039	0
3462	Paisley School District	0.00864908%	0.01009562%	(403,908,506)	(1,604,430)	(5,820)	0	0	0	0	1.9	(3,063)	0
3463	North Lake School District 14	0.01579791%	0.01621185%	(403,908,506)	(1,604,430)	(1,665)	0	0	0	0	1.9	(876)	0
3464	Plush School District	0.00111222%	0.00095839%	(403,908,506)	(1,604,430)	619	0	0	0	0	1.9	326	0
3465	Adel School District 21	0.00068357%	0.00131196%	(403,908,506)	(1,604,430)	(2,528)	0	0	0	0	1.9	(1,331)	0
3470	Pleasant Hill School District	0.04372840%	0.04293474%	(403,908,506)	(1,604,430)	3,194	0	0	0	0	1.9	1,681	0
3473	Eugene School District 4J	0.96885526%	0.99171160%	(403,908,506)	(1,604,430)	(91,953)	0	0	0	0	1.9	(48,396)	0
3487	Springfield School District 19	0.51415672%	0.50874908%	(403,908,506)	(1,604,430)	21,756	0	0	0	0	1.9	11,451	0
3494	Fern Ridge School District	0.05764728%	0.05252271%	(403,908,506)	(1,604,430)	20,616	0	0	0	0	1.9	10,851	0
3498	Mapleton School District	0.01411176%	0.01239671%	(403,908,506)	(1,604,430)	6,900	0	0	0	0	1.9	3,632	0
3502	Creswell School District 40	0.05686333%	0.05548773%	(403,908,506)	(1,604,430)	5,534	0	0	0	0	1.9	2,913	0
3506	South Lane School District	0.15844723%	0.15869845%	(403,908,506)	(1,604,430)	(1,011)	0	0	0	0	1.9	(532)	0
3510	Bethel School District	0.28725566%	0.27266876%	(403,908,506)	(1,604,430)	58,684	0	0	0	0	1.9	30,886	0
3517	Crow-Applegate-Lorane District 66	0.01912853%	0.01770587%	(403,908,506)	(1,604,430)	5,723	0	0	0	0	1.9	3,012	0
3519	McKenzie School District	0.01814250%	0.01738039%	(403,908,506)	(1,604,430)	3,066	0	0	0	0	1.9	1,614	0
3520	Junction City School District 69	0.07989054%	0.07456815%	(403,908,506)	(1,604,430)	21,413	0	0	0	0	1.9	11,270	0
3522	Lowell School District	0.02339187%	0.02276196%	(403,908,506)	(1,604,430)	2,534	0	0	0	0	1.9	1,334	0
3524	Oakridge School District	0.02739736%	0.02825857%	(403,908,506)	(1,604,430)	(3,465)	0	0	0	0	1.9	(1,824)	0
3527	Marcola School District 79	0.02271821%	0.02480648%	(403,908,506)	(1,604,430)	(8,401)	0	0	0	0	1.9	(4,422)	0
3533	Triangle Lake Schools	0.01997803%	0.01845445%	(403,908,506)	(1,604,430)	6,130	0	0	0	0	1.9	3,226	0
3537	Siuslaw School District 97J	0.07990079%	0.07999777%	(403,908,506)	(1,604,430)	(390)	0	0	0	0	1.9	(205)	0
3579	Lincoln County School District	0.22795665%	0.23292761%	(403,908,506)	(1,604,430)	(19,998)	0	0	0	0	1.9	(10,525)	0
3615	Central Linn School District 552C	0.03182413%	0.03367507%	(403,908,506)	(1,604,430)	(7,446)	0	0	0	0	1.9	(3,919)	0
3618	Sweet Home School District 55	0.11153397%	0.10572956%	(403,908,506)	(1,604,430)	23,352	0	0	0	0	1.9	12,291	0
3647	Scio School District 95C	0.03275571%	0.02906284%	(403,908,506)	(1,604,430)	14,857	0	0	0	0	1.9	7,819	0
3665	Santiam Canyon School District	0.03332782%	0.03327882%	(403,908,506)	(1,604,430)	198	0	0	0	0	1.9	104	0
3684	Ontario School District 8C	0.12291930%	0.13082016%	(403,908,506)	(1,604,430)	(31,785)	0	0	0	0	1.9	(16,729)	0
3687	Juntura Grade School	0.00045225%	0.00062634%	(403,908,506)	(1,604,430)	(700)	0	0	0	0	1.9	(368)	0
3694	Nyssa School District 26	0.06490398%	0.06444264%	(403,908,506)	(1,604,430)	1,856	0	0	0	0	1.9	977	0
3696	Annex Elementary School	0.00534856%	0.00558755%	(403,908,506)	(1,604,430)	(961)	0	0	0	0	1.9	(506)	0
3707	Adrian School District 61	0.01383695%	0.01556844%	(403,908,506)	(1,604,430)	(6,966)	0	0	0	0	1.9	(3,666)	0
3709	Harper School District 66	0.00990102%	0.00927558%	(403,908,506)	(1,604,430)	2,516	0	0	0	0	1.9	1,324	0
3712	W W Jones School	0.00116652%	0.00124553%	(403,908,506)	(1,604,430)	(318)	0	0	0	0	1.9	(167)	0
3729	Jefferson School District 14Cj	0.04366099%	0.04030506%	(403,908,506)	(1,604,430)	13,501	0	0	0	0	1.9	7,106	0
3730	North Marion School District 15	0.09486322%	0.08864438%	(403,908,506)	(1,604,430)	25,018	0	0	0	0	1.9	13,167	0
3735	Salem-Keizer Public Schools	2.39498066%	2.27239301%	(403,908,506)	(1,604,430)	493,175	0	0	0	0	1.9	259,566	0
3750	St Paul School District	0.01582667%	0.01635115%	(403,908,506)	(1,604,430)	(2,110)	0	0	0	0	1.9	(1,111)	0
3780	Mt Angel School District 91	0.03483979%	0.03221208%	(403,908,506)	(1,604,430)	10,572	0	0	0	0	1.9	5,564	0
3786	Woodburn School District	0.31502511%	0.32017421%	(403,908,506)	(1,604,430)	(20,715)	0	0	0	0	1.9	(10,903)	0
3809	Morrow County Schools	0.12292505%	0.12841179%	(403,908,506)	(1,604,430)	(22,073)	0	0	0	0	1.9	(11,617)	0
3818	Portland Public Schools	3.29000858%	3.20667265%	(403,908,506)	(1,604,430)	335,264	0	0	0	0	1.9	176,455	0
3820	Parkrose School District	0.16835674%	0.14966090%	(403,908,506)	(1,604,430)	75,214	0	0	0	0	1.9	39,586	0
3824	Reynolds School District	0.64365139%	0.62191542%	(403,908,506)	(1,604,430)	87,444	0	0	0	0	1.9	46,023	0
3842	Corbett School District 39	0.05841183%	0.05901771%	(403,908,506)	(1,604,430)	(2,437)	0	0	0	0	1.9	(1,283)	0
3843	David Douglas School District	0.66159297%	0.65914450%	(403,908,506)	(1,604,430)	9,850	0	0	0	0	1.9	5,184	0
3847	Riverdale School	0.04091306%	0.03947356%	(403,908,506)	(1,604,430)	5,791	0	0	0	0	1.9	3,048	0
3850	Dallas School District	0.15073852%	0.14729876%	(403,908,506)	(1,604,430)	13,838	0	0	0	0	1.9	7,283	0
3859	Central School District 13J	0.18416140%	0.17759394%	(403,908,506)	(1,604,430)	26,422	0	0	0	0	1.9	13,906	0
3865	Perrydale School District 21	0.01699501%	0.01521329%	(403,908,506)	(1,604,430)	7,168	0	0	0	0	1.9	3,773	0
3887	Falls City School District	0.01505597%	0.02030502%	(403,908,506)	(1,604,430)	(21,117)	0	0	0	0	1.9	(11,114)	0
3902	Tillamook Public Schools	0.10842396%	0.10070641%	(403,908,506)	(1,604,430)	31,048	0	0	0	0	1.9	16,341	0
3920	Neah-Kah-Nie School District	0.05158666%	0.05463026%	(403,908,506)	(1,604,430)	(12,244)	0	0	0	0	1.9	(6,444)	0
3927	Echo School District	0.01769048%	0.01790378%	(403,908,506)	(1,604,430)	(858)	0	0	0	0	1.9	(452)	0
3928	Umatilla School District 6R	0.06786487%	0.07222275%	(403,908,506)	(1,604,430)	(17,532)	0	0	0	0	1.9	(9,227)	0
3931	Pendleton School District 16R	0.14725188%	0.14542930%	(403,908,506)	(1,604,430)	7,333	0	0	0	0	1.9	3,859	0
3935	Athena-Weston School District 29Rj	0.03353304%	0.03298221%	(403,908,506)	(1,604,430)	2,216	0	0	0	0	1.9	1,166	0
3942	Stanfield School District	0.02824315%	0.02601683%	(403,908,506)	(1,604,430)	8,956	0	0	0	0	1.9	4,714	0
3944	Ukiah School	0.00242470%	0.00306220%	(403,908,506)	(1,604,430)	(2,565)	0	0	0	0	1.9	(1,350)	0
3957	Helix School District	0.01009770%	0.01052848%	(403,908,506)	(1,604,430)	(1,733)	0	0	0	0	1.9	(912)	0
3958	Pilot Rock School District 2R	0.01781182%	0.01780689%	(403,908,506)	(1,604,430)	20	0	0	0	0	1.9	11	0
3965	La Grande Public Schools	0.11205569%	0.10173686%	(403,908,506)	(1,604,430)	41,514	0	0	0	0	1.9	21,849	0
3966	Union County School District	0.01879378%	0.01829656%	(403,908,506)	(1,604,430)	2,000	0	0	0	0	1.9	1,053	0
3967	North Powder School District	0.01409210%	0.01515878%	(403,908,506)	(1,604,430)	(4,291)	0	0	0	0	1.9	(2,258)	0
3969	Imbler School District	0.01550798%	0.01404306%	(403,908,506)	(1,604,430)	5,893	0	0	0	0	1.9	3,102	0
3970	Cove School District	0.01539575%	0.01655812%	(403,908,506)	(1,604,430)	(4,677)	0	0	0	0	1.9	(2,462)	0
3973	Elgin School District 23	0.02325028%	0.01443433%	(403,908,506)	(1,604,430)	35,466	0	0	0	0	1.9	18,666	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
3986	Joseph School District 6	0.01560882%	0.01594493%	(403,908,506)	(1,604,430)	(1,352)	0	0	0	0	1.9	(712)	0
3990	Wallowa School	0.01123097%	0.01157758%	(403,908,506)	(1,604,430)	(1,395)	0	0	0	0	1.9	(734)	0
3993	Enterprise School District 21	0.01848329%	0.01934408%	(403,908,506)	(1,604,430)	(3,463)	0	0	0	0	1.9	(1,823)	0
4003	Troy School District 54	0.00045315%	0.00042979%	(403,908,506)	(1,604,430)	94	0	0	0	0	1.9	49	0
4012	Dufur Schools	0.02152733%	0.02123981%	(403,908,506)	(1,604,430)	1,157	0	0	0	0	1.9	609	0
4034	Gaston Public Schools	0.02963511%	0.02807352%	(403,908,506)	(1,604,430)	6,282	0	0	0	0	1.9	3,306	0
4035	Banks School District	0.04826838%	0.04758811%	(403,908,506)	(1,604,430)	2,738	0	0	0	0	1.9	1,441	0
4062	Beaverton School District	2.46912037%	2.30802155%	(403,908,506)	(1,604,430)	648,107	0	0	0	0	1.9	341,109	0
4109	Spray School District 1	0.00514511%	0.00404825%	(403,908,506)	(1,604,430)	4,412	0	0	0	0	1.9	2,322	0
4114	Fossil School District 21J	0.00830280%	0.01000511%	(403,908,506)	(1,604,430)	(6,849)	0	0	0	0	1.9	(3,605)	0
4135	Newberg School District 29Jt	0.21421585%	0.23330640%	(403,908,506)	(1,604,430)	(76,802)	0	0	0	0	1.9	(40,422)	0
4142	McMinnville Schools	0.35233562%	0.32403067%	(403,908,506)	(1,604,430)	113,872	0	0	0	0	1.9	59,933	0
4144	Sheridan School District 48J	0.04386565%	0.03681038%	(403,908,506)	(1,604,430)	28,384	0	0	0	0	1.9	14,939	0
4166	Yamhill-Carlton School District 1	0.04496460%	0.04391807%	(403,908,506)	(1,604,430)	4,210	0	0	0	0	1.9	2,216	0
4219	Grant County Education Service District	0.00687726%	0.00740143%	(403,908,506)	(1,604,430)	(2,109)	0	0	0	0	1.9	(1,110)	0
4220	Jefferson County Education Service District	0.00962041%	0.00886284%	(403,908,506)	(1,604,430)	3,047	0	0	0	0	1.9	1,604	0
4223	InterMountain Education Service District	0.10934307%	0.11400820%	(403,908,506)	(1,604,430)	(18,768)	0	0	0	0	1.9	(9,878)	0
4224	Wallowa County Region 18	0.01090873%	0.01208392%	(403,908,506)	(1,604,430)	(4,728)	0	0	0	0	1.9	(2,488)	0
4226	North Central Education Service District	0.00809239%	0.00766498%	(403,908,506)	(1,604,430)	1,719	0	0	0	0	1.9	905	0
4232	South Coast Education Service District Region 7	0.04683542%	0.05646596%	(403,908,506)	(1,604,430)	(38,744)	0	0	0	0	1.9	(20,392)	0
4237	Douglas Education Service District	0.11980180%	0.12462482%	(403,908,506)	(1,604,430)	(19,404)	0	0	0	0	1.9	(10,213)	0
4238	Multnomah Education Service District	0.26061825%	0.25829858%	(403,908,506)	(1,604,430)	9,332	0	0	0	0	1.9	4,912	0
4252	High Desert Education Service District	0.13630963%	0.13776972%	(403,908,506)	(1,604,430)	(5,874)	0	0	0	0	1.9	(3,092)	0
4254	Willamette Education Service District	0.19168454%	0.18394062%	(403,908,506)	(1,604,430)	31,154	0	0	0	0	1.9	16,397	0
4258	Hermiston School District 8R	0.26375554%	0.27026864%	(403,908,506)	(1,604,430)	(26,203)	0	0	0	0	1.9	(13,791)	0
4259	Clackamas Education Service District	0.17648466%	0.17964451%	(403,908,506)	(1,604,430)	(12,712)	0	0	0	0	1.9	(6,691)	0
4260	Greater Albany School District 8J	0.47658055%	0.44776952%	(403,908,506)	(1,604,430)	115,908	0	0	0	0	1.9	61,004	0
4268	Lake Oswego School District	0.40926884%	0.41629902%	(403,908,506)	(1,604,430)	(28,282)	0	0	0	0	1.9	(14,885)	0
4270	Silver Falls School District	0.18259792%	0.19251202%	(403,908,506)	(1,604,430)	(39,885)	0	0	0	0	1.9	(20,992)	0
4271	Malheur Education Service District Region 14	0.03104002%	0.03044574%	(403,908,506)	(1,604,430)	2,391	0	0	0	0	1.9	1,258	0
4272	Linn-Benton-Lincoln Education Service District	0.12164791%	0.12455854%	(403,908,506)	(1,604,430)	(11,709)	0	0	0	0	1.9	(6,163)	0
4273	Double O School District	0.00017657%	0.00059710%	(403,908,506)	(1,604,430)	(1,692)	0	0	0	0	1.9	(891)	0
4276	Lane County Education Service District	0.09729949%	0.10522728%	(403,908,506)	(1,604,430)	(31,894)	0	0	0	0	1.9	(16,786)	0
4277	Mitchell School	0.00510569%	0.00589382%	(403,908,506)	(1,604,430)	(3,170)	0	0	0	0	1.9	(1,668)	0
4279	St Helens School District 502	0.15664928%	0.14316927%	(403,908,506)	(1,604,430)	54,230	0	0	0	0	1.9	28,542	0
4280	Northwest Regional Education Service District	0.32164338%	0.32156194%	(403,908,506)	(1,604,430)	327	0	0	0	0	1.9	172	0
4286	Southern Oregon Education Service District	0.09765772%	0.11803438%	(403,908,506)	(1,604,430)	(81,976)	0	0	0	0	1.9	(43,145)	0
4288	Medford School District 549C	0.59333835%	0.54484195%	(403,908,506)	(1,604,430)	195,103	0	0	0	0	1.9	102,686	0
4291	Dayton Public Schools	0.04323846%	0.04008593%	(403,908,506)	(1,604,430)	12,683	0	0	0	0	1.9	6,675	0
4293	Lake County Education Service District	0.00536166%	0.00679179%	(403,908,506)	(1,604,430)	(5,753)	0	0	0	0	1.9	(3,028)	0
4294	Harney Education Service District Region XVII	0.01243167%	0.01216835%	(403,908,506)	(1,604,430)	1,060	0	0	0	0	1.9	558	0
4295	Wasco County Education Service District	0.02615794%	0.02829000%	(403,908,506)	(1,604,430)	(8,578)	0	0	0	0	1.9	(4,515)	0
4306	Amity School District	0.03922857%	0.03867753%	(403,908,506)	(1,604,430)	2,217	0	0	0	0	1.9	1,167	0
4309	Scappoose School District	0.09703186%	0.10415441%	(403,908,506)	(1,604,430)	(28,654)	0	0	0	0	1.9	(15,081)	0
4311	Redmond School District 2J	0.34377744%	0.34527263%	(403,908,506)	(1,604,430)	(6,015)	0	0	0	0	1.9	(3,166)	0
4312	Reedsport School District	0.03060348%	0.03168583%	(403,908,506)	(1,604,430)	(4,354)	0	0	0	0	1.9	(2,292)	0
4313	Forest Grove School District	0.34093190%	0.31597241%	(403,908,506)	(1,604,430)	100,413	0	0	0	0	1.9	52,849	0
4314	Willamina School District 30J	0.04634285%	0.04583062%	(403,908,506)	(1,604,430)	2,060	0	0	0	0	1.9	1,084	0
4315	John Day School District	0.02637412%	0.03443121%	(403,908,506)	(1,604,430)	(32,414)	0	0	0	0	1.9	(17,060)	0
4316	Tigard-Tualatin School District 23J	0.67360034%	0.68194318%	(403,908,506)	(1,604,430)	(33,563)	0	0	0	0	1.9	(17,665)	0
4317	Sherwood School District 88J	0.24278368%	0.22937553%	(403,908,506)	(1,604,430)	53,942	0	0	0	0	1.9	28,391	0
4320	Rainier School District 13	0.04589272%	0.04371076%	(403,908,506)	(1,604,430)	8,778	0	0	0	0	1.9	4,620	0
4321	North Clackamas School District 12	1.01968435%	0.96956277%	(403,908,506)	(1,604,430)	201,641	0	0	0	0	1.9	106,127	0
4323	Estacada School District 108	0.10523908%	0.10752578%	(403,908,506)	(1,604,430)	(9,200)	0	0	0	0	1.9	(4,842)	0
4324	Centennial School District 28	0.30173843%	0.29811440%	(403,908,506)	(1,604,430)	14,580	0	0	0	0	1.9	7,674	0
4326	Harney County School District 3	0.03539218%	0.03828171%	(403,908,506)	(1,604,430)	(11,625)	0	0	0	0	1.9	(6,118)	0
4327	Jordan Valley School District 3	0.00512427%	0.00541232%	(403,908,506)	(1,604,430)	(1,159)	0	0	0	0	1.9	(610)	0
4329	Gervais School District 1	0.05525775%	0.04927141%	(403,908,506)	(1,604,430)	24,083	0	0	0	0	1.9	12,675	0
4330	Vale School District 84	0.04733986%	0.04967338%	(403,908,506)	(1,604,430)	(9,387)	0	0	0	0	1.9	(4,941)	0
4331	Molalla River School District	0.12381597%	0.12031075%	(403,908,506)	(1,604,430)	14,102	0	0	0	0	1.9	7,422	0
4332	Gresham-Barlow School District 10	0.54925014%	0.53329355%	(403,908,506)	(1,604,430)	64,194	0	0	0	0	1.9	33,786	0
4333	Canby School District	0.24787844%	0.23578248%	(403,908,506)	(1,604,430)	48,662	0	0	0	0	1.9	25,612	0
4334	Cascade School District 5	0.11840739%	0.11872633%	(403,908,506)	(1,604,430)	(1,283)	0	0	0	0	1.9	(675)	0
4335	Milton-Freewater Unified School District 7	0.08086173%	0.07452967%	(403,908,506)	(1,604,430)	25,474	0	0	0	0	1.9	13,407	0
4336	Nestucca Valley School District 101	0.03257234%	0.03352559%	(403,908,506)	(1,604,430)	(3,835)	0	0	0	0	1.9	(2,018)	0
4337	Sherman County School District	0.01288995%	0.01343714%	(403,908,506)	(1,604,430)	(2,201)	0	0	0	0	1.9	(1,158)	0
4338	Three Rivers U J School District	0.21733679%	0.20520969%	(403,908,506)	(1,604,430)	48,787	0	0	0	0	1.9	25,677	0
4339	Lebanon Community School District	0.19411201%	0.18204345%	(403,908,506)	(1,604,430)	48,552	0	0	0	0	1.9	25,554	0
4340	Monroe School District 1J	0.01729970%	0.01866262%	(403,908,506)	(1,604,430)	(5,483)	0	0	0	0	1.9	(2,886)	0
4341	Hillsboro School District 1J	1.17698038%	1.15626060%	(403,908,506)	(1,604,430)	83,357	0	0	0	0	1.9	43,872	0
4342	North Santiam School District 29J	0.09785383%	0.09832700%	(403,908,506)	(1,604,430)	(1,903)	0	0	0	0	1.9	(1,002)	0
4343	Harrisburg School District 7	0.03631140%	0.03562351%	(403,908,506)	(1,604,430)	2,767	0	0	0	0	1.9	1,456	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
4344	South Wasco County School District 1	0.01918919%	0.01798519%	(403,908,506)	(1,604,430)	4,843	0	0	0	0	1.9	2,549	0
4345	Oregon Trail School District 46	0.20503576%	0.20258769%	(403,908,506)	(1,604,430)	9,849	0	0	0	0	1.9	5,184	0
4346	Knappa School District 4	0.03263002%	0.03061597%	(403,908,506)	(1,604,430)	8,103	0	0	0	0	1.9	4,265	0
4347	Clatskanie School District 6J	0.04422144%	0.04023870%	(403,908,506)	(1,604,430)	16,023	0	0	0	0	1.9	8,433	0
4348	Lourdes Charter School	0.00143676%	0.00144843%	(403,908,506)	(1,604,430)	(46)	0	0	0	0	1.9	(24)	0
4350	Ridgeline Montessori	0.00989374%	0.00955774%	(403,908,506)	(1,604,430)	1,351	0	0	0	0	1.9	711	0
4351	The Village School	0.00191920%	0.00239245%	(403,908,506)	(1,604,430)	(1,903)	0	0	0	0	1.9	(1,002)	0
4352	Armadillo Technical Institute	0.00288324%	0.00256587%	(403,908,506)	(1,604,430)	1,277	0	0	0	0	1.9	672	0
4354	Opal Charter School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4355	Three Rivers Charter School	0.00511653%	0.00479256%	(403,908,506)	(1,604,430)	1,304	0	0	0	0	1.9	686	0
4360	Luckiamute Valley Charter School	0.01138348%	0.01014388%	(403,908,506)	(1,604,430)	4,987	0	0	0	0	1.9	2,625	0
4362	Kings Valley Charter School	0.00031823%	0.00027341%	(403,908,506)	(1,604,430)	180	0	0	0	0	1.9	95	0
4363	Multisensory Learning Academy	0.01823569%	0.01995797%	(403,908,506)	(1,604,430)	(6,928)	0	0	0	0	1.9	(3,646)	0
4365	Mitch Charter School	0.00713657%	0.00695707%	(403,908,506)	(1,604,430)	722	0	0	0	0	1.9	380	0
4366	Sand Ridge Charter School	0.01131190%	0.01045981%	(403,908,506)	(1,604,430)	3,428	0	0	0	0	1.9	1,804	0
4367	Arthur Academy Charter School	0.03488949%	0.03347083%	(403,908,506)	(1,604,430)	5,707	0	0	0	0	1.9	3,004	0
4369	Trillium Charter School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4370	Howard Street Charter School, Inc.	0.00508488%	0.00532459%	(403,908,506)	(1,604,430)	(964)	0	0	0	0	1.9	(507)	0
4371	The Lighthouse School	0.00737102%	0.00668975%	(403,908,506)	(1,604,430)	2,741	0	0	0	0	1.9	1,443	0
4373	Sheridan Japanese School Foundation	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4374	Ione School District	0.00931785%	0.00721435%	(403,908,506)	(1,604,430)	8,462	0	0	0	0	1.9	4,454	0
4375	Eddyville Charter School	0.01265974%	0.01091560%	(403,908,506)	(1,604,430)	7,017	0	0	0	0	1.9	3,693	0
4376	Four Rivers Community School	0.01554357%	0.01556962%	(403,908,506)	(1,604,430)	(105)	0	0	0	0	1.9	(55)	0
4378	Mosier Community School	0.00704848%	0.00791770%	(403,908,506)	(1,604,430)	(3,497)	0	0	0	0	1.9	(1,841)	0
4379	Siletz Valley School	0.01078002%	0.01217627%	(403,908,506)	(1,604,430)	(5,617)	0	0	0	0	1.9	(2,956)	0
4380	The Emerson School	0.00519743%	0.00486723%	(403,908,506)	(1,604,430)	1,329	0	0	0	0	1.9	699	0
4381	North Wasco County School District 21	0.14441411%	0.16712371%	(403,908,506)	(1,604,430)	(91,362)	0	0	0	0	1.9	(48,085)	0
4382	Self Enhancement Inc	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4383	City View Charter School	0.01147855%	0.01082714%	(403,908,506)	(1,604,430)	2,620	0	0	0	0	1.9	1,379	0
4386	Nixyaawil Community School	0.00522372%	0.00511189%	(403,908,506)	(1,604,430)	450	0	0	0	0	1.9	237	0
4388	West Lane Tech	0.00378082%	0.00333378%	(403,908,506)	(1,604,430)	1,799	0	0	0	0	1.9	947	0
4390	Oregon Connections Academy	0.08166086%	0.06901763%	(403,908,506)	(1,604,430)	50,864	0	0	0	0	1.9	26,771	0
4392	Eagleridge High School	0.00678618%	0.00569882%	(403,908,506)	(1,604,430)	4,375	0	0	0	0	1.9	2,303	0
4393	Cascade Heights Public Charter School	0.00653400%	0.00873469%	(403,908,506)	(1,604,430)	(8,854)	0	0	0	0	1.9	(4,660)	0
4396	Sweet Home Charter School	0.00536107%	0.00486294%	(403,908,506)	(1,604,430)	2,004	0	0	0	0	1.9	1,055	0
4397	Springwater Environmental Sciences School	0.00749316%	0.00624718%	(403,908,506)	(1,604,430)	5,013	0	0	0	0	1.9	2,638	0
4400	Phoenix School	0.00318956%	0.00371768%	(403,908,506)	(1,604,430)	(2,124)	0	0	0	0	1.9	(1,118)	0
4401	Ballston Community School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4402	Sage Community School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4403	Portland Village School	0.01515560%	0.01273410%	(403,908,506)	(1,604,430)	9,742	0	0	0	0	1.9	5,127	0
4404	Alliance Charter Academy	0.01621865%	0.01361369%	(403,908,506)	(1,604,430)	10,480	0	0	0	0	1.9	5,516	0
4405	Forest Grove Community School	0.00794464%	0.00696705%	(403,908,506)	(1,604,430)	3,933	0	0	0	0	1.9	2,070	0
4407	Madrone Trail Public Charter School	0.00961088%	0.00838222%	(403,908,506)	(1,604,430)	4,943	0	0	0	0	1.9	2,602	0
4408	Muddy Creek Charter School	0.00541008%	0.00398905%	(403,908,506)	(1,604,430)	5,717	0	0	0	0	1.9	3,009	0
4409	Southwest Charter School	0.00651880%	0.00762152%	(403,908,506)	(1,604,430)	(4,437)	0	0	0	0	1.9	(2,335)	0
4410	Ace Academy	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4411	Sherwood Charter School	0.00684130%	0.00680234%	(403,908,506)	(1,604,430)	156	0	0	0	0	1.9	82	0
4412	Estacada Web Academy	0.02748153%	0.02712890%	(403,908,506)	(1,604,430)	1,418	0	0	0	0	1.9	746	0
4413	Marcola Early College Academy	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4418	Lewis And Clark Montessori Charter School	0.01352167%	0.01007116%	(403,908,506)	(1,604,430)	13,882	0	0	0	0	1.9	7,306	0
4419	Silvies River Web Academy	0.01953363%	0.02157462%	(403,908,506)	(1,604,430)	(8,211)	0	0	0	0	1.9	(4,322)	0
4420	Oregon Virtual Academy	0.05133120%	0.03069071%	(403,908,506)	(1,604,430)	83,038	0	0	0	0	1.9	43,704	0
4422	Redmond Proficiency Academy	0.03448410%	0.02960971%	(403,908,506)	(1,604,430)	19,610	0	0	0	0	1.9	10,321	0
4423	Molalla River Academy	0.00967725%	0.00925310%	(403,908,506)	(1,604,430)	1,706	0	0	0	0	1.9	898	0
4424	The Ivy School	0.00881566%	0.00973614%	(403,908,506)	(1,604,430)	(3,703)	0	0	0	0	1.9	(1,949)	0
4429	Clackamas Web Academy	0.00017543%	0.00029203%	(403,908,506)	(1,604,430)	(469)	0	0	0	0	1.9	(247)	0
4430	Clackamas Charter Alliance 2	0.00071801%	0.00069839%	(403,908,506)	(1,604,430)	78	0	0	0	0	1.9	41	0
4432	Renaissance Public Academy	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4433	Powell Butte Community Charter School	0.00686505%	0.00774668%	(403,908,506)	(1,604,430)	(3,547)	0	0	0	0	1.9	(1,867)	0
4434	Logos Public Charter School	0.03421652%	0.03366219%	(403,908,506)	(1,604,430)	2,230	0	0	0	0	1.9	1,174	0
4435	Sunny Wolf Charter School	0.00789619%	0.00650022%	(403,908,506)	(1,604,430)	5,615	0	0	0	0	1.9	2,955	0
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4437	Center for Advance Learning	0.00861897%	0.00869544%	(403,908,506)	(1,604,430)	(308)	0	0	0	0	1.9	(162)	0
4440	Sheridan Allprep Academy	0.01156425%	0.01270925%	(403,908,506)	(1,604,430)	(4,607)	0	0	0	0	1.9	(2,425)	0
4441	Baker Web Academy	0.08202647%	0.08591778%	(403,908,506)	(1,604,430)	(15,655)	0	0	0	0	1.9	(8,239)	0
4443	Knova Learning Oreogn	0.01115969%	0.01388837%	(403,908,506)	(1,604,430)	(10,977)	0	0	0	0	1.9	(5,777)	0
4444	Bennett Pearson Academy, Inc.	0.00598527%	0.00554588%	(403,908,506)	(1,604,430)	1,768	0	0	0	0	1.9	931	0
4446	Coburg Community Charter School	0.01001103%	0.00880066%	(403,908,506)	(1,604,430)	4,870	0	0	0	0	1.9	2,563	0
4447	Arco Iris Spanish Immersion Charter School	0.00909560%	0.00802192%	(403,908,506)	(1,604,430)	4,319	0	0	0	0	1.9	2,273	0
4448	Gresham Barlow Web Academy	0.02846172%	0.02574084%	(403,908,506)	(1,604,430)	10,946	0	0	0	0	1.9	5,761	0
4449	Mosier Middle School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2025 Measurement Date

*As shown in the System's ACFR, \$12,741 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
4450	Sauvie Island Academy	0.00732733%	0.00831186%	(403,908,506)	(1,604,430)	(3,961)	0	0	0	0	1.9	(2,085)	0
4451	River's Edge Academy Charter School	0.00700376%	0.00642427%	(403,908,506)	(1,604,430)	2,332	0	0	0	0	1.9	1,227	0
4452	South Columbia Family School	0.00173478%	0.00174401%	(403,908,506)	(1,604,430)	(37)	0	0	0	0	1.9	(19)	0
4453	Woodland Educational Initiative	0.00732042%	0.00737473%	(403,908,506)	(1,604,430)	(218)	0	0	0	0	1.9	(115)	0
4454	Le Monde Immersion Charter School	0.01348028%	0.01422299%	(403,908,506)	(1,604,430)	(2,988)	0	0	0	0	1.9	(1,573)	0
4455	Hope Chinese Charter School	0.01399733%	0.01368289%	(403,908,506)	(1,604,430)	1,265	0	0	0	0	1.9	666	0
4456	Insight School of Oregon Charter	0.02288863%	0.01938942%	(403,908,506)	(1,604,430)	14,078	0	0	0	0	1.9	7,409	0
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4459	Crater Lake Charter Academy	0.01098120%	0.01239797%	(403,908,506)	(1,604,430)	(5,700)	0	0	0	0	1.9	(3,000)	0
4460	Kairos Pdx	0.01423468%	0.01468422%	(403,908,506)	(1,604,430)	(1,809)	0	0	0	0	1.9	(952)	0
4461	Mountain View Academy	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4462	Bend International School	0.00887184%	0.00822033%	(403,908,506)	(1,604,430)	2,621	0	0	0	0	1.9	1,379	0
4463	Dallas Community School-Community Innovation Partners	0.00744973%	0.00623797%	(403,908,506)	(1,604,430)	4,874	0	0	0	0	1.9	2,565	0
4464	The Valley School Of Southern Oregon	0.00351259%	0.00337897%	(403,908,506)	(1,604,430)	538	0	0	0	0	1.9	283	0
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4467	Cannon Beach Academy	0.00208676%	0.00160891%	(403,908,506)	(1,604,430)	1,922	0	0	0	0	1.9	1,012	0
4468	Frontier Charter Academy	0.02041220%	0.01780236%	(403,908,506)	(1,604,430)	10,499	0	0	0	0	1.9	5,526	0
4469	Desert Sky Montessori	0.00427088%	0.00495295%	(403,908,506)	(1,604,430)	(2,744)	0	0	0	0	1.9	(1,444)	0
4470	Oregon Family School	0.02063039%	0.02335813%	(403,908,506)	(1,604,430)	(10,974)	0	0	0	0	1.9	(5,776)	0
4471	Wahtonka Community School	0.00000000%	0.00000000%	(403,908,506)	(1,604,430)	0	0	0	0	0	1.9	0	0
4472	Valley Inquiry Charter School	0.00266416%	0.00172769%	(403,908,506)	(1,604,430)	3,767	0	0	0	0	1.9	1,983	0
4473	Willamette Connections Academy	0.01613142%	0.01354270%	(403,908,506)	(1,604,430)	10,414	0	0	0	0	1.9	5,481	0
4474	Oregon for Quality Virtual Education Inc	0.00841050%	0.01089852%	(403,908,506)	(1,604,430)	(10,009)	0	0	0	0	1.9	(5,268)	0
4475	Teach-NW	0.01408150%	0.01362035%	(403,908,506)	(1,604,430)	1,856	0	0	0	0	1.9	977	0
4476	Kalmiopsis Community Arts High School	0.00000000%	0.00023333%	(403,908,506)	(1,604,430)	(898)	0	0	0	0	1.9	(473)	0
4477	Virtual Preparatory Academy of Oregon	0.00000000%	0.00207428%	(403,908,506)	(1,604,430)	(8,345)	0	0	0	0	1.9	(4,392)	0
4479	Harmony Academy	0.00273575%	0.00450423%	(403,908,506)	(1,604,430)	(7,115)	0	0	0	0	1.9	(3,745)	0
4480	Holla School	0.00104797%	0.00345571%	(403,908,506)	(1,604,430)	(9,687)	0	0	0	0	1.9	(5,098)	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2024	Proportion	1.9	0.9	(933,419)	(442,146)	(491,273)	(442,146)	0	0	0	0	0	0
1000	State Agencies	6/30/2023	Proportion	2.1	0.1	13,222,455	629,641	6,296,407	629,641	0	0	0	0	0	0
1000	State Agencies	6/30/2022	Proportion	2.3	0.0	(947,032)	0	(123,526)	0	0	0	0	0	0	0
2000	Lake County	6/30/2024	Proportion	1.9	0.9	943	447	496	447	0	0	0	0	0	0
2000	Lake County	6/30/2023	Proportion	2.1	0.1	(63,099)	(3,005)	(30,047)	(3,005)	0	0	0	0	0	0
2000	Lake County	6/30/2022	Proportion	2.3	0.0	1,615	0	211	0	0	0	0	0	0	0
2001	Clackamas County	6/30/2024	Proportion	1.9	0.9	(91,794)	(43,481)	(48,313)	(43,481)	0	0	0	0	0	0
2001	Clackamas County	6/30/2023	Proportion	2.1	0.1	(751,443)	(35,783)	(357,830)	(35,783)	0	0	0	0	0	0
2001	Clackamas County	6/30/2022	Proportion	2.3	0.0	662,759	0	86,447	0	0	0	0	0	0	0
2002	Curry County	6/30/2024	Proportion	1.9	0.9	26,920	12,752	14,168	12,752	0	0	0	0	0	0
2002	Curry County	6/30/2023	Proportion	2.1	0.1	(31,723)	(1,511)	(15,106)	(1,511)	0	0	0	0	0	0
2002	Curry County	6/30/2022	Proportion	2.3	0.0	15,585	0	2,033	0	0	0	0	0	0	0
2003	Douglas County	6/30/2024	Proportion	1.9	0.9	(9,535)	(4,517)	(5,018)	(4,517)	0	0	0	0	0	0
2003	Douglas County	6/30/2023	Proportion	2.1	0.1	(87,015)	(4,143)	(41,436)	(4,143)	0	0	0	0	0	0
2003	Douglas County	6/30/2022	Proportion	2.3	0.0	62,111	0	8,101	0	0	0	0	0	0	0
2004	Harney County	6/30/2024	Proportion	1.9	0.9	(2,466)	(1,168)	(1,298)	(1,168)	0	0	0	0	0	0
2004	Harney County	6/30/2023	Proportion	2.1	0.1	(114,031)	(5,431)	(54,300)	(5,431)	0	0	0	0	0	0
2004	Harney County	6/30/2022	Proportion	2.3	0.0	24,624	0	3,212	0	0	0	0	0	0	0
2005	Jackson County	6/30/2024	Proportion	1.9	0.9	3,781	1,791	1,990	1,791	0	0	0	0	0	0
2005	Jackson County	6/30/2023	Proportion	2.1	0.1	(265,297)	(12,633)	(126,332)	(12,633)	0	0	0	0	0	0
2005	Jackson County	6/30/2022	Proportion	2.3	0.0	270,118	0	35,232	0	0	0	0	0	0	0
2006	Jefferson County	6/30/2024	Proportion	1.9	0.9	(678)	(321)	(357)	(321)	0	0	0	0	0	0
2006	Jefferson County	6/30/2023	Proportion	2.1	0.1	(60,385)	(2,875)	(28,755)	(2,875)	0	0	0	0	0	0
2006	Jefferson County	6/30/2022	Proportion	2.3	0.0	(28,699)	0	(3,743)	0	0	0	0	0	0	0
2007	Klamath County	6/30/2024	Proportion	1.9	0.9	(3,100)	(1,468)	(1,632)	(1,468)	0	0	0	0	0	0
2007	Klamath County	6/30/2023	Proportion	2.1	0.1	(99,378)	(4,732)	(47,323)	(4,732)	0	0	0	0	0	0
2007	Klamath County	6/30/2022	Proportion	2.3	0.0	65,713	0	8,571	0	0	0	0	0	0	0
2008	Lane County	6/30/2024	Proportion	1.9	0.9	61,738	29,244	32,494	29,244	0	0	0	0	0	0
2008	Lane County	6/30/2023	Proportion	2.1	0.1	(656,481)	(31,261)	(312,610)	(31,261)	0	0	0	0	0	0
2008	Lane County	6/30/2022	Proportion	2.3	0.0	35,186	0	4,590	0	0	0	0	0	0	0
2009	Marion County	6/30/2024	Proportion	1.9	0.9	62,331	29,525	32,806	29,525	0	0	0	0	0	0
2009	Marion County	6/30/2023	Proportion	2.1	0.1	(316,376)	(15,066)	(150,655)	(15,066)	0	0	0	0	0	0
2009	Marion County	6/30/2022	Proportion	2.3	0.0	349,265	0	45,557	0	0	0	0	0	0	0
2011	Washington County	6/30/2024	Proportion	1.9	0.9	186,179	88,190	97,989	88,190	0	0	0	0	0	0
2011	Washington County	6/30/2023	Proportion	2.1	0.1	308,287	14,681	146,803	14,681	0	0	0	0	0	0
2011	Washington County	6/30/2022	Proportion	2.3	0.0	(690,391)	0	(90,051)	0	0	0	0	0	0	0
2012	Grant County	6/30/2024	Proportion	1.9	0.9	7,159	3,391	3,768	3,391	0	0	0	0	0	0
2012	Grant County	6/30/2023	Proportion	2.1	0.1	(91,214)	(4,344)	(43,435)	(4,344)	0	0	0	0	0	0
2012	Grant County	6/30/2022	Proportion	2.3	0.0	55,252	0	7,206	0	0	0	0	0	0	0
2013	Umatilla County	6/30/2024	Proportion	1.9	0.9	(24,219)	(11,472)	(12,747)	(11,472)	0	0	0	0	0	0
2013	Umatilla County	6/30/2023	Proportion	2.1	0.1	43,601	2,077	20,762	2,077	0	0	0	0	0	0
2013	Umatilla County	6/30/2022	Proportion	2.3	0.0	(75,953)	0	(9,907)	0	0	0	0	0	0	0
2014	Linn County	6/30/2024	Proportion	1.9	0.9	69,198	32,778	36,420	32,778	0	0	0	0	0	0
2014	Linn County	6/30/2023	Proportion	2.1	0.1	23,834	1,134	11,350	1,134	0	0	0	0	0	0
2014	Linn County	6/30/2022	Proportion	2.3	0.0	143,029	0	18,655	0	0	0	0	0	0	0
2015	Yamhill County	6/30/2024	Proportion	1.9	0.9	29,293	13,876	15,417	13,876	0	0	0	0	0	0
2015	Yamhill County	6/30/2023	Proportion	2.1	0.1	(679,926)	(32,378)	(323,774)	(32,378)	0	0	0	0	0	0
2015	Yamhill County	6/30/2022	Proportion	2.3	0.0	282,964	0	36,908	0	0	0	0	0	0	0
2016	Sherman County	6/30/2024	Proportion	1.9	0.9	(10,231)	(4,846)	(5,385)	(4,846)	0	0	0	0	0	0
2016	Sherman County	6/30/2023	Proportion	2.1	0.1	42,199	2,009	20,095	2,009	0	0	0	0	0	0
2016	Sherman County	6/30/2022	Proportion	2.3	0.0	(10,299)	0	(1,343)	0	0	0	0	0	0	0
2017	Columbia County	6/30/2024	Proportion	1.9	0.9	(36,470)	(17,275)	(19,195)	(17,275)	0	0	0	0	0	0
2017	Columbia County	6/30/2023	Proportion	2.1	0.1	(68,262)	(3,250)	(32,506)	(3,250)	0	0	0	0	0	0
2017	Columbia County	6/30/2022	Proportion	2.3	0.0	(36,904)	0	(4,814)	0	0	0	0	0	0	0
2018	Coos County	6/30/2024	Proportion	1.9	0.9	(7,506)	(3,555)	(3,951)	(3,555)	0	0	0	0	0	0
2018	Coos County	6/30/2023	Proportion	2.1	0.1	(38,596)	(1,838)	(18,379)	(1,838)	0	0	0	0	0	0
2018	Coos County	6/30/2022	Proportion	2.3	0.0	(44,944)	0	(5,862)	0	0	0	0	0	0	0
2020	Wasco County	6/30/2024	Proportion	1.9	0.9	(6,959)	(3,296)	(3,663)	(3,296)	0	0	0	0	0	0
2020	Wasco County	6/30/2023	Proportion	2.1	0.1	(66,974)	(3,190)	(31,892)	(3,190)	0	0	0	0	0	0
2020	Wasco County	6/30/2022	Proportion	2.3	0.0	29,991	0	3,911	0	0	0	0	0	0	0
2021	Baker County	6/30/2024	Proportion	1.9	0.9	(6,115)	(2,897)	(3,218)	(2,897)	0	0	0	0	0	0
2021	Baker County	6/30/2023	Proportion	2.1	0.1	8,149	389	3,880	389	0	0	0	0	0	0
2021	Baker County	6/30/2022	Proportion	2.3	0.0	(23,035)	0	(3,005)	0	0	0	0	0	0	0
2022	Gilliam County	6/30/2024	Proportion	1.9	0.9	(11,001)	(5,211)	(5,790)	(5,211)	0	0	0	0	0	0
2022	Gilliam County	6/30/2023	Proportion	2.1	0.1	21,331	1,015	10,158	1,015	0	0	0	0	0	0
2022	Gilliam County	6/30/2022	Proportion	2.3	0.0	(13,138)	0	(1,714)	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2024	Proportion	1.9	0.9	(65,936)	(31,233)	(34,703)	(31,233)	0	0	0	0	0	0
2027	Deschutes County	6/30/2023	Proportion	2.1	0.1	(433,446)	(20,640)	(206,403)	(20,640)	0	0	0	0	0	0
2027	Deschutes County	6/30/2022	Proportion	2.3	0.0	(277,801)	0	(36,235)	0	0	0	0	0	0	0
2035	Hood River County	6/30/2024	Proportion	1.9	0.9	(8,596)	(4,072)	(4,524)	(4,072)	0	0	0	0	0	0
2035	Hood River County	6/30/2023	Proportion	2.1	0.1	78,463	3,737	3,737	3,737	0	0	0	0	0	0
2035	Hood River County	6/30/2022	Proportion	2.3	0.0	(29,605)	0	(3,861)	0	0	0	0	0	0	0
2036	Clatsop County	6/30/2024	Proportion	1.9	0.9	(11,336)	(5,370)	(5,966)	(5,370)	0	0	0	0	0	0
2036	Clatsop County	6/30/2023	Proportion	2.1	0.1	(118,888)	(5,662)	(56,613)	(5,662)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2036	Clatsop County	6/30/2022	Proportion	2.3	0.0	84,704	0	11,048	0	0	0	0	0	0	0
2037	Polk County	6/30/2024	Proportion	1.9	0.9	33,531	15,883	17,648	15,883	0	0	0	0	0	0
2037	Polk County	6/30/2023	Proportion	2.1	0.1	(140,145)	(6,673)	(66,736)	(6,673)	0	0	0	0	0	0
2037	Polk County	6/30/2022	Proportion	2.3	0.0	(84,012)	0	(10,958)	0	0	0	0	0	0	0
2038	Multnomah County	6/30/2024	Proportion	1.9	0.9	(679,683)	(321,955)	(357,728)	(321,955)	0	0	0	0	0	0
2038	Multnomah County	6/30/2023	Proportion	2.1	0.1	(3,157,828)	(150,372)	(1,503,728)	(150,372)	0	0	0	0	0	0
2038	Multnomah County	6/30/2022	Proportion	2.3	0.0	3,578,427	0	466,751	0	0	0	0	0	0	0
2039	Malheur County	6/30/2024	Proportion	1.9	0.9	(6,671)	(3,160)	(3,511)	(3,160)	0	0	0	0	0	0
2039	Malheur County	6/30/2023	Proportion	2.1	0.1	(9,384)	(446)	(4,469)	(446)	0	0	0	0	0	0
2039	Malheur County	6/30/2022	Proportion	2.3	0.0	10,187	0	1,329	0	0	0	0	0	0	0
2040	Benton County	6/30/2024	Proportion	1.9	0.9	78,306	37,092	41,214	37,092	0	0	0	0	0	0
2040	Benton County	6/30/2023	Proportion	2.1	0.1	(1,050,889)	(50,043)	(500,423)	(50,043)	0	0	0	0	0	0
2040	Benton County	6/30/2022	Proportion	2.3	0.0	1,549,278	0	202,080	0	0	0	0	0	0	0
2042	Josephine County	6/30/2024	Proportion	1.9	0.9	36,672	17,371	19,301	17,371	0	0	0	0	0	0
2042	Josephine County	6/30/2023	Proportion	2.1	0.1	70,513	3,357	33,578	3,357	0	0	0	0	0	0
2042	Josephine County	6/30/2022	Proportion	2.3	0.0	(49,466)	0	(6,452)	0	0	0	0	0	0	0
2043	Lincoln County	6/30/2024	Proportion	1.9	0.9	5,595	2,650	2,945	2,650	0	0	0	0	0	0
2043	Lincoln County	6/30/2023	Proportion	2.1	0.1	(69,548)	(3,312)	(33,118)	(3,312)	0	0	0	0	0	0
2043	Lincoln County	6/30/2022	Proportion	2.3	0.0	33,747	0	4,401	0	0	0	0	0	0	0
2044	Crook County	6/30/2024	Proportion	1.9	0.9	(5,098)	(2,415)	(2,683)	(2,415)	0	0	0	0	0	0
2044	Crook County	6/30/2023	Proportion	2.1	0.1	(5,859)	(279)	(2,790)	(279)	0	0	0	0	0	0
2044	Crook County	6/30/2022	Proportion	2.3	0.0	319	0	41	0	0	0	0	0	0	0
2050	Wallowa County	6/30/2024	Proportion	1.9	0.9	3,097	1,467	1,630	1,467	0	0	0	0	0	0
2050	Wallowa County	6/30/2023	Proportion	2.1	0.1	9,279	441	4,419	441	0	0	0	0	0	0
2050	Wallowa County	6/30/2022	Proportion	2.3	0.0	(9,247)	0	(1,207)	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2023	Proportion	2.1	0.1	5,346	254	2,546	254	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	2.3	0.0	(4,674)	0	(610)	0	0	0	0	0	0	0
2099	State Judiciary	6/30/2024	Proportion	1.9	0.9	49,235	23,322	25,913	23,322	0	0	0	0	0	0
2099	State Judiciary	6/30/2023	Proportion	2.1	0.1	3,790,886	180,518	1,805,184	180,518	0	0	0	0	0	0
2099	State Judiciary	6/30/2022	Proportion	2.3	0.0	(1,613,445)	0	(210,449)	0	0	0	0	0	0	0
2100	City of Roseburg	6/30/2024	Proportion	1.9	0.9	27,939	13,234	14,705	13,234	0	0	0	0	0	0
2100	City of Roseburg	6/30/2023	Proportion	2.1	0.1	37,154	1,770	17,692	1,770	0	0	0	0	0	0
2100	City of Roseburg	6/30/2022	Proportion	2.3	0.0	(41,896)	0	(5,464)	0	0	0	0	0	0	0
2101	City of Salem	6/30/2024	Proportion	1.9	0.9	14,581	6,907	7,674	6,907	0	0	0	0	0	0
2101	City of Salem	6/30/2023	Proportion	2.1	0.1	395,142	18,816	188,163	18,816	0	0	0	0	0	0
2101	City of Salem	6/30/2022	Proportion	2.3	0.0	(140,931)	0	(18,383)	0	0	0	0	0	0	0
2102	City of Medford	6/30/2024	Proportion	1.9	0.9	9,717	4,603	5,114	4,603	0	0	0	0	0	0
2102	City of Medford	6/30/2023	Proportion	2.1	0.1	70,878	3,376	33,751	3,376	0	0	0	0	0	0
2102	City of Medford	6/30/2022	Proportion	2.3	0.0	(20,860)	0	(2,720)	0	0	0	0	0	0	0
2103	City of Albany	6/30/2024	Proportion	1.9	0.9	37,319	17,677	19,642	17,677	0	0	0	0	0	0
2103	City of Albany	6/30/2023	Proportion	2.1	0.1	157,082	7,480	74,801	7,480	0	0	0	0	0	0
2103	City of Albany	6/30/2022	Proportion	2.3	0.0	(187,462)	0	(24,452)	0	0	0	0	0	0	0
2104	City of Ashland	6/30/2024	Proportion	1.9	0.9	(31,477)	(14,910)	(16,567)	(14,910)	0	0	0	0	0	0
2104	City of Ashland	6/30/2023	Proportion	2.1	0.1	(1,810)	(86)	(862)	(86)	0	0	0	0	0	0
2104	City of Ashland	6/30/2022	Proportion	2.3	0.0	39,693	0	5,177	0	0	0	0	0	0	0
2105	City of Astoria	6/30/2024	Proportion	1.9	0.9	10,986	5,204	5,782	5,204	0	0	0	0	0	0
2105	City of Astoria	6/30/2023	Proportion	2.1	0.1	(9,679)	(461)	(4,609)	(461)	0	0	0	0	0	0
2105	City of Astoria	6/30/2022	Proportion	2.3	0.0	133,146	0	17,366	0	0	0	0	0	0	0
2106	City of Beaverton	6/30/2024	Proportion	1.9	0.9	48,601	23,022	25,579	23,022	0	0	0	0	0	0
2106	City of Beaverton	6/30/2023	Proportion	2.1	0.1	60,652	2,888	28,882	2,888	0	0	0	0	0	0
2106	City of Beaverton	6/30/2022	Proportion	2.3	0.0	(45,665)	0	(5,957)	0	0	0	0	0	0	0
2107	City of Bend	6/30/2024	Proportion	1.9	0.9	(97,745)	(46,300)	(51,445)	(46,300)	0	0	0	0	0	0
2107	City of Bend	6/30/2023	Proportion	2.1	0.1	(326,577)	(15,551)	(155,513)	(15,551)	0	0	0	0	0	0
2107	City of Bend	6/30/2022	Proportion	2.3	0.0	(81,138)	0	(10,584)	0	0	0	0	0	0	0
2109	City of Canby	6/30/2024	Proportion	1.9	0.9	22,724	10,764	11,960	10,764	0	0	0	0	0	0
2109	City of Canby	6/30/2023	Proportion	2.1	0.1	(88,108)	(4,196)	(41,956)	(4,196)	0	0	0	0	0	0
2109	City of Canby	6/30/2022	Proportion	2.3	0.0	45,405	0	5,923	0	0	0	0	0	0	0
2110	City of Coquille	6/30/2024	Proportion	1.9	0.9	(63,583)	(30,118)	(33,465)	(30,118)	0	0	0	0	0	0
2110	City of Coquille	6/30/2023	Proportion	2.1	0.1	21,844	1,040	10,402	1,040	0	0	0	0	0	0
2110	City of Coquille	6/30/2022	Proportion	2.3	0.0	939	0	123	0	0	0	0	0	0	0
2111	City of Eugene	6/30/2024	Proportion	1.9	0.9	(263,832)	(124,973)	(138,859)	(124,973)	0	0	0	0	0	0
2111	City of Eugene	6/30/2023	Proportion	2.1	0.1	207,390	9,876	98,757	9,876	0	0	0	0	0	0
2111	City of Eugene	6/30/2022	Proportion	2.3	0.0	(29,605)	0	(3,861)	0	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2024	Proportion	1.9	0.9	(57,510)	(27,242)	(30,268)	(27,242)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2023	Proportion	2.1	0.1	(83,669)	(3,985)	(39,842)	(3,985)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2022	Proportion	2.3	0.0	(11,502)	0	(1,500)	0	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2024	Proportion	1.9	0.9	20,540	9,729	10,811	9,729	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2023	Proportion	2.1	0.1	(63,647)	(3,031)	(30,308)	(3,031)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2022	Proportion	2.3	0.0	(14,456)	0	(1,886)	0	0	0	0	0	0	0
2114	City of Gresham	6/30/2024	Proportion	1.9	0.9	(14,256)	(6,753)	(7,503)	(6,753)	0	0	0	0	0	0
2114	City of Gresham	6/30/2023	Proportion	2.1	0.1	(3,147)	(149)	(1,499)	(149)	0	0	0	0	0	0
2114	City of Gresham	6/30/2022	Proportion	2.3	0.0	(173,982)	0	(22,694)	0	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2024	Proportion	1.9	0.9	(30,189)	(14,300)	(15,889)	(14,300)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2115	City of Hillsboro	6/30/2023	Proportion	2.1	0.1	(210,809)	(10,039)	(100,385)	(10,039)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2022	Proportion	2.3	0.0	(259,119)	0	(33,799)	0	0	0	0	0	0	0
2117	City of McMinnville	6/30/2024	Proportion	1.9	0.9	118,812	56,279	62,533	56,279	0	0	0	0	0	0
2117	City of McMinnville	6/30/2023	Proportion	2.1	0.1	(106,757)	(5,083)	(50,837)	(5,083)	0	0	0	0	0	0
2117	City of McMinnville	6/30/2022	Proportion	2.3	0.0	55,406	0	7,226	0	0	0	0	0	0	0
2118	City of Ontario	6/30/2024	Proportion	1.9	0.9	(911)	(432)	(479)	(432)	0	0	0	0	0	0
2118	City of Ontario	6/30/2023	Proportion	2.1	0.1	53,395	2,543	25,426	2,543	0	0	0	0	0	0
2118	City of Ontario	6/30/2022	Proportion	2.3	0.0	(13,014)	0	(1,698)	0	0	0	0	0	0	0
2119	City of Oregon City	6/30/2024	Proportion	1.9	0.9	(1,609)	(762)	(847)	(762)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2023	Proportion	2.1	0.1	127,533	6,073	60,730	6,073	0	0	0	0	0	0
2119	City of Oregon City	6/30/2022	Proportion	2.3	0.0	(27,533)	0	(3,591)	0	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2024	Proportion	1.9	0.9	19,228	9,108	10,120	9,108	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2023	Proportion	2.1	0.1	75,591	3,599	35,996	3,599	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2022	Proportion	2.3	0.0	(56,829)	0	(7,413)	0	0	0	0	0	0	0
2121	City of Portland	6/30/2024	Proportion	1.9	0.9	(1,094,907)	(518,640)	(576,267)	(518,640)	0	0	0	0	0	0
2121	City of Portland	6/30/2023	Proportion	2.1	0.1	(4,229,664)	(201,412)	(2,014,126)	(201,412)	0	0	0	0	0	0
2121	City of Portland	6/30/2022	Proportion	2.3	0.0	3,068,941	0	400,297	0	0	0	0	0	0	0
2122	City of Redmond	6/30/2024	Proportion	1.9	0.9	4,060	1,923	2,137	1,923	0	0	0	0	0	0
2122	City of Redmond	6/30/2023	Proportion	2.1	0.1	(232,694)	(11,080)	(110,807)	(11,080)	0	0	0	0	0	0
2122	City of Redmond	6/30/2022	Proportion	2.3	0.0	44,281	0	5,775	0	0	0	0	0	0	0
2123	City of St Helens	6/30/2024	Proportion	1.9	0.9	(16,337)	(7,739)	(8,598)	(7,739)	0	0	0	0	0	0
2123	City of St Helens	6/30/2023	Proportion	2.1	0.1	835	39	398	39	0	0	0	0	0	0
2123	City of St Helens	6/30/2022	Proportion	2.3	0.0	(16,849)	0	(2,197)	0	0	0	0	0	0	0
2125	City of Vernonia	6/30/2024	Proportion	1.9	0.9	4,088	1,936	2,152	1,936	0	0	0	0	0	0
2125	City of Vernonia	6/30/2023	Proportion	2.1	0.1	(23,620)	(1,124)	(11,248)	(1,124)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2022	Proportion	2.3	0.0	5,512	0	718	0	0	0	0	0	0	0
2126	City of West Linn	6/30/2024	Proportion	1.9	0.9	(7,006)	(3,319)	(3,687)	(3,319)	0	0	0	0	0	0
2126	City of West Linn	6/30/2023	Proportion	2.1	0.1	(73,191)	(3,485)	(34,853)	(3,485)	0	0	0	0	0	0
2126	City of West Linn	6/30/2022	Proportion	2.3	0.0	49,501	0	6,457	0	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2024	Proportion	1.9	0.9	5,802	2,748	3,054	2,748	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2023	Proportion	2.1	0.1	(64,945)	(3,093)	(30,926)	(3,093)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2022	Proportion	2.3	0.0	43,204	0	5,636	0	0	0	0	0	0	0
2128	City of Tillamook	6/30/2024	Proportion	1.9	0.9	(3,992)	(1,891)	(2,101)	(1,891)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2023	Proportion	2.1	0.1	(27,441)	(1,307)	(13,067)	(1,307)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2022	Proportion	2.3	0.0	21,742	0	2,836	0	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2024	Proportion	1.9	0.9	(8,758)	(4,149)	(4,609)	(4,149)	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2023	Proportion	2.1	0.1	2,233	107	1,063	107	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2022	Proportion	2.3	0.0	433	0	57	0	0	0	0	0	0	0
2131	City of Drain	6/30/2024	Proportion	1.9	0.9	(168)	(80)	(88)	(80)	0	0	0	0	0	0
2131	City of Drain	6/30/2023	Proportion	2.1	0.1	(5,141)	(245)	(2,448)	(245)	0	0	0	0	0	0
2131	City of Drain	6/30/2022	Proportion	2.3	0.0	1,157	0	151	0	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2024	Proportion	1.9	0.9	(76,661)	(36,313)	(40,348)	(36,313)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2023	Proportion	2.1	0.1	266,827	12,707	127,060	12,707	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	2.3	0.0	(330,542)	0	(43,114)	0	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2024	Proportion	1.9	0.9	(11,586)	(5,488)	(6,098)	(5,488)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2023	Proportion	2.1	0.1	(5,341)	(255)	(2,543)	(255)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	2.3	0.0	3,758	0	490	0	0	0	0	0	0	0
2138	City of Hood River	6/30/2024	Proportion	1.9	0.9	(1,376)	(652)	(724)	(652)	0	0	0	0	0	0
2138	City of Hood River	6/30/2023	Proportion	2.1	0.1	47,867	2,279	22,794	2,279	0	0	0	0	0	0
2138	City of Hood River	6/30/2022	Proportion	2.3	0.0	(19,082)	0	(2,488)	0	0	0	0	0	0	0
2139	City of Reedsport	6/30/2024	Proportion	1.9	0.9	(5,430)	(2,572)	(2,858)	(2,572)	0	0	0	0	0	0
2139	City of Reedsport	6/30/2023	Proportion	2.1	0.1	(7,043)	(335)	(3,354)	(335)	0	0	0	0	0	0
2139	City of Reedsport	6/30/2022	Proportion	2.3	0.0	6,309	0	823	0	0	0	0	0	0	0
2140	City of Lebanon	6/30/2024	Proportion	1.9	0.9	7,333	3,474	3,859	3,474	0	0	0	0	0	0
2140	City of Lebanon	6/30/2023	Proportion	2.1	0.1	6,291	299	2,996	299	0	0	0	0	0	0
2140	City of Lebanon	6/30/2022	Proportion	2.3	0.0	(7,229)	0	(943)	0	0	0	0	0	0	0
2142	City of Sherwood	6/30/2024	Proportion	1.9	0.9	(16,772)	(7,945)	(8,827)	(7,945)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2023	Proportion	2.1	0.1	1,252	60	596	60	0	0	0	0	0	0
2142	City of Sherwood	6/30/2022	Proportion	2.3	0.0	(22,201)	0	(2,895)	0	0	0	0	0	0	0
2143	City of Oakland	6/30/2024	Proportion	1.9	0.9	(31)	(15)	(16)	(15)	0	0	0	0	0	0
2143	City of Oakland	6/30/2023	Proportion	2.1	0.1	(3,207)	(153)	(1,527)	(153)	0	0	0	0	0	0
2143	City of Oakland	6/30/2022	Proportion	2.3	0.0	867	0	113	0	0	0	0	0	0	0
2145	City of Vale	6/30/2024	Proportion	1.9	0.9	2,310	1,094	1,216	1,094	0	0	0	0	0	0
2145	City of Vale	6/30/2023	Proportion	2.1	0.1	(12,852)	(612)	(6,120)	(612)	0	0	0	0	0	0
2145	City of Vale	6/30/2022	Proportion	2.3	0.0	1,808	0	236	0	0	0	0	0	0	0
2146	City of Prineville	6/30/2024	Proportion	1.9	0.9	741	351	390	351	0	0	0	0	0	0
2146	City of Prineville	6/30/2023	Proportion	2.1	0.1	(101,584)	(4,838)	(48,373)	(4,838)	0	0	0	0	0	0
2146	City of Prineville	6/30/2022	Proportion	2.3	0.0	66,927	0	8,729	0	0	0	0	0	0	0
2147	City of Wheeler	6/30/2024	Proportion	1.9	0.9	(225)	(107)	(118)	(107)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2023	Proportion	2.1	0.1	2,503	119	1,192	119	0	0	0	0	0	0
2147	City of Wheeler	6/30/2022	Proportion	2.3	0.0	(1,277)	0	(167)	0	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2024	Proportion	1.9	0.9	1,630	772	858	772	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2023	Proportion	2.1	0.1	(15,729)	(749)	(7,490)	(749)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2022	Proportion	2.3	0.0	76,425	0	9,969	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2149	City of Canyonville	6/30/2024	Proportion	1.9	0.9	(2,388)	(1,131)	(1,257)	(1,131)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2023	Proportion	2.1	0.1	(2,921)	(139)	(1,391)	(139)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2022	Proportion	2.3	0.0	1,648	0	214	0	0	0	0	0	0	0
2150	City of Bandon	6/30/2024	Proportion	1.9	0.9	3,718	1,761	1,957	1,761	0	0	0	0	0	0
2150	City of Bandon	6/30/2023	Proportion	2.1	0.1	20,457	975	9,741	975	0	0	0	0	0	0
2150	City of Bandon	6/30/2022	Proportion	2.3	0.0	(10,413)	0	(1,359)	0	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2024	Proportion	1.9	0.9	(1,193)	(565)	(628)	(565)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2023	Proportion	2.1	0.1	(37,128)	(1,768)	(17,680)	(1,768)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2022	Proportion	2.3	0.0	(7,641)	0	(997)	0	0	0	0	0	0	0
2154	City of Pendleton	6/30/2024	Proportion	1.9	0.9	6,553	3,104	3,449	3,104	0	0	0	0	0	0
2154	City of Pendleton	6/30/2023	Proportion	2.1	0.1	(4,289)	(205)	(2,042)	(205)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2022	Proportion	2.3	0.0	92,984	0	12,128	0	0	0	0	0	0	0
2155	City of Corvallis	6/30/2024	Proportion	1.9	0.9	(12,053)	(5,709)	(6,344)	(5,709)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2023	Proportion	2.1	0.1	(109,001)	(5,191)	(51,905)	(5,191)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2022	Proportion	2.3	0.0	47,060	0	6,138	0	0	0	0	0	0	0
2157	City of Monmouth	6/30/2024	Proportion	1.9	0.9	(9,917)	(4,698)	(5,219)	(4,698)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2023	Proportion	2.1	0.1	13,123	625	6,249	625	0	0	0	0	0	0
2157	City of Monmouth	6/30/2022	Proportion	2.3	0.0	(20,587)	0	(2,685)	0	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2024	Proportion	1.9	0.9	10,963	5,193	5,770	5,193	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2023	Proportion	2.1	0.1	(30,138)	(1,436)	(14,351)	(1,436)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2022	Proportion	2.3	0.0	12,074	0	1,574	0	0	0	0	0	0	0
2159	City of Baker City	6/30/2024	Proportion	1.9	0.9	22,691	10,748	11,943	10,748	0	0	0	0	0	0
2159	City of Baker City	6/30/2023	Proportion	2.1	0.1	9,664	460	4,602	460	0	0	0	0	0	0
2159	City of Baker City	6/30/2022	Proportion	2.3	0.0	(13,894)	0	(1,812)	0	0	0	0	0	0	0
2160	City of Hermiston	6/30/2024	Proportion	1.9	0.9	9,215	4,365	4,850	4,365	0	0	0	0	0	0
2160	City of Hermiston	6/30/2023	Proportion	2.1	0.1	65,589	3,123	31,233	3,123	0	0	0	0	0	0
2160	City of Hermiston	6/30/2022	Proportion	2.3	0.0	(58,042)	0	(7,570)	0	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2024	Proportion	1.9	0.9	297	141	156	141	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2023	Proportion	2.1	0.1	1,767	85	841	85	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2022	Proportion	2.3	0.0	(2,064)	0	(270)	0	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2024	Proportion	1.9	0.9	3,479	1,648	1,831	1,648	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2023	Proportion	2.1	0.1	(6,899)	(329)	(3,285)	(329)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2022	Proportion	2.3	0.0	590	0	76	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2024	Proportion	1.9	0.9	(1,940)	(919)	(1,021)	(919)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2023	Proportion	2.1	0.1	(68,828)	(3,278)	(32,775)	(3,278)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2022	Proportion	2.3	0.0	(12,845)	0	(1,675)	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2024	Proportion	1.9	0.9	(6,101)	(2,890)	(3,211)	(2,890)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2023	Proportion	2.1	0.1	17,621	839	8,391	839	0	0	0	0	0	0
2165	City of Cornelius	6/30/2022	Proportion	2.3	0.0	(9,202)	0	(1,200)	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2024	Proportion	1.9	0.9	1,564	741	823	741	0	0	0	0	0	0
2166	City of Nyssa	6/30/2023	Proportion	2.1	0.1	20,610	982	9,814	982	0	0	0	0	0	0
2166	City of Nyssa	6/30/2022	Proportion	2.3	0.0	(10,123)	0	(1,321)	0	0	0	0	0	0	0
2167	City of Athena	6/30/2024	Proportion	1.9	0.9	(6)	(3)	(3)	(3)	0	0	0	0	0	0
2167	City of Athena	6/30/2023	Proportion	2.1	0.1	5,548	264	2,642	264	0	0	0	0	0	0
2167	City of Athena	6/30/2022	Proportion	2.3	0.0	(2,184)	0	(284)	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2024	Proportion	1.9	0.9	7,523	3,564	3,959	3,564	0	0	0	0	0	0
2168	City of Oakridge	6/30/2023	Proportion	2.1	0.1	(11,465)	(545)	(5,460)	(545)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2022	Proportion	2.3	0.0	(6,061)	0	(791)	0	0	0	0	0	0	0
2170	City of Madras	6/30/2024	Proportion	1.9	0.9	(2,902)	(1,375)	(1,527)	(1,375)	0	0	0	0	0	0
2170	City of Madras	6/30/2023	Proportion	2.1	0.1	(5,941)	(283)	(2,829)	(283)	0	0	0	0	0	0
2170	City of Madras	6/30/2022	Proportion	2.3	0.0	(2,881)	0	(375)	0	0	0	0	0	0	0
2172	City of Sandy	6/30/2024	Proportion	1.9	0.9	3,936	1,864	2,072	1,864	0	0	0	0	0	0
2172	City of Sandy	6/30/2023	Proportion	2.1	0.1	(79,011)	(3,763)	(37,624)	(3,763)	0	0	0	0	0	0
2172	City of Sandy	6/30/2022	Proportion	2.3	0.0	(3,909)	0	(509)	0	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2024	Proportion	1.9	0.9	1,140	540	600	540	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2023	Proportion	2.1	0.1	2,324	110	1,107	110	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2022	Proportion	2.3	0.0	(1,573)	0	(205)	0	0	0	0	0	0	0
2175	City of Umatilla	6/30/2024	Proportion	1.9	0.9	(13,641)	(6,462)	(7,179)	(6,462)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2023	Proportion	2.1	0.1	(91,082)	(4,338)	(43,372)	(4,338)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2022	Proportion	2.3	0.0	43,705	0	5,701	0	0	0	0	0	0	0
2176	City of Scappoose	6/30/2024	Proportion	1.9	0.9	(7,863)	(3,725)	(4,138)	(3,725)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2023	Proportion	2.1	0.1	3,600	172	1,714	172	0	0	0	0	0	0
2176	City of Scappoose	6/30/2022	Proportion	2.3	0.0	2,832	0	370	0	0	0	0	0	0	0
2177	City of Condon	6/30/2024	Proportion	1.9	0.9	(273)	(129)	(144)	(129)	0	0	0	0	0	0
2177	City of Condon	6/30/2023	Proportion	2.1	0.1	6,244	298	2,973	298	0	0	0	0	0	0
2177	City of Condon	6/30/2022	Proportion	2.3	0.0	(2,312)	0	(302)	0	0	0	0	0	0	0
2178	City of Boardman	6/30/2024	Proportion	1.9	0.9	(2,146)	(1,017)	(1,129)	(1,017)	0	0	0	0	0	0
2178	City of Boardman	6/30/2023	Proportion	2.1	0.1	(15,179)	(723)	(7,228)	(723)	0	0	0	0	0	0
2178	City of Boardman	6/30/2022	Proportion	2.3	0.0	(3,851)	0	(503)	0	0	0	0	0	0	0
2179	City of Estacada	6/30/2024	Proportion	1.9	0.9	(4,038)	(1,913)	(2,125)	(1,913)	0	0	0	0	0	0
2179	City of Estacada	6/30/2023	Proportion	2.1	0.1	(17,735)	(845)	(8,445)	(845)	0	0	0	0	0	0
2179	City of Estacada	6/30/2022	Proportion	2.3	0.0	8,938	0	1,166	0	0	0	0	0	0	0
2180	City of Enterprise	6/30/2024	Proportion	1.9	0.9	(2,143)	(1,015)	(1,128)	(1,015)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2023	Proportion	2.1	0.1	(2,287)	(109)	(1,089)	(109)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2180	City of Enterprise	6/30/2022	Proportion	2.3	0.0	894	0	116	0	0	0	0	0	0	0
2181	City of Central Point	6/30/2024	Proportion	1.9	0.9	(9,339)	(4,424)	(4,915)	(4,424)	0	0	0	0	0	0
2181	City of Central Point	6/30/2023	Proportion	2.1	0.1	9,752	464	4,644	464	0	0	0	0	0	0
2181	City of Central Point	6/30/2022	Proportion	2.3	0.0	6,478	0	844	0	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2024	Proportion	1.9	0.9	5,977	2,831	3,146	2,831	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2023	Proportion	2.1	0.1	(565)	(27)	(269)	(27)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2022	Proportion	2.3	0.0	4,986	0	650	0	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2024	Proportion	1.9	0.9	(368)	(174)	(194)	(174)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2023	Proportion	2.1	0.1	(39,302)	(1,872)	(18,715)	(1,872)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2022	Proportion	2.3	0.0	14,663	0	1,913	0	0	0	0	0	0	0
2184	City of Port Orford	6/30/2024	Proportion	1.9	0.9	(2,104)	(997)	(1,107)	(997)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2023	Proportion	2.1	0.1	(5,374)	(256)	(2,559)	(256)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2022	Proportion	2.3	0.0	595	0	77	0	0	0	0	0	0	0
2185	City of Wood Village	6/30/2024	Proportion	1.9	0.9	(5,990)	(2,837)	(3,153)	(2,837)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2023	Proportion	2.1	0.1	(12,200)	(580)	(5,810)	(580)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2022	Proportion	2.3	0.0	(1,703)	0	(223)	0	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2024	Proportion	1.9	0.9	4,969	2,354	2,615	2,354	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2023	Proportion	2.1	0.1	(399)	(19)	(190)	(19)	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2022	Proportion	2.3	0.0	(2,178)	0	(284)	0	0	0	0	0	0	0
2187	City of Philomath	6/30/2024	Proportion	1.9	0.9	1,254	594	660	594	0	0	0	0	0	0
2187	City of Philomath	6/30/2023	Proportion	2.1	0.1	17,319	825	8,247	825	0	0	0	0	0	0
2187	City of Philomath	6/30/2022	Proportion	2.3	0.0	(6,563)	0	(857)	0	0	0	0	0	0	0
2188	City of Talent	6/30/2024	Proportion	1.9	0.9	2,506	1,187	1,319	1,187	0	0	0	0	0	0
2188	City of Talent	6/30/2023	Proportion	2.1	0.1	(7,414)	(354)	(3,530)	(354)	0	0	0	0	0	0
2188	City of Talent	6/30/2022	Proportion	2.3	0.0	(4,733)	0	(617)	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2024	Proportion	1.9	0.9	(3,274)	(1,551)	(1,723)	(1,551)	0	0	0	0	0	0
2189	City of Willamina	6/30/2023	Proportion	2.1	0.1	(5,289)	(251)	(2,519)	(251)	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Proportion	2.3	0.0	4,474	0	584	0	0	0	0	0	0	0
2191	City of Huntington	6/30/2024	Proportion	1.9	0.9	1,103	522	581	522	0	0	0	0	0	0
2191	City of Huntington	6/30/2023	Proportion	2.1	0.1	(3,490)	(166)	(1,662)	(166)	0	0	0	0	0	0
2191	City of Huntington	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2192	City of North Plains	6/30/2024	Proportion	1.9	0.9	(6,246)	(2,959)	(3,287)	(2,959)	0	0	0	0	0	0
2192	City of North Plains	6/30/2023	Proportion	2.1	0.1	(17,250)	(822)	(8,214)	(822)	0	0	0	0	0	0
2192	City of North Plains	6/30/2022	Proportion	2.3	0.0	(1,807)	0	(235)	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2024	Proportion	1.9	0.9	4,697	2,225	2,472	2,225	0	0	0	0	0	0
2193	City of Heppner	6/30/2023	Proportion	2.1	0.1	(9,775)	(465)	(4,655)	(465)	0	0	0	0	0	0
2193	City of Heppner	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2024	Proportion	1.9	0.9	769	364	405	364	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2023	Proportion	2.1	0.1	(13,112)	(624)	(6,244)	(624)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2022	Proportion	2.3	0.0	(145)	0	(19)	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2024	Proportion	1.9	0.9	45	21	24	21	0	0	0	0	0	0
2195	City of Metolius	6/30/2023	Proportion	2.1	0.1	(2,851)	(135)	(1,358)	(135)	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2024	Proportion	1.9	0.9	(1,031)	(488)	(543)	(488)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2023	Proportion	2.1	0.1	22,148	1,054	10,547	1,054	0	0	0	0	0	0
2196	City of Hubbard	6/30/2022	Proportion	2.3	0.0	(11,618)	0	(1,516)	0	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2024	Proportion	1.9	0.9	(6,998)	(3,315)	(3,683)	(3,315)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2023	Proportion	2.1	0.1	(29,321)	(1,397)	(13,962)	(1,397)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2022	Proportion	2.3	0.0	8,163	0	1,065	0	0	0	0	0	0	0
2198	City of Carlton	6/30/2024	Proportion	1.9	0.9	(6,342)	(3,004)	(3,338)	(3,004)	0	0	0	0	0	0
2198	City of Carlton	6/30/2023	Proportion	2.1	0.1	220	10	105	10	0	0	0	0	0	0
2198	City of Carlton	6/30/2022	Proportion	2.3	0.0	(956)	0	(124)	0	0	0	0	0	0	0
2199	City of Junction City	6/30/2024	Proportion	1.9	0.9	16,681	7,902	8,779	7,902	0	0	0	0	0	0
2199	City of Junction City	6/30/2023	Proportion	2.1	0.1	(577)	(27)	(275)	(27)	0	0	0	0	0	0
2199	City of Junction City	6/30/2022	Proportion	2.3	0.0	15,305	0	1,997	0	0	0	0	0	0	0
2200	City of Wallowa	6/30/2024	Proportion	1.9	0.9	(328)	(155)	(173)	(155)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2023	Proportion	2.1	0.1	(642)	(30)	(306)	(30)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2022	Proportion	2.3	0.0	504	0	66	0	0	0	0	0	0	0
2201	City of Coburg	6/30/2024	Proportion	1.9	0.9	(1,180)	(559)	(621)	(559)	0	0	0	0	0	0
2201	City of Coburg	6/30/2023	Proportion	2.1	0.1	3,655	175	1,740	175	0	0	0	0	0	0
2201	City of Coburg	6/30/2022	Proportion	2.3	0.0	(4,917)	0	(641)	0	0	0	0	0	0	0
2202	City of Dallas	6/30/2024	Proportion	1.9	0.9	(21,229)	(10,056)	(11,173)	(10,056)	0	0	0	0	0	0
2202	City of Dallas	6/30/2023	Proportion	2.1	0.1	(8,747)	(417)	(4,165)	(417)	0	0	0	0	0	0
2202	City of Dallas	6/30/2022	Proportion	2.3	0.0	(15,999)	0	(2,087)	0	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2024	Proportion	1.9	0.9	(7,038)	(3,334)	(3,704)	(3,334)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2023	Proportion	2.1	0.1	(5,725)	(273)	(2,726)	(273)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2022	Proportion	2.3	0.0	(2,583)	0	(337)	0	0	0	0	0	0	0
2204	City of Burns	6/30/2024	Proportion	1.9	0.9	(3,944)	(1,868)	(2,076)	(1,868)	0	0	0	0	0	0
2204	City of Burns	6/30/2023	Proportion	2.1	0.1	(11,586)	(552)	(5,517)	(552)	0	0	0	0	0	0
2204	City of Burns	6/30/2022	Proportion	2.3	0.0	2,442	0	318	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2024	Proportion	1.9	0.9	2,419	1,146	1,273	1,146	0	0	0	0	0	0
2205	City of Elgin	6/30/2023	Proportion	2.1	0.1	(21,777)	(1,037)	(10,370)	(1,037)	0	0	0	0	0	0
2205	City of Elgin	6/30/2022	Proportion	2.3	0.0	959	0	125	0	0	0	0	0	0	0
2206	City of Weston	6/30/2024	Proportion	1.9	0.9	2,571	1,218	1,353	1,218	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2206	City of Weston	6/30/2023	Proportion	2.1	0.1	(606)	(28)	(289)	(28)	0	0	0	0	0	0
2206	City of Weston	6/30/2022	Proportion	2.3	0.0	(1,950)	0	(254)	0	0	0	0	0	0	0
2207	City of Mill City	6/30/2024	Proportion	1.9	0.9	(227)	(108)	(119)	(108)	0	0	0	0	0	0
2207	City of Mill City	6/30/2023	Proportion	2.1	0.1	(3,164)	(150)	(1,507)	(150)	0	0	0	0	0	0
2207	City of Mill City	6/30/2022	Proportion	2.3	0.0	(1,200)	0	(156)	0	0	0	0	0	0	0
2208	City of Fairview	6/30/2024	Proportion	1.9	0.9	15,323	7,258	8,065	7,258	0	0	0	0	0	0
2208	City of Fairview	6/30/2023	Proportion	2.1	0.1	(22,300)	(1,062)	(10,619)	(1,062)	0	0	0	0	0	0
2208	City of Fairview	6/30/2022	Proportion	2.3	0.0	3,286	0	428	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2024	Proportion	1.9	0.9	2,029	961	1,068	961	0	0	0	0	0	0
2209	City of Monroe	6/30/2023	Proportion	2.1	0.1	(4,013)	(191)	(1,911)	(191)	0	0	0	0	0	0
2209	City of Monroe	6/30/2022	Proportion	2.3	0.0	4,709	0	615	0	0	0	0	0	0	0
2210	City of Helix	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2210	City of Helix	6/30/2023	Proportion	2.1	0.1	3,618	172	1,723	172	0	0	0	0	0	0
2210	City of Helix	6/30/2022	Proportion	2.3	0.0	(1,087)	0	(141)	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2024	Proportion	1.9	0.9	(2,083)	(987)	(1,096)	(987)	0	0	0	0	0	0
2211	City of Jefferson	6/30/2023	Proportion	2.1	0.1	5,995	285	2,855	285	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Proportion	2.3	0.0	(4,320)	0	(564)	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2024	Proportion	1.9	0.9	724	343	381	343	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2023	Proportion	2.1	0.1	(27,688)	(1,318)	(13,185)	(1,318)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2022	Proportion	2.3	0.0	18,201	0	2,375	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2024	Proportion	1.9	0.9	(4,338)	(2,055)	(2,283)	(2,055)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2023	Proportion	2.1	0.1	8,025	383	3,821	383	0	0	0	0	0	0
2213	City of Stanfield	6/30/2022	Proportion	2.3	0.0	(4,968)	0	(648)	0	0	0	0	0	0	0
2214	City of Yamhill	6/30/2024	Proportion	1.9	0.9	(9,081)	(4,302)	(4,779)	(4,302)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2023	Proportion	2.1	0.1	(2,106)	(100)	(1,003)	(100)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2022	Proportion	2.3	0.0	5,605	0	731	0	0	0	0	0	0	0
2215	City of Powers	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2024	Proportion	1.9	0.9	7,830	3,709	4,121	3,709	0	0	0	0	0	0
2216	City of Brookings	6/30/2023	Proportion	2.1	0.1	(36,858)	(1,756)	(17,551)	(1,756)	0	0	0	0	0	0
2216	City of Brookings	6/30/2022	Proportion	2.3	0.0	(4,176)	0	(544)	0	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2024	Proportion	1.9	0.9	14,574	6,903	7,671	6,903	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2023	Proportion	2.1	0.1	(40,011)	(1,905)	(19,053)	(1,905)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2022	Proportion	2.3	0.0	18,037	0	2,353	0	0	0	0	0	0	0
2218	City of Prairie City	6/30/2024	Proportion	1.9	0.9	(1,069)	(506)	(563)	(506)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2023	Proportion	2.1	0.1	4,940	236	2,352	236	0	0	0	0	0	0
2218	City of Prairie City	6/30/2022	Proportion	2.3	0.0	(4,789)	0	(625)	0	0	0	0	0	0	0
2219	City of Sheridan	6/30/2024	Proportion	1.9	0.9	(5,495)	(2,603)	(2,892)	(2,603)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2023	Proportion	2.1	0.1	5,320	254	2,533	254	0	0	0	0	0	0
2219	City of Sheridan	6/30/2022	Proportion	2.3	0.0	(3,641)	0	(475)	0	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2024	Proportion	1.9	0.9	1,804	855	949	855	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2023	Proportion	2.1	0.1	(12,408)	(590)	(5,909)	(590)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2022	Proportion	2.3	0.0	2,339	0	305	0	0	0	0	0	0	0
2221	City of Sisters	6/30/2024	Proportion	1.9	0.9	(6,481)	(3,070)	(3,411)	(3,070)	0	0	0	0	0	0
2221	City of Sisters	6/30/2023	Proportion	2.1	0.1	(15,340)	(730)	(7,305)	(730)	0	0	0	0	0	0
2221	City of Sisters	6/30/2022	Proportion	2.3	0.0	1,693	0	221	0	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2024	Proportion	1.9	0.9	8,128	3,850	4,278	3,850	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2023	Proportion	2.1	0.1	14,035	669	6,683	669	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2022	Proportion	2.3	0.0	(2,498)	0	(326)	0	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2024	Proportion	1.9	0.9	(736)	(349)	(387)	(349)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2023	Proportion	2.1	0.1	(3,208)	(152)	(1,528)	(152)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2022	Proportion	2.3	0.0	(7,499)	0	(979)	0	0	0	0	0	0	0
2224	City of Falls City	6/30/2024	Proportion	1.9	0.9	(652)	(309)	(343)	(309)	0	0	0	0	0	0
2224	City of Falls City	6/30/2023	Proportion	2.1	0.1	(5,159)	(245)	(2,457)	(245)	0	0	0	0	0	0
2224	City of Falls City	6/30/2022	Proportion	2.3	0.0	2,967	0	387	0	0	0	0	0	0	0
2225	City of Echo	6/30/2024	Proportion	1.9	0.9	(409)	(194)	(215)	(194)	0	0	0	0	0	0
2225	City of Echo	6/30/2023	Proportion	2.1	0.1	4,010	190	1,910	190	0	0	0	0	0	0
2225	City of Echo	6/30/2022	Proportion	2.3	0.0	(2,807)	0	(367)	0	0	0	0	0	0	0
2226	City of Hines	6/30/2024	Proportion	1.9	0.9	(1,916)	(908)	(1,008)	(908)	0	0	0	0	0	0
2226	City of Hines	6/30/2023	Proportion	2.1	0.1	(4,689)	(223)	(2,233)	(223)	0	0	0	0	0	0
2226	City of Hines	6/30/2022	Proportion	2.3	0.0	(1,778)	0	(232)	0	0	0	0	0	0	0
2228	City of Turner	6/30/2024	Proportion	1.9	0.9	625	296	329	296	0	0	0	0	0	0
2228	City of Turner	6/30/2023	Proportion	2.1	0.1	6,208	296	2,956	296	0	0	0	0	0	0
2228	City of Turner	6/30/2022	Proportion	2.3	0.0	(979)	0	(127)	0	0	0	0	0	0	0
2229	City of John Day	6/30/2024	Proportion	1.9	0.9	6,220	2,946	3,274	2,946	0	0	0	0	0	0
2229	City of John Day	6/30/2023	Proportion	2.1	0.1	(15,663)	(745)	(7,459)	(745)	0	0	0	0	0	0
2229	City of John Day	6/30/2022	Proportion	2.3	0.0	7,030	0	916	0	0	0	0	0	0	0
2231	City of Banks	6/30/2024	Proportion	1.9	0.9	(2,261)	(1,071)	(1,190)	(1,071)	0	0	0	0	0	0
2231	City of Banks	6/30/2023	Proportion	2.1	0.1	(8,497)	(405)	(4,046)	(405)	0	0	0	0	0	0
2231	City of Banks	6/30/2022	Proportion	2.3	0.0	146	0	20	0	0	0	0	0	0	0
2232	City of Joseph	6/30/2024	Proportion	1.9	0.9	(2,847)	(1,349)	(1,498)	(1,349)	0	0	0	0	0	0
2232	City of Joseph	6/30/2023	Proportion	2.1	0.1	(12,570)	(598)	(5,986)	(598)	0	0	0	0	0	0
2232	City of Joseph	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2233	City of Lafayette	6/30/2024	Proportion	1.9	0.9	(2,157)	(1,022)	(1,135)	(1,022)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2023	Proportion	2.1	0.1	7,572	360	3,606	360	0	0	0	0	0	0
2233	City of Lafayette	6/30/2022	Proportion	2.3	0.0	(2,400)	0	(314)	0	0	0	0	0	0	0
2234	City of Aumsville	6/30/2024	Proportion	1.9	0.9	350	166	184	166	0	0	0	0	0	0
2234	City of Aumsville	6/30/2023	Proportion	2.1	0.1	(2,134)	(102)	(1,016)	(102)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2022	Proportion	2.3	0.0	(1,001)	0	(131)	0	0	0	0	0	0	0
2235	City of Amity	6/30/2024	Proportion	1.9	0.9	3,205	1,518	1,687	1,518	0	0	0	0	0	0
2235	City of Amity	6/30/2023	Proportion	2.1	0.1	(6,921)	(329)	(3,296)	(329)	0	0	0	0	0	0
2235	City of Amity	6/30/2022	Proportion	2.3	0.0	6,819	0	889	0	0	0	0	0	0	0
2236	City of Creswell	6/30/2024	Proportion	1.9	0.9	(542)	(257)	(285)	(257)	0	0	0	0	0	0
2236	City of Creswell	6/30/2023	Proportion	2.1	0.1	(520)	(24)	(248)	(24)	0	0	0	0	0	0
2236	City of Creswell	6/30/2022	Proportion	2.3	0.0	(948)	0	(124)	0	0	0	0	0	0	0
2237	City of Troutdale	6/30/2024	Proportion	1.9	0.9	2,508	1,188	1,320	1,188	0	0	0	0	0	0
2237	City of Troutdale	6/30/2023	Proportion	2.1	0.1	27,038	1,288	12,875	1,288	0	0	0	0	0	0
2237	City of Troutdale	6/30/2022	Proportion	2.3	0.0	(17,388)	0	(2,268)	0	0	0	0	0	0	0
2238	City of Warrenton	6/30/2024	Proportion	1.9	0.9	(756)	(358)	(398)	(358)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2023	Proportion	2.1	0.1	(32,139)	(1,531)	(15,304)	(1,531)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2022	Proportion	2.3	0.0	23,952	0	3,124	0	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2024	Proportion	1.9	0.9	(8,337)	(3,949)	(4,388)	(3,949)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2023	Proportion	2.1	0.1	(12,714)	(606)	(6,054)	(606)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2022	Proportion	2.3	0.0	(49,360)	0	(6,438)	0	0	0	0	0	0	0
2241	City of Bay City	6/30/2024	Proportion	1.9	0.9	4,487	2,125	2,362	2,125	0	0	0	0	0	0
2241	City of Bay City	6/30/2023	Proportion	2.1	0.1	(4,067)	(193)	(1,937)	(193)	0	0	0	0	0	0
2241	City of Bay City	6/30/2022	Proportion	2.3	0.0	(3,900)	0	(508)	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2024	Proportion	1.9	0.9	415	197	218	197	0	0	0	0	0	0
2242	City of Gaston	6/30/2023	Proportion	2.1	0.1	(2,967)	(141)	(1,413)	(141)	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2024	Proportion	1.9	0.9	3,125	1,480	1,645	1,480	0	0	0	0	0	0
2244	City of Lakeside	6/30/2023	Proportion	2.1	0.1	(4,232)	(202)	(2,015)	(202)	0	0	0	0	0	0
2244	City of Lakeside	6/30/2022	Proportion	2.3	0.0	2,339	0	305	0	0	0	0	0	0	0
2245	City of Dundee	6/30/2024	Proportion	1.9	0.9	(5,614)	(2,659)	(2,955)	(2,659)	0	0	0	0	0	0
2245	City of Dundee	6/30/2023	Proportion	2.1	0.1	(9,229)	(439)	(4,395)	(439)	0	0	0	0	0	0
2245	City of Dundee	6/30/2022	Proportion	2.3	0.0	6,796	0	886	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2023	Proportion	2.1	0.1	1,367	65	651	65	0	0	0	0	0	0
2246	City of Merrill	6/30/2022	Proportion	2.3	0.0	(457)	0	(59)	0	0	0	0	0	0	0
2247	City of Malin	6/30/2024	Proportion	1.9	0.9	(1,328)	(629)	(699)	(629)	0	0	0	0	0	0
2247	City of Malin	6/30/2023	Proportion	2.1	0.1	3,433	163	1,635	163	0	0	0	0	0	0
2247	City of Malin	6/30/2022	Proportion	2.3	0.0	909	0	119	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2024	Proportion	1.9	0.9	200	95	105	95	0	0	0	0	0	0
2248	City of Fossil	6/30/2023	Proportion	2.1	0.1	(3,598)	(172)	(1,713)	(172)	0	0	0	0	0	0
2248	City of Fossil	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2249	City of Phoenix	6/30/2024	Proportion	1.9	0.9	5,327	2,523	2,804	2,523	0	0	0	0	0	0
2249	City of Phoenix	6/30/2023	Proportion	2.1	0.1	(20,322)	(968)	(9,677)	(968)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2022	Proportion	2.3	0.0	(4,498)	0	(586)	0	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2024	Proportion	1.9	0.9	(1,374)	(651)	(723)	(651)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2023	Proportion	2.1	0.1	3,025	145	1,440	145	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2022	Proportion	2.3	0.0	12,516	0	1,632	0	0	0	0	0	0	0
2251	City of Rogue River	6/30/2024	Proportion	1.9	0.9	2,490	1,179	1,311	1,179	0	0	0	0	0	0
2251	City of Rogue River	6/30/2023	Proportion	2.1	0.1	(1,588)	(76)	(756)	(76)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2022	Proportion	2.3	0.0	2,180	0	284	0	0	0	0	0	0	0
2252	City of Dayton	6/30/2024	Proportion	1.9	0.9	(4,143)	(1,962)	(2,181)	(1,962)	0	0	0	0	0	0
2252	City of Dayton	6/30/2023	Proportion	2.1	0.1	(4,161)	(199)	(1,981)	(199)	0	0	0	0	0	0
2252	City of Dayton	6/30/2022	Proportion	2.3	0.0	1,465	0	191	0	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2024	Proportion	1.9	0.9	(9)	(4)	(5)	(4)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2023	Proportion	2.1	0.1	(1,655)	(79)	(788)	(79)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2022	Proportion	2.3	0.0	333	0	43	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2024	Proportion	1.9	0.9	(1,041)	(493)	(548)	(493)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2023	Proportion	2.1	0.1	(6,306)	(300)	(3,003)	(300)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2024	Proportion	1.9	0.9	(1,251)	(593)	(658)	(593)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2023	Proportion	2.1	0.1	(3,179)	(151)	(1,514)	(151)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2022	Proportion	2.3	0.0	212	0	28	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2024	Proportion	1.9	0.9	30	14	16	14	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2023	Proportion	2.1	0.1	4,164	198	1,983	198	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Proportion	2.3	0.0	(1,227)	0	(161)	0	0	0	0	0	0	0
2257	City of Culver	6/30/2024	Proportion	1.9	0.9	(1,816)	(860)	(956)	(860)	0	0	0	0	0	0
2257	City of Culver	6/30/2023	Proportion	2.1	0.1	4,276	204	2,036	204	0	0	0	0	0	0
2257	City of Culver	6/30/2022	Proportion	2.3	0.0	(1,056)	0	(138)	0	0	0	0	0	0	0
2258	City of Adair Village	6/30/2024	Proportion	1.9	0.9	983	466	517	466	0	0	0	0	0	0
2258	City of Adair Village	6/30/2023	Proportion	2.1	0.1	(9,152)	(436)	(4,358)	(436)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2022	Proportion	2.3	0.0	1,362	0	178	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2024	Proportion	1.9	0.9	(13)	(6)	(7)	(6)	0	0	0	0	0	0
2260	City of Riddle	6/30/2023	Proportion	2.1	0.1	2,692	128	1,282	128	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2260	City of Riddle	6/30/2022	Proportion	2.3	0.0	(9)	0	(1)	0	0	0	0	0	0	0
2261	City of Waldport	6/30/2024	Proportion	1.9	0.9	(1,071)	(507)	(564)	(507)	0	0	0	0	0	0
2261	City of Waldport	6/30/2023	Proportion	2.1	0.1	(339)	(17)	(161)	(17)	0	0	0	0	0	0
2261	City of Waldport	6/30/2022	Proportion	2.3	0.0	4,891	0	637	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2024	Proportion	1.9	0.9	36	17	19	17	0	0	0	0	0	0
2262	City of Dufur	6/30/2023	Proportion	2.1	0.1	(3,786)	(180)	(1,803)	(180)	0	0	0	0	0	0
2262	City of Dufur	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2024	Proportion	1.9	0.9	2,837	1,344	1,493	1,344	0	0	0	0	0	0
2263	City of La Grande	6/30/2023	Proportion	2.1	0.1	(21,530)	(1,026)	(10,252)	(1,026)	0	0	0	0	0	0
2263	City of La Grande	6/30/2022	Proportion	2.3	0.0	8,756	0	1,142	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2024	Proportion	1.9	0.9	3,453	1,636	1,817	1,636	0	0	0	0	0	0
2264	City of Gervais	6/30/2023	Proportion	2.1	0.1	7,298	348	3,475	348	0	0	0	0	0	0
2264	City of Gervais	6/30/2022	Proportion	2.3	0.0	84	0	10	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2024	Proportion	1.9	0.9	87	41	46	41	0	0	0	0	0	0
2265	City of Westfir	6/30/2023	Proportion	2.1	0.1	(1,657)	(79)	(789)	(79)	0	0	0	0	0	0
2265	City of Westfir	6/30/2022	Proportion	2.3	0.0	1,137	0	149	0	0	0	0	0	0	0
2266	City of Irrigon	6/30/2024	Proportion	1.9	0.9	2,118	1,003	1,115	1,003	0	0	0	0	0	0
2266	City of Irrigon	6/30/2023	Proportion	2.1	0.1	6,175	295	2,940	295	0	0	0	0	0	0
2266	City of Irrigon	6/30/2022	Proportion	2.3	0.0	783	0	103	0	0	0	0	0	0	0
2267	City of Independence	6/30/2024	Proportion	1.9	0.9	4,223	2,000	2,223	2,000	0	0	0	0	0	0
2267	City of Independence	6/30/2023	Proportion	2.1	0.1	(7,065)	(337)	(3,364)	(337)	0	0	0	0	0	0
2267	City of Independence	6/30/2022	Proportion	2.3	0.0	(16,883)	0	(2,203)	0	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2024	Proportion	1.9	0.9	(503)	(238)	(265)	(238)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2023	Proportion	2.1	0.1	(2,307)	(109)	(1,099)	(109)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2022	Proportion	2.3	0.0	(2,543)	0	(331)	0	0	0	0	0	0	0
2269	City of Durham	6/30/2024	Proportion	1.9	0.9	(218)	(103)	(115)	(103)	0	0	0	0	0	0
2269	City of Durham	6/30/2023	Proportion	2.1	0.1	(2,397)	(115)	(1,141)	(115)	0	0	0	0	0	0
2269	City of Durham	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2270	City of Lyons	6/30/2024	Proportion	1.9	0.9	(881)	(417)	(464)	(417)	0	0	0	0	0	0
2270	City of Lyons	6/30/2023	Proportion	2.1	0.1	2,830	134	1,348	134	0	0	0	0	0	0
2270	City of Lyons	6/30/2022	Proportion	2.3	0.0	(1,023)	0	(133)	0	0	0	0	0	0	0
2271	City of Columbia City	6/30/2024	Proportion	1.9	0.9	3,110	1,473	1,637	1,473	0	0	0	0	0	0
2271	City of Columbia City	6/30/2023	Proportion	2.1	0.1	(2,023)	(97)	(963)	(97)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2022	Proportion	2.3	0.0	(1,766)	0	(230)	0	0	0	0	0	0	0
2272	City of Aurora	6/30/2024	Proportion	1.9	0.9	208	99	109	99	0	0	0	0	0	0
2272	City of Aurora	6/30/2023	Proportion	2.1	0.1	(8,970)	(428)	(4,271)	(428)	0	0	0	0	0	0
2272	City of Aurora	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2273	City of Silverton	6/30/2024	Proportion	1.9	0.9	(1,448)	(686)	(762)	(686)	0	0	0	0	0	0
2273	City of Silverton	6/30/2023	Proportion	2.1	0.1	21,295	1,015	10,140	1,015	0	0	0	0	0	0
2273	City of Silverton	6/30/2022	Proportion	2.3	0.0	(9,218)	0	(1,202)	0	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2024	Proportion	1.9	0.9	41	19	22	19	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2023	Proportion	2.1	0.1	(4,916)	(234)	(2,341)	(234)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2275	City of Toledo	6/30/2024	Proportion	1.9	0.9	13,667	6,474	7,193	6,474	0	0	0	0	0	0
2275	City of Toledo	6/30/2023	Proportion	2.1	0.1	(69,382)	(3,304)	(33,039)	(3,304)	0	0	0	0	0	0
2275	City of Toledo	6/30/2022	Proportion	2.3	0.0	119,425	0	15,577	0	0	0	0	0	0	0
2276	City of Newport	6/30/2024	Proportion	1.9	0.9	(15,942)	(7,551)	(8,391)	(7,551)	0	0	0	0	0	0
2276	City of Newport	6/30/2023	Proportion	2.1	0.1	(59,152)	(2,816)	(28,168)	(2,816)	0	0	0	0	0	0
2276	City of Newport	6/30/2022	Proportion	2.3	0.0	53,415	0	6,967	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2024	Proportion	1.9	0.9	75,021	35,536	39,485	35,536	0	0	0	0	0	0
2278	City of Springfield	6/30/2023	Proportion	2.1	0.1	17,419	829	8,295	829	0	0	0	0	0	0
2278	City of Springfield	6/30/2022	Proportion	2.3	0.0	87,612	0	11,428	0	0	0	0	0	0	0
2279	City of Keizer	6/30/2024	Proportion	1.9	0.9	(5,177)	(2,452)	(2,725)	(2,452)	0	0	0	0	0	0
2279	City of Keizer	6/30/2023	Proportion	2.1	0.1	(12,619)	(601)	(6,009)	(601)	0	0	0	0	0	0
2279	City of Keizer	6/30/2022	Proportion	2.3	0.0	(4,363)	0	(569)	0	0	0	0	0	0	0
2280	City of Winston	6/30/2024	Proportion	1.9	0.9	6,360	3,013	3,347	3,013	0	0	0	0	0	0
2280	City of Winston	6/30/2023	Proportion	2.1	0.1	(13,473)	(641)	(6,416)	(641)	0	0	0	0	0	0
2280	City of Winston	6/30/2022	Proportion	2.3	0.0	(8,854)	0	(1,154)	0	0	0	0	0	0	0
2281	City of Manzanita	6/30/2024	Proportion	1.9	0.9	(3,517)	(1,666)	(1,851)	(1,666)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2023	Proportion	2.1	0.1	(11,647)	(555)	(5,546)	(555)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2022	Proportion	2.3	0.0	(4,383)	0	(571)	0	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2024	Proportion	1.9	0.9	8,786	4,162	4,624	4,162	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2023	Proportion	2.1	0.1	(12,524)	(596)	(5,964)	(596)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2022	Proportion	2.3	0.0	(850)	0	(110)	0	0	0	0	0	0	0
2283	City of Maupin	6/30/2024	Proportion	1.9	0.9	1,410	668	742	668	0	0	0	0	0	0
2283	City of Maupin	6/30/2023	Proportion	2.1	0.1	(13,003)	(619)	(6,192)	(619)	0	0	0	0	0	0
2283	City of Maupin	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2284	City of Halsey	6/30/2024	Proportion	1.9	0.9	(648)	(307)	(341)	(307)	0	0	0	0	0	0
2284	City of Halsey	6/30/2023	Proportion	2.1	0.1	(7,015)	(335)	(3,340)	(335)	0	0	0	0	0	0
2284	City of Halsey	6/30/2022	Proportion	2.3	0.0	4,088	0	534	0	0	0	0	0	0	0
2285	City of Veneta	6/30/2024	Proportion	1.9	0.9	1,770	838	932	838	0	0	0	0	0	0
2285	City of Veneta	6/30/2023	Proportion	2.1	0.1	(26,991)	(1,285)	(12,853)	(1,285)	0	0	0	0	0	0
2285	City of Veneta	6/30/2022	Proportion	2.3	0.0	24,015	0	3,133	0	0	0	0	0	0	0
2286	City of Millersburg	6/30/2024	Proportion	1.9	0.9	(1,843)	(873)	(970)	(873)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2286	City of Millersburg	6/30/2023	Proportion	2.1	0.1	42	2	20	2	0	0	0	0	0	0
2286	City of Millersburg	6/30/2022	Proportion	2.3	0.0	(1,565)	0	(205)	0	0	0	0	0	0	0
2287	City of King City	6/30/2024	Proportion	1.9	0.9	(3,181)	(1,507)	(1,674)	(1,507)	0	0	0	0	0	0
2287	City of King City	6/30/2023	Proportion	2.1	0.1	(2,662)	(126)	(1,268)	(126)	0	0	0	0	0	0
2287	City of King City	6/30/2022	Proportion	2.3	0.0	1,452	0	190	0	0	0	0	0	0	0
2288	City of Tualatin	6/30/2024	Proportion	1.9	0.9	18,162	8,603	9,559	8,603	0	0	0	0	0	0
2288	City of Tualatin	6/30/2023	Proportion	2.1	0.1	(152,719)	(7,273)	(72,723)	(7,273)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2022	Proportion	2.3	0.0	44,104	0	5,752	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2024	Proportion	1.9	0.9	9,678	4,584	5,094	4,584	0	0	0	0	0	0
2290	City of Molalla	6/30/2023	Proportion	2.1	0.1	47,508	2,262	22,623	2,262	0	0	0	0	0	0
2290	City of Molalla	6/30/2022	Proportion	2.3	0.0	(31,581)	0	(4,119)	0	0	0	0	0	0	0
2291	City of Florence	6/30/2024	Proportion	1.9	0.9	(8,583)	(4,066)	(4,517)	(4,066)	0	0	0	0	0	0
2291	City of Florence	6/30/2023	Proportion	2.1	0.1	(82,312)	(3,920)	(39,196)	(3,920)	0	0	0	0	0	0
2291	City of Florence	6/30/2022	Proportion	2.3	0.0	73,189	0	9,547	0	0	0	0	0	0	0
2292	City of North Bend	6/30/2024	Proportion	1.9	0.9	5,143	2,436	2,707	2,436	0	0	0	0	0	0
2292	City of North Bend	6/30/2023	Proportion	2.1	0.1	(20,731)	(987)	(9,872)	(987)	0	0	0	0	0	0
2292	City of North Bend	6/30/2022	Proportion	2.3	0.0	43,234	0	5,640	0	0	0	0	0	0	0
2293	City of Lowell	6/30/2024	Proportion	1.9	0.9	196	93	103	93	0	0	0	0	0	0
2293	City of Lowell	6/30/2023	Proportion	2.1	0.1	(9,057)	(431)	(4,313)	(431)	0	0	0	0	0	0
2293	City of Lowell	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2024	Proportion	1.9	0.9	(3,164)	(1,499)	(1,665)	(1,499)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2023	Proportion	2.1	0.1	(9,116)	(434)	(4,341)	(434)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2022	Proportion	2.3	0.0	(2,258)	0	(294)	0	0	0	0	0	0	0
2295	City of Tigard	6/30/2024	Proportion	1.9	0.9	(8,211)	(3,889)	(4,322)	(3,889)	0	0	0	0	0	0
2295	City of Tigard	6/30/2023	Proportion	2.1	0.1	(164,889)	(7,851)	(78,519)	(7,851)	0	0	0	0	0	0
2295	City of Tigard	6/30/2022	Proportion	2.3	0.0	127,453	0	16,625	0	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2024	Proportion	1.9	0.9	12,974	6,146	6,828	6,146	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2023	Proportion	2.1	0.1	(25,585)	(1,219)	(12,183)	(1,219)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2022	Proportion	2.3	0.0	(27,604)	0	(3,600)	0	0	0	0	0	0	0
2297	City of Rainier	6/30/2024	Proportion	1.9	0.9	6,786	3,214	3,572	3,214	0	0	0	0	0	0
2297	City of Rainier	6/30/2023	Proportion	2.1	0.1	1,317	63	627	63	0	0	0	0	0	0
2297	City of Rainier	6/30/2022	Proportion	2.3	0.0	(4,626)	0	(604)	0	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2024	Proportion	1.9	0.9	16,388	7,763	8,625	7,763	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2023	Proportion	2.1	0.1	(51,400)	(2,448)	(24,476)	(2,448)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2022	Proportion	2.3	0.0	68,358	0	8,916	0	0	0	0	0	0	0
2299	City of Dunes City	6/30/2024	Proportion	1.9	0.9	110	52	58	52	0	0	0	0	0	0
2299	City of Dunes City	6/30/2023	Proportion	2.1	0.1	(548)	(26)	(261)	(26)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2022	Proportion	2.3	0.0	1,214	0	158	0	0	0	0	0	0	0
2300	City of Yachats	6/30/2024	Proportion	1.9	0.9	(69)	(33)	(36)	(33)	0	0	0	0	0	0
2300	City of Yachats	6/30/2023	Proportion	2.1	0.1	871	41	415	41	0	0	0	0	0	0
2300	City of Yachats	6/30/2022	Proportion	2.3	0.0	(8,255)	0	(1,077)	0	0	0	0	0	0	0
2301	City of Moro	6/30/2024	Proportion	1.9	0.9	(1,791)	(848)	(943)	(848)	0	0	0	0	0	0
2301	City of Moro	6/30/2023	Proportion	2.1	0.1	(2,809)	(133)	(1,338)	(133)	0	0	0	0	0	0
2301	City of Moro	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2024	Proportion	1.9	0.9	789	374	415	374	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2023	Proportion	2.1	0.1	2,745	131	1,307	131	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2022	Proportion	2.3	0.0	(493)	0	(65)	0	0	0	0	0	0	0
2303	City of Woodburn	6/30/2024	Proportion	1.9	0.9	7,870	3,728	4,142	3,728	0	0	0	0	0	0
2303	City of Woodburn	6/30/2023	Proportion	2.1	0.1	(77,410)	(3,686)	(36,862)	(3,686)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2022	Proportion	2.3	0.0	(22,293)	0	(2,907)	0	0	0	0	0	0	0
2304	City of Gladstone	6/30/2024	Proportion	1.9	0.9	14,230	6,741	7,489	6,741	0	0	0	0	0	0
2304	City of Gladstone	6/30/2023	Proportion	2.1	0.1	14,139	673	6,733	673	0	0	0	0	0	0
2304	City of Gladstone	6/30/2022	Proportion	2.3	0.0	(2,317)	0	(303)	0	0	0	0	0	0	0
2305	City of Elkton	6/30/2024	Proportion	1.9	0.9	(48)	(23)	(25)	(23)	0	0	0	0	0	0
2305	City of Elkton	6/30/2023	Proportion	2.1	0.1	2,915	139	1,388	139	0	0	0	0	0	0
2305	City of Elkton	6/30/2022	Proportion	2.3	0.0	(1,157)	0	(151)	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2024	Proportion	1.9	0.9	44	21	23	21	0	0	0	0	0	0
2306	City of Imbler	6/30/2023	Proportion	2.1	0.1	(482)	(22)	(230)	(22)	0	0	0	0	0	0
2306	City of Imbler	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2024	Proportion	1.9	0.9	738	350	388	350	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2023	Proportion	2.1	0.1	(4,243)	(203)	(2,020)	(203)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2022	Proportion	2.3	0.0	(1,491)	0	(195)	0	0	0	0	0	0	0
2308	City of North Powder	6/30/2024	Proportion	1.9	0.9	148	70	78	70	0	0	0	0	0	0
2308	City of North Powder	6/30/2023	Proportion	2.1	0.1	(2,705)	(129)	(1,288)	(129)	0	0	0	0	0	0
2308	City of North Powder	6/30/2022	Proportion	2.3	0.0	905	0	119	0	0	0	0	0	0	0
2309	City of Gearhart	6/30/2024	Proportion	1.9	0.9	838	397	441	397	0	0	0	0	0	0
2309	City of Gearhart	6/30/2023	Proportion	2.1	0.1	(1,518)	(72)	(723)	(72)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2022	Proportion	2.3	0.0	2,872	0	374	0	0	0	0	0	0	0
2400	Gilliam County Fire Services	6/30/2024	Proportion	1.9	0.9	(1,921)	(910)	(1,011)	(910)	0	0	0	0	0	0
2401	South Clackamas Transportation District	6/30/2024	Proportion	1.9	0.9	(2,969)	(1,406)	(1,563)	(1,406)	0	0	0	0	0	0
2402	Kernville Gleneden Beach Lincoln Beach Water District	6/30/2024	Proportion	1.9	0.9	(1,811)	(858)	(953)	(858)	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2024	Proportion	1.9	0.9	(2,227)	(1,055)	(1,172)	(1,055)	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2023	Proportion	2.1	0.1	(2,802)	(134)	(1,334)	(134)	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2407	Urban Flood Safety & Water Quality District	6/30/2024	Proportion	1.9	0.9	16,597	7,862	8,735	7,862	0	0	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2023	Proportion	2.1	0.1	(34,554)	(1,646)	(16,454)	(1,646)	0	0	0	0	0	0
2407	Urban Flood Safety & Water Quality District	6/30/2022	Proportion	2.3	0.0	8,335	0	1,087	0	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(61)	(29)	(32)	(29)	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(8,204)	(390)	(3,907)	(390)	0	0	0	0	0	0
2408	Pleasant Hill Goshen Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2024	Proportion	1.9	0.9	(269)	(127)	(142)	(127)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2023	Proportion	2.1	0.1	(2,599)	(123)	(1,238)	(123)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2022	Proportion	2.3	0.0	6,367	0	831	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2024	Proportion	1.9	0.9	1,902	901	1,001	901	0	0	0	0	0	0
2507	Port of Astoria	6/30/2023	Proportion	2.1	0.1	(18,842)	(898)	(8,972)	(898)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2022	Proportion	2.3	0.0	(4,982)	0	(650)	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2024	Proportion	1.9	0.9	(916)	(434)	(482)	(434)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2023	Proportion	2.1	0.1	(3,539)	(169)	(1,685)	(169)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2024	Proportion	1.9	0.9	2,984	1,413	1,571	1,413	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2023	Proportion	2.1	0.1	(16,467)	(785)	(7,841)	(785)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	2.3	0.0	9,250	0	1,206	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2024	Proportion	1.9	0.9	(53,323)	(25,258)	(28,065)	(25,258)	0	0	0	0	0	0
2512	Port of Portland	6/30/2023	Proportion	2.1	0.1	(143,160)	(6,818)	(68,171)	(6,818)	0	0	0	0	0	0
2512	Port of Portland	6/30/2022	Proportion	2.3	0.0	218,031	0	28,439	0	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2024	Proportion	1.9	0.9	(4,126)	(1,954)	(2,172)	(1,954)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2023	Proportion	2.1	0.1	(29,104)	(1,386)	(13,859)	(1,386)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2022	Proportion	2.3	0.0	26,650	0	3,476	0	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2024	Proportion	1.9	0.9	14,026	6,644	7,382	6,644	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2023	Proportion	2.1	0.1	(47,057)	(2,241)	(22,408)	(2,241)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	2.3	0.0	(32,205)	0	(4,201)	0	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2024	Proportion	1.9	0.9	(1,672)	(792)	(880)	(792)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2023	Proportion	2.1	0.1	36,426	1,734	17,346	1,734	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	2.3	0.0	(28,468)	0	(3,714)	0	0	0	0	0	0	0
2519	Home Forward	6/30/2024	Proportion	1.9	0.9	(29,971)	(14,197)	(15,774)	(14,197)	0	0	0	0	0	0
2519	Home Forward	6/30/2023	Proportion	2.1	0.1	(115,098)	(5,480)	(54,809)	(5,480)	0	0	0	0	0	0
2519	Home Forward	6/30/2022	Proportion	2.3	0.0	56,061	0	7,313	0	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2024	Proportion	1.9	0.9	773	366	407	366	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2023	Proportion	2.1	0.1	(32,138)	(1,530)	(15,304)	(1,530)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2022	Proportion	2.3	0.0	17,433	0	2,273	0	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2024	Proportion	1.9	0.9	(16,300)	(7,721)	(8,579)	(7,721)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2023	Proportion	2.1	0.1	(284,061)	(13,527)	(135,267)	(13,527)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2022	Proportion	2.3	0.0	(12,413)	0	(1,619)	0	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2024	Proportion	1.9	0.9	561	266	295	266	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2023	Proportion	2.1	0.1	(76,585)	(3,647)	(36,469)	(3,647)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2022	Proportion	2.3	0.0	24,061	0	3,139	0	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2024	Proportion	1.9	0.9	5,649	2,676	2,973	2,676	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2023	Proportion	2.1	0.1	31,397	1,495	14,951	1,495	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	2.3	0.0	(7,946)	0	(1,036)	0	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2024	Proportion	1.9	0.9	31,357	14,853	16,504	14,853	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2023	Proportion	2.1	0.1	(47,435)	(2,259)	(22,588)	(2,259)	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	2.3	0.0	11,106	0	1,448	0	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2024	Proportion	1.9	0.9	990	469	521	469	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2023	Proportion	2.1	0.1	(3,495)	(167)	(1,664)	(167)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2022	Proportion	2.3	0.0	1,099	0	143	0	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2024	Proportion	1.9	0.9	15,657	7,416	8,241	7,416	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2023	Proportion	2.1	0.1	(15,416)	(734)	(7,341)	(734)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2022	Proportion	2.3	0.0	(13,654)	0	(1,780)	0	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2024	Proportion	1.9	0.9	(321)	(152)	(169)	(152)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2023	Proportion	2.1	0.1	(32,867)	(1,565)	(15,651)	(1,565)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	2.3	0.0	12,116	0	1,580	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2024	Proportion	1.9	0.9	150	71	79	71	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2023	Proportion	2.1	0.1	(886)	(42)	(422)	(42)	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Proportion	2.3	0.0	(158)	0	(20)	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2024	Proportion	1.9	0.9	(345)	(163)	(182)	(163)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2023	Proportion	2.1	0.1	(7,676)	(366)	(3,655)	(366)	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2024	Proportion	1.9	0.9	(1,715)	(812)	(903)	(812)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2023	Proportion	2.1	0.1	2,042	98	972	98	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2022	Proportion	2.3	0.0	5,692	0	742	0	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2024	Proportion	1.9	0.9	829	393	436	393	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2023	Proportion	2.1	0.1	(5,321)	(253)	(2,534)	(253)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2024	Proportion	1.9	0.9	541	256	285	256	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2023	Proportion	2.1	0.1	(2,500)	(120)	(1,190)	(120)	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2022	Proportion	2.3	0.0	(2,985)	0	(389)	0	0	0	0	0	0	0
2545	Council of Governments	6/30/2024	Proportion	1.9	0.9	(29,577)	(14,010)	(15,567)	(14,010)	0	0	0	0	0	0
2545	Council of Governments	6/30/2023	Proportion	2.1	0.1	(243,391)	(11,591)	(115,900)	(11,591)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2545	Council of Governments	6/30/2022	Proportion	2.3	0.0	23,776	0	3,102	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2024	Proportion	1.9	0.9	(5,148)	(2,439)	(2,709)	(2,439)	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2023	Proportion	2.1	0.1	9,551	455	4,548	455	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2022	Proportion	2.3	0.0	3,605	0	471	0	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2024	Proportion	1.9	0.9	(71)	(34)	(37)	(34)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2023	Proportion	2.1	0.1	1,347	65	641	65	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	2.3	0.0	(1,864)	0	(244)	0	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2024	Proportion	1.9	0.9	3,902	1,848	2,054	1,848	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2023	Proportion	2.1	0.1	(23,316)	(1,112)	(11,102)	(1,112)	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	2.3	0.0	(8,816)	0	(1,150)	0	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(2,085)	(988)	(1,097)	(988)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	4,793	229	2,282	229	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(4,099)	0	(535)	0	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2024	Proportion	1.9	0.9	(1,602)	(759)	(843)	(759)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2023	Proportion	2.1	0.1	(3,871)	(185)	(1,843)	(185)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2022	Proportion	2.3	0.0	3,808	0	496	0	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2024	Proportion	1.9	0.9	17,361	8,224	9,137	8,224	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2023	Proportion	2.1	0.1	(20,423)	(973)	(9,725)	(973)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2022	Proportion	2.3	0.0	(21,123)	0	(2,755)	0	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2024	Proportion	1.9	0.9	(6,434)	(3,048)	(3,386)	(3,048)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2023	Proportion	2.1	0.1	(2,956)	(140)	(1,408)	(140)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2022	Proportion	2.3	0.0	(10,208)	0	(1,332)	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2024	Proportion	1.9	0.9	(2,658)	(1,259)	(1,399)	(1,259)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2023	Proportion	2.1	0.1	(68,210)	(3,248)	(32,481)	(3,248)	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2022	Proportion	2.3	0.0	4,199	0	547	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(5,022)	(2,379)	(2,643)	(2,379)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(9,593)	(457)	(4,568)	(457)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	20,684	0	2,698	0	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2024	Proportion	1.9	0.9	(47)	(22)	(25)	(22)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2023	Proportion	2.1	0.1	4,306	206	2,050	206	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2022	Proportion	2.3	0.0	(1,995)	0	(261)	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2024	Proportion	1.9	0.9	7,767	3,679	4,088	3,679	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2023	Proportion	2.1	0.1	(23,031)	(1,097)	(10,967)	(1,097)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	2.3	0.0	(3,880)	0	(506)	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2024	Proportion	1.9	0.9	(476)	(225)	(251)	(225)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2023	Proportion	2.1	0.1	(12,547)	(597)	(5,975)	(597)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	2.3	0.0	(1,003)	0	(131)	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(3,689)	(1,747)	(1,942)	(1,747)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	26,758	1,274	12,742	1,274	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(22,325)	0	(2,911)	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2024	Proportion	1.9	0.9	(531)	(252)	(279)	(252)	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2023	Proportion	2.1	0.1	18,547	883	8,832	883	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	2.3	0.0	(4,164)	0	(544)	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2024	Proportion	1.9	0.9	(24,371)	(11,544)	(12,827)	(11,544)	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2023	Proportion	2.1	0.1	(62,795)	(2,991)	(29,902)	(2,991)	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	2.3	0.0	62,356	0	8,134	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2024	Proportion	1.9	0.9	(7,526)	(3,565)	(3,961)	(3,565)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2023	Proportion	2.1	0.1	(28,871)	(1,375)	(13,748)	(1,375)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2022	Proportion	2.3	0.0	(2,935)	0	(383)	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2024	Proportion	1.9	0.9	2,257	1,069	1,188	1,069	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2023	Proportion	2.1	0.1	(3,605)	(171)	(1,717)	(171)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2022	Proportion	2.3	0.0	(2,565)	0	(335)	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2024	Proportion	1.9	0.9	17,392	8,238	9,154	8,238	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2023	Proportion	2.1	0.1	(13,222)	(630)	(6,296)	(630)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	0.0	10,812	0	1,410	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	10,235	4,848	5,387	4,848	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(38,135)	(1,815)	(18,160)	(1,815)	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	1,151	545	606	545	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(20,453)	(973)	(9,740)	(973)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	26,663	0	3,477	0	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2024	Proportion	1.9	0.9	8,090	3,832	4,258	3,832	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2023	Proportion	2.1	0.1	34,901	1,661	16,620	1,661	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2022	Proportion	2.3	0.0	11,052	0	1,442	0	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2024	Proportion	1.9	0.9	(526)	(249)	(277)	(249)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2023	Proportion	2.1	0.1	12,084	576	5,754	576	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2022	Proportion	2.3	0.0	(3,353)	0	(437)	0	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2024	Proportion	1.9	0.9	(8,694)	(4,118)	(4,576)	(4,118)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2023	Proportion	2.1	0.1	11,464	546	5,459	546	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2022	Proportion	2.3	0.0	475	0	61	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2024	Proportion	1.9	0.9	541	256	285	256	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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
2585	Rogue River Valley Irrigation District	6/30/2023	Proportion	2.1	0.1	5,687	271	2,708	271	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	2.3	0.0	(4,536)	0	(592)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2024	Proportion	1.9	0.9	1,321	626	695	626	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2023	Proportion	2.1	0.1	(11,402)	(542)	(5,430)	(542)	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	2.3	0.0	5,699	0	743	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	1,893	897	996	897	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(14,631)	(697)	(6,967)	(697)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(11,202)	0	(1,462)	0	0	0	0	0	0
2589	West Slope Water District	6/30/2024	Proportion	1.9	0.9	(2,498)	(1,183)	(1,315)	(1,183)	0	0	0	0	0
2589	West Slope Water District	6/30/2023	Proportion	2.1	0.1	(437)	(21)	(208)	(21)	0	0	0	0	0
2589	West Slope Water District	6/30/2022	Proportion	2.3	0.0	(1,092)	0	(142)	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2024	Proportion	1.9	0.9	(9,874)	(4,677)	(5,197)	(4,677)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2023	Proportion	2.1	0.1	21,233	1,011	10,111	1,011	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	2.3	0.0	5,164	0	674	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2024	Proportion	1.9	0.9	(2,609)	(1,236)	(1,373)	(1,236)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2023	Proportion	2.1	0.1	5,032	240	2,396	240	0	0	0	0	0
2592	Medford Irrigation District	6/30/2022	Proportion	2.3	0.0	(5,793)	0	(755)	0	0	0	0	0	0
2594	Metro	6/30/2024	Proportion	1.9	0.9	(190,339)	(90,161)	(100,178)	(90,161)	0	0	0	0	0
2594	Metro	6/30/2023	Proportion	2.1	0.1	(478,626)	(22,792)	(227,917)	(22,792)	0	0	0	0	0
2594	Metro	6/30/2022	Proportion	2.3	0.0	118,205	0	15,419	0	0	0	0	0	0
2595	Canby Fire District	6/30/2024	Proportion	1.9	0.9	8,898	4,215	4,683	4,215	0	0	0	0	0
2595	Canby Fire District	6/30/2023	Proportion	2.1	0.1	3,220	154	1,533	154	0	0	0	0	0
2595	Canby Fire District	6/30/2022	Proportion	2.3	0.0	(5,517)	0	(719)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2024	Proportion	1.9	0.9	18,863	8,935	9,928	8,935	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2023	Proportion	2.1	0.1	(198,596)	(9,456)	(94,570)	(9,456)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	2.3	0.0	31,387	0	4,093	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2024	Proportion	1.9	0.9	(669)	(317)	(352)	(317)	0	0	0	0	0
2597	Mapleton Water District	6/30/2023	Proportion	2.1	0.1	(1,481)	(71)	(705)	(71)	0	0	0	0	0
2597	Mapleton Water District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2024	Proportion	1.9	0.9	(7,636)	(3,617)	(4,019)	(3,617)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2023	Proportion	2.1	0.1	(9,476)	(452)	(4,512)	(452)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2022	Proportion	2.3	0.0	(3,446)	0	(450)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2024	Proportion	1.9	0.9	1,692	801	891	801	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2023	Proportion	2.1	0.1	(8,979)	(427)	(4,276)	(427)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2022	Proportion	2.3	0.0	(1,508)	0	(196)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2024	Proportion	1.9	0.9	799	378	421	378	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2023	Proportion	2.1	0.1	(7,654)	(364)	(3,645)	(364)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2022	Proportion	2.3	0.0	224	0	30	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2024	Proportion	1.9	0.9	(231)	(109)	(122)	(109)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2023	Proportion	2.1	0.1	4,465	213	2,126	213	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Proportion	2.3	0.0	(2,149)	0	(281)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	3,737	1,770	1,967	1,770	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(5,841)	(279)	(2,781)	(279)	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	6,327	0	825	0	0	0	0	0	0
2603	Corbett Water District	6/30/2024	Proportion	1.9	0.9	1,453	688	765	688	0	0	0	0	0
2603	Corbett Water District	6/30/2023	Proportion	2.1	0.1	(5,587)	(267)	(2,660)	(267)	0	0	0	0	0
2603	Corbett Water District	6/30/2022	Proportion	2.3	0.0	2,760	0	360	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2024	Proportion	1.9	0.9	(1,832)	(868)	(964)	(868)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2023	Proportion	2.1	0.1	5,974	284	2,845	284	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Proportion	2.3	0.0	(3,240)	0	(422)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2024	Proportion	1.9	0.9	(3,272)	(1,550)	(1,722)	(1,550)	0	0	0	0	0
2605	Scio Fire District	6/30/2023	Proportion	2.1	0.1	5,544	264	2,640	264	0	0	0	0	0
2605	Scio Fire District	6/30/2022	Proportion	2.3	0.0	7,439	0	971	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2024	Proportion	1.9	0.9	(301)	(143)	(158)	(143)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2023	Proportion	2.1	0.1	11,430	544	5,443	544	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2022	Proportion	2.3	0.0	(8,139)	0	(1,061)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2024	Proportion	1.9	0.9	(610)	(289)	(321)	(289)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2023	Proportion	2.1	0.1	(1,641)	(79)	(781)	(79)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	2.3	0.0	(6,177)	0	(805)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(109)	(52)	(57)	(52)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(6,837)	(325)	(3,256)	(325)	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	766	0	100	0	0	0	0	0	0
2610	Turner Fire District	6/30/2024	Proportion	1.9	0.9	(1,221)	(578)	(643)	(578)	0	0	0	0	0
2610	Turner Fire District	6/30/2023	Proportion	2.1	0.1	(16,338)	(778)	(7,780)	(778)	0	0	0	0	0
2610	Turner Fire District	6/30/2022	Proportion	2.3	0.0	11,582	0	1,510	0	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2024	Proportion	1.9	0.9	115	54	61	54	0	0	0	0	0
2611	Burnt River Irrigation District	6/30/2023	Proportion	2.1	0.1	(1,244)	(60)	(592)	(60)	0	0	0	0	0
2612	Community Services Consortium	6/30/2024	Proportion	1.9	0.9	(10,369)	(4,912)	(5,457)	(4,912)	0	0	0	0	0
2612	Community Services Consortium	6/30/2023	Proportion	2.1	0.1	(57,899)	(2,757)	(27,571)	(2,757)	0	0	0	0	0
2612	Community Services Consortium	6/30/2022	Proportion	2.3	0.0	31,231	0	4,073	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2024	Proportion	1.9	0.9	(5,547)	(2,628)	(2,919)	(2,628)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2023	Proportion	2.1	0.1	(3,297)	(157)	(1,570)	(157)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.0	722	0	94	0	0	0	0	0	0
2617	Clean Water Services	6/30/2024	Proportion	1.9	0.9	28,307	13,409	14,898	13,409	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2617	Clean Water Services	6/30/2023	Proportion	2.1	0.1	(175,225)	(8,345)	(83,440)	(8,345)	0	0	0	0	0	0
2617	Clean Water Services	6/30/2022	Proportion	2.3	0.0	19,323	0	2,521	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2024	Proportion	1.9	0.9	(632)	(299)	(333)	(299)	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2023	Proportion	2.1	0.1	2,124	102	1,011	102	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	2.3	0.0	(2,045)	0	(267)	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2024	Proportion	1.9	0.9	(2,251)	(1,066)	(1,185)	(1,066)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2023	Proportion	2.1	0.1	(6,776)	(322)	(3,227)	(322)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	2.3	0.0	(2,635)	0	(343)	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2024	Proportion	1.9	0.9	(385)	(182)	(203)	(182)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2023	Proportion	2.1	0.1	(3,451)	(165)	(1,643)	(165)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2024	Proportion	1.9	0.9	(9)	(4)	(5)	(4)	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2023	Proportion	2.1	0.1	(3,059)	(145)	(1,457)	(145)	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2625	Port of Newport	6/30/2024	Proportion	1.9	0.9	(7,327)	(3,471)	(3,856)	(3,471)	0	0	0	0	0	0
2625	Port of Newport	6/30/2023	Proportion	2.1	0.1	(21,529)	(1,025)	(10,252)	(1,025)	0	0	0	0	0	0
2625	Port of Newport	6/30/2022	Proportion	2.3	0.0	22,912	0	2,988	0	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2024	Proportion	1.9	0.9	(26,414)	(12,512)	(13,902)	(12,512)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2023	Proportion	2.1	0.1	9,869	469	4,700	469	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	2.3	0.0	18,852	0	2,458	0	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2024	Proportion	1.9	0.9	(813)	(385)	(428)	(385)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2023	Proportion	2.1	0.1	776	36	370	36	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	2.3	0.0	(4,785)	0	(625)	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2024	Proportion	1.9	0.9	(6,888)	(3,263)	(3,625)	(3,263)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2023	Proportion	2.1	0.1	(11,791)	(561)	(5,615)	(561)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2022	Proportion	2.3	0.0	(10,214)	0	(1,332)	0	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2024	Proportion	1.9	0.9	1,674	793	881	793	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2023	Proportion	2.1	0.1	2,668	128	1,270	128	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	2.3	0.0	(793)	0	(103)	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2024	Proportion	1.9	0.9	3,940	1,866	2,074	1,866	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2023	Proportion	2.1	0.1	(8,515)	(405)	(4,055)	(405)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2022	Proportion	2.3	0.0	6,508	0	848	0	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2024	Proportion	1.9	0.9	(1,924)	(911)	(1,013)	(911)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2023	Proportion	2.1	0.1	(24,144)	(1,150)	(11,497)	(1,150)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	2.3	0.0	4,486	0	586	0	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2024	Proportion	1.9	0.9	(1,602)	(759)	(843)	(759)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2023	Proportion	2.1	0.1	2,616	124	1,246	124	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	2.3	0.0	1,603	0	209	0	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2024	Proportion	1.9	0.9	583	276	307	276	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2023	Proportion	2.1	0.1	12,286	586	5,850	586	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	2.3	0.0	(3,166)	0	(412)	0	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(3,623)	(1,716)	(1,907)	(1,716)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	1,727	83	822	83	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(3,063)	0	(399)	0	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2024	Proportion	1.9	0.9	577	273	304	273	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2023	Proportion	2.1	0.1	(401)	(19)	(191)	(19)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	2.3	0.0	(857)	0	(111)	0	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2024	Proportion	1.9	0.9	56	27	29	27	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2023	Proportion	2.1	0.1	2,364	112	1,126	112	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2022	Proportion	2.3	0.0	(1,197)	0	(157)	0	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(4,364)	(2,067)	(2,297)	(2,067)	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(4,276)	(204)	(2,036)	(204)	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	1,445	0	189	0	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	2,214	1,049	1,165	1,049	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	11,060	526	5,267	526	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(1,873)	0	(245)	0	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(796)	(377)	(419)	(377)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(6,636)	(316)	(3,160)	(316)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(1,647)	0	(215)	0	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	5,615	2,660	2,955	2,660	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(12,160)	(580)	(5,790)	(580)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	20,321	0	2,651	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2024	Proportion	1.9	0.9	(564)	(267)	(297)	(267)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2023	Proportion	2.1	0.1	7,219	343	3,438	343	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2022	Proportion	2.3	0.0	(6,358)	0	(830)	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(103)	(49)	(54)	(49)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(152)	(8)	(72)	(8)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2024	Proportion	1.9	0.9	4,786	2,267	2,519	2,267	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2023	Proportion	2.1	0.1	(16,787)	(799)	(7,994)	(799)	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2022	Proportion	2.3	0.0	4,351	0	567	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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
2655	North Bay Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(2,046)	(969)	(1,077)	(969)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2024	Proportion	1.9	0.9	(5,332)	(2,526)	(2,806)	(2,526)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2023	Proportion	2.1	0.1	(209,403)	(9,971)	(99,716)	(9,971)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	2.3	0.0	(40,024)	0	(5,220)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2024	Proportion	1.9	0.9	4,861	2,303	2,558	2,303	0	0	0	0	0
2659	Silverton Fire District	6/30/2023	Proportion	2.1	0.1	14,783	703	7,040	703	0	0	0	0	0
2659	Silverton Fire District	6/30/2022	Proportion	2.3	0.0	(5,775)	0	(753)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2024	Proportion	1.9	0.9	(124,267)	(58,863)	(65,404)	(58,863)	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2023	Proportion	2.1	0.1	670,283	31,919	319,182	31,919	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	2.3	0.0	(77,481)	0	(10,107)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2024	Proportion	1.9	0.9	(1,392)	(659)	(733)	(659)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2023	Proportion	2.1	0.1	(23,306)	(1,110)	(11,098)	(1,110)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	2.3	0.0	7,003	0	913	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2024	Proportion	1.9	0.9	(523)	(248)	(275)	(248)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2023	Proportion	2.1	0.1	(12,231)	(583)	(5,824)	(583)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	2.3	0.0	12,360	0	1,612	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2024	Proportion	1.9	0.9	(2,939)	(1,392)	(1,547)	(1,392)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2023	Proportion	2.1	0.1	4,721	225	2,248	225	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	2.3	0.0	2,335	0	305	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2024	Proportion	1.9	0.9	(3,547)	(1,680)	(1,867)	(1,680)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2023	Proportion	2.1	0.1	24,980	1,190	11,895	1,190	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	2.3	0.0	(27,453)	0	(3,581)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2023	Proportion	2.1	0.1	9,203	439	4,382	439	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2022	Proportion	2.3	0.0	(16,164)	0	(2,108)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2024	Proportion	1.9	0.9	57	27	30	27	0	0	0	0	0
2673	Port Orford Library	6/30/2023	Proportion	2.1	0.1	1,226	58	584	58	0	0	0	0	0
2673	Port Orford Library	6/30/2022	Proportion	2.3	0.0	(449)	0	(59)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2024	Proportion	1.9	0.9	(1,393)	(660)	(733)	(660)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2023	Proportion	2.1	0.1	(16,053)	(765)	(7,644)	(765)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	2.3	0.0	1,709	0	223	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2024	Proportion	1.9	0.9	13,830	6,551	7,279	6,551	0	0	0	0	0
2676	Woodburn Fire District	6/30/2023	Proportion	2.1	0.1	(3,395)	(161)	(1,617)	(161)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2022	Proportion	2.3	0.0	30,822	0	4,020	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2024	Proportion	1.9	0.9	5,129	2,430	2,699	2,430	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2023	Proportion	2.1	0.1	(25,295)	(1,205)	(12,045)	(1,205)	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	2.3	0.0	16,423	0	2,143	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2024	Proportion	1.9	0.9	(2,154)	(1,020)	(1,134)	(1,020)	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2023	Proportion	2.1	0.1	(37,552)	(1,788)	(17,882)	(1,788)	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	2.3	0.0	22,729	0	2,965	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	565	268	297	268	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	2,853	135	1,359	135	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(4,135)	0	(539)	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2024	Proportion	1.9	0.9	215	102	113	102	0	0	0	0	0
2684	Parkdale Fire District	6/30/2023	Proportion	2.1	0.1	4,130	196	1,967	196	0	0	0	0	0
2684	Parkdale Fire District	6/30/2022	Proportion	2.3	0.0	(1,750)	0	(228)	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2024	Proportion	1.9	0.9	5,312	2,516	2,796	2,516	0	0	0	0	0
2685	Oregon Community College Association	6/30/2023	Proportion	2.1	0.1	(15,459)	(737)	(7,361)	(737)	0	0	0	0	0
2685	Oregon Community College Association	6/30/2022	Proportion	2.3	0.0	5,756	0	750	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2024	Proportion	1.9	0.9	(1,115)	(528)	(587)	(528)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2023	Proportion	2.1	0.1	2,397	115	1,141	115	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	2.3	0.0	(2,286)	0	(298)	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2024	Proportion	1.9	0.9	1,580	748	832	748	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2023	Proportion	2.1	0.1	(3,859)	(183)	(1,838)	(183)	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2022	Proportion	2.3	0.0	8,301	0	1,083	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2024	Proportion	1.9	0.9	3,552	1,683	1,869	1,683	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2023	Proportion	2.1	0.1	(23,741)	(1,131)	(11,305)	(1,131)	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Proportion	2.3	0.0	14,906	0	1,944	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2024	Proportion	1.9	0.9	(459)	(217)	(242)	(217)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2023	Proportion	2.1	0.1	2,020	96	962	96	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2022	Proportion	2.3	0.0	(3,542)	0	(462)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2024	Proportion	1.9	0.9	5,213	2,469	2,744	2,469	0	0	0	0	0
2693	City-County Insurance Services	6/30/2023	Proportion	2.1	0.1	(20,722)	(986)	(9,868)	(986)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2022	Proportion	2.3	0.0	(13,152)	0	(1,716)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2024	Proportion	1.9	0.9	(157)	(74)	(83)	(74)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2023	Proportion	2.1	0.1	(16,218)	(772)	(7,723)	(772)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2022	Proportion	2.3	0.0	2,807	0	367	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2024	Proportion	1.9	0.9	21,070	9,981	11,089	9,981	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2023	Proportion	2.1	0.1	(60,572)	(2,884)	(28,844)	(2,884)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Proportion	2.3	0.0	17,914	0	2,336	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2024	Proportion	1.9	0.9	(9,820)	(4,652)	(5,168)	(4,652)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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
2696	Stayton Fire District	6/30/2023	Proportion	2.1	0.1	18,218	868	8,675	868	0	0	0	0	0
2696	Stayton Fire District	6/30/2022	Proportion	2.3	0.0	(439)	0	(57)	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(183)	(87)	(96)	(87)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(2,020)	(96)	(962)	(96)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(711)	0	(93)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2024	Proportion	1.9	0.9	367	174	193	174	0	0	0	0	0
2699	Chetco Library Board	6/30/2023	Proportion	2.1	0.1	(4,100)	(196)	(1,952)	(196)	0	0	0	0	0
2699	Chetco Library Board	6/30/2022	Proportion	2.3	0.0	(1,232)	0	(160)	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	226	107	119	107	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(4,747)	(227)	(2,260)	(227)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(344)	0	(44)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	1,397	662	735	662	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	20,042	954	9,544	954	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(2,561)	0	(335)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2024	Proportion	1.9	0.9	(6,339)	(3,003)	(3,336)	(3,003)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2023	Proportion	2.1	0.1	(430)	(20)	(205)	(20)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2022	Proportion	2.3	0.0	(1,197)	0	(157)	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	2.3	0.0	4,235	0	553	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2024	Proportion	1.9	0.9	2,343	1,110	1,233	1,110	0	0	0	0	0
2705	Lebanon Fire District	6/30/2023	Proportion	2.1	0.1	(5,972)	(284)	(2,844)	(284)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2022	Proportion	2.3	0.0	(2,822)	0	(368)	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2024	Proportion	1.9	0.9	90	43	47	43	0	0	0	0	0
2707	Clatskanie Library	6/30/2023	Proportion	2.1	0.1	(2,553)	(121)	(1,216)	(121)	0	0	0	0	0
2707	Clatskanie Library	6/30/2022	Proportion	2.3	0.0	124	0	16	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2024	Proportion	1.9	0.9	(11)	(5)	(6)	(5)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2023	Proportion	2.1	0.1	(4,515)	(215)	(2,150)	(215)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2024	Proportion	1.9	0.9	1,466	694	772	694	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2023	Proportion	2.1	0.1	(4,014)	(192)	(1,911)	(192)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	2.3	0.0	17,003	0	2,217	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2024	Proportion	1.9	0.9	902	427	475	427	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2023	Proportion	2.1	0.1	(12,751)	(607)	(6,072)	(607)	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	2.3	0.0	13,097	0	1,709	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2024	Proportion	1.9	0.9	(422)	(200)	(222)	(200)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2023	Proportion	2.1	0.1	1,484	70	707	70	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	2.3	0.0	(839)	0	(109)	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2024	Proportion	1.9	0.9	31,425	14,886	16,539	14,886	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2023	Proportion	2.1	0.1	99,751	4,751	47,500	4,751	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	2.3	0.0	(77,792)	0	(10,146)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2024	Proportion	1.9	0.9	177	84	93	84	0	0	0	0	0
2716	Neskowin Water District	6/30/2023	Proportion	2.1	0.1	(5,629)	(269)	(2,680)	(269)	0	0	0	0	0
2716	Neskowin Water District	6/30/2022	Proportion	2.3	0.0	9	0	1	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2024	Proportion	1.9	0.9	(92)	(44)	(48)	(44)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2023	Proportion	2.1	0.1	1,751	83	834	83	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2022	Proportion	2.3	0.0	(2,496)	0	(326)	0	0	0	0	0	0
2718	Curry Library	6/30/2024	Proportion	1.9	0.9	25	12	13	12	0	0	0	0	0
2718	Curry Library	6/30/2023	Proportion	2.1	0.1	(5,188)	(248)	(2,470)	(248)	0	0	0	0	0
2718	Curry Library	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2024	Proportion	1.9	0.9	6,131	2,904	3,227	2,904	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2023	Proportion	2.1	0.1	(8,396)	(400)	(3,998)	(400)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2022	Proportion	2.3	0.0	(5,250)	0	(684)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2024	Proportion	1.9	0.9	(717)	(340)	(377)	(340)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2023	Proportion	2.1	0.1	(16,800)	(800)	(8,000)	(800)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2022	Proportion	2.3	0.0	8,620	0	1,124	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2024	Proportion	1.9	0.9	1,603	759	844	759	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2023	Proportion	2.1	0.1	949	45	452	45	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	2.3	0.0	(1,393)	0	(181)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2024	Proportion	1.9	0.9	(3,042)	(1,441)	(1,601)	(1,441)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2023	Proportion	2.1	0.1	(13,892)	(662)	(6,615)	(662)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	2.3	0.0	2,448	0	320	0	0	0	0	0	0
2728	Baker County Library District	6/30/2024	Proportion	1.9	0.9	(1,976)	(936)	(1,040)	(936)	0	0	0	0	0
2728	Baker County Library District	6/30/2023	Proportion	2.1	0.1	(1,571)	(75)	(748)	(75)	0	0	0	0	0
2728	Baker County Library District	6/30/2022	Proportion	2.3	0.0	3,532	0	460	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2024	Proportion	1.9	0.9	(2,102)	(996)	(1,106)	(996)	0	0	0	0	0
2731	Canby Utility Board	6/30/2023	Proportion	2.1	0.1	(28,905)	(1,377)	(13,764)	(1,377)	0	0	0	0	0
2731	Canby Utility Board	6/30/2022	Proportion	2.3	0.0	(6,158)	0	(804)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2024	Proportion	1.9	0.9	(1,884)	(892)	(992)	(892)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2023	Proportion	2.1	0.1	(2,247)	(107)	(1,070)	(107)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	2.3	0.0	5,413	0	707	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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
2733	Wiard Memorial Park District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2024	Proportion	1.9	0.9	1,071	507	564	507	0	0	0	0	0
2734	Seal Rock Water District	6/30/2023	Proportion	2.1	0.1	893	43	425	43	0	0	0	0	0
2734	Seal Rock Water District	6/30/2022	Proportion	2.3	0.0	(239)	0	(31)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	111	53	58	53	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	9,944	474	4,735	474	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(18,486)	0	(2,412)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2024	Proportion	1.9	0.9	(1,221)	(578)	(643)	(578)	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2023	Proportion	2.1	0.1	(3,966)	(188)	(1,889)	(188)	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2024	Proportion	1.9	0.9	(11,868)	(5,622)	(6,246)	(5,622)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2023	Proportion	2.1	0.1	(3,480)	(166)	(1,657)	(166)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2022	Proportion	2.3	0.0	6,686	0	872	0	0	0	0	0	0
2742	Amity Fire District	6/30/2024	Proportion	1.9	0.9	396	188	208	188	0	0	0	0	0
2742	Amity Fire District	6/30/2023	Proportion	2.1	0.1	(538)	(26)	(256)	(26)	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Proportion	2.3	0.0	(2,113)	0	(275)	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2024	Proportion	1.9	0.9	(2,803)	(1,328)	(1,475)	(1,328)	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.0	268	0	34	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2024	Proportion	1.9	0.9	37,321	17,678	19,643	17,678	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2023	Proportion	2.1	0.1	(312,702)	(14,890)	(148,906)	(14,890)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2022	Proportion	2.3	0.0	(31,212)	0	(4,070)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2024	Proportion	1.9	0.9	(13,935)	(6,601)	(7,334)	(6,601)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2023	Proportion	2.1	0.1	7,184	342	3,421	342	0	0	0	0	0
2747	Salem Housing Authority	6/30/2022	Proportion	2.3	0.0	(9,771)	0	(1,275)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2024	Proportion	1.9	0.9	(4,532)	(2,147)	(2,385)	(2,147)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2023	Proportion	2.1	0.1	23,071	1,099	10,986	1,099	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	2.3	0.0	39	0	5	0	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2024	Proportion	1.9	0.9	909	431	478	431	0	0	0	0	0
2751	Lane Regional Air Protection Agency	6/30/2023	Proportion	2.1	0.1	(33,170)	(1,580)	(15,795)	(1,580)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	954	452	502	452	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(7,203)	(343)	(3,430)	(343)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	2,314	0	302	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2024	Proportion	1.9	0.9	(698)	(331)	(367)	(331)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2023	Proportion	2.1	0.1	27,645	1,317	13,164	1,317	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	2.3	0.0	(12,389)	0	(1,615)	0	0	0	0	0	0
2757	City of Stayton	6/30/2024	Proportion	1.9	0.9	(3,840)	(1,819)	(2,021)	(1,819)	0	0	0	0	0
2757	City of Stayton	6/30/2023	Proportion	2.1	0.1	12,422	592	5,915	592	0	0	0	0	0
2757	City of Stayton	6/30/2022	Proportion	2.3	0.0	2,174	0	284	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2024	Proportion	1.9	0.9	363	172	191	172	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2023	Proportion	2.1	0.1	(7,192)	(342)	(3,425)	(342)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2760	Knappa Svendsen Burnside Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	683	324	359	324	0	0	0	0	0
2760	Knappa Svendsen Burnside Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	3,442	164	1,639	164	0	0	0	0	0
2760	Knappa Svendsen Burnside Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	1,403	0	183	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2024	Proportion	1.9	0.9	(800)	(379)	(421)	(379)	0	0	0	0	0
2761	Clackamas River Water	6/30/2023	Proportion	2.1	0.1	23,273	1,109	11,082	1,109	0	0	0	0	0
2761	Clackamas River Water	6/30/2022	Proportion	2.3	0.0	(2,324)	0	(304)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2024	Proportion	1.9	0.9	(3,096)	(1,467)	(1,629)	(1,467)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2023	Proportion	2.1	0.1	(8,838)	(420)	(4,209)	(420)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2022	Proportion	2.3	0.0	5,181	0	675	0	0	0	0	0	0
2765	Green Sanitary	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	2.3	0.0	1,522	0	198	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2024	Proportion	1.9	0.9	(503)	(238)	(265)	(238)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2023	Proportion	2.1	0.1	(6,800)	(324)	(3,238)	(324)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	2.3	0.0	8,031	0	1,047	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2024	Proportion	1.9	0.9	(795)	(377)	(418)	(377)	0	0	0	0	0
2768	Lake County Library District	6/30/2023	Proportion	2.1	0.1	(1,927)	(91)	(918)	(91)	0	0	0	0	0
2768	Lake County Library District	6/30/2022	Proportion	2.3	0.0	2,573	0	335	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2024	Proportion	1.9	0.9	213	101	112	101	0	0	0	0	0
2771	Harbor Water PUD	6/30/2023	Proportion	2.1	0.1	(7,372)	(352)	(3,510)	(352)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2022	Proportion	2.3	0.0	7,048	0	920	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2024	Proportion	1.9	0.9	(86)	(41)	(45)	(41)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2023	Proportion	2.1	0.1	(1,832)	(88)	(872)	(88)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2024	Proportion	1.9	0.9	(9,153)	(4,336)	(4,817)	(4,336)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2023	Proportion	2.1	0.1	10,566	504	5,031	504	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2022	Proportion	2.3	0.0	(12,080)	0	(1,576)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2774	Oregon Trail Library District	6/30/2024	Proportion	1.9	0.9	(707)	(335)	(372)	(335)	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2023	Proportion	2.1	0.1	(6,927)	(329)	(3,299)	(329)	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2022	Proportion	2.3	0.0	(379)	0	(49)	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2024	Proportion	1.9	0.9	(1,440)	(682)	(758)	(682)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2023	Proportion	2.1	0.1	(2,189)	(105)	(1,042)	(105)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2777	City of Newberg	6/30/2024	Proportion	1.9	0.9	(11,623)	(5,506)	(6,117)	(5,506)	0	0	0	0	0	0
2777	City of Newberg	6/30/2023	Proportion	2.1	0.1	(3,606)	(172)	(1,717)	(172)	0	0	0	0	0	0
2777	City of Newberg	6/30/2022	Proportion	2.3	0.0	(27,486)	0	(3,586)	0	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2024	Proportion	1.9	0.9	(160)	(76)	(84)	(76)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2023	Proportion	2.1	0.1	5,276	252	2,512	252	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2022	Proportion	2.3	0.0	(1,746)	0	(228)	0	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	2,334	1,106	1,228	1,106	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	4,113	195	1,959	195	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	2,548	0	332	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2024	Proportion	1.9	0.9	331	157	174	157	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2023	Proportion	2.1	0.1	(20,448)	(974)	(9,737)	(974)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	2.3	0.0	8,030	0	1,048	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2024	Proportion	1.9	0.9	65	31	34	31	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2023	Proportion	2.1	0.1	6,330	302	3,014	302	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2022	Proportion	2.3	0.0	1,020	0	134	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2024	Proportion	1.9	0.9	631	299	332	299	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2023	Proportion	2.1	0.1	7,895	375	3,760	375	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	2.3	0.0	(2,156)	0	(282)	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2024	Proportion	1.9	0.9	(61)	(29)	(32)	(29)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2023	Proportion	2.1	0.1	(6,798)	(324)	(3,237)	(324)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	2.3	0.0	4,272	0	558	0	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	1,018	482	536	482	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(6,351)	(303)	(3,024)	(303)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	427	0	55	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2024	Proportion	1.9	0.9	3,885	1,840	2,045	1,840	0	0	0	0	0	0
2788	Port of Hood River	6/30/2023	Proportion	2.1	0.1	1,527	73	727	73	0	0	0	0	0	0
2788	Port of Hood River	6/30/2022	Proportion	2.3	0.0	(1,809)	0	(235)	0	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2024	Proportion	1.9	0.9	1,685	798	887	798	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2023	Proportion	2.1	0.1	(3,231)	(153)	(1,539)	(153)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2022	Proportion	2.3	0.0	(3,236)	0	(422)	0	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2024	Proportion	1.9	0.9	(138)	(65)	(73)	(65)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2023	Proportion	2.1	0.1	1,582	76	753	76	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2022	Proportion	2.3	0.0	(2,941)	0	(383)	0	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2024	Proportion	1.9	0.9	(5,997)	(2,841)	(3,156)	(2,841)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2023	Proportion	2.1	0.1	4,273	203	2,035	203	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	2.3	0.0	(6,059)	0	(791)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2024	Proportion	1.9	0.9	(1,278)	(605)	(673)	(605)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2023	Proportion	2.1	0.1	(17,535)	(835)	(8,350)	(835)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	2.3	0.0	(8,633)	0	(1,127)	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	2,341	1,109	1,232	1,109	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	2,602	124	1,239	124	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(2,061)	0	(269)	0	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2024	Proportion	1.9	0.9	(2,535)	(1,201)	(1,334)	(1,201)	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2023	Proportion	2.1	0.1	(4,284)	(204)	(2,040)	(204)	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2022	Proportion	2.3	0.0	(691)	0	(91)	0	0	0	0	0	0	0
2798	Fairview Water District	6/30/2024	Proportion	1.9	0.9	991	469	522	469	0	0	0	0	0	0
2798	Fairview Water District	6/30/2023	Proportion	2.1	0.1	(3,323)	(159)	(1,582)	(159)	0	0	0	0	0	0
2798	Fairview Water District	6/30/2022	Proportion	2.3	0.0	673	0	87	0	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2024	Proportion	1.9	0.9	(2,318)	(1,098)	(1,220)	(1,098)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2023	Proportion	2.1	0.1	452	22	215	22	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2022	Proportion	2.3	0.0	(857)	0	(111)	0	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	947	449	498	449	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(5,756)	(274)	(2,741)	(274)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	7,633	0	995	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2024	Proportion	1.9	0.9	14	7	7	7	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2023	Proportion	2.1	0.1	(6,210)	(296)	(2,957)	(296)	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(18,746)	(8,880)	(9,866)	(8,880)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	14,058	670	6,694	670	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(19,228)	0	(2,508)	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	2,872	1,360	1,512	1,360	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(11,210)	(534)	(5,338)	(534)	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	707	0	93	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2024	Proportion	1.9	0.9	(62)	(29)	(33)	(29)	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2023	Proportion	2.1	0.1	(815)	(39)	(388)	(39)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2024	Proportion	1.9	0.9	(733)	(347)	(386)	(347)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2024	Proportion	1.9	0.9	143	68	75	68	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2023	Proportion	2.1	0.1	(2,332)	(112)	(1,110)	(112)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2024	Proportion	1.9	0.9	(25,562)	(12,108)	(13,454)	(12,108)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2023	Proportion	2.1	0.1	(106,535)	(5,073)	(50,731)	(5,073)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	2.3	0.0	(6,833)	0	(891)	0	0	0	0	0	0
2814	The Job Council	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Proportion	2.3	0.0	9,867	0	1,287	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2024	Proportion	1.9	0.9	(81)	(38)	(43)	(38)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2023	Proportion	2.1	0.1	(2,411)	(115)	(1,148)	(115)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2022	Proportion	2.3	0.0	(688)	0	(90)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2024	Proportion	1.9	0.9	(1,096)	(519)	(577)	(519)	0	0	0	0	0
2817	Wickiup Water District	6/30/2023	Proportion	2.1	0.1	(5,416)	(258)	(2,579)	(258)	0	0	0	0	0
2817	Wickiup Water District	6/30/2022	Proportion	2.3	0.0	5,819	0	759	0	0	0	0	0	0
2818	Netarts Water District	6/30/2024	Proportion	1.9	0.9	1,442	683	759	683	0	0	0	0	0
2818	Netarts Water District	6/30/2023	Proportion	2.1	0.1	(1,620)	(78)	(771)	(78)	0	0	0	0	0
2818	Netarts Water District	6/30/2022	Proportion	2.3	0.0	(239)	0	(31)	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2024	Proportion	1.9	0.9	986	467	519	467	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2023	Proportion	2.1	0.1	(6,891)	(329)	(3,281)	(329)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	2.3	0.0	1,667	0	217	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2024	Proportion	1.9	0.9	(287)	(136)	(151)	(136)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2023	Proportion	2.1	0.1	(15,650)	(746)	(7,452)	(746)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2024	Proportion	1.9	0.9	73	35	38	35	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2023	Proportion	2.1	0.1	6,407	305	3,051	305	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	2.3	0.0	(2,180)	0	(284)	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2023	Proportion	2.1	0.1	11,450	546	5,452	546	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	2.3	0.0	(2,007)	0	(261)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2024	Proportion	1.9	0.9	(730)	(346)	(384)	(346)	0	0	0	0	0
2823	Lyons Fire District	6/30/2023	Proportion	2.1	0.1	(5)	(1)	(2)	(1)	0	0	0	0	0
2823	Lyons Fire District	6/30/2022	Proportion	2.3	0.0	(1,936)	0	(252)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2024	Proportion	1.9	0.9	505	239	266	239	0	0	0	0	0
2824	Glide Fire Department	6/30/2023	Proportion	2.1	0.1	(3,307)	(157)	(1,575)	(157)	0	0	0	0	0
2824	Glide Fire Department	6/30/2022	Proportion	2.3	0.0	(265)	0	(35)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2024	Proportion	1.9	0.9	(10,511)	(4,979)	(5,532)	(4,979)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2023	Proportion	2.1	0.1	(93,369)	(4,447)	(44,461)	(4,447)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	2.3	0.0	69,217	0	9,029	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2024	Proportion	1.9	0.9	(467)	(221)	(246)	(221)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2023	Proportion	2.1	0.1	5,582	266	2,658	266	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	2.3	0.0	(756)	0	(98)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2024	Proportion	1.9	0.9	670	317	353	317	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2023	Proportion	2.1	0.1	(6,690)	(318)	(3,186)	(318)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2022	Proportion	2.3	0.0	(21,666)	0	(2,826)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(1,077)	(510)	(567)	(510)	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(8,422)	(402)	(4,010)	(402)	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(212)	(100)	(112)	(100)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(4,099)	(195)	(1,952)	(195)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	1,737	0	227	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(11,768)	(5,574)	(6,194)	(5,574)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(23,860)	(1,136)	(11,362)	(1,136)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(7,099)	(3,363)	(3,736)	(3,363)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	1,294	62	616	62	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	2,720	0	354	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2024	Proportion	1.9	0.9	(226)	(107)	(119)	(107)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2023	Proportion	2.1	0.1	(9,578)	(456)	(4,561)	(456)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
2837	NORCOM	6/30/2024	Proportion	1.9	0.9	361	171	190	171	0	0	0	0	0
2837	NORCOM	6/30/2023	Proportion	2.1	0.1	(11,320)	(540)	(5,390)	(540)	0	0	0	0	0
2837	NORCOM	6/30/2022	Proportion	2.3	0.0	3,813	0	497	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2024	Proportion	1.9	0.9	107	51	56	51	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2023	Proportion	2.1	0.1	(1,149)	(55)	(547)	(55)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	2.3	0.0	3,769	0	491	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2024	Proportion	1.9	0.9	144	68	76	68	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2023	Proportion	2.1	0.1	11,052	526	5,263	526	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	2.3	0.0	(3,151)	0	(411)	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(8,249)	(3,907)	(4,342)	(3,907)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2840	Cannon Beach Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(1,463)	(69)	(697)	(69)	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(2,024)	0	(264)	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2024	Proportion	1.9	0.9	1,492	707	785	707	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2023	Proportion	2.1	0.1	3,576	170	1,703	170	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	2.3	0.0	(4,092)	0	(534)	0	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2024	Proportion	1.9	0.9	4,009	1,899	2,110	1,899	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2023	Proportion	2.1	0.1	1,101	53	524	53	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	2.3	0.0	(34,298)	0	(4,474)	0	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(2,167)	(1,026)	(1,141)	(1,026)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(7,801)	(371)	(3,715)	(371)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	5,305	0	691	0	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2024	Proportion	1.9	0.9	2,372	1,124	1,248	1,124	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2023	Proportion	2.1	0.1	(13,261)	(631)	(6,315)	(631)	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	0.0	(17,692)	0	(2,308)	0	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2024	Proportion	1.9	0.9	(10,043)	(4,757)	(5,286)	(4,757)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2023	Proportion	2.1	0.1	(17,849)	(849)	(8,500)	(849)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2022	Proportion	2.3	0.0	5,781	0	755	0	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2024	Proportion	1.9	0.9	(499)	(236)	(263)	(236)	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2023	Proportion	2.1	0.1	(9,362)	(446)	(4,458)	(446)	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2022	Proportion	2.3	0.0	(183)	0	(23)	0	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2024	Proportion	1.9	0.9	2,902	1,375	1,527	1,375	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2023	Proportion	2.1	0.1	1,662	80	791	80	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	2.3	0.0	(11,354)	0	(1,480)	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2024	Proportion	1.9	0.9	(942)	(446)	(496)	(446)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2023	Proportion	2.1	0.1	(8,571)	(409)	(4,081)	(409)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2022	Proportion	2.3	0.0	1,914	0	250	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2024	Proportion	1.9	0.9	3,128	1,482	1,646	1,482	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2023	Proportion	2.1	0.1	(4,559)	(217)	(2,171)	(217)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	2.3	0.0	(1,621)	0	(211)	0	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(157)	(74)	(83)	(74)	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	4,643	221	2,211	221	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	20	0	2	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2024	Proportion	1.9	0.9	41,161	19,497	21,664	19,497	0	0	0	0	0	0
2855	Harney Hospital	6/30/2023	Proportion	2.1	0.1	(259,326)	(12,348)	(123,489)	(12,348)	0	0	0	0	0	0
2855	Harney Hospital	6/30/2022	Proportion	2.3	0.0	163,141	0	21,279	0	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2024	Proportion	1.9	0.9	2,464	1,167	1,297	1,167	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2023	Proportion	2.1	0.1	(248)	(12)	(118)	(12)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2022	Proportion	2.3	0.0	25,700	0	3,352	0	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2024	Proportion	1.9	0.9	769	364	405	364	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2023	Proportion	2.1	0.1	(5,349)	(255)	(2,547)	(255)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	2.3	0.0	60	0	8	0	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2024	Proportion	1.9	0.9	5,566	2,637	2,929	2,637	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2023	Proportion	2.1	0.1	(20,076)	(956)	(9,560)	(956)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	2.3	0.0	(12,031)	0	(1,569)	0	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2024	Proportion	1.9	0.9	(210)	(99)	(111)	(99)	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2023	Proportion	2.1	0.1	(6,749)	(321)	(3,214)	(321)	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2022	Proportion	2.3	0.0	(4,459)	0	(581)	0	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2024	Proportion	1.9	0.9	(1,331)	(630)	(701)	(630)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2023	Proportion	2.1	0.1	837	39	399	39	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2022	Proportion	2.3	0.0	(628)	0	(82)	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2024	Proportion	1.9	0.9	1,953	925	1,028	925	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2023	Proportion	2.1	0.1	(12,766)	(608)	(6,079)	(608)	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2024	Proportion	1.9	0.9	(53)	(25)	(28)	(25)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2023	Proportion	2.1	0.1	(3,361)	(161)	(1,600)	(161)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	2.3	0.0	1,561	0	203	0	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2024	Proportion	1.9	0.9	5,706	2,703	3,003	2,703	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2023	Proportion	2.1	0.1	(10,288)	(490)	(4,899)	(490)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	2.3	0.0	(84)	0	(10)	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2024	Proportion	1.9	0.9	6,453	3,057	3,396	3,057	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2023	Proportion	2.1	0.1	(14,584)	(694)	(6,945)	(694)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2024	Proportion	1.9	0.9	(20)	(9)	(11)	(9)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2023	Proportion	2.1	0.1	5,211	249	2,481	249	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	2.3	0.0	(2,139)	0	(279)	0	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2024	Proportion	1.9	0.9	(1,218)	(577)	(641)	(577)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2023	Proportion	2.1	0.1	(402)	(20)	(191)	(20)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2022	Proportion	2.3	0.0	3,626	0	472	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2874	Umatilla-Morrow Radio and Data District	6/30/2024	Proportion	1.9	0.9	43	20	23	20	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2023	Proportion	2.1	0.1	13,874	660	6,607	660	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	2.3	0.0	(1,635)	0	(213)	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2024	Proportion	1.9	0.9	(49)	(23)	(26)	(23)	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2023	Proportion	2.1	0.1	(3,906)	(186)	(1,860)	(186)	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2024	Proportion	1.9	0.9	(21,798)	(10,325)	(11,473)	(10,325)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2023	Proportion	2.1	0.1	(51,589)	(2,457)	(24,566)	(2,457)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	2.3	0.0	9,905	0	1,291	0	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2024	Proportion	1.9	0.9	126	60	66	60	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2023	Proportion	2.1	0.1	(2,743)	(131)	(1,306)	(131)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	2.3	0.0	(644)	0	(84)	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	77,009	0	10,045	0	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2024	Proportion	1.9	0.9	(233,114)	(110,422)	(122,692)	(110,422)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2023	Proportion	2.1	0.1	855,353	40,731	407,311	40,731	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2022	Proportion	2.3	0.0	1,289,353	0	168,177	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2024	Proportion	1.9	0.9	(1,369)	(648)	(721)	(648)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2023	Proportion	2.1	0.1	(2,284)	(108)	(1,088)	(108)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	2.3	0.0	1,667	0	217	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2024	Proportion	1.9	0.9	4,582	2,170	2,412	2,170	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2023	Proportion	2.1	0.1	(9,782)	(466)	(4,658)	(466)	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2022	Proportion	2.3	0.0	(26,550)	0	(3,464)	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2024	Proportion	1.9	0.9	2,953	1,399	1,554	1,399	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2023	Proportion	2.1	0.1	(32,959)	(1,569)	(15,695)	(1,569)	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2022	Proportion	2.3	0.0	4,451	0	581	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	(529)	(251)	(278)	(251)	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	1,401	67	667	67	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	2.3	0.0	(1,869)	0	(243)	0	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2024	Proportion	1.9	0.9	8,258	3,912	4,346	3,912	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2023	Proportion	2.1	0.1	(19,861)	(945)	(9,458)	(945)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2022	Proportion	2.3	0.0	(6,768)	0	(882)	0	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2024	Proportion	1.9	0.9	5,159	2,444	2,715	2,444	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2023	Proportion	2.1	0.1	(33,729)	(1,607)	(16,061)	(1,607)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	2.3	0.0	(992)	0	(130)	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2024	Proportion	1.9	0.9	180	85	95	85	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2023	Proportion	2.1	0.1	(1,698)	(80)	(809)	(80)	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2024	Proportion	1.9	0.9	(3,776)	(1,789)	(1,987)	(1,789)	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2023	Proportion	2.1	0.1	(3,621)	(173)	(1,724)	(173)	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	2.3	0.0	3,215	0	419	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2024	Proportion	1.9	0.9	(19,705)	(9,334)	(10,371)	(9,334)	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2023	Proportion	2.1	0.1	(3,270)	(156)	(1,557)	(156)	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	2.3	0.0	(7,093)	0	(925)	0	0	0	0	0	0	0
2897	Morrow County	6/30/2024	Proportion	1.9	0.9	(3,146)	(1,490)	(1,656)	(1,490)	0	0	0	0	0	0
2897	Morrow County	6/30/2023	Proportion	2.1	0.1	(11,388)	(542)	(5,423)	(542)	0	0	0	0	0	0
2898	Adair Rural Fire Protection District	6/30/2024	Proportion	1.9	0.9	224	106	118	106	0	0	0	0	0	0
2898	Adair Rural Fire Protection District	6/30/2023	Proportion	2.1	0.1	(1,955)	(93)	(931)	(93)	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2024	Proportion	1.9	0.9	(3,575)	(1,693)	(1,882)	(1,693)	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2023	Proportion	2.1	0.1	386	18	184	18	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Proportion	2.3	0.0	(2,379)	0	(311)	0	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2024	Proportion	1.9	0.9	3,685	1,746	1,939	1,746	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2023	Proportion	2.1	0.1	(10,357)	(493)	(4,932)	(493)	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2022	Proportion	2.3	0.0	(19,658)	0	(2,564)	0	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2024	Proportion	1.9	0.9	60,389	28,605	31,784	28,605	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2023	Proportion	2.1	0.1	(8,573)	(409)	(4,082)	(409)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2022	Proportion	2.3	0.0	(854)	0	(112)	0	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2024	Proportion	1.9	0.9	(24,022)	(11,379)	(12,643)	(11,379)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2023	Proportion	2.1	0.1	97,251	4,631	46,310	4,631	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2022	Proportion	2.3	0.0	(126,439)	0	(16,493)	0	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2024	Proportion	1.9	0.9	(24,575)	(11,641)	(12,934)	(11,641)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2903	Umpqua Community College	6/30/2023	Proportion	2.1	0.1	(147,121)	(7,005)	(70,058)	(7,005)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2022	Proportion	2.3	0.0	(3,553)	0	(463)	0	0	0	0	0	0	0
2904	Lane Community College	6/30/2024	Proportion	1.9	0.9	24,387	11,552	12,835	11,552	0	0	0	0	0	0
2904	Lane Community College	6/30/2023	Proportion	2.1	0.1	649,323	30,921	309,201	30,921	0	0	0	0	0	0
2904	Lane Community College	6/30/2022	Proportion	2.3	0.0	(344,991)	0	(44,999)	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2024	Proportion	1.9	0.9	16,898	8,004	8,894	8,004	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2023	Proportion	2.1	0.1	(196,211)	(9,343)	(93,434)	(9,343)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2022	Proportion	2.3	0.0	(251,010)	0	(32,740)	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2024	Proportion	1.9	0.9	4,114	1,949	2,165	1,949	0	0	0	0	0	0
2906	Klamath Community College	6/30/2023	Proportion	2.1	0.1	(223,569)	(10,647)	(106,461)	(10,647)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2022	Proportion	2.3	0.0	58,011	0	7,567	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2024	Proportion	1.9	0.9	(41,763)	(19,782)	(21,981)	(19,782)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2023	Proportion	2.1	0.1	(176,534)	(8,406)	(84,064)	(8,406)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2022	Proportion	2.3	0.0	(87,746)	0	(11,446)	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2024	Proportion	1.9	0.9	25,342	12,004	13,338	12,004	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2023	Proportion	2.1	0.1	(98,268)	(4,680)	(46,794)	(4,680)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2022	Proportion	2.3	0.0	119,095	0	15,535	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2024	Proportion	1.9	0.9	(35,948)	(17,028)	(18,920)	(17,028)	0	0	0	0	0	0
2918	Portland Community College	6/30/2023	Proportion	2.1	0.1	(922,008)	(43,906)	(439,051)	(43,906)	0	0	0	0	0	0
2918	Portland Community College	6/30/2022	Proportion	2.3	0.0	288,043	0	37,571	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2024	Proportion	1.9	0.9	83,929	39,756	44,173	39,756	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2023	Proportion	2.1	0.1	909,226	43,296	432,965	43,296	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2022	Proportion	2.3	0.0	(729,492)	0	(95,152)	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2024	Proportion	1.9	0.9	(11,916)	(5,644)	(6,272)	(5,644)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2023	Proportion	2.1	0.1	21,583	1,027	10,278	1,027	0	0	0	0	0	0
2922	Rogue Community College	6/30/2022	Proportion	2.3	0.0	(70,143)	0	(9,149)	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2024	Proportion	1.9	0.9	13,313	6,306	7,007	6,306	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2023	Proportion	2.1	0.1	(80,337)	(3,825)	(38,256)	(3,825)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2022	Proportion	2.3	0.0	(14,249)	0	(1,859)	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2024	Proportion	1.9	0.9	8,793	4,165	4,628	4,165	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2023	Proportion	2.1	0.1	(66,833)	(3,183)	(31,825)	(3,183)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	2.3	0.0	(30,430)	0	(3,970)	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2024	Proportion	1.9	0.9	(18,430)	(8,730)	(9,700)	(8,730)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2023	Proportion	2.1	0.1	(55,133)	(2,625)	(26,254)	(2,625)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	2.3	0.0	23,959	0	3,125	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2024	Proportion	1.9	0.9	19,133	9,063	10,070	9,063	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2023	Proportion	2.1	0.1	(117,799)	(5,609)	(56,095)	(5,609)	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2022	Proportion	2.3	0.0	22,041	0	2,875	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2024	Proportion	1.9	0.9	(15,810)	(7,489)	(8,321)	(7,489)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2023	Proportion	2.1	0.1	(118,743)	(5,655)	(56,544)	(5,655)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2022	Proportion	2.3	0.0	(137,933)	0	(17,991)	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2024	Proportion	1.9	0.9	(47,241)	(22,377)	(24,864)	(22,377)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2023	Proportion	2.1	0.1	11,661	555	5,553	555	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2022	Proportion	2.3	0.0	(39,780)	0	(5,188)	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2024	Proportion	1.9	0.9	1,981	938	1,043	938	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2023	Proportion	2.1	0.1	1,221	59	581	59	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2022	Proportion	2.3	0.0	(7,046)	0	(920)	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2024	Proportion	1.9	0.9	(3,159)	(1,496)	(1,663)	(1,496)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2023	Proportion	2.1	0.1	5,034	240	2,397	240	0	0	0	0	0	0
3016	Burnt River High School	6/30/2022	Proportion	2.3	0.0	(2,341)	0	(305)	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2024	Proportion	1.9	0.9	2,506	1,187	1,319	1,187	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2023	Proportion	2.1	0.1	(23,164)	(1,104)	(11,030)	(1,104)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	2.3	0.0	2,335	0	305	0	0	0	0	0	0	0
3037	Alsea School	6/30/2024	Proportion	1.9	0.9	84,782	40,160	44,622	40,160	0	0	0	0	0	0
3037	Alsea School	6/30/2023	Proportion	2.1	0.1	(54,023)	(2,573)	(25,725)	(2,573)	0	0	0	0	0	0
3037	Alsea School	6/30/2022	Proportion	2.3	0.0	(21,354)	0	(2,786)	0	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2024	Proportion	1.9	0.9	77,589	36,753	40,836	36,753	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2023	Proportion	2.1	0.1	(14,396)	(686)	(6,855)	(686)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2022	Proportion	2.3	0.0	(200,480)	0	(26,150)	0	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2024	Proportion	1.9	0.9	1,348	639	709	639	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2023	Proportion	2.1	0.1	116,788	5,562	55,613	5,562	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2022	Proportion	2.3	0.0	(93,101)	0	(12,143)	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2024	Proportion	1.9	0.9	(117,374)	(55,598)	(61,776)	(55,598)	0	0	0	0	0	0
3075	West Linn School District	6/30/2023	Proportion	2.1	0.1	(160,254)	(7,632)	(76,311)	(7,632)	0	0	0	0	0	0
3075	West Linn School District	6/30/2022	Proportion	2.3	0.0	(100,634)	0	(13,126)	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2024	Proportion	1.9	0.9	6,850	3,245	3,605	3,245	0	0	0	0	0	0
3116	Colton School District 53	6/30/2023	Proportion	2.1	0.1	12,932	616	6,158	616	0	0	0	0	0	0
3116	Colton School District 53	6/30/2022	Proportion	2.3	0.0	(31,285)	0	(4,081)	0	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2024	Proportion	1.9	0.9	30,323	14,364	15,959	14,364	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2023	Proportion	2.1	0.1	300,012	14,286	142,863	14,286	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2022	Proportion	2.3	0.0	(178,808)	0	(23,322)	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2024	Proportion	1.9	0.9	18,235	8,638	9,597	8,638	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2023	Proportion	2.1	0.1	93,161	4,437	44,362	4,437	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2022	Proportion	2.3	0.0	(98,011)	0	(12,785)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3179	Clatsop County School District 1C	6/30/2024	Proportion	1.9	0.9	(4,983)	(2,360)	(2,623)	(2,360)	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2023	Proportion	2.1	0.1	68,211	3,249	32,481	3,249	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	2.3	0.0	(59,248)	0	(7,728)	0	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2024	Proportion	1.9	0.9	8,059	3,817	4,242	3,817	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2023	Proportion	2.1	0.1	(15,486)	(738)	(7,374)	(738)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2022	Proportion	2.3	0.0	(11,213)	0	(1,463)	0	0	0	0	0	0	0
3187	Seaside Schools	6/30/2024	Proportion	1.9	0.9	(6,352)	(3,009)	(3,343)	(3,009)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2023	Proportion	2.1	0.1	(18,271)	(871)	(8,700)	(871)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2022	Proportion	2.3	0.0	47,777	0	6,231	0	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2024	Proportion	1.9	0.9	(3,913)	(1,854)	(2,059)	(1,854)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2023	Proportion	2.1	0.1	(60,077)	(2,861)	(28,608)	(2,861)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	2.3	0.0	(6,536)	0	(852)	0	0	0	0	0	0	0
3230	Vernonia School District	6/30/2024	Proportion	1.9	0.9	11,542	5,467	6,075	5,467	0	0	0	0	0	0
3230	Vernonia School District	6/30/2023	Proportion	2.1	0.1	4,517	215	2,151	215	0	0	0	0	0	0
3230	Vernonia School District	6/30/2022	Proportion	2.3	0.0	1,429	0	187	0	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2024	Proportion	1.9	0.9	1,125	533	592	533	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2023	Proportion	2.1	0.1	(57,123)	(2,721)	(27,201)	(2,721)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2022	Proportion	2.3	0.0	61,373	0	8,005	0	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2024	Proportion	1.9	0.9	34,769	16,470	18,299	16,470	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2023	Proportion	2.1	0.1	(3,310)	(158)	(1,576)	(158)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2022	Proportion	2.3	0.0	(56,937)	0	(7,427)	0	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2024	Proportion	1.9	0.9	55,304	26,197	29,107	26,197	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2023	Proportion	2.1	0.1	(340,330)	(16,206)	(162,062)	(16,206)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2022	Proportion	2.3	0.0	210,890	0	27,508	0	0	0	0	0	0	0
3252	Powers School District	6/30/2024	Proportion	1.9	0.9	(715)	(339)	(376)	(339)	0	0	0	0	0	0
3252	Powers School District	6/30/2023	Proportion	2.1	0.1	2,021	97	962	97	0	0	0	0	0	0
3252	Powers School District	6/30/2022	Proportion	2.3	0.0	927	0	121	0	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2024	Proportion	1.9	0.9	2,368	1,122	1,246	1,122	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2023	Proportion	2.1	0.1	(16,401)	(781)	(7,810)	(781)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	2.3	0.0	(9,451)	0	(1,233)	0	0	0	0	0	0	0
3264	Bandon School District	6/30/2024	Proportion	1.9	0.9	6,011	2,847	3,164	2,847	0	0	0	0	0	0
3264	Bandon School District	6/30/2023	Proportion	2.1	0.1	(23,613)	(1,125)	(11,244)	(1,125)	0	0	0	0	0	0
3264	Bandon School District	6/30/2022	Proportion	2.3	0.0	(13,078)	0	(1,706)	0	0	0	0	0	0	0
3274	Crook County School District	6/30/2024	Proportion	1.9	0.9	(12,482)	(5,913)	(6,569)	(5,913)	0	0	0	0	0	0
3274	Crook County School District	6/30/2023	Proportion	2.1	0.1	(56,363)	(2,683)	(26,840)	(2,683)	0	0	0	0	0	0
3274	Crook County School District	6/30/2022	Proportion	2.3	0.0	(12,912)	0	(1,684)	0	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2024	Proportion	1.9	0.9	3,478	1,647	1,831	1,647	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2023	Proportion	2.1	0.1	(35,288)	(1,680)	(16,804)	(1,680)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Proportion	2.3	0.0	(2,326)	0	(304)	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2024	Proportion	1.9	0.9	(12,214)	(5,786)	(6,428)	(5,786)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2023	Proportion	2.1	0.1	(35,889)	(1,709)	(17,090)	(1,709)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	2.3	0.0	(12,001)	0	(1,565)	0	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2024	Proportion	1.9	0.9	(4,245)	(2,011)	(2,234)	(2,011)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2023	Proportion	2.1	0.1	36,270	1,728	17,271	1,728	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2022	Proportion	2.3	0.0	(15,706)	0	(2,048)	0	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2024	Proportion	1.9	0.9	223,370	105,807	117,563	105,807	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2023	Proportion	2.1	0.1	(65,701)	(3,129)	(31,286)	(3,129)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	2.3	0.0	(340,945)	0	(44,471)	0	0	0	0	0	0	0
3296	Sisters School District	6/30/2024	Proportion	1.9	0.9	(3,659)	(1,733)	(1,926)	(1,733)	0	0	0	0	0	0
3296	Sisters School District	6/30/2023	Proportion	2.1	0.1	32,877	1,565	15,656	1,565	0	0	0	0	0	0
3296	Sisters School District	6/30/2022	Proportion	2.3	0.0	(55,389)	0	(7,225)	0	0	0	0	0	0	0
3307	Oakland School District	6/30/2024	Proportion	1.9	0.9	(6,761)	(3,203)	(3,558)	(3,203)	0	0	0	0	0	0
3307	Oakland School District	6/30/2023	Proportion	2.1	0.1	(16,281)	(775)	(7,753)	(775)	0	0	0	0	0	0
3307	Oakland School District	6/30/2022	Proportion	2.3	0.0	(5,623)	0	(733)	0	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2024	Proportion	1.9	0.9	40,157	19,022	21,135	19,022	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2023	Proportion	2.1	0.1	158,962	7,570	75,696	7,570	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2022	Proportion	2.3	0.0	(76,021)	0	(9,915)	0	0	0	0	0	0	0
3316	Glide School District 12	6/30/2024	Proportion	1.9	0.9	(10,342)	(4,899)	(5,443)	(4,899)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2023	Proportion	2.1	0.1	(8,493)	(405)	(4,044)	(405)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2022	Proportion	2.3	0.0	905	0	119	0	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2024	Proportion	1.9	0.9	7,151	3,387	3,764	3,387	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2023	Proportion	2.1	0.1	(10,750)	(512)	(5,119)	(512)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2022	Proportion	2.3	0.0	(2,447)	0	(319)	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2024	Proportion	1.9	0.9	7,097	3,362	3,735	3,362	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2023	Proportion	2.1	0.1	(14,526)	(692)	(6,917)	(692)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2022	Proportion	2.3	0.0	(31,971)	0	(4,171)	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2024	Proportion	1.9	0.9	(1,608)	(762)	(846)	(762)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2023	Proportion	2.1	0.1	(17,228)	(820)	(8,204)	(820)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2022	Proportion	2.3	0.0	650	0	84	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2024	Proportion	1.9	0.9	(4,236)	(2,007)	(2,229)	(2,007)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2023	Proportion	2.1	0.1	(2,990)	(142)	(1,424)	(142)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2022	Proportion	2.3	0.0	6,162	0	804	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2024	Proportion	1.9	0.9	2,704	1,281	1,423	1,281	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2023	Proportion	2.1	0.1	(17,161)	(817)	(8,172)	(817)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3324	Yoncalla School District 32	6/30/2022	Proportion	2.3	0.0	(5,358)	0	(698)	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2024	Proportion	1.9	0.9	(1,292)	(612)	(680)	(612)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2023	Proportion	2.1	0.1	(15,143)	(721)	(7,211)	(721)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2022	Proportion	2.3	0.0	(5,137)	0	(671)	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2024	Proportion	1.9	0.9	1,286	609	677	609	0	0	0	0	0	0
3335	Riddle School District	6/30/2023	Proportion	2.1	0.1	27,647	1,317	13,165	1,317	0	0	0	0	0	0
3335	Riddle School District	6/30/2022	Proportion	2.3	0.0	(23,851)	0	(3,111)	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2024	Proportion	1.9	0.9	(2,548)	(1,207)	(1,341)	(1,207)	0	0	0	0	0	0
3338	Glendale 77	6/30/2023	Proportion	2.1	0.1	(10,812)	(514)	(5,149)	(514)	0	0	0	0	0	0
3338	Glendale 77	6/30/2022	Proportion	2.3	0.0	1,151	0	151	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2024	Proportion	1.9	0.9	600	284	316	284	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2023	Proportion	2.1	0.1	(11,746)	(560)	(5,593)	(560)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2022	Proportion	2.3	0.0	(35,741)	0	(4,661)	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2024	Proportion	1.9	0.9	5,614	2,659	2,955	2,659	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2023	Proportion	2.1	0.1	9,897	471	4,713	471	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2022	Proportion	2.3	0.0	(31,050)	0	(4,050)	0	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2024	Proportion	1.9	0.9	6,248	2,960	3,288	2,960	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2023	Proportion	2.1	0.1	18,228	868	8,680	868	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2022	Proportion	2.3	0.0	29,495	0	3,847	0	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2024	Proportion	1.9	0.9	665	315	350	315	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2023	Proportion	2.1	0.1	35,551	1,693	16,929	1,693	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	2.3	0.0	(16,412)	0	(2,140)	0	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2024	Proportion	1.9	0.9	(8,236)	(3,901)	(4,335)	(3,901)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2023	Proportion	2.1	0.1	32,050	1,526	15,262	1,526	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2022	Proportion	2.3	0.0	(29,068)	0	(3,792)	0	0	0	0	0	0	0
3372	Monument School District 8	6/30/2024	Proportion	1.9	0.9	(1,293)	(612)	(681)	(612)	0	0	0	0	0	0
3372	Monument School District 8	6/30/2023	Proportion	2.1	0.1	12,864	612	6,126	612	0	0	0	0	0	0
3372	Monument School District 8	6/30/2022	Proportion	2.3	0.0	(6,677)	0	(871)	0	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2024	Proportion	1.9	0.9	2,439	1,155	1,284	1,155	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2023	Proportion	2.1	0.1	(9,142)	(436)	(4,353)	(436)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2022	Proportion	2.3	0.0	(3,420)	0	(446)	0	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2024	Proportion	1.9	0.9	111	53	58	53	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2023	Proportion	2.1	0.1	14,401	685	6,858	685	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2022	Proportion	2.3	0.0	(8,549)	0	(1,115)	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2024	Proportion	1.9	0.9	(1,223)	(579)	(644)	(579)	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2023	Proportion	2.1	0.1	13,876	660	6,608	660	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2022	Proportion	2.3	0.0	(11,608)	0	(1,514)	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2024	Proportion	1.9	0.9	(101)	(48)	(53)	(48)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2023	Proportion	2.1	0.1	(1,851)	(89)	(881)	(89)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2024	Proportion	1.9	0.9	(2,892)	(1,370)	(1,522)	(1,370)	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2023	Proportion	2.1	0.1	1,158	56	551	56	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2022	Proportion	2.3	0.0	314	0	40	0	0	0	0	0	0	0
3397	Suntex School District	6/30/2024	Proportion	1.9	0.9	(361)	(171)	(190)	(171)	0	0	0	0	0	0
3397	Suntex School District	6/30/2023	Proportion	2.1	0.1	(731)	(35)	(348)	(35)	0	0	0	0	0	0
3397	Suntex School District	6/30/2022	Proportion	2.3	0.0	399	0	53	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2024	Proportion	1.9	0.9	2,862	1,356	1,506	1,356	0	0	0	0	0	0
3398	Drewsey School	6/30/2023	Proportion	2.1	0.1	(5,347)	(255)	(2,546)	(255)	0	0	0	0	0	0
3398	Drewsey School	6/30/2022	Proportion	2.3	0.0	34	0	4	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2024	Proportion	1.9	0.9	836	396	440	396	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2023	Proportion	2.1	0.1	3,906	186	1,860	186	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2022	Proportion	2.3	0.0	(902)	0	(118)	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2024	Proportion	1.9	0.9	(34)	(16)	(18)	(16)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2023	Proportion	2.1	0.1	(4,308)	(206)	(2,051)	(206)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2024	Proportion	1.9	0.9	(1,122)	(531)	(591)	(531)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2023	Proportion	2.1	0.1	17,732	844	8,444	844	0	0	0	0	0	0
3407	Crane Union High School	6/30/2022	Proportion	2.3	0.0	(13,364)	0	(1,744)	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2024	Proportion	1.9	0.9	(48,970)	(23,196)	(25,774)	(23,196)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2023	Proportion	2.1	0.1	88,164	4,198	41,983	4,198	0	0	0	0	0	0
3409	Hood River County School District	6/30/2022	Proportion	2.3	0.0	(69,080)	0	(9,010)	0	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2024	Proportion	1.9	0.9	22,719	10,762	11,957	10,762	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2023	Proportion	2.1	0.1	(39,129)	(1,863)	(18,633)	(1,863)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	2.3	0.0	22,126	0	2,886	0	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2024	Proportion	1.9	0.9	67,715	32,076	35,639	32,076	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2023	Proportion	2.1	0.1	(122,476)	(5,832)	(58,322)	(5,832)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2022	Proportion	2.3	0.0	(32,256)	0	(4,208)	0	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2024	Proportion	1.9	0.9	39,257	18,595	20,662	18,595	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2023	Proportion	2.1	0.1	(28,544)	(1,360)	(13,592)	(1,360)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2022	Proportion	2.3	0.0	(26,900)	0	(3,508)	0	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2024	Proportion	1.9	0.9	1,570	744	826	744	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2023	Proportion	2.1	0.1	313,898	14,948	149,475	14,948	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2022	Proportion	2.3	0.0	(357,330)	0	(46,608)	0	0	0	0	0	0	0
3424	Rogue River School District	6/30/2024	Proportion	1.9	0.9	9,579	4,537	5,042	4,537	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3424	Rogue River School District	6/30/2023	Proportion	2.1	0.1	(21,797)	(1,037)	(10,380)	(1,037)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2022	Proportion	2.3	0.0	(2,819)	0	(367)	0	0	0	0	0	0	0
3432	Prospect School District	6/30/2024	Proportion	1.9	0.9	(5,490)	(2,601)	(2,889)	(2,601)	0	0	0	0	0	0
3432	Prospect School District	6/30/2023	Proportion	2.1	0.1	530	26	252	26	0	0	0	0	0	0
3432	Prospect School District	6/30/2022	Proportion	2.3	0.0	(6,711)	0	(875)	0	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2024	Proportion	1.9	0.9	1,967	932	1,035	932	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2023	Proportion	2.1	0.1	9,285	443	4,421	443	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2022	Proportion	2.3	0.0	(8,083)	0	(1,055)	0	0	0	0	0	0	0
3440	Pinehurst School	6/30/2024	Proportion	1.9	0.9	383	181	202	181	0	0	0	0	0	0
3440	Pinehurst School	6/30/2023	Proportion	2.1	0.1	(5,057)	(241)	(2,408)	(241)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2022	Proportion	2.3	0.0	98	0	12	0	0	0	0	0	0	0
3445	Culver School District 4	6/30/2024	Proportion	1.9	0.9	518	245	273	245	0	0	0	0	0	0
3445	Culver School District 4	6/30/2023	Proportion	2.1	0.1	8,474	404	4,035	404	0	0	0	0	0	0
3445	Culver School District 4	6/30/2022	Proportion	2.3	0.0	97,704	0	12,744	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2024	Proportion	1.9	0.9	(24)	(11)	(13)	(11)	0	0	0	0	0	0
3446	Ashwood School	6/30/2023	Proportion	2.1	0.1	4,321	205	2,058	205	0	0	0	0	0	0
3446	Ashwood School	6/30/2022	Proportion	2.3	0.0	(4,392)	0	(572)	0	0	0	0	0	0	0
3447	Madras School District	6/30/2024	Proportion	1.9	0.9	(44,813)	(21,227)	(23,586)	(21,227)	0	0	0	0	0	0
3447	Madras School District	6/30/2023	Proportion	2.1	0.1	(66,378)	(3,160)	(31,609)	(3,160)	0	0	0	0	0	0
3447	Madras School District	6/30/2022	Proportion	2.3	0.0	(91,800)	0	(11,974)	0	0	0	0	0	0	0
3451	Black Butte School District	6/30/2024	Proportion	1.9	0.9	2,869	1,359	1,510	1,359	0	0	0	0	0	0
3451	Black Butte School District	6/30/2023	Proportion	2.1	0.1	(10,627)	(507)	(5,060)	(507)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2022	Proportion	2.3	0.0	1,051	0	137	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2024	Proportion	1.9	0.9	62,725	29,712	33,013	29,712	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2023	Proportion	2.1	0.1	286,794	13,656	136,569	13,656	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2022	Proportion	2.3	0.0	(250,160)	0	(32,630)	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2024	Proportion	1.9	0.9	(45,471)	(21,539)	(23,932)	(21,539)	0	0	0	0	0	0
3456	Klamath County School District	6/30/2023	Proportion	2.1	0.1	(226,987)	(10,809)	(108,089)	(10,809)	0	0	0	0	0	0
3456	Klamath County School District	6/30/2022	Proportion	2.3	0.0	209,483	0	27,323	0	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2024	Proportion	1.9	0.9	(40,819)	(19,335)	(21,484)	(19,335)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2023	Proportion	2.1	0.1	77,279	3,679	36,800	3,679	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	2.3	0.0	(62,359)	0	(8,133)	0	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2024	Proportion	1.9	0.9	19,075	9,036	10,039	9,036	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2023	Proportion	2.1	0.1	(7,553)	(359)	(3,597)	(359)	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2022	Proportion	2.3	0.0	(15,560)	0	(2,030)	0	0	0	0	0	0	0
3462	Paisley School District	6/30/2024	Proportion	1.9	0.9	(5,820)	(2,757)	(3,063)	(2,757)	0	0	0	0	0	0
3462	Paisley School District	6/30/2023	Proportion	2.1	0.1	(7,594)	(362)	(3,616)	(362)	0	0	0	0	0	0
3462	Paisley School District	6/30/2022	Proportion	2.3	0.0	(4,032)	0	(526)	0	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2024	Proportion	1.9	0.9	(1,665)	(789)	(876)	(789)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2023	Proportion	2.1	0.1	13,107	625	6,241	625	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2022	Proportion	2.3	0.0	(13,804)	0	(1,800)	0	0	0	0	0	0	0
3464	Plush School District	6/30/2024	Proportion	1.9	0.9	619	293	326	293	0	0	0	0	0	0
3464	Plush School District	6/30/2023	Proportion	2.1	0.1	5,128	244	2,442	244	0	0	0	0	0	0
3464	Plush School District	6/30/2022	Proportion	2.3	0.0	(2,785)	0	(363)	0	0	0	0	0	0	0
3465	Adel School District 21	6/30/2024	Proportion	1.9	0.9	(2,528)	(1,197)	(1,331)	(1,197)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2023	Proportion	2.1	0.1	4,527	215	2,156	215	0	0	0	0	0	0
3465	Adel School District 21	6/30/2022	Proportion	2.3	0.0	(1,892)	0	(246)	0	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2024	Proportion	1.9	0.9	3,194	1,513	1,681	1,513	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2023	Proportion	2.1	0.1	(39,144)	(1,864)	(18,640)	(1,864)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2022	Proportion	2.3	0.0	(26,942)	0	(3,514)	0	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2024	Proportion	1.9	0.9	(91,953)	(43,557)	(48,396)	(43,557)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2023	Proportion	2.1	0.1	(26,388)	(1,256)	(12,566)	(1,256)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2022	Proportion	2.3	0.0	(411,249)	0	(53,641)	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2024	Proportion	1.9	0.9	21,756	10,305	11,451	10,305	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2023	Proportion	2.1	0.1	133,669	6,365	63,652	6,365	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2022	Proportion	2.3	0.0	(191,928)	0	(25,034)	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2024	Proportion	1.9	0.9	20,616	9,765	10,851	9,765	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2023	Proportion	2.1	0.1	20,351	969	9,691	969	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2022	Proportion	2.3	0.0	1,887	0	247	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2024	Proportion	1.9	0.9	6,900	3,268	3,632	3,268	0	0	0	0	0	0
3498	Mapleton School District	6/30/2023	Proportion	2.1	0.1	(19,423)	(925)	(9,249)	(925)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2022	Proportion	2.3	0.0	6,252	0	816	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2024	Proportion	1.9	0.9	5,534	2,621	2,913	2,621	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2023	Proportion	2.1	0.1	41,184	1,962	19,611	1,962	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2022	Proportion	2.3	0.0	(19,339)	0	(2,523)	0	0	0	0	0	0	0
3506	South Lane School District	6/30/2024	Proportion	1.9	0.9	(1,011)	(479)	(532)	(479)	0	0	0	0	0	0
3506	South Lane School District	6/30/2023	Proportion	2.1	0.1	(187,876)	(8,946)	(89,465)	(8,946)	0	0	0	0	0	0
3506	South Lane School District	6/30/2022	Proportion	2.3	0.0	3,808	0	496	0	0	0	0	0	0	0
3510	Bethel School District	6/30/2024	Proportion	1.9	0.9	58,684	27,798	30,886	27,798	0	0	0	0	0	0
3510	Bethel School District	6/30/2023	Proportion	2.1	0.1	(223,303)	(10,633)	(106,335)	(10,633)	0	0	0	0	0	0
3510	Bethel School District	6/30/2022	Proportion	2.3	0.0	34,033	0	4,439	0	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2024	Proportion	1.9	0.9	5,723	2,711	3,012	2,711	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2023	Proportion	2.1	0.1	(20,810)	(990)	(9,910)	(990)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	2.3	0.0	(11,504)	0	(1,500)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3519	McKenzie School District	6/30/2024	Proportion	1.9	0.9	3,066	1,452	1,614	1,452	0	0	0	0	0	0
3519	McKenzie School District	6/30/2023	Proportion	2.1	0.1	(42,774)	(2,036)	(20,369)	(2,036)	0	0	0	0	0	0
3519	McKenzie School District	6/30/2022	Proportion	2.3	0.0	3,931	0	513	0	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2024	Proportion	1.9	0.9	21,413	10,143	11,270	10,143	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2023	Proportion	2.1	0.1	4,043	193	1,925	193	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2022	Proportion	2.3	0.0	(27,196)	0	(3,548)	0	0	0	0	0	0	0
3522	Lowell School District	6/30/2024	Proportion	1.9	0.9	2,534	1,200	1,334	1,200	0	0	0	0	0	0
3522	Lowell School District	6/30/2023	Proportion	2.1	0.1	(53,373)	(2,541)	(25,416)	(2,541)	0	0	0	0	0	0
3522	Lowell School District	6/30/2022	Proportion	2.3	0.0	6,652	0	868	0	0	0	0	0	0	0
3524	Oakridge School District	6/30/2024	Proportion	1.9	0.9	(3,465)	(1,641)	(1,824)	(1,641)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2023	Proportion	2.1	0.1	(11,701)	(557)	(5,572)	(557)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2022	Proportion	2.3	0.0	13,565	0	1,769	0	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2024	Proportion	1.9	0.9	(8,401)	(3,979)	(4,422)	(3,979)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2023	Proportion	2.1	0.1	(16,634)	(792)	(7,921)	(792)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2022	Proportion	2.3	0.0	(8,020)	0	(1,046)	0	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2024	Proportion	1.9	0.9	6,130	2,904	3,226	2,904	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2023	Proportion	2.1	0.1	76,627	3,649	36,489	3,649	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2022	Proportion	2.3	0.0	(81,091)	0	(10,577)	0	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2024	Proportion	1.9	0.9	(390)	(185)	(205)	(185)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2023	Proportion	2.1	0.1	(20,236)	(964)	(9,636)	(964)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	2.3	0.0	(49,393)	0	(6,443)	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2024	Proportion	1.9	0.9	(19,998)	(9,473)	(10,525)	(9,473)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2023	Proportion	2.1	0.1	(320,415)	(15,257)	(152,579)	(15,257)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2022	Proportion	2.3	0.0	(15,049)	0	(1,963)	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2024	Proportion	1.9	0.9	(7,446)	(3,527)	(3,919)	(3,527)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2023	Proportion	2.1	0.1	(6,959)	(331)	(3,314)	(331)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2022	Proportion	2.3	0.0	(40,358)	0	(5,264)	0	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2024	Proportion	1.9	0.9	23,352	11,061	12,291	11,061	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2023	Proportion	2.1	0.1	(63,502)	(3,024)	(30,239)	(3,024)	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2022	Proportion	2.3	0.0	(2,880)	0	(376)	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2024	Proportion	1.9	0.9	14,857	7,038	7,819	7,038	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2023	Proportion	2.1	0.1	(27,649)	(1,317)	(13,166)	(1,317)	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2022	Proportion	2.3	0.0	6,735	0	879	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2024	Proportion	1.9	0.9	198	94	104	94	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2023	Proportion	2.1	0.1	(23,314)	(1,110)	(11,102)	(1,110)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2022	Proportion	2.3	0.0	(6,565)	0	(857)	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2024	Proportion	1.9	0.9	(31,785)	(15,056)	(16,729)	(15,056)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2023	Proportion	2.1	0.1	(78,767)	(3,751)	(37,508)	(3,751)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2022	Proportion	2.3	0.0	(7,730)	0	(1,008)	0	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2024	Proportion	1.9	0.9	(700)	(332)	(368)	(332)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2023	Proportion	2.1	0.1	(1,602)	(76)	(763)	(76)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2022	Proportion	2.3	0.0	8	0	2	0	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2024	Proportion	1.9	0.9	1,856	879	977	879	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2023	Proportion	2.1	0.1	(12,189)	(581)	(5,804)	(581)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2022	Proportion	2.3	0.0	(44,513)	0	(5,807)	0	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2024	Proportion	1.9	0.9	(961)	(455)	(506)	(455)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2023	Proportion	2.1	0.1	19,804	944	9,430	944	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2022	Proportion	2.3	0.0	(13,379)	0	(1,745)	0	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2024	Proportion	1.9	0.9	(6,966)	(3,300)	(3,666)	(3,300)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2023	Proportion	2.1	0.1	20,268	966	9,651	966	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2022	Proportion	2.3	0.0	1,774	0	232	0	0	0	0	0	0	0
3709	Harper School District 66	6/30/2024	Proportion	1.9	0.9	2,516	1,192	1,324	1,192	0	0	0	0	0	0
3709	Harper School District 66	6/30/2023	Proportion	2.1	0.1	18,134	864	8,635	864	0	0	0	0	0	0
3709	Harper School District 66	6/30/2022	Proportion	2.3	0.0	(25,317)	0	(3,303)	0	0	0	0	0	0	0
3712	W W Jones School	6/30/2024	Proportion	1.9	0.9	(318)	(151)	(167)	(151)	0	0	0	0	0	0
3712	W W Jones School	6/30/2023	Proportion	2.1	0.1	(4,130)	(196)	(1,967)	(196)	0	0	0	0	0	0
3712	W W Jones School	6/30/2022	Proportion	2.3	0.0	449	0	59	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2024	Proportion	1.9	0.9	13,501	6,395	7,106	6,395	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2023	Proportion	2.1	0.1	(41,293)	(1,967)	(19,663)	(1,967)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2022	Proportion	2.3	0.0	22,572	0	2,944	0	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2024	Proportion	1.9	0.9	25,018	11,851	13,167	11,851	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2023	Proportion	2.1	0.1	57,027	2,715	27,156	2,715	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2022	Proportion	2.3	0.0	24,157	0	3,151	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2024	Proportion	1.9	0.9	493,175	233,609	259,566	233,609	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2023	Proportion	2.1	0.1	(643,300)	(30,634)	(306,333)	(30,634)	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	2.3	0.0	(1,010,727)	0	(131,833)	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2024	Proportion	1.9	0.9	(2,110)	(999)	(1,111)	(999)	0	0	0	0	0	0
3750	St Paul School District	6/30/2023	Proportion	2.1	0.1	(3,105)	(147)	(1,479)	(147)	0	0	0	0	0	0
3750	St Paul School District	6/30/2022	Proportion	2.3	0.0	(5,817)	0	(759)	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2024	Proportion	1.9	0.9	10,572	5,008	5,564	5,008	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2023	Proportion	2.1	0.1	29,823	1,421	14,201	1,421	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2022	Proportion	2.3	0.0	(18,498)	0	(2,412)	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2024	Proportion	1.9	0.9	(20,715)	(9,812)	(10,903)	(9,812)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2023	Proportion	2.1	0.1	157,999	7,523	75,238	7,523	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3786	Woodburn School District	6/30/2022	Proportion	2.3	0.0	(193,565)	0	(25,247)	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2024	Proportion	1.9	0.9	(22,073)	(10,456)	(11,617)	(10,456)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2023	Proportion	2.1	0.1	95,098	4,528	45,285	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2022	Proportion	2.3	0.0	(83,774)	0	(10,928)	0	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2024	Proportion	1.9	0.9	335,264	158,809	176,455	158,809	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2023	Proportion	2.1	0.1	(1,280,832)	(60,992)	(609,920)	(60,992)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2022	Proportion	2.3	0.0	6,749,563	0	880,377	0	0	0	0	0	0	0
3820	Parkrose School District	6/30/2024	Proportion	1.9	0.9	75,214	35,628	39,586	35,628	0	0	0	0	0	0
3820	Parkrose School District	6/30/2023	Proportion	2.1	0.1	(13,284)	(632)	(6,326)	(632)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2022	Proportion	2.3	0.0	(182,497)	0	(23,803)	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2024	Proportion	1.9	0.9	87,444	41,421	46,023	41,421	0	0	0	0	0	0
3824	Reynolds School District	6/30/2023	Proportion	2.1	0.1	367,823	17,515	175,154	17,515	0	0	0	0	0	0
3824	Reynolds School District	6/30/2022	Proportion	2.3	0.0	(773,741)	0	(100,923)	0	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2024	Proportion	1.9	0.9	(2,437)	(1,154)	(1,283)	(1,154)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2023	Proportion	2.1	0.1	(96,456)	(4,594)	(45,931)	(4,594)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2022	Proportion	2.3	0.0	(9,667)	0	(1,261)	0	0	0	0	0	0	0
3843	David Douglas School District	6/30/2024	Proportion	1.9	0.9	4,666	4,666	5,184	4,666	0	0	0	0	0	0
3843	David Douglas School District	6/30/2023	Proportion	2.1	0.1	236,221	11,249	112,486	11,249	0	0	0	0	0	0
3843	David Douglas School District	6/30/2022	Proportion	2.3	0.0	(329,352)	0	(42,958)	0	0	0	0	0	0	0
3847	Riverdale School	6/30/2024	Proportion	1.9	0.9	5,791	2,743	3,048	2,743	0	0	0	0	0	0
3847	Riverdale School	6/30/2023	Proportion	2.1	0.1	11,125	529	5,298	529	0	0	0	0	0	0
3847	Riverdale School	6/30/2022	Proportion	2.3	0.0	(16,744)	0	(2,184)	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2024	Proportion	1.9	0.9	13,838	6,555	7,283	6,555	0	0	0	0	0	0
3850	Dallas School District	6/30/2023	Proportion	2.1	0.1	(1,346)	(64)	(64)	(64)	0	0	0	0	0	0
3850	Dallas School District	6/30/2022	Proportion	2.3	0.0	(7,504)	0	(978)	0	0	0	0	0	0	0
3859	Central School District 13J	6/30/2024	Proportion	1.9	0.9	26,422	12,516	13,906	12,516	0	0	0	0	0	0
3859	Central School District 13J	6/30/2023	Proportion	2.1	0.1	(33,150)	(1,578)	(15,786)	(1,578)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2022	Proportion	2.3	0.0	(109,903)	0	(14,335)	0	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2024	Proportion	1.9	0.9	7,168	3,395	3,773	3,395	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2023	Proportion	2.1	0.1	(4,231)	(201)	(2,015)	(201)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2022	Proportion	2.3	0.0	1,138	0	148	0	0	0	0	0	0	0
3887	Falls City School District	6/30/2024	Proportion	1.9	0.9	(21,117)	(10,003)	(11,114)	(10,003)	0	0	0	0	0	0
3887	Falls City School District	6/30/2023	Proportion	2.1	0.1	(14,924)	(710)	(7,107)	(710)	0	0	0	0	0	0
3887	Falls City School District	6/30/2022	Proportion	2.3	0.0	(3,668)	0	(478)	0	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2024	Proportion	1.9	0.9	31,048	14,707	16,341	14,707	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2023	Proportion	2.1	0.1	(141,536)	(6,740)	(67,398)	(6,740)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2022	Proportion	2.3	0.0	197	0	25	0	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2024	Proportion	1.9	0.9	(12,244)	(5,800)	(6,444)	(5,800)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2023	Proportion	2.1	0.1	56,798	2,704	27,047	2,704	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	2.3	0.0	(26,988)	0	(3,520)	0	0	0	0	0	0	0
3927	Echo School District	6/30/2024	Proportion	1.9	0.9	(858)	(406)	(452)	(406)	0	0	0	0	0	0
3927	Echo School District	6/30/2023	Proportion	2.1	0.1	(13,011)	(619)	(6,196)	(619)	0	0	0	0	0	0
3927	Echo School District	6/30/2022	Proportion	2.3	0.0	28,413	0	3,707	0	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2024	Proportion	1.9	0.9	(17,532)	(8,305)	(9,227)	(8,305)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2023	Proportion	2.1	0.1	(73,388)	(3,494)	(34,947)	(3,494)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2022	Proportion	2.3	0.0	17,749	0	2,315	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2024	Proportion	1.9	0.9	7,333	3,474	3,859	3,474	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2023	Proportion	2.1	0.1	239,106	11,386	113,860	11,386	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2022	Proportion	2.3	0.0	(40,404)	0	(5,270)	0	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2024	Proportion	1.9	0.9	2,216	1,050	1,166	1,050	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2023	Proportion	2.1	0.1	37,609	1,791	17,909	1,791	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Proportion	2.3	0.0	15,415	0	2,011	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2024	Proportion	1.9	0.9	8,956	4,242	4,714	4,242	0	0	0	0	0	0
3942	Stanfield School District	6/30/2023	Proportion	2.1	0.1	(15,993)	(761)	(7,616)	(761)	0	0	0	0	0	0
3942	Stanfield School District	6/30/2022	Proportion	2.3	0.0	(11,475)	0	(1,497)	0	0	0	0	0	0	0
3944	Ukiah School	6/30/2024	Proportion	1.9	0.9	(2,565)	(1,215)	(1,350)	(1,215)	0	0	0	0	0	0
3944	Ukiah School	6/30/2023	Proportion	2.1	0.1	15,025	715	7,155	715	0	0	0	0	0	0
3944	Ukiah School	6/30/2022	Proportion	2.3	0.0	(4,565)	0	(595)	0	0	0	0	0	0	0
3957	Helix School District	6/30/2024	Proportion	1.9	0.9	(1,733)	(821)	(912)	(821)	0	0	0	0	0	0
3957	Helix School District	6/30/2023	Proportion	2.1	0.1	18,735	893	8,921	893	0	0	0	0	0	0
3957	Helix School District	6/30/2022	Proportion	2.3	0.0	(24,083)	0	(3,141)	0	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2024	Proportion	1.9	0.9	20	9	11	9	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2023	Proportion	2.1	0.1	(5,466)	(260)	(2,603)	(260)	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	2.3	0.0	(9,327)	0	(1,217)	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2024	Proportion	1.9	0.9	41,514	19,665	21,849	19,665	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2023	Proportion	2.1	0.1	(63,347)	(3,017)	(30,165)	(3,017)	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2022	Proportion	2.3	0.0	(33,967)	0	(4,431)	0	0	0	0	0	0	0
3966	Union County School District	6/30/2024	Proportion	1.9	0.9	2,000	947	1,053	947	0	0	0	0	0	0
3966	Union County School District	6/30/2023	Proportion	2.1	0.1	43,949	2,093	20,928	2,093	0	0	0	0	0	0
3966	Union County School District	6/30/2022	Proportion	2.3	0.0	(34,943)	0	(4,557)	0	0	0	0	0	0	0
3967	North Powder School District	6/30/2024	Proportion	1.9	0.9	(4,291)	(2,033)	(2,258)	(2,033)	0	0	0	0	0	0
3967	North Powder School District	6/30/2023	Proportion	2.1	0.1	20,712	986	9,863	986	0	0	0	0	0	0
3967	North Powder School District	6/30/2022	Proportion	2.3	0.0	(1,038)	0	(136)	0	0	0	0	0	0	0
3969	Imbler School District	6/30/2024	Proportion	1.9	0.9	5,893	2,791	3,102	2,791	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3969	Imbler School District	6/30/2023	Proportion	2.1	0.1	20,461	975	9,743	975	0	0	0	0	0	0
3969	Imbler School District	6/30/2022	Proportion	2.3	0.0	12,308	0	1,606	0	0	0	0	0	0	0
3970	Cove School District	6/30/2024	Proportion	1.9	0.9	(4,677)	(2,215)	(2,462)	(2,215)	0	0	0	0	0	0
3970	Cove School District	6/30/2023	Proportion	2.1	0.1	(12,975)	(617)	(6,179)	(617)	0	0	0	0	0	0
3970	Cove School District	6/30/2022	Proportion	2.3	0.0	6,171	0	805	0	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2024	Proportion	1.9	0.9	35,466	16,800	18,666	16,800	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2023	Proportion	2.1	0.1	(14,306)	(682)	(6,812)	(682)	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2022	Proportion	2.3	0.0	(18,648)	0	(2,432)	0	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2024	Proportion	1.9	0.9	(1,352)	(640)	(712)	(640)	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2023	Proportion	2.1	0.1	5,523	263	2,630	263	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2022	Proportion	2.3	0.0	(68)	0	(8)	0	0	0	0	0	0	0
3990	Wallowa School	6/30/2024	Proportion	1.9	0.9	(1,395)	(661)	(734)	(661)	0	0	0	0	0	0
3990	Wallowa School	6/30/2023	Proportion	2.1	0.1	(727)	(35)	(346)	(35)	0	0	0	0	0	0
3990	Wallowa School	6/30/2022	Proportion	2.3	0.0	(16,504)	0	(2,152)	0	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2024	Proportion	1.9	0.9	(3,463)	(1,640)	(1,823)	(1,640)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2023	Proportion	2.1	0.1	(5,609)	(267)	(2,671)	(267)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2022	Proportion	2.3	0.0	3,579	0	467	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2024	Proportion	1.9	0.9	94	45	49	45	0	0	0	0	0	0
4003	Troy School District 54	6/30/2023	Proportion	2.1	0.1	(1,604)	(76)	(764)	(76)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2024	Proportion	1.9	0.9	1,157	548	609	548	0	0	0	0	0	0
4012	Dufur Schools	6/30/2023	Proportion	2.1	0.1	7,356	350	3,503	350	0	0	0	0	0	0
4012	Dufur Schools	6/30/2022	Proportion	2.3	0.0	(12,480)	0	(1,628)	0	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2024	Proportion	1.9	0.9	6,282	2,976	3,306	2,976	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2023	Proportion	2.1	0.1	(23,346)	(1,112)	(11,117)	(1,112)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2022	Proportion	2.3	0.0	(8,401)	0	(1,095)	0	0	0	0	0	0	0
4035	Banks School District	6/30/2024	Proportion	1.9	0.9	2,738	1,297	1,441	1,297	0	0	0	0	0	0
4035	Banks School District	6/30/2023	Proportion	2.1	0.1	16,135	769	7,683	769	0	0	0	0	0	0
4035	Banks School District	6/30/2022	Proportion	2.3	0.0	(19,822)	0	(2,586)	0	0	0	0	0	0	0
4062	Beaverton School District	6/30/2024	Proportion	1.9	0.9	648,107	306,998	341,109	306,998	0	0	0	0	0	0
4062	Beaverton School District	6/30/2023	Proportion	2.1	0.1	1,166,564	55,550	555,507	55,550	0	0	0	0	0	0
4062	Beaverton School District	6/30/2022	Proportion	2.3	0.0	(1,839,074)	0	(239,880)	0	0	0	0	0	0	0
4109	Spray School District 1	6/30/2024	Proportion	1.9	0.9	4,412	2,090	2,322	2,090	0	0	0	0	0	0
4109	Spray School District 1	6/30/2023	Proportion	2.1	0.1	(5,385)	(257)	(2,564)	(257)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2022	Proportion	2.3	0.0	29,693	0	3,873	0	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2024	Proportion	1.9	0.9	(6,849)	(3,244)	(3,605)	(3,244)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2023	Proportion	2.1	0.1	19,714	938	9,388	938	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2022	Proportion	2.3	0.0	(6,629)	0	(865)	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2024	Proportion	1.9	0.9	(76,802)	(36,380)	(40,422)	(36,380)	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2023	Proportion	2.1	0.1	169,677	8,079	80,799	8,079	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	2.3	0.0	(107,521)	0	(14,025)	0	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2024	Proportion	1.9	0.9	113,872	53,939	59,933	53,939	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2023	Proportion	2.1	0.1	(129,732)	(6,178)	(61,777)	(6,178)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2022	Proportion	2.3	0.0	(55,973)	0	(7,301)	0	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2024	Proportion	1.9	0.9	28,384	13,445	14,939	13,445	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2023	Proportion	2.1	0.1	(46,643)	(2,221)	(22,211)	(2,221)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2022	Proportion	2.3	0.0	(10,499)	0	(1,369)	0	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2024	Proportion	1.9	0.9	4,210	1,994	2,216	1,994	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2023	Proportion	2.1	0.1	(20,443)	(973)	(9,735)	(973)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	2.3	0.0	4,075	0	531	0	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2024	Proportion	1.9	0.9	(2,109)	(999)	(1,110)	(999)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2023	Proportion	2.1	0.1	1,445	69	688	69	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2022	Proportion	2.3	0.0	(3,305)	0	(431)	0	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2024	Proportion	1.9	0.9	3,047	1,443	1,604	1,443	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2023	Proportion	2.1	0.1	18,093	861	8,616	861	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	2.3	0.0	(22,569)	0	(2,943)	0	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2024	Proportion	1.9	0.9	(18,768)	(8,890)	(9,878)	(8,890)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2023	Proportion	2.1	0.1	(11,069)	(527)	(5,271)	(527)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2022	Proportion	2.3	0.0	(61,210)	0	(7,984)	0	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2024	Proportion	1.9	0.9	(4,728)	(2,240)	(2,488)	(2,240)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2023	Proportion	2.1	0.1	(4,784)	(228)	(2,278)	(228)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2022	Proportion	2.3	0.0	8,397	0	1,095	0	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2024	Proportion	1.9	0.9	1,719	814	905	814	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2023	Proportion	2.1	0.1	(14,533)	(693)	(6,920)	(693)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2022	Proportion	2.3	0.0	13,939	0	1,819	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2024	Proportion	1.9	0.9	(38,744)	(18,352)	(20,392)	(18,352)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2023	Proportion	2.1	0.1	18,148	864	8,642	864	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	2.3	0.0	(22,003)	0	(2,869)	0	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2024	Proportion	1.9	0.9	(19,404)	(9,191)	(10,213)	(9,191)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2023	Proportion	2.1	0.1	(230,498)	(10,976)	(109,761)	(10,976)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2022	Proportion	2.3	0.0	22,417	0	2,923	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2024	Proportion	1.9	0.9	9,332	4,420	4,912	4,420	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2023	Proportion	2.1	0.1	(207,528)	(9,882)	(98,823)	(9,882)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2022	Proportion	2.3	0.0	(112,308)	0	(14,648)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4252	High Desert Education Service District	6/30/2024	Proportion	1.9	0.9	(5,874)	(2,782)	(3,092)	(2,782)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2023	Proportion	2.1	0.1	89,961	4,283	42,839	4,283	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2022	Proportion	2.3	0.0	(77,861)	0	(10,155)	0	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2024	Proportion	1.9	0.9	31,154	14,757	16,397	14,757	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2023	Proportion	2.1	0.1	161,160	7,674	76,743	7,674	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2022	Proportion	2.3	0.0	(204,445)	0	(26,667)	0	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2024	Proportion	1.9	0.9	(26,203)	(12,412)	(13,791)	(12,412)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2023	Proportion	2.1	0.1	(25,021)	(1,191)	(11,915)	(1,191)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2022	Proportion	2.3	0.0	(133,130)	0	(17,364)	0	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2024	Proportion	1.9	0.9	(12,712)	(6,021)	(6,691)	(6,021)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2023	Proportion	2.1	0.1	27,410	1,306	13,052	1,306	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2022	Proportion	2.3	0.0	(172,945)	0	(22,559)	0	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2024	Proportion	1.9	0.9	115,908	54,904	61,004	54,904	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2023	Proportion	2.1	0.1	(146,101)	(6,957)	(69,572)	(6,957)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	2.3	0.0	(197,420)	0	(25,750)	0	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2024	Proportion	1.9	0.9	(28,282)	(13,397)	(14,885)	(13,397)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2023	Proportion	2.1	0.1	127,048	6,050	60,499	6,050	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2022	Proportion	2.3	0.0	(366,473)	0	(47,801)	0	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2024	Proportion	1.9	0.9	(39,885)	(18,893)	(20,992)	(18,893)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2023	Proportion	2.1	0.1	229,159	10,913	109,123	10,913	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2022	Proportion	2.3	0.0	(177,157)	0	(23,107)	0	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2024	Proportion	1.9	0.9	2,391	1,133	1,258	1,133	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2023	Proportion	2.1	0.1	(26,965)	(1,285)	(12,840)	(1,285)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	2.3	0.0	(12,736)	0	(1,662)	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2024	Proportion	1.9	0.9	(11,709)	(5,546)	(6,163)	(5,546)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2023	Proportion	2.1	0.1	147,410	7,020	70,195	7,020	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	2.3	0.0	(160,586)	0	(20,946)	0	0	0	0	0	0	0
4273	Double O School District	6/30/2024	Proportion	1.9	0.9	(1,692)	(801)	(891)	(801)	0	0	0	0	0	0
4273	Double O School District	6/30/2023	Proportion	2.1	0.1	1,201	57	572	57	0	0	0	0	0	0
4273	Double O School District	6/30/2022	Proportion	2.3	0.0	126	0	16	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2024	Proportion	1.9	0.9	(31,894)	(15,108)	(16,786)	(15,108)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2023	Proportion	2.1	0.1	25,284	1,204	12,040	1,204	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2022	Proportion	2.3	0.0	(82,074)	0	(10,706)	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2024	Proportion	1.9	0.9	(3,170)	(1,502)	(1,668)	(1,502)	0	0	0	0	0	0
4277	Mitchell School	6/30/2023	Proportion	2.1	0.1	1,441	69	686	69	0	0	0	0	0	0
4277	Mitchell School	6/30/2022	Proportion	2.3	0.0	(164)	0	(22)	0	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2024	Proportion	1.9	0.9	54,230	25,688	28,542	25,688	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2023	Proportion	2.1	0.1	175,352	8,350	83,501	8,350	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2022	Proportion	2.3	0.0	(111,899)	0	(14,595)	0	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2024	Proportion	1.9	0.9	327	155	172	155	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2023	Proportion	2.1	0.1	(283,090)	(13,480)	(134,805)	(13,480)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	2.3	0.0	162,129	0	21,147	0	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2024	Proportion	1.9	0.9	(81,976)	(38,831)	(43,145)	(38,831)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2023	Proportion	2.1	0.1	206,666	9,842	98,412	9,842	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	2.3	0.0	(141,821)	0	(18,499)	0	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2024	Proportion	1.9	0.9	195,103	92,417	102,686	92,417	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2023	Proportion	2.1	0.1	(232,294)	(11,062)	(110,616)	(11,062)	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2022	Proportion	2.3	0.0	(174,148)	0	(22,714)	0	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2024	Proportion	1.9	0.9	12,683	6,008	6,675	6,008	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2023	Proportion	2.1	0.1	40,345	1,921	19,212	1,921	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2022	Proportion	2.3	0.0	10,121	0	1,321	0	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2024	Proportion	1.9	0.9	(5,753)	(2,725)	(3,028)	(2,725)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2023	Proportion	2.1	0.1	15,938	758	7,590	758	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2022	Proportion	2.3	0.0	(2,476)	0	(322)	0	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2024	Proportion	1.9	0.9	1,060	502	558	502	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2023	Proportion	2.1	0.1	3	1	1	1	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	2.3	0.0	(9,875)	0	(1,289)	0	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2024	Proportion	1.9	0.9	(8,578)	(4,063)	(4,515)	(4,063)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2023	Proportion	2.1	0.1	(773)	(37)	(368)	(37)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2022	Proportion	2.3	0.0	(21,912)	0	(2,858)	0	0	0	0	0	0	0
4306	Amity School District	6/30/2024	Proportion	1.9	0.9	2,217	1,050	1,167	1,050	0	0	0	0	0	0
4306	Amity School District	6/30/2023	Proportion	2.1	0.1	(7,181)	(341)	(3,420)	(341)	0	0	0	0	0	0
4306	Amity School District	6/30/2022	Proportion	2.3	0.0	26,990	0	3,520	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2024	Proportion	1.9	0.9	(28,654)	(13,573)	(15,081)	(13,573)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2023	Proportion	2.1	0.1	(24,801)	(1,181)	(11,810)	(1,181)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2022	Proportion	2.3	0.0	(75,113)	0	(9,797)	0	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2024	Proportion	1.9	0.9	(6,015)	(2,849)	(3,166)	(2,849)	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2023	Proportion	2.1	0.1	170,159	8,103	81,028	8,103	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2022	Proportion	2.3	0.0	(169,217)	0	(22,071)	0	0	0	0	0	0	0
4312	Reedsport School District	6/30/2024	Proportion	1.9	0.9	(4,354)	(2,062)	(2,292)	(2,062)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2023	Proportion	2.1	0.1	(22,297)	(1,061)	(10,618)	(1,061)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2022	Proportion	2.3	0.0	(4,306)	0	(562)	0	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2024	Proportion	1.9	0.9	100,413	47,564	52,849	47,564	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2023	Proportion	2.1	0.1	(105,096)	(5,004)	(50,046)	(5,004)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4313	Forest Grove School District	6/30/2022	Proportion	2.3	0.0	(72,055)	0	(9,399)	0	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2024	Proportion	1.9	0.9	2,060	976	1,084	976	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2023	Proportion	2.1	0.1	588	28	280	28	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2022	Proportion	2.3	0.0	(42,393)	0	(5,529)	0	0	0	0	0	0	0
4315	John Day School District	6/30/2024	Proportion	1.9	0.9	(32,414)	(15,354)	(17,060)	(15,354)	0	0	0	0	0	0
4315	John Day School District	6/30/2023	Proportion	2.1	0.1	2,810	134	1,338	134	0	0	0	0	0	0
4315	John Day School District	6/30/2022	Proportion	2.3	0.0	32,123	0	4,189	0	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2024	Proportion	1.9	0.9	(33,563)	(15,898)	(17,665)	(15,898)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2023	Proportion	2.1	0.1	475,695	22,653	226,521	22,653	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	2.3	0.0	(502,491)	0	(65,543)	0	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2024	Proportion	1.9	0.9	53,942	25,551	28,391	25,551	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2023	Proportion	2.1	0.1	13,845	659	6,593	659	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2022	Proportion	2.3	0.0	(44,751)	0	(5,837)	0	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2024	Proportion	1.9	0.9	4,158	4,158	4,620	4,158	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2023	Proportion	2.1	0.1	(43,525)	(2,073)	(20,726)	(2,073)	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2022	Proportion	2.3	0.0	(19,727)	0	(2,573)	0	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2024	Proportion	1.9	0.9	201,641	95,514	106,127	95,514	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2023	Proportion	2.1	0.1	656,384	31,256	312,564	31,256	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2022	Proportion	2.3	0.0	(617,008)	0	(80,480)	0	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2024	Proportion	1.9	0.9	(9,200)	(4,358)	(4,842)	(4,358)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2023	Proportion	2.1	0.1	(76,397)	(3,637)	(36,380)	(3,637)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2022	Proportion	2.3	0.0	(54,297)	0	(7,083)	0	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2024	Proportion	1.9	0.9	14,580	6,906	7,674	6,906	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2023	Proportion	2.1	0.1	172,938	8,236	82,351	8,236	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2022	Proportion	2.3	0.0	(85,688)	0	(11,176)	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2024	Proportion	1.9	0.9	(11,625)	(5,507)	(6,118)	(5,507)	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2023	Proportion	2.1	0.1	44,641	2,125	21,258	2,125	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	2.3	0.0	(56,011)	0	(7,305)	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2024	Proportion	1.9	0.9	(1,159)	(549)	(610)	(549)	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2023	Proportion	2.1	0.1	(7,934)	(378)	(3,778)	(378)	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	2.3	0.0	3,565	0	465	0	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2024	Proportion	1.9	0.9	24,083	11,408	12,675	11,408	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2023	Proportion	2.1	0.1	2,322	110	1,106	110	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2022	Proportion	2.3	0.0	2,677	0	349	0	0	0	0	0	0	0
4330	Vale School District 84	6/30/2024	Proportion	1.9	0.9	(9,387)	(4,446)	(4,941)	(4,446)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2023	Proportion	2.1	0.1	3,781	181	1,800	181	0	0	0	0	0	0
4330	Vale School District 84	6/30/2022	Proportion	2.3	0.0	(7,335)	0	(957)	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2024	Proportion	1.9	0.9	14,102	6,680	7,422	6,680	0	0	0	0	0	0
4331	Molalla River School District	6/30/2023	Proportion	2.1	0.1	58,697	2,795	27,951	2,795	0	0	0	0	0	0
4331	Molalla River School District	6/30/2022	Proportion	2.3	0.0	(67,490)	0	(8,804)	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2024	Proportion	1.9	0.9	64,194	30,408	33,786	30,408	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2023	Proportion	2.1	0.1	610,024	29,048	290,488	29,048	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	2.3	0.0	(542,672)	0	(70,784)	0	0	0	0	0	0	0
4333	Canby School District	6/30/2024	Proportion	1.9	0.9	48,662	23,050	25,612	23,050	0	0	0	0	0	0
4333	Canby School District	6/30/2023	Proportion	2.1	0.1	170,011	8,095	80,958	8,095	0	0	0	0	0	0
4333	Canby School District	6/30/2022	Proportion	2.3	0.0	(129,677)	0	(16,915)	0	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2024	Proportion	1.9	0.9	(1,283)	(608)	(675)	(608)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2023	Proportion	2.1	0.1	132,276	6,298	62,989	6,298	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2022	Proportion	2.3	0.0	(99,836)	0	(13,022)	0	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2024	Proportion	1.9	0.9	25,474	12,067	13,407	12,067	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2023	Proportion	2.1	0.1	(16,226)	(772)	(7,727)	(772)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	2.3	0.0	(31,581)	0	(4,119)	0	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2024	Proportion	1.9	0.9	(3,835)	(1,817)	(2,018)	(1,817)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2023	Proportion	2.1	0.1	44,307	2,109	21,099	2,109	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	2.3	0.0	(16,426)	0	(2,142)	0	0	0	0	0	0	0
4337	Sherman County School District	6/30/2024	Proportion	1.9	0.9	(2,201)	(1,043)	(1,158)	(1,043)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2023	Proportion	2.1	0.1	(5,505)	(263)	(2,621)	(263)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2022	Proportion	2.3	0.0	7,681	0	1,001	0	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2024	Proportion	1.9	0.9	48,787	23,110	25,677	23,110	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2023	Proportion	2.1	0.1	73,044	3,478	34,783	3,478	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2022	Proportion	2.3	0.0	(134,384)	0	(17,528)	0	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2024	Proportion	1.9	0.9	48,552	22,998	25,554	22,998	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2023	Proportion	2.1	0.1	35,876	1,708	17,084	1,708	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2022	Proportion	2.3	0.0	(162,246)	0	(21,162)	0	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2024	Proportion	1.9	0.9	(5,483)	(2,597)	(2,886)	(2,597)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2023	Proportion	2.1	0.1	(9,598)	(458)	(4,570)	(458)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2022	Proportion	2.3	0.0	(7,809)	0	(1,019)	0	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2024	Proportion	1.9	0.9	83,357	39,485	43,872	39,485	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2023	Proportion	2.1	0.1	(390,800)	(18,610)	(186,095)	(18,610)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	2.3	0.0	(543,454)	0	(70,886)	0	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2024	Proportion	1.9	0.9	(1,903)	(901)	(1,002)	(901)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2023	Proportion	2.1	0.1	(97,544)	(4,644)	(46,450)	(4,644)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2022	Proportion	2.3	0.0	38,844	0	5,066	0	0	0	0	0	0	0
4343	Harrisburg School District 7	6/30/2024	Proportion	1.9	0.9	2,767	1,311	1,456	1,311	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4343	Harrisburg Sschool District 7	6/30/2023	Proportion	2.1	0.1	(19,781)	(941)	(9,420)	(941)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Proportion	2.3	0.0	(2,988)	0	(390)	0	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2024	Proportion	1.9	0.9	4,843	2,294	2,549	2,294	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2023	Proportion	2.1	0.1	22,882	1,090	10,896	1,090	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2022	Proportion	2.3	0.0	(54,311)	0	(7,085)	0	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2024	Proportion	1.9	0.9	9,849	4,665	5,184	4,665	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2023	Proportion	2.1	0.1	(43,542)	(2,074)	(20,734)	(2,074)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	2.3	0.0	(88,209)	0	(11,505)	0	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2024	Proportion	1.9	0.9	8,103	3,838	4,265	3,838	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2023	Proportion	2.1	0.1	(84,524)	(4,024)	(40,250)	(4,024)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2022	Proportion	2.3	0.0	24,019	0	3,133	0	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2024	Proportion	1.9	0.9	16,023	7,590	8,433	7,590	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2023	Proportion	2.1	0.1	(57,444)	(2,736)	(27,354)	(2,736)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	2.3	0.0	(27,466)	0	(3,582)	0	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2024	Proportion	1.9	0.9	(46)	(22)	(24)	(22)	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2023	Proportion	2.1	0.1	152	8	72	8	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2022	Proportion	2.3	0.0	(965)	0	(125)	0	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2024	Proportion	1.9	0.9	1,351	640	711	640	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2023	Proportion	2.1	0.1	(15,803)	(753)	(7,525)	(753)	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2022	Proportion	2.3	0.0	(3,320)	0	(434)	0	0	0	0	0	0	0
4351	The Village School	6/30/2024	Proportion	1.9	0.9	(1,903)	(901)	(1,002)	(901)	0	0	0	0	0	0
4351	The Village School	6/30/2023	Proportion	2.1	0.1	(6,795)	(323)	(3,236)	(323)	0	0	0	0	0	0
4351	The Village School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2024	Proportion	1.9	0.9	1,277	605	672	605	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2023	Proportion	2.1	0.1	(10,208)	(486)	(4,861)	(486)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2022	Proportion	2.3	0.0	2,773	0	361	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2022	Proportion	2.3	0.0	1,547	0	201	0	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2024	Proportion	1.9	0.9	1,304	618	686	618	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2023	Proportion	2.1	0.1	(17,169)	(817)	(8,176)	(817)	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2022	Proportion	2.3	0.0	(827)	0	(107)	0	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2024	Proportion	1.9	0.9	4,987	2,362	2,625	2,362	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2023	Proportion	2.1	0.1	(11,882)	(566)	(5,658)	(566)	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	2.3	0.0	(9,602)	0	(1,252)	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2024	Proportion	1.9	0.9	180	85	95	85	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2023	Proportion	2.1	0.1	(1,126)	(54)	(536)	(54)	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2024	Proportion	1.9	0.9	(6,928)	(3,282)	(3,646)	(3,282)	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2023	Proportion	2.1	0.1	(38,313)	(1,825)	(18,244)	(1,825)	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	2.3	0.0	(902)	0	(118)	0	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2024	Proportion	1.9	0.9	722	342	380	342	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2023	Proportion	2.1	0.1	(22,862)	(1,088)	(10,887)	(1,088)	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2022	Proportion	2.3	0.0	14,852	0	1,938	0	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2024	Proportion	1.9	0.9	3,428	1,624	1,804	1,624	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2023	Proportion	2.1	0.1	(32,892)	(1,566)	(15,663)	(1,566)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	2.3	0.0	(239)	0	(31)	0	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2024	Proportion	1.9	0.9	5,707	2,703	3,004	2,703	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2023	Proportion	2.1	0.1	(102,020)	(4,858)	(48,581)	(4,858)	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2022	Proportion	2.3	0.0	(12,563)	0	(1,639)	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2024	Proportion	1.9	0.9	(964)	(457)	(507)	(457)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2023	Proportion	2.1	0.1	(3,445)	(165)	(1,640)	(165)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	2.3	0.0	(3,079)	0	(401)	0	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2024	Proportion	1.9	0.9	2,741	1,298	1,443	1,298	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2023	Proportion	2.1	0.1	(13,441)	(641)	(6,400)	(641)	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2022	Proportion	2.3	0.0	(3,803)	0	(497)	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	2.3	0.0	2,512	0	328	0	0	0	0	0	0	0
4374	Ione School District	6/30/2024	Proportion	1.9	0.9	8,462	4,008	4,454	4,008	0	0	0	0	0	0
4374	Ione School District	6/30/2023	Proportion	2.1	0.1	32,542	1,550	15,496	1,550	0	0	0	0	0	0
4374	Ione School District	6/30/2022	Proportion	2.3	0.0	(10,429)	0	(1,361)	0	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2024	Proportion	1.9	0.9	7,017	3,324	3,693	3,324	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2023	Proportion	2.1	0.1	(19,482)	(928)	(9,277)	(928)	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2022	Proportion	2.3	0.0	(4,778)	0	(624)	0	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2024	Proportion	1.9	0.9	(105)	(50)	(55)	(50)	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2023	Proportion	2.1	0.1	(22,522)	(1,072)	(10,725)	(1,072)	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2022	Proportion	2.3	0.0	(11,759)	0	(1,533)	0	0	0	0	0	0	0
4378	Mosier Community School	6/30/2024	Proportion	1.9	0.9	(3,497)	(1,656)	(1,841)	(1,656)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2023	Proportion	2.1	0.1	(13,975)	(665)	(6,655)	(665)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2022	Proportion	2.3	0.0	1,201	0	157	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4379	Siletz Valley School	6/30/2024	Proportion	1.9	0.9	(5,617)	(2,661)	(2,956)	(2,661)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2023	Proportion	2.1	0.1	(33,720)	(1,606)	(16,057)	(1,606)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2022	Proportion	2.3	0.0	20,033	0	2,613	0	0	0	0	0	0	0
4380	The Emerson School	6/30/2024	Proportion	1.9	0.9	1,329	630	699	630	0	0	0	0	0	0
4380	The Emerson School	6/30/2023	Proportion	2.1	0.1	(11,766)	(560)	(5,603)	(560)	0	0	0	0	0	0
4380	The Emerson School	6/30/2022	Proportion	2.3	0.0	(2,173)	0	(283)	0	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2024	Proportion	1.9	0.9	(91,362)	(43,277)	(48,085)	(43,277)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2023	Proportion	2.1	0.1	(13,682)	(652)	(6,515)	(652)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2022	Proportion	2.3	0.0	(112,202)	0	(14,636)	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2024	Proportion	1.9	0.9	2,620	1,241	1,379	1,241	0	0	0	0	0	0
4383	City View Charter School	6/30/2023	Proportion	2.1	0.1	(40,642)	(1,936)	(19,353)	(1,936)	0	0	0	0	0	0
4383	City View Charter School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2024	Proportion	1.9	0.9	450	213	237	213	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2023	Proportion	2.1	0.1	(257)	(13)	(122)	(13)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2022	Proportion	2.3	0.0	(4,820)	0	(628)	0	0	0	0	0	0	0
4388	West Lane Tech	6/30/2024	Proportion	1.9	0.9	1,799	852	947	852	0	0	0	0	0	0
4388	West Lane Tech	6/30/2023	Proportion	2.1	0.1	1,344	64	640	64	0	0	0	0	0	0
4388	West Lane Tech	6/30/2022	Proportion	2.3	0.0	(3,299)	0	(431)	0	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2024	Proportion	1.9	0.9	50,864	24,093	26,771	24,093	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2023	Proportion	2.1	0.1	(78,945)	(3,759)	(37,593)	(3,759)	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2022	Proportion	2.3	0.0	(51,292)	0	(6,690)	0	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2024	Proportion	1.9	0.9	4,375	2,072	2,303	2,072	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2023	Proportion	2.1	0.1	(20,785)	(989)	(9,898)	(989)	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2022	Proportion	2.3	0.0	7,772	0	1,014	0	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2024	Proportion	1.9	0.9	(8,854)	(4,194)	(4,660)	(4,194)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2023	Proportion	2.1	0.1	(9,406)	(448)	(4,479)	(448)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	2.3	0.0	(4,679)	0	(611)	0	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2024	Proportion	1.9	0.9	2,004	949	1,055	949	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2023	Proportion	2.1	0.1	(16,588)	(790)	(7,899)	(790)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2022	Proportion	2.3	0.0	2,146	0	280	0	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2024	Proportion	1.9	0.9	5,013	2,375	2,638	2,375	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2023	Proportion	2.1	0.1	6,115	291	2,912	291	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	2.3	0.0	(10,272)	0	(1,340)	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2024	Proportion	1.9	0.9	(2,124)	(1,006)	(1,118)	(1,006)	0	0	0	0	0	0
4400	Phoenix School	6/30/2023	Proportion	2.1	0.1	(11,293)	(537)	(5,378)	(537)	0	0	0	0	0	0
4400	Phoenix School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2024	Proportion	1.9	0.9	9,742	4,615	5,127	4,615	0	0	0	0	0	0
4403	Portland Village School	6/30/2023	Proportion	2.1	0.1	(49,028)	(2,334)	(23,347)	(2,334)	0	0	0	0	0	0
4403	Portland Village School	6/30/2022	Proportion	2.3	0.0	10,640	0	1,388	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2024	Proportion	1.9	0.9	10,480	4,964	5,516	4,964	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2023	Proportion	2.1	0.1	(32,661)	(1,555)	(15,553)	(1,555)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2022	Proportion	2.3	0.0	(997)	0	(131)	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2024	Proportion	1.9	0.9	3,933	1,863	2,070	1,863	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2023	Proportion	2.1	0.1	(21,874)	(1,042)	(10,416)	(1,042)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2022	Proportion	2.3	0.0	(863)	0	(113)	0	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2024	Proportion	1.9	0.9	4,943	2,341	2,602	2,341	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2023	Proportion	2.1	0.1	(24,262)	(1,156)	(11,553)	(1,156)	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	2.3	0.0	(6,014)	0	(784)	0	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2024	Proportion	1.9	0.9	5,717	2,708	3,009	2,708	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2023	Proportion	2.1	0.1	(15,884)	(756)	(7,564)	(756)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2022	Proportion	2.3	0.0	(699)	0	(91)	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2024	Proportion	1.9	0.9	(4,437)	(2,102)	(2,335)	(2,102)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2023	Proportion	2.1	0.1	(23,081)	(1,099)	(10,991)	(1,099)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2024	Proportion	1.9	0.9	156	74	82	74	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2023	Proportion	2.1	0.1	(8,089)	(385)	(3,852)	(385)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2022	Proportion	2.3	0.0	(3,305)	0	(431)	0	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2024	Proportion	1.9	0.9	1,418	672	746	672	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2023	Proportion	2.1	0.1	6,001	285	2,858	285	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2022	Proportion	2.3	0.0	221,590	0	28,904	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4413	Marcola Early College Academy	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2024	Proportion	1.9	0.9	13,882	6,576	7,306	6,576	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2023	Proportion	2.1	0.1	(34,022)	(1,620)	(16,201)	(1,620)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	2.3	0.0	(3,822)	0	(498)	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2024	Proportion	1.9	0.9	(8,211)	(3,889)	(4,322)	(3,889)	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2023	Proportion	2.1	0.1	(46,736)	(2,226)	(22,255)	(2,226)	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2022	Proportion	2.3	0.0	(4,667)	0	(609)	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2024	Proportion	1.9	0.9	83,038	39,334	43,704	39,334	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2023	Proportion	2.1	0.1	(123,666)	(5,888)	(58,889)	(5,888)	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	2.3	0.0	(4,426)	0	(578)	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2024	Proportion	1.9	0.9	19,610	9,289	10,321	9,289	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2023	Proportion	2.1	0.1	(61,246)	(2,916)	(29,165)	(2,916)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	2.3	0.0	(3,239)	0	(423)	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2024	Proportion	1.9	0.9	1,706	808	898	808	0	0	0	0	0
4423	Molalla River Academy	6/30/2023	Proportion	2.1	0.1	(16,885)	(805)	(8,040)	(805)	0	0	0	0	0
4423	Molalla River Academy	6/30/2022	Proportion	2.3	0.0	(3,004)	0	(392)	0	0	0	0	0	0
4424	The Ivy School	6/30/2024	Proportion	1.9	0.9	(3,703)	(1,754)	(1,949)	(1,754)	0	0	0	0	0
4424	The Ivy School	6/30/2023	Proportion	2.1	0.1	(31,140)	(1,482)	(14,829)	(1,482)	0	0	0	0	0
4424	The Ivy School	6/30/2022	Proportion	2.3	0.0	(64)	0	(8)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2024	Proportion	1.9	0.9	(469)	(222)	(247)	(222)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2023	Proportion	2.1	0.1	1,794	86	854	86	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2022	Proportion	2.3	0.0	(1,441)	0	(187)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2024	Proportion	1.9	0.9	78	37	41	37	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2023	Proportion	2.1	0.1	(1,349)	(65)	(642)	(65)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	2.3	0.0	(249)	0	(33)	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	2.3	0.0	1,969	0	257	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2024	Proportion	1.9	0.9	(3,547)	(1,680)	(1,867)	(1,680)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2023	Proportion	2.1	0.1	(8,237)	(393)	(3,922)	(393)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	2.3	0.0	(12,603)	0	(1,643)	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2024	Proportion	1.9	0.9	2,230	1,056	1,174	1,056	0	0	0	0	0
4434	Logos Public Charter School	6/30/2023	Proportion	2.1	0.1	(104,888)	(4,994)	(49,947)	(4,994)	0	0	0	0	0
4434	Logos Public Charter School	6/30/2022	Proportion	2.3	0.0	(7,191)	0	(937)	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2024	Proportion	1.9	0.9	5,615	2,660	2,955	2,660	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2023	Proportion	2.1	0.1	(26,190)	(1,248)	(12,471)	(1,248)	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	2.3	0.0	2,357	0	307	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2024	Proportion	1.9	0.9	(308)	(146)	(162)	(146)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2023	Proportion	2.1	0.1	(9,623)	(459)	(4,582)	(459)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2022	Proportion	2.3	0.0	389	0	51	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2024	Proportion	1.9	0.9	(4,607)	(2,182)	(2,425)	(2,182)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2023	Proportion	2.1	0.1	(7,102)	(338)	(3,382)	(338)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	2.3	0.0	(21,141)	0	(2,757)	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2024	Proportion	1.9	0.9	(15,655)	(7,416)	(8,239)	(7,416)	0	0	0	0	0
4441	Baker Web Academy	6/30/2023	Proportion	2.1	0.1	(77,971)	(3,713)	(37,129)	(3,713)	0	0	0	0	0
4441	Baker Web Academy	6/30/2022	Proportion	2.3	0.0	(40,436)	0	(5,274)	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2024	Proportion	1.9	0.9	(10,977)	(5,200)	(5,777)	(5,200)	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2023	Proportion	2.1	0.1	(39,513)	(1,881)	(18,816)	(1,881)	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2024	Proportion	1.9	0.9	1,768	837	931	837	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2023	Proportion	2.1	0.1	1,667	79	794	79	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	2.3	0.0	(3,705)	0	(483)	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2024	Proportion	1.9	0.9	4,870	2,307	2,563	2,307	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2023	Proportion	2.1	0.1	(34,113)	(1,625)	(16,244)	(1,625)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2022	Proportion	2.3	0.0	(131)	0	(17)	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2024	Proportion	1.9	0.9	4,319	2,046	2,273	2,046	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2023	Proportion	2.1	0.1	(9,769)	(465)	(4,652)	(465)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	2.3	0.0	(910)	0	(118)	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2024	Proportion	1.9	0.9	10,946	5,185	5,761	5,185	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2023	Proportion	2.1	0.1	(73,368)	(3,494)	(34,937)	(3,494)	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	2.3	0.0	(7,549)	0	(985)	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2024	Proportion	1.9	0.9	(3,961)	(1,876)	(2,085)	(1,876)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2023	Proportion	2.1	0.1	(3,963)	(189)	(1,887)	(189)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2022	Proportion	2.3	0.0	111	0	15	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2024	Proportion	1.9	0.9	2,332	1,105	1,227	1,105	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 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 Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4451	River's Edge Academy Charter School	6/30/2023	Proportion	2.1	0.1	(12,365)	(589)	(5,888)	(589)	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	2.3	0.0	(43)	0	(5)	0	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2024	Proportion	1.9	0.9	(37)	(18)	(19)	(18)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2023	Proportion	2.1	0.1	1,461	69	696	69	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2022	Proportion	2.3	0.0	(2,834)	0	(370)	0	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2024	Proportion	1.9	0.9	(218)	(103)	(115)	(103)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2023	Proportion	2.1	0.1	(25,919)	(1,235)	(12,342)	(1,235)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	2.3	0.0	242	0	32	0	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2024	Proportion	1.9	0.9	(2,988)	(1,415)	(1,573)	(1,415)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2023	Proportion	2.1	0.1	(47,729)	(2,273)	(22,728)	(2,273)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2024	Proportion	1.9	0.9	1,265	599	666	599	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2023	Proportion	2.1	0.1	(31,188)	(1,486)	(14,851)	(1,486)	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	2.3	0.0	(5,484)	0	(716)	0	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2024	Proportion	1.9	0.9	14,078	6,669	7,409	6,669	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2023	Proportion	2.1	0.1	(55,841)	(2,659)	(26,591)	(2,659)	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	2.3	0.0	7,571	0	987	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2024	Proportion	1.9	0.9	(5,700)	(2,700)	(3,000)	(2,700)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2023	Proportion	2.1	0.1	(31,256)	(1,488)	(14,884)	(1,488)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	2.3	0.0	(1,491)	0	(195)	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2024	Proportion	1.9	0.9	(1,809)	(857)	(952)	(857)	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2023	Proportion	2.1	0.1	(50,400)	(2,400)	(24,000)	(2,400)	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2024	Proportion	1.9	0.9	2,621	1,242	1,379	1,242	0	0	0	0	0	0
4462	Bend International School	6/30/2023	Proportion	2.1	0.1	(31,412)	(1,496)	(14,958)	(1,496)	0	0	0	0	0	0
4462	Bend International School	6/30/2022	Proportion	2.3	0.0	62	0	8	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2024	Proportion	1.9	0.9	4,874	2,309	2,565	2,309	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2023	Proportion	2.1	0.1	(5,765)	(275)	(2,745)	(275)	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	2.3	0.0	(9,167)	0	(1,195)	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2024	Proportion	1.9	0.9	538	255	283	255	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2023	Proportion	2.1	0.1	(7,478)	(356)	(3,561)	(356)	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	2.3	0.0	(4,335)	0	(565)	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2024	Proportion	1.9	0.9	1,922	910	1,012	910	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2023	Proportion	2.1	0.1	(4,236)	(202)	(2,017)	(202)	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2022	Proportion	2.3	0.0	(1,979)	0	(259)	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2024	Proportion	1.9	0.9	10,499	4,973	5,526	4,973	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2023	Proportion	2.1	0.1	(62,964)	(2,998)	(29,983)	(2,998)	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2022	Proportion	2.3	0.0	(1,844)	0	(240)	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2024	Proportion	1.9	0.9	(2,744)	(1,300)	(1,444)	(1,300)	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2023	Proportion	2.1	0.1	(15,122)	(720)	(7,201)	(720)	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2022	Proportion	2.3	0.0	0	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2024	Proportion	1.9	0.9	(10,974)	(5,198)	(5,776)	(5,198)	0	0	0	0	0	0
4470	Oregon Family School	6/30/2023	Proportion	2.1	0.1	(42,477)	(2,023)	(20,227)	(2,023)	0	0	0	0	0	0
4470	Oregon Family School	6/30/2022	Proportion	2.3	0.0	(7,030)	0	(916)	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2024	Proportion	1.9	0.9	0	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2023	Proportion	2.1	0.1	0	0	0	0	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2022	Proportion	2.3	0.0	2,316	0	302	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2024	Proportion	1.9	0.9	3,767	1,784	1,983	1,784	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2023	Proportion	2.1	0.1	(8,447)	(403)	(4,022)	(403)	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2022	Proportion	2.3	0.0	967	0	127	0	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2024	Proportion	1.9	0.9	10,414	4,933	5,481	4,933	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2023	Proportion	2.1	0.1	(51,843)	(2,469)	(24,687)	(2,469)	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2022	Proportion	2.3	0.0	(1,042)	0	(136)	0	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2024	Proportion	1.9	0.9	(10,009)	(4,741)	(5,268)	(4,741)	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2023	Proportion	2.1	0.1	(21,392)	(1,018)	(10,187)	(1,018)	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	2.3	0.0	(2,246)	0	(292)	0	0	0	0	0	0	0
4475	Teach-NW	6/30/2024	Proportion	1.9	0.9	1,856	879	977	879	0	0	0	0	0	0
4475	Teach-NW	6/30/2023	Proportion	2.1	0.1	(35,058)	(1,670)	(16,694)	(1,670)	0	0	0	0	0	0
4475	Teach-NW	6/30/2022	Proportion	2.3	0.0	(12,939)	0	(1,687)	0	0	0	0	0	0	0
4476	Kalmiopsis Community Arts High School	6/30/2024	Proportion	1.9	0.9	(898)	(425)	(473)	(425)	0	0	0	0	0	0
4477	Virtual Preparatory Academy of Oregon	6/30/2024	Proportion	1.9	0.9	(8,345)	(3,953)	(4,392)	(3,953)	0	0	0	0	0	0
4479	Harmony Academy	6/30/2024	Proportion	1.9	0.9	(7,115)	(3,370)	(3,745)	(3,370)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2025 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4479	Harmony Academy	6/30/2023	Proportion	2.1	0.1	(8,011)	(381)	(3,815)	(381)	0	0	0	0	0
4479	Harmony Academy	6/30/2022	Proportion	2.3	0.0	(1,364)	0	(178)	0	0	0	0	0	0
4480	Holla School	6/30/2024	Proportion	1.9	0.9	(9,687)	(4,589)	(5,098)	(4,589)	0	0	0	0	0
4480	Holla School	6/30/2023	Proportion	2.1	0.1	(3,710)	(176)	(1,767)	(176)	0	0	0	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2023 to June 30, 2024	July 1, 2024 to June 30, 2025
Service cost	\$890,751	\$870,635
Interest on total OPEB liability	3,201,989	2,871,575
Effect of plan changes	0	0
Administrative expenses	743,235	776,479
Member contributions	0	0
Expected investment return net of investment expenses	(6,211,957)	(6,364,643)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(3,561,196)	(3,463,491)
Recognition of assumption changes or inputs	(3,164,118)	(3,219,858)
Recognition of investment (gains) or losses	(154,359)	(901,321)
OPEB Expense	(\$8,255,655)	(\$9,430,624)

As of June 30, 2025, 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	(\$8,330,899)	\$0
Changes of assumptions	(5,502,159)	217,645
Net difference between projected and actual earnings	<u>0</u>	<u>1,890,405</u>
Total	(\$13,833,058)	\$2,108,050

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

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2025 Expense	Balance of Deferred (Inflows) 06/30/2025	Balance of Deferred Outflows 06/30/2025	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 in 06/30/2030 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$902,186)	2024-2025	5.0	(180,437)	(721,749)	0	(180,437)	(180,437)	(180,437)	(180,438)	0	0
	\$835,619	2023-2024	5.0	167,124	0	501,371	167,124	167,124	167,123	0	0	0
	\$2,883,972	2022-2023	5.0	576,794	0	1,153,590	576,794	576,796	0	0	0	0
	\$4,785,957	2021-2022	5.0	957,191	0	957,193	957,193	0	0	0	0	0
	(\$12,109,957)	2020-2021	5.0	(2,421,993)	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	(\$1,694,327)	2024-2025	5.4	(313,764)	(1,380,563)	0	(313,764)	(313,764)	(313,764)	(313,764)	(125,507)	0
	(\$4,420,687)	2023-2024	5.7	(775,559)	(2,869,569)	0	(775,559)	(775,559)	(775,559)	(542,892)	0	0
	(\$3,040,523)	2022-2023	5.9	(515,343)	(1,494,494)	0	(515,343)	(515,343)	(463,808)	0	0	0
	(\$4,503,076)	2021-2022	6.1	(738,209)	(1,550,240)	0	(738,209)	(738,209)	(73,822)	0	0	0
	(\$4,644,740)	2020-2021	6.2	(749,152)	(898,980)	0	(749,152)	(149,828)	0	0	0	0
	(\$2,192,839)	2019-2020	6.4	(342,631)	(137,053)	0	(137,053)	0	0	0	0	0
	(\$275,985)	2018-2019	6.7	(28,833)	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2024-2025	5.4	0	0	0	0	0	0	0	0	0
	(\$1,673,966)	2023-2024	5.7	(293,678)	(1,086,610)	0	(293,678)	(293,678)	(293,678)	(205,576)	0	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)	(3,919,007)	0	(1,866,195)	(1,866,195)	(186,617)	0	0	0
	\$1,124,505	2020-2021	6.2	181,372	0	217,645	181,372	36,273	0	0	0	0
	(\$7,944,684)	2019-2020	6.4	(1,241,357)	(496,542)	0	(496,542)	0	0	0	0	0
	\$0	2018-2019	6.7	0	0	0	0	0	0	0	0	0

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